Humble Independent School District





2025-2026

BUDGET BOOK





Students enjoy a fun moment inside the newly constructed playground at Atascocita Springs Elementary.

Table of Contents

INTRODUCTION

Message from the Chief Financial Officer vii

EXECUTIVE SUMMARY 1

Major District Goals and Objectives 2
Allocation of Financial and Human Resources 3
Board of Trustees 4
Administrative Leadership Team 4
Financial Information 5
Budget Process and Timeline 5
Budget Forecast for All Funds 6
Student Enrollment Trends and Forecast 7
Peer District Comparison and Forecasting 7
Peer Program Allotments 8
Peer Annual Actuals 10
Tax Base and Rate Trends 11
Personnel Resources Changes 11
Changes in Debt 11

ORGANIZATIONAL SECTION 13

Legal Autonomy and Fiscal Indepedence 14
Level of Education Provided 15
Geographic Area Served 15
District Profile 16
School Board Structure and Members 17
Organizational Chart 18
Governance Structure 19
Board Legal Status Powers and Duties 19
Mission Statement and District Goals 22
Cost of Goals and New Initiatives 23
Development and Implementation Policies for Annual Operating Budget 24
Governing Regulations for Annual Operating Budget 28
Revenue and Expenditure Classifications 31
Fund Types and Classifications 32
Fund Balance Policies 32
Basis of Accounting and Financial Reporting 33
Budget Development Process 33
Timeline and Calendar 35
Budget Administration and Management Process 36
Sustaning Local Revenue Sources 36

FINANCIAL SECTION 37
Budget Analysis 38
Fund Categories and Structure 39
All Funds Detailed 41
Revenue 41
Expenses 41
All Funds by Object Actuals 41
All Funds by Object Projections 42
Governmental Adopted Funds 43
Fiscal Year 2026 Adopted Budget 43
General Fund 44
Revenues 44
Expenses 44
Trends 45
General Fund Data 46
Child Nutrition Fund 47
Revenues 47
Expenses 47
Trends 47
Child Nutrition Data 48
Debt Service Fund 49
Revenues 49
Expenses 49
Trends 49
Debt Service Data 49
Special Revenue Funds 51
Federal 51
State 51
Local 51
Special Revenue in Total Data 52
Grants Fiscal Year 2026 53
NOGA Fiscal Year 2026 Data 54
Campus Activity Funds 55
Campus Activity Fund Description 55
Campus Account Data 55
Internal Service Funds 56
Internal Service Funds Description 56
Internal Service Funds Data 57
Fiduciary Funds 58
Fiduciary Funds Description 58
Fiduciary Funds Data 58

Capital Project Funds 59
Revenue 59
Expenses 59
Capital Project Funds Data 60
Bond 22 Major Project Data 62
Long-Range Facilities Master Plan 63
Technology Initiative 63
Major Capital Projects and Funding Sources 63
Current Debt Obligations and Legal Limits 65
Impact On Current and Future Budgets 65
Other Post-Employment Benefits (OPEB) 66

INFORMATIONAL SECTION 67
Guideline for Adopting the 2025 Tax Rate 68
Assessed Value of Taxable Property 68
Property Tax Rates and Collections 69
Tax Rate Impact on Average Taxpayer 69
Ten Year Comparison of Values 70
Collection of Delinquent Taxes 70
Student Enrollment History and Forecast 71
Enrollment by Campus Comparison 72
Student ADA and Enrollment Data 74
Campus Data Usage 75
Personnel Resource Allocations 77
Outstanding Bond Issues and Amortization Schedules 79
District Academic Performance Measures 81
Child Nutrition Services 87
Parent and Student Climate Surveys 89
2025-2026 District Calendar 99
Glossary of Terms 100
Acronyms 105



HUMBLE INDEPENDENT SCHOOL DISTRICT

BUDGET BOOK

FOR FISCAL YEAR:

JULY 1, 2025 - JUNE 30, 2026

PRESENTED BY

HUMBLE ISD BUDGET DEPARTMENT
FINANCIAL SERVICES DIVISION

Billy Beattie
Chief Financial Officer

Patty Epps
Budget Director

Laura Etheridge
Budget Accountant

Ashley Bailey
Position Control Accountant

Kayla Pruitt
Bond and Capital Projects Accountant


HUMBLE INDEPENDENT SCHOOL DISTRICT
HUMBLE, TEXAS
HARRIS COUNTY

LETTER FROM THE **CHIEF FINANCIAL OFFICER**

Dear Humble ISD Community,

It is with excitement and a strong commitment to transparency that I present the Humble Independent School District's 2025–2026 Budget Book. This document represents more than just a financial plan. This document and the budget it describes, represents our collective commitment to thoughtful stewardship of public resources and our pledge to ensure the success and well-being of every student we serve.

Our goal in preparing this report is to give our community clear insight into how taxpayer dollars are appropriated to support the mission and priorities of Humble ISD. We recognize the trust placed in us by our community and we take seriously our responsibility to manage tax payer dollars with integrity, accountability and purpose. Every dollar is allocated with intent in order to attract and retain exceptional educators, to provide safe and innovative learning environments and to ensure every student has the tools and opportunities needed to reach their full potential.

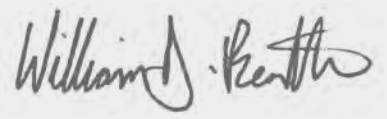
The 2025–2026 Budget Book is designed to align resources with the district's strategic goals of safety, quality instruction, talent, resource alignment, and culture. Within these pages, you'll find:

- An Executive Summary that explains major budget trends, enrollment forecasts, and revenue projections;
- An Organizational Section that details the governance, structure, and mission guiding our financial decisions;
- A Financial Section that provides a transparent view of all district funds and their allocation by purpose; and
- An Informational Section that adds valuable context, such as tax base trends, debt management, and performance metrics, to show how our financial decisions support long-term stability and student success.

Post pandemic challenges such as low attendance, inflation and lower birth rates have been difficult for districts across the state and caused many to operate in deficits. In spite of these challenges, we strive to focus on controlling what we can control. A competitive compensation package for our staff is a top priority in our budget process and House Bill 2 in the 89th Texas Legislative Session helped us deliver a competitive pay increase for staff. Humble ISD remains dedicated to responsible fiscal management and continuous improvement. We will continue to look for efficiencies, strengthen our financial practices, and ensure that every dollar directly supports our mission of cultivating academic excellence, equity, and opportunity for all students.

On behalf of the Financial Services Division, I want to thank our Board of Trustees, district leadership, staff, and community partners for their collaboration and steadfast support. Together, we are ensuring that Humble ISD continues to be a district where resources are used wisely, transparently, and always in the best interest of our students.

Respectfully,



Billy Beattie
Chief Financial Officer
Humble Independent School District

EXECUTIVE | **Summary**



Resource Alignment

Align all resources (time, money, and talent) with the highest priorities of Humble ISD – safety, talent, instruction, and culture.

Safety

Study, plan and implement best practices in school safety to provide the most safe and secure schools possible.



Quality Staff

Attract and retain the most talented staff available for our students.





DISTRICT GOALS

The Humble ISD Board of Trustees adopted five district goals to achieve the mission and vision.





Culture

Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.

Quality Instruction

Provide high quality instruction and learning opportunities in core areas; provide opportunities for students to develop important skills (POG) through modern, personalized instructional strategies that promote engagement, retention, and transfer of content and skills.

To effectively achieve the district's goals of academic excellence, student well-being, and operational efficiency, the allocation of human and financial resources is carefully planned and monitored.



Financial Resources

The district allocates funds through a comprehensive budgeting process that prioritizes key areas aligned with strategic goals. A significant portion of the budget is dedicated to instructional services, including teacher salaries, classroom materials, and specialized programs such as special education and gifted and talented services. Additional funds are earmarked for student support services like counseling, health services, and extracurricular activities that promote holistic development. Operational costs, such as facility maintenance, transportation, and administrative expenses, are also factored into the budget to ensure a safe and well-managed learning environment.

Human Resources

Staffing decisions are driven by student enrollment numbers, program needs, and district priorities. Certified teachers are hired to maintain appropriate student-to-teacher ratios, ensuring personalized instruction and better academic outcomes. Specialized personnel such as instructional coaches, special education teachers, and counselors are assigned to support diverse student needs. Administrative and support staff roles are aligned to facilitate smooth district operations, including curriculum development, compliance with state and federal regulations, and community engagement.

Integration to Meet Goals

By aligning financial and human resources, the district ensures that each school has the necessary personnel and materials to deliver quality education. For example, if the district identifies a goal to improve literacy rates, funds might be directed towards purchasing updated reading curricula and providing professional development for teachers, while additional literacy specialists are hired to work with struggling students. Regular monitoring and evaluation allow the district to adjust resource allocation dynamically to respond to changing needs and maintain progress toward established objectives.

As of June 30, 2025

BOARD OF TRUSTEES

Mr. Marques Holmes	President
Mr. Michael Grabowski	Vice President
Mr. Robert Scarfo	Secretary
Mr. Oscar Silva	Parliamentarian
Mrs. Chris Parker	Member
Mr. Ken Kirchhofer	Member
Mrs. Elizabeth Shaw	Member

ADMINISTRATIVE LEADERSHIP

Dr. Roger Brown	Superintendent of Schools
Terry Perkins	Deputy Superintendent
William Beattie	Chief Financial Officer
Rick Gardner	Associate Superintendent Human Resources
Dr. Jason Seybert	Associate Superintendent Support Services
Jeremy Binkley	General Counsel
Dr. Todd Hicks	Assistant Superintendent High Schools
Donald Bodron	Assistant Superintendent Middle Schools
Christy Erb	Assistant Superintendent Elementary Schools
Melissa Hayhurst	Chief Academic Officer
Henry Phipps	Chief Educational Support Services Officer
Chris Cummings	Chief Technology Officer
Jamie Mount	Chief Communications Officer
Jerri Monbaron	Chief Community Engagement Officer
Solomon Cook	Chief of Police
Michael Clark	Chief Internal Auditor

Financial Information

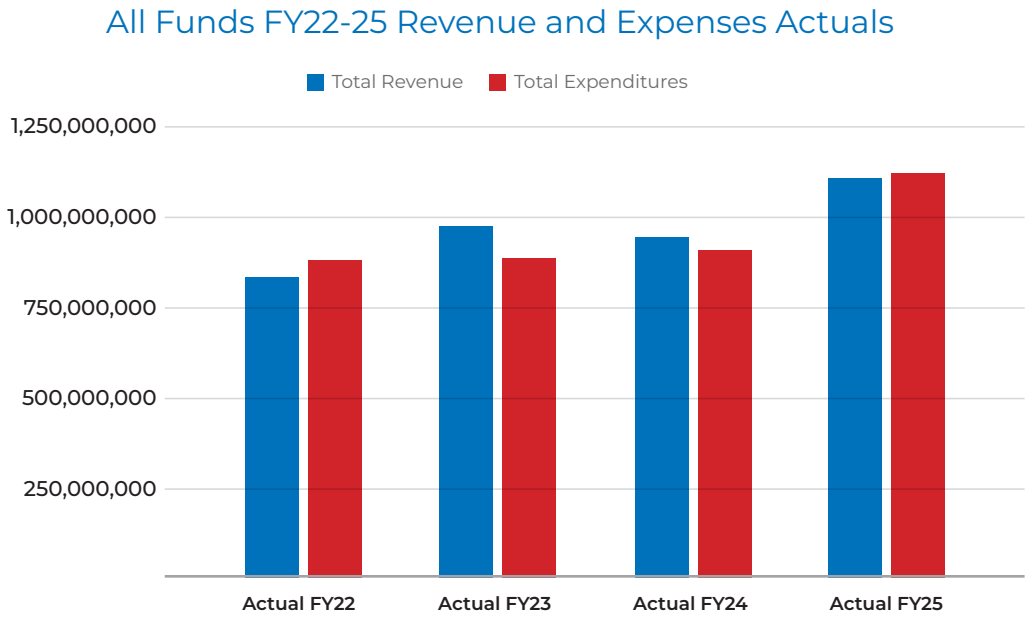
The District records and reports its operations in governmental, proprietary, and fiduciary funds. The District prepares an annual budget for the General Fund, Child Nutrition Fund, and Debt Service Fund, and files it with the Texas Education Agency (TEA) each year as required by state law. The Financial Services Division follows GAAP, Governmental Accounting Standards Board (GASB), and TEA regulations and standards. District policies and procedures are in place to ensure that District internal controls deter fraud and misuse of funds. The use of a comprehensive Enterprise Resource Planning system helps to ensure that all activities are accurately recorded.

The District allocates budgetary resources based on the Board and Superintendent's goals. The budget planning process supports the District's programs and initiatives. Development of the budget begins with the prioritization of instructional needs for the district. Prioritization allows for a balance between the educational needs of students and the local and state financial resources to meet those needs. The prioritization process consists of four phases: Definition, Analysis, Decision, and Execution. These phases are concurrent in the prior, current and future fiscal years.

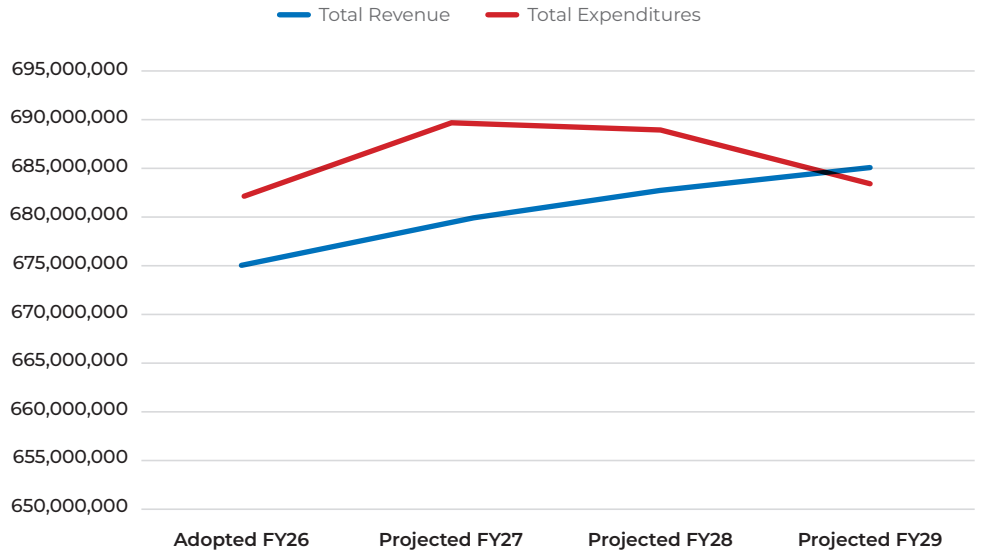
The budget process is designed to maximize the effectiveness of the proposed and adopted plan for revenues and expenditures. The District proposes the budget by fund and function codes and the Board of Trustees approves and adopts the budget prior to the beginning of each fiscal year. Transfers of appropriations between functions and budgetary amendments require the approval of the Board as recommended by the Superintendent.

The Board of Trustees adopted an operating budget for the 2025-26 fiscal year with estimated revenues of $543,776,396 and expenditures of $543,772,807. Estimated revenues included $176,398,428 from property taxes and other local revenue, and $366,216,968 in state funding. Appropriated expenditures for the 2025-26 fiscal year increased by $28 million as compared to 2024-25, and included a teacher pay raise based on House Bill 2 and a 3% increase for everyone else in the district.

Across all funds, Humble ISD's total revenues increased steadily from $690.2 million in FY22 to a projected $776.4 million in FY25. Local revenue remains the largest source, followed by state and federal funding. While local and state revenues have grown each year, federal revenue has declined significantly since FY22. Expenditures have also risen over the same period, from $833.8 million in FY22 to a projected $950.4 million in FY25, primarily driven by payroll costs, debt service, and capital outlay. The District continues to experience expenditures outpacing revenues; however, additional resources and financing sources have offset these gaps, resulting in a positive net change in fund balance in FY23 and FY24 followed by a modest decrease in FY25.



Projected Governmental Adopted Funds: Revenue and Expenses



Humble ISD continues to demonstrate financial stability and strategic planning amid evolving funding conditions and community growth. Current trends show steady increases in local and state revenues, reflecting rising property values and stable enrollment, while federal revenue has gradually declined as temporary pandemic-related funding phases out. Expenditures have increased in response to inflationary pressures, competitive compensation initiatives to attract and retain staff, and ongoing capital investments to maintain and enhance district facilities. The District's built-out status has resulted in a stable tax base, with property value growth offset by legislative tax rate compression. Despite rising costs, Humble ISD remains committed to responsible budgeting, using peer district data to inform projections and aligning resources with student achievement priorities. Key initiatives include continued investment in safety and security, facility upgrades, technology infrastructure, and targeted academic support to ensure equitable outcomes across all campuses.

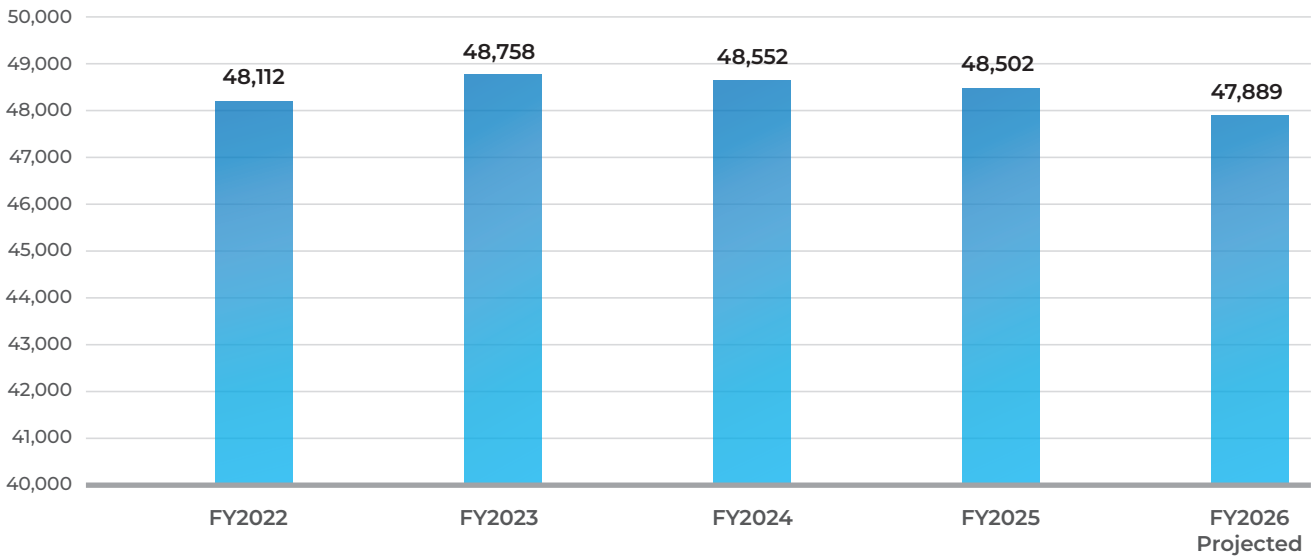
Looking ahead, Humble ISD faces a challenging financial landscape shaped by upcoming state legislative changes and rising costs associated with employee compensation, benefits, and inflation in goods and services. As funding formulas and tax law adjustments continue to evolve, the District remains proactive in anticipating potential impacts on revenue and budgeting. To address these challenges, Humble ISD is focused on thinking creatively and implementing innovative strategies to sustain fiscal stability. This includes exploring efficiencies across departments, leveraging data-driven budgeting practices, and pursuing partnerships and alternative funding opportunities. By fostering a culture of innovation and adaptability, the District aims to balance financial responsibility with its ongoing commitment to providing exceptional educational opportunities for all students.



Student Enrollment

Humble ISD is seeing its enrollment growth slow down after many years of steady increases. This change is mainly due to fewer new housing developments and smaller groups of incoming students. While the overall student population is expected to level off over the next decade, some schools within the district may still experience crowding and require additional support. This means that even though growth is slowing, the district will have to manage resources and space to meet the needs of its students.

Humble Independent School District | **Annual Student Enrollment**



Peer District Comparison and Forecasting

Humble ISD utilizes peer district data as a key component of its budgeting and forecasting process. Districts with similar enrollment and demographic profiles are analyzed to compare trends in Average Daily Attendance (ADA), enrollment growth, and participation in special programs such as Special Education, Career and Technical Education (CTE), Bilingual/ESL, and Gifted and Talented. These comparisons help the District validate revenue projections under the state's Foundation School Program by ensuring that assumptions about weighted funding and program allotments are aligned with peer benchmarks. Peer data also informs staffing ratios, compensation planning, and per-pupil expenditure levels, ensuring the District remains competitive and fiscally responsible. By monitoring ADA trends and special program participation among comparable districts, Humble ISD can model multiple funding scenarios, anticipate enrollment shifts, and plan effectively for both short-term operating needs and long-term capital requirements.

PROGRAM ALLOTMENTS AT OTHER DISTRICTS WITH SIMILAR ENROLLMENT

FY24 Near Final Summaries of Finance as of October 2024

	District Code	Districts with Similar Enrollment	FY24 Enrollment	Refined ADA	% ADA to Enrollment	WADA	Regular Prog Allotment	CTE FTE	CTE ALLOTMENT	CTE Allot/ FTE	SPED FTE	SPED ALLOTMENT	SPED Allot/ FTE
1	220-901	ARLINGTON ISD	54,750	48,540.20	88.66%	70,097.53	265,821,076	3,650.71	30,103,991	8,246.076	1,736.73	44,923,379	25,866.690
2	101-915	KLEIN ISD	53,093	48,655.59	91.64%	67,942.30	262,491,811	4,532.00	37,455,521	8,264.678	1,511.28	52,426,164	34,689.816
3	057-909	GARLAND ISD	51,659	46,797.49	90.59%	68,397.17	248,516,946	4,646.95	38,551,790	8,296.151	1,806.89	45,236,324	25,035.530
4	**101-913**	**HUMBLE ISD**	**48,552**	44,382.18	91.41%	62,069.81	243,394,949	3,057.52	25,138,948	8,222.003	1,812.49	47,243,460	26,065.458
5	061-902	LEWISVILLE ISD	48,440	45,234.65	93.38%	62,736.54	241,758,366	3,223.51	26,652,274	8,268.088	2,764.65	70,129,679	25,366.594
6	043-910	PLANO ISD	47,899	44,043.89	91.95%	58,845.85	242,605,816	2,633.79	22,062,727	8,376.792	2,026.03	48,738,907	24,056.324
7	101-917	PASADENA ISD	47,486	42,537.52	89.58%	62,707.60	237,427,344	2,256.45	18,840,497	8,349.619	1,737.67	44,747,749	25,751.640
8	246-909	ROUND ROCK ISD	46,197	42,649.86	92.32%	55,156.75	232,199,192	3,248.92	27,008,905	8,313.195	1,706.26	44,536,297	26,101.691
9	079-901	LAMAR CISD	44,512	41,190.37	92.54%	59,271.31	229,549,961	2,567.54	21,272,378	8,285.120	1,358.23	43,983,374	32,382.885
10	246-913	LEANDER ISD	42,521	39,205.21	92.20%	50,634.15	214,783,751	2,377.61	19,764,380	8,312.716	1,960.11	46,292,030	23,617.045

	District Code	Fast Growth Peer Districts	FY24 Enrollment	Refined ADA	% ADA to Enrollment	WADA	Regular Prog Allotment	CTE FTE	CTE ALLOTMENT	CTE Allot/ FTE	SPED FTE	SPED ALLOTMENT	SPED Allot/ FTE
1	043-905	FRISCO ISD	66,698	62,579.82	93.83%	79,346.38	351,592,226	3,401.07	28,270,017	8,312.11	2,102.10	54,698,438	2,102.10
2	129-902	FORNEY	16,855	15,694.00	93.11%	23,281.89	81,785,180	1,716.41	14,025,473	8,171.39	701.44	17,591,859	701.44
3	046-902	COMAL	29,263	27,212.34	92.99%	36,965.44	149,220,524	1,804.93	15,185,840	8,413.55	1,183.30	34,524,859	1,183.30
4	043-911	PRINCETON	8,688	8,026.36	92.38%	11,999.13	44,233,919	519.87	4,283,263	8,239.17	325.66	8,744,893	325.66
5	170-908	NEW CANEY	18,987	17,225.39	90.72%	25,791.67	92,418,696	1,710.07	14,165,722	8,283.73	512.29	16,676,223	512.29
6	061-911	NORTHWEST ISD	30,736	28,628	93.14%	39,500.81	150,293,312	2,803	23,476,148	8,374.66	1,427	35,398,913	1,426.81

PROGRAM ALLOTMENTS AT OTHER DISTRICTS WITH SIMILAR ENROLLMENT

FY24 Near Final Summaries of Finance as of October 2024

	District Code	Districts with Similar Enrollment	FY24 Enrollment	5 Economically Disadvantaged Tiers					Total Student Counts (Eco Dis)	COMP ED COUNT/ ENROLLMENT	COMP ED ALLOTMENT	EARLY ED ALLOTMENT	FAST GROWTH ALLOT
				Tier 1	Tier 2	Tier 3	Tier 4	Tier 5					
1	220-901	ARLINGTON ISD	54,750	7,106	7,256	7,931	9,390	10,999	42,682	77.96%	65,015,319	10,004,333	0
2	101-915	KLEIN ISD	53,093	11,932	6,481	4,334	4,533	1,780	29,060	54.73%	43,074,121	6,663,458	332,262
3	057-909	GARLAND ISD	51,659	8,626	6,742	8,496	7,574	4,602	36,040	69.77%	55,010,695	9,456,187	0
4	**101-913**	**HUMBLE ISD**	**48,552**	11,886	6,010	3,223	837	2,844	24,800	51.08%	36,431,333	5,182,126	13,755,998
5	061-902	LEWISVILLE ISD	48,440	5,222	3,159	5,858	2,509	1,446	18,194	37.56%	27,444,272	5,284,313	0
6	043-910	PLANO ISD	47,899	6,415	3,535	5,468	1,224	1,711	18,353	38.32%	27,361,257	5,761,320	0
7	101-917	PASADENA ISD	47,486	3,760	7,765	8,022	7,821	11,164	38,532	81.14%	60,483,808	9,153,081	0
8	246-909	ROUND ROCK ISD	46,197	4,584	2,283	2,894	1,724	1,088	12,573	27.22%	18,796,685	4,139,540	0
9	079-901	LAMAR CISD	44,512	9,888	3,647	2,661	1,996	2,692	20,884	46.92%	30,965,167	5,796,997	22,634,317
10	246-913	LEANDER ISD	42,521	5,000	1,577	1,498	144	313	8,532	20.07%	12,314,638	2,703,071	4,849,990

	District Code	Fast Growth Peer Districts	FY24 Enrollment	5 Economically Disadvantaged Tiers					Total Student Counts (Eco	COMP ED COUNT/	COMP ED ALLOTMENT	EARLY ED ALLOTMENT	FAST GROWTH ALLOT
				Tier 1	Tier 2	Tier 3	Tier 4	Tier 5					
1	043-905	FRISCO ISD	66,698	5,724	2,142	1,040	688	66	9,660	14.48%	13,896,124	3,886,496	18,476,259
2	129-902	FORNEY	16,855	4,203	1,713	786	1,016	78	7,796	46.25%	11,331,930	1,926,669	12,964,415
3	046-902	COMAL	29,263	4,935	1,984	785	1,061	380	9,145	31.25%	13,316,979	2,049,452	7,971,485
4	043-911	PRINCETON	8,688	2,389	767	1,721	278	23	5,178	59.60%	7,582,510	1,360,735	4,956,668
5	170-908	NEW CANEY	18,987	5,016	3,818	3,550	400	1,219	14,003	73.75%	20,727,786	3,583,645	4,712,390
6	061-911	NORTHWEST ISD	30,736	6,382	1,216	117	438	240	8,393	27.31%	11,926,394	2,362,510	13,171,306

PROGRAM ALLOTMENTS AT OTHER DISTRICTS WITH SIMILAR ENROLLMENT

FY24 Near Final Summaries of Finance as of October 2024

	District Code	Districts with Similar Enrollment	FY24 Enrollment	TOTAL COST OF TIER 1	LOCAL FUND ASSIGNMENT	TIER 2 FUNDING	TOTAL FSP	M&O Tax Rate	I&S Tax Rate	Total Adopted Tax Rate	Campus Count
1	220-901	ARLINGTON ISD	54,750	436,848,854	242,344,894	40,297,267	218,047,684	0.8249	0.2907	1.1156	74
2	101-915	KLEIN ISD	53,093	421,759,584	168,745,958	28,070,810	263,814,467	0.6716	0.3600	1.0316	50
3	057-909	GARLAND ISD	51,659	426,898,001	167,413,222	28,991,367	272,252,450	0.6692	0.3840	1.0532	76
4	**101-913**	**HUMBLE ISD**	**48,552**	387,088,634	126,674,415	51,186,843	308,532,375	0.7575	0.3500	1.1075	48
5	061-902	LEWISVILLE ISD	48,440	390,181,426	337,014,896	19,529,579	60,145,673	0.7492	0.3809	1.1301	61
6	043-910	PLANO ISD	47,899	365,120,731	452,728,869	5,337,879	6,491,820	0.8405	0.2373	1.0778	72
7	101-917	PASADENA ISD	47,486	390,510,704	131,603,978	51,284,528	295,494,646	0.7982	0.3400	1.1382	67
8	246-909	ROUND ROCK ISD	46,197	342,469,123	340,817,937	12,957,566	13,237,487	0.7210	0.1980	0.9190	59
9	079-901	LAMAR CISD	44,512	370,906,549	162,882,415	23,911,003	218,860,748	0.6692	0.4800	1.1492	46
10	246-913	LEANDER ISD	42,521	315,359,143	263,342,495	17,776,691	61,456,495	0.7787	0.3300	1.1087	51

	District Code	Fast Growth Peer Districts	FY24 Enrollment	TOTAL COST OF TIER 1	LOCAL FUND ASSIGNMENT	TIER 2 FUNDING	TOTAL FSP	M&O Tax Rate	I&S Tax Rate	Total Adopted Tax Rate	Campus Count
1	043-905	FRISCO ISD	66,698	493,809,042	361,079,483	32,208,478	156,016,758	0.7575	0.2700	1.0275	75
2	129-902	FORNEY	16,855	145,924,868	57,233,533	17,871,592	101,259,519	0.7892	0.5000	1.2892	21
3	046-902	COMAL	29,263	229,850,832	189,231,826	11,329,744	45,294,249	0.7392	0.3500	1.0892	36
4	043-911	PRINCETON	8,688	75,014,986	25,270,311	9,584,955	56,550,019	0.7575	0.5000	1.2575	12
5	170-908	NEW CANEY	18,987	160,593,726	49,449,894	21,340,804	126,667,128	0.7575	0.5000	1.2575	20
6	061-911	NORTHWEST ISD	30,736	246,840,957	217,530,679	7,361,522	28,692,410	0.6692	0.3420	1.0112	34

The district offers limited open enrollment to families from other districts who wish to attend Humble ISD schools.



PEER ANNUAL ACTUALS BY FUNCTION FY24

	EXPENDITURES Current:	HUMBLE ISD 2024	(%)	GALENA PARK ISD* 2024	(%)	NEW CANEY ISD 2024	(%)	SHELDON ISD 2024	(%)	KATY ISD* 2024	(%)	HOUSTON ISD* 2024	(%)	SPRING BRANCH ISD* 2024	(%)	CY-FAIR ISD* 2024	(%)
11	Instruction	305,054,858	59.0%	133,904,051	54.4%	122,348,753	57.6%	73,032,030	59.4%	667,726,691	65.0%	1,150,954,093	53.6%	212,521,570	57.0%	733,574,647	67.2%
12	Instruction resources and media services	4,396,958	0.9%	2,672,850	1.1%	1,899,412	0.9%	929,147	0.8%	10,489,784	1.0%	13,830,385	0.6%	3,448,317	0.9%	9,197,664	0.8%
13	Curriculum and instructional staff development	19,908,469	3.9%	4,593,967	1.9%	2,710,803	1.3%	182,682	0.1%	14,191,290	1.4%	25,815,707	1.2%	12,113,955	3.2%	13,418,895	1.2%
21	Instructional leadership	7,109,078	1.4%	5,787,505	2.4%	3,801,651	1.8%	4,403,351	3.6%	10,276,247	1.0%	63,063,461	2.9%	5,720,337	1.5%	10,465,878	1.0%
23	School leadership	31,246,401	6.0%	17,730,761	7.2%	12,545,579	5.9%	7,565,571	6.2%	57,297,356	5.6%	215,392,395	10.0%	22,080,433	5.9%	63,879,783	5.9%
31	Guidance, counseling and evaluation services	28,812,650	5.6%	9,197,382	3.7%	8,738,173	4.1%	2,209,418	1.8%	45,115,886	4.4%	64,717,439	3.0%	21,044,804	5.6%	25,060,938	2.3%
32	Social work services	238,999	0.0%	519,121	0.2%	–	0.0%	38,584	0.0%	1,070,237	0.1%	4,712,785	0.2%	167,613	0.0%	441,325	0.0%
33	Health services	5,556,867	1.1%	2,215,875	0.9%	2,382,379	1.1%	944,814	0.8%	11,064,745	1.1%	24,201,089	1.1%	4,379,336	1.2%	13,335,358	1.2%
34	Student transportation	14,839,501	2.9%	10,045,739	4.1%	9,964,384	4.7%	6,681,773	5.4%	28,469,063	2.8%	57,023,753	2.7%	10,406,066	2.8%	46,123,304	4.2%
35	Food services	378,784	0.1%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	71,239	0.0%	4,524	0.0%	–	0.0%
36	Extracurricular activities	11,311,772	2.2%	4,664,701	1.9%	7,810,761	3.7%	2,673,774	2.2%	21,867,260	2.1%	25,280,790	1.2%	7,506,920	2.0%	25,126,126	2.3%
41	General administration	14,374,784	2.8%	9,995,645	4.1%	6,964,219	3.3%	3,618,031	2.9%	20,603,171	2.0%	53,050,919	2.5%	10,439,207	2.8%	20,443,803	1.9%
51	Facilities maintenance and operations	42,007,838	8.1%	29,396,362	11.9%	20,517,911	9.7%	15,312,443	12.5%	85,418,119	8.3%	235,307,348	10.9%	38,664,787	10.4%	69,058,506	6.3%
52	Security and monitoring services	10,836,278	2.1%	4,180,209	1.7%	4,117,705	1.9%	2,268,529	1.8%	15,625,388	1.5%	32,091,167	1.5%	8,938,756	2.4%	16,787,409	1.5%
53	Data processing services	7,526,348	1.5%	5,907,895	2.4%	5,347,851	2.5%	1,682,075	1.4%	19,315,817	1.9%	58,440,335	2.7%	7,971,336	2.1%	20,625,404	1.9%
61	Community services	943,997	0.2%	1,583,618	0.6%	7,127	0.0%	10,251	0.0%	599,046	0.1%	7,050,496	0.3%	1,399,040	0.4%	10,657,848	1.0%
	Debt service:																
71	Principal on long-term debt	2,663,389	0.5%	1,181,450	0.5%	1,931,830	0.9%	267,831	0.2%	2,646,774	0.3%	18,411,360	0.9%	823,489	0.2%	4,497,130	0.4%
72	Interest on long-term debt	–	0.0%	13,658	0.0%	220,394	0.1%	10,279	0.0%	–	0.0%	586,823	0.0%	–	0.0%	105,896	0.0%
73	Bond issuance costs and fees	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
	Capital Outlay:																
81	Facilities acquisition and construction	1,039,530	0.2%	1,393,634	0.6%	4,835	0.0%	–	0.0%	1,075,283	0.1%	6,632,145	0.3%	391,299	0.1%	771,220	0.1%
	Intergovernmental:																
91	Contracted Instructional Services Between Public Schools	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	1,197,012	0.3%	–	0.0%
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	1,799,428	0.2%
95	Payments to Juvenile Justice Alternative Education Program	345,590	0.1%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	583,200	0.0%	–	0.0%	18,800	0.0%
97	Payments to Tax Increment Fund	6,012,991	1.2%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	75,544,048	3.5%	–	0.0%	–	0.0%
99	Other Intergovernmental Charges	2,068,569	0.4%	1,172,330	0.5%	943,026	0.4%	1,047,219	0.9%	13,879,556	1.4%	16,453,702	0.8%	3,599,448	1.0%	6,375,038	0.6%
6060	**TOTAL EXPENDITURES**	**516,673,651**	**100.0%**	**246,156,753**	**100.0%**	**212,256,793**	**100.0%**	**122,877,802**	**100.0%**	**1,026,731,713**	**100.0%**	**2,149,214,679**	**100.0%**	**372,818,249**	**100.0%**	**1,091,764,400**	**100.0%**

	EXPENDITURES Current:	HUMBLE ISD 2024	(%)	GOOSE CREEK ISD* 2024	(%)	CONROE ISD 2024	(%)	PASADENA ISD* 2024	(%)	ALDINE ISD* 2024	(%)	CLEAR CREEK ISD* 2024	(%)	SPRING ISD* 2024	(%)	KLEIN ISD* 2024	(%)
11	Instruction	305,054,858	59.0%	156,772,111	57.2%	428,699,478	60.4%	305,176,744	55.4%	376,848,569	49.7%	240,645,248	63.4%	172,682,444	53.8%	336,486,112	62.0%
12	Instruction resources and media services	4,396,958	0.9%	1,816,413	0.7%	6,805,175	1.0%	7,886,786	1.4%	1,214,000	0.2%	4,714,950	1.2%	873,195	0.3%	4,764,866	0.9%
13	Curriculum and instructional staff development	19,908,469	3.9%	3,868,596	1.4%	15,428,287	2.2%	7,370,860	1.3%	16,187,548	2.1%	10,124,518	2.7%	5,216,580	1.6%	12,385,319	2.3%
21	Instructional leadership	7,109,078	1.4%	5,430,428	2.0%	7,926,501	1.1%	8,752,879	1.6%	14,617,760	1.9%	3,633,763	1.0%	9,933,935	3.1%	6,066,033	1.1%
23	School leadership	31,246,401	6.0%	17,075,113	6.2%	45,397,919	6.4%	43,644,384	7.9%	46,420,054	6.1%	23,646,064	6.2%	26,644,779	8.3%	34,932,285	6.4%
31	Guidance, counseling and evaluation services	28,812,650	5.6%	9,113,802	3.3%	26,134,988	3.7%	26,113,671	4.7%	32,301,884	4.3%	15,811,021	4.2%	12,569,222	3.9%	33,095,374	6.1%32
	Social work services	238,999	0.0%	2,707,587	1.0%	1,547,897	0.2%	221,605	0.0%	2,695,349	0.4%	955,826	0.3%	225,673	0.1%	503,111	0.1%
33	Health services	5,556,867	1.1%	2,747,611	1.0%	9,036,801	1.3%	5,765,978	1.0%	7,145,167	0.9%	4,141,036	1.1%	3,168,531	1.0%	6,780,996	1.2%
34	Student transportation	14,839,501	2.9%	13,572,793	5.0%	35,529,286	5.0%	20,198,653	3.7%	48,111,774	6.3%	13,960,029	3.7%	15,419,463	4.8%	17,838,798	3.3%
35	Food services	378,784	0.1%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	316,961	0.1%	–	0.0%	–	0.0%
36	Extracurricular activities	11,311,772	2.2%	6,235,159	2.3%	15,528,110	2.2%	8,484,732	1.5%	9,743,036	1.3%	8,123,226	2.1%	6,972,501	2.2%	11,415,908	2.1%
41	General administration	14,374,784	2.8%	9,362,862	3.4%	12,995,519	1.8%	13,908,211	2.5%	19,321,702	2.5%	8,293,613	2.2%	13,674,406	4.3%	12,319,556	2.3%
51	Facilities maintenance and operations	42,007,838	8.1%	30,791,222	11.2%	74,749,041	10.5%	65,307,360	11.9%	79,081,199	10.4%	27,533,716	7.3%	32,722,880	10.2%	40,701,661	7.5%
52	Security and monitoring services	10,836,278	2.1%	5,004,407	1.8%	11,406,370	1.6%	7,373,477	1.3%	13,651,133	1.8%	6,711,006	1.8%	7,815,311	2.4%	8,854,280	1.6%
53	Data processing services	7,526,348	1.5%	4,751,071	1.7%	9,161,068	1.3%	13,860,000	2.5%	16,012,049	2.1%	7,435,802	2.0%	8,511,634	2.7%	10,118,672	1.9%
61	Community services	943,997	0.2%	157,937	0.1%	61,825	0.0%	218,733	0.0%	772,715	0.1%	275,661	0.1%	648,941	0.2%	627,288	0.1%
	Debt service:																
71	Principal on long-term debt	2,663,389	0.5%	2,058,000	0.8%	4,016,434	0.6%	2,773,743	0.5%	1,313,988	0.2%	637,690	0.2%	485,918	0.2%	1,427,458	0.3%
72	Interest on long-term debt	–	0.0%	774,425	0.3%	96,931	0.0%	63,945	0.0%	103,780	0.0%	17,402	0.0%	41,482	0.0%	35,991	0.0%
73	Bond issuance costs and fees	–	0.0%	–	0.0%	–	0.0%	–	0.0%	32,377	0.0%	–	0.0%	–	0.0%	–	0.0%
	Capital Outlay:																
81	Facilities acquisition and construction	1,039,530	0.2%	126,163	0.0%	1,561,680	0.2%	10,071,627	1.8%	59,713,706	7.9%	–	0.0%	89,207	0.0%	1,252,558	0.2%
	Intergovernmental:																
91	Contracted Instructional Services Between Public Schools	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%0.0%
93	Payments to Fiscal Agent/Member Districts																
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements	–	0.0%	–	0.0%	–	0.0%	1,476,282	0.3%	–	0.0%	218,754	0.1%	–	0.0%	868,155	0.2%
95	Payments to Juvenile Justice Alternative Education Program	345,590	0.1%	134,060	0.0%	–	0.0%	73,780	0.0%	–	0.0%	176	0.0%	37,200	0.0%	222,544	0.0%
97	Payments to Tax Increment Fund	6,012,991	1.2%	–	0.0%	–	0.0%	–	0.0%	11,119,426	1.5%	–	0.0%	1,328,579	0.4%	–	0.0%
99	Other Intergovernmental Charges	2,068,569	0.4%	1,692,172	0.6%	4,059,701	0.6%	2,020,099	0.4%	2,520,817	0.3%	2,535,211	0.7%	1,746,195	0.5%	2,443,327	0.4%
6060	**TOTAL EXPENDITURES**	**516,673,651**	**100.0%**	**274,191,932**	**100.0%**	**710,143,011**	**100.0%**	**550,763,549**	**100.0%**	**758,928,033**	**100.0%**	**379,731,673**	**100.0%**	**320,808,076**	**100.0%**	**543,140,292**	**100.0%**

* Indicates district adopted deficit budget for 2023-2024

Tax Base and Rate Trends

Humble ISD's tax base and rate trends reflect the stability of a fully developed district. Because the district is largely built out, the tax base remains steady with minimal growth from new construction. While property values within the district continue to rise, these increases are largely offset by recent changes in state tax laws, which have helped moderate the impact on taxpayers.

TEN YEAR COMPARISON OF VALUES

Tax Year	Tax Rate ($)	Certified Tax Roll Values ($)	Value Adjustments During Year ($)	Adjusted Year End Tax Roll Values ($)	% Change	New Improvements ($)
2016	1.5200	13,714,325,934	1,313,402,148	15,027,728,082	9.58%	343,103,347
2017	1.5200	14,840,260,900	985,470,615	15,825,731,515	6.64%	433,319,686
2018	1.5200	14,361,888,244	1,630,062,572	15,991,950,816	11.35%	414,451,083
2019	1.4184	15,364,821,480	2,178,973,565	17,543,795,045	14.18%	546,958,370
2020	1.3841	16,689,179,123	2,063,402,696	18,752,581,819	12.36%	563,335,343
2021	1.3389	17,958,476,018	2,216,572,453	20,175,048,471	12.34%	559,677,742
2022	1.2929	20,441,003,850	2,093,356,422	22,534,360,272	10.24%	575,562,170
2023	1.1075	20,863,207,060	1,496,037,802	22,359,244,862	7.17%	324,843,273
2024	1.1052	21,949,802,929	1,653,477,412	23,603,280,341	7.53%	404,796,789
2025	1.1052	22,062,082,883	Not Applicable	Not applicable	N/A	333,748,454

Personnel Resource Changes

The district has experienced staffing growth primarily due to the expansion of educational facilities and services. The opening of a new middle school in the 2022–2023 school year required the addition of administrators, teachers, and support personnel to ensure proper campus operation. Likewise, Lake Houston Middle School opened to students in the Fall of 2025 which has further driven the need for increased staffing. Additionally, there has been a rise in staffing for special education programs in order to meet the growing needs of students requiring specialized services and support.

During this time, staffing expenses have also risen. To remain competitive and aligned with neighboring districts, the district has implemented annual salary increases. Furthermore, adjustments to compensation have been made to reflect the requirements of HB2 for the 2025–2026 legislative year, which mandates specific changes in educator pay scales.

Changes in Debt

The District's outstanding debt profile reflects both the continued implementation of the 2022 voter-authorized bond program and the strategic refunding of prior obligations. During the 2025 fiscal year, additional portions of the 2022 bond were issued, increasing total bonded indebtedness in order to fund approved capital projects on a scheduled basis. Concurrently, the District executed a refunding of its 2015A bond, replacing higher-cost debt with a new issuance at a more favorable interest rate. This refunding transaction generated present value savings and reduced the overall debt service requirements over the remaining life of the 2015A bond. As a result, while aggregate outstanding principal increased due to the ongoing 2022 bond issuances, the District's long-term debt service burden was eased through interest cost savings and restructuring efficiencies.

SCHEDULE OF GENERAL OBLIGATION BONDS PAYABLE FISCAL YEAR ENDED JUNE 30, 2025

Date of Issue ------- Description	Interest Rate Payable (%)	Original Issue Amounts (%)	Amounts Outstanding July 1, 2024 (%)	Issued Current Tear (%)	Retired Current Tear (%)	Refunded Current Tear (%)	Amount Outstanding June 30, 2025 (%)	Interest Current Year (%)	Debt Service Requirements ($)			
									Year Ending 06/30/26		Year Ending 06/30/27	
									Principal	Interest	Principal	Interest
05/28/15 2015A Refunding Bonds	3.5 – 5.5	218,385,000	166,790,000	–	18,070,000	128,340,000	20,380,000	6,840,750.00	0.00	713,300.00	0.00	713,300.00
05/28/15 2015B Refunding Bonds	3.0 – 5.0	27,255,000	12,740,000	–	1,970,000	–	10,770,000	390,681.26	2,030,000.00	331,581.26	2,090,000.00	270,681.26
08/28/16 2016A School Building Bonds	3.0 – 5.0	43,450,000	34,325,000	–	1,380,000	–	32,945,000	1,466,850.00	1,450,000.00	1,397,850.00	1,520,000.00	1,325,350.00
08/28/16 2016B Refunding Bonds	3.0 – 5.0	142,175,000	82,015,000	–	8,370,000	–	73,645,000	3,110,400.00	8,790,000.00	2,691,900.00	9,220,000.00	2,252,400.00
08/28/16 2016C Refunding Bonds	4.0 – 5.0	86,120,000	57,470,000	–	5,260,000	–	52,210,000	2,655,950.00	5,550,000.00	2,392,950.00	5,745,000.00	2,115,450.00
08/15/18 2018 School Building Bonds	3.6 – 5.0	114,815,000	109,250,000	–	1,570,000	–	107,680,000	4,973,468.76	1,650,000.00	4,894,968.76	1,730,000.00	4,812,468.76
02/20/20 2020 School Building Bonds	2.5 – 5.0	136,665,000	126,845,000	–	2,070,000	–	124,775,000	4,450,600.00	2,170,000.00	4,347,100.00	2,280,000.00	4,238,600.00
08/13/20 2020A School Building Bonds	2.0 – 5.0	181,040,000	175,445,000	–	3,010,000	–	172,435,000	5,419,125.00	3,160,000.00	5,268,625.00	3,315,000.00	5,110,625.00
11/17/20 2020B Refunding Bonds	3.0 – 5.0	20,520,000	13,505,000	–	970,000	–	12,535,000	537,150.00	1,020,000.00	488,650.00	1,070,000.00	437,650.00
11/18/21 2021 School Building Bonds	2.25 – 5.0	96,025,000	92,940,000	–	1,660,000	–	91,280,000	2,622,287.50	1,740,000.00	2,539,287.50	1,830,000.00	2,452,287.50
08/23/22 2022 School Building Bonds	4.0 – 5.0	189,625,000	186,515,000		3,265,000	–	183,250,000	8,586,400.00	3,425,000.00	8,423,150.00	3,600,000.00	8,251,900.00
03/07/2 2024 School Building Bonds	4.0 – 5.0	146,095,000	146,095,000		–	–	146,095,000	6,187,260.18	1,485,000.00	6,589,981.26	1,555,000.00	6,515,731.26
03/26/25 2025 School Building & Refunding Bonds	4.0 – 5.0	267,795,000		267,795,000			267,795,000	0.00	18,355,000.00	11,428,573.75	19,790,000.00	11,979,700.00
TOTAL PAID FROM DEBT SERVICE			**$ 1,203,935,000**	**$ 267,795,000**	**$ 47,595,000**	**$ 128,340,000**	**$ 1,295,795,000**	**47,240,922.70**	**50,825,000.00**	**51,507,917.53**	**53,745,000.00**	**50,476,143.78**

ORGANIZATIONAL | **Section**



For Humble Independent School District, legal autonomy and fiscal independence means that it operates as a separate government entity from the City of Humble or Harris County. This structure gives Humble ISD its own elected Board of Trustees and the independent authority to make decisions on local policies, levy taxes, and manage its own budget.

This grants Humble ISD significant authority over its own affairs including:

LOCAL GOVERNANCE: An independently elected board of trustees sets the district's policies, as opposed to decisions being made by city or county officials.

PERSONNEL DECISIONS: The district has the freedom to manage its own hiring, firing, and compensation decisions for teachers, administrators, and other employees.

CURRICULUM AND OPERATIONS: Humble ISD can create its own educational standards and programs to fit the needs of its community, subject to state and federal regulations. As a "District of Innovation," it can also be exempt from certain sections of the Texas Education Code.

LEGAL STANDING: The district has the authority to engage in its own legal actions and must comply directly with state and federal laws, such as those governing public information requests and special education services (e.g., Section 504).

Humble ISD's legal autonomy and fiscal independence means that it operates as a separate government entity from the City of Humble or Harris County.



Fiscally, this gives Humble ISD direct control over its finances, separate from municipal funding. Some examples include:

INDEPENDENT TAXATION: Humble ISD levies and collects its own property taxes to fund its operations and school construction projects. Tax bills in the area include separate tax rates for the school district and for the city or county.

DIRECT BUDGET CONTROL: The board of trustees directly manages the district's budget, including setting tax rates for maintenance and operations and for paying off debt. The district is also responsible for meeting financial transparency requirements set by the state.

ABILITY TO INCUR DEBT: As a fiscally independent entity, Humble ISD has the power to issue its own debt, such as school bonds, to finance facility construction and improvements.

SEPARATE FUNDING SOURCES: The district's funding comes from a combination of local property taxes, state funds (such as the Foundation School Program), and federal grants.







Humble Independent School District is located in the northeastern part of the Houston metropolitan area, primarily serving the city of Humble, Texas, and several surrounding communities such as Kingwood, Atascocita, and parts of Fall Creek and Summerwood. The district offers education at various levels, including elementary, middle, and high school, as well as specialized services. Humble ISD serves around 48,000 students across its 49 campuses. At the elementary level, there are 30 schools; at the middle school level, 11 schools; and at the high school level, 6 schools. In addition to these, the district operates 2 specialty campuses: the Community Learning Center, which provides alternative education for students in need of additional academic and behavioral support, and the Early Childhood Center, which offers pre-kindergarten programs for young learners. Humble ISD is committed to offering a range of educational opportunities, from standard curricula to specialized programs like career and technical education, special education, and advanced academics. The district also provides a variety of extracurricular activities, athletics, and fine arts programs, all aimed at fostering well-rounded students. ★







Humble ISD BY THE NUMBERS

48,000+ Student Enrollment

7,000+ Employees

5 High Schools

1 Early College High School

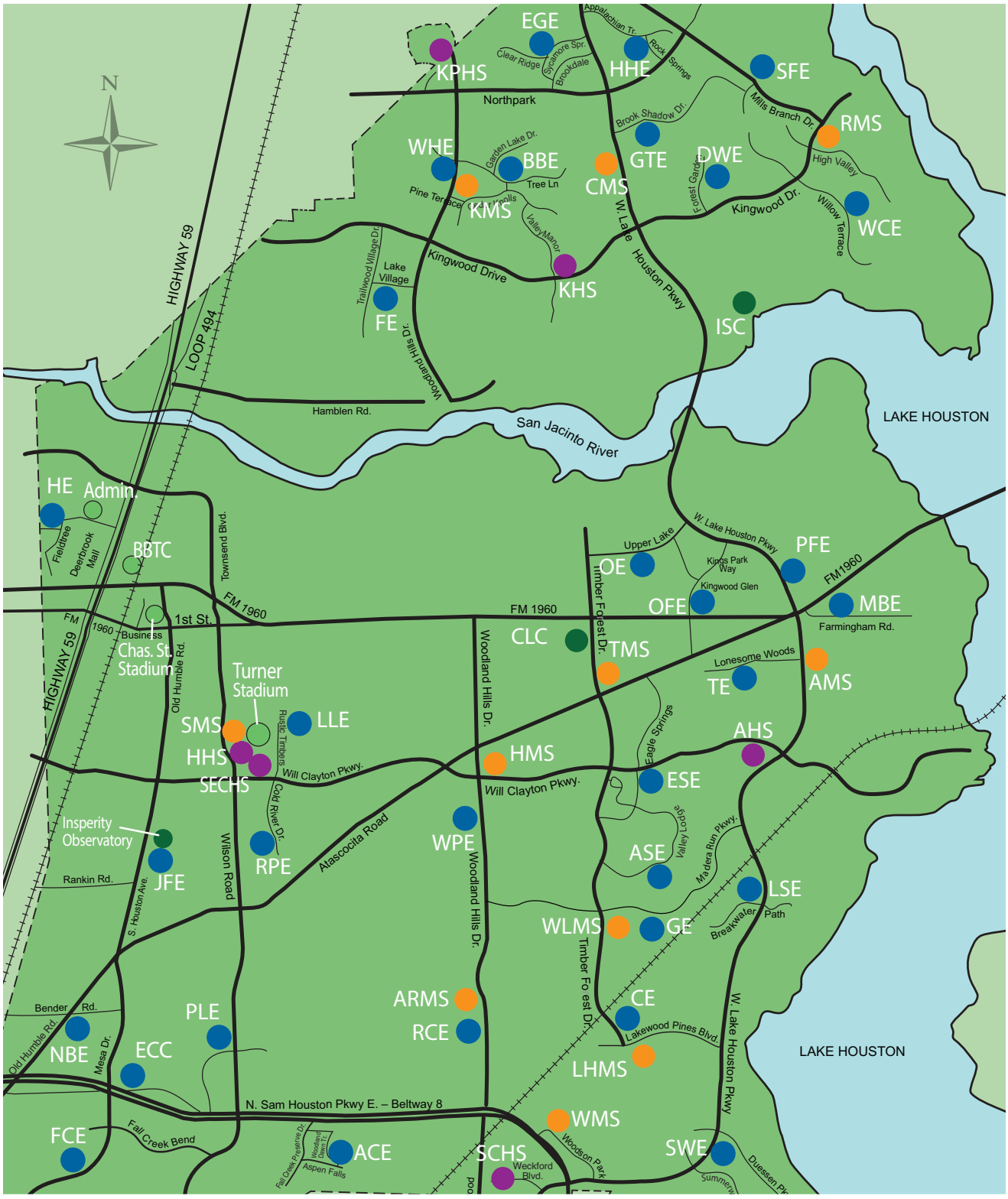
11 Middle Schools

30 Elementary Schools

49 Campuses

1 Early Childhood Center

1 Community Learning Center



Map Key: HIGH SCHOOLS | MIDDLE SCHOOLS | ELEMENTARY SCHOOLS | SPECIALTY SCHOOLS

Humble Independent School District | Board of Trustees

The Humble Independent School District Board of Trustees is composed of seven members who are elected at-large by voters across the entire district. Each trustee serves a four-year term, with elections held in May of odd-numbered years. The board functions as the governing body of the school district, responsible for setting policies, adopting the budget, and overseeing the overall direction of the district. One of its most critical responsibilities is hiring and evaluating the superintendent, who manages the district's day-to-day operations.

Within the Board of Trustees, specific officers are selected from among the members to fulfill leadership roles. These roles include President, Vice President, Secretary, and Parliamentarian. The President leads meetings and often serves as the public face of the board. The Vice President assists the President and steps in when necessary. The Secretary is responsible for ensuring that accurate records and meeting minutes are maintained. The Parliamentarian helps ensure meetings follow proper procedures, such as Robert's Rules of Order, and maintains order during board discussions. The remaining trustees actively participate in board decisions but do not hold officer titles.

Board meetings are typically held monthly and are open to the public, in accordance with Texas open meetings laws. The board may also hold special or executive sessions as needed to address personnel issues, legal matters, or other sensitive topics. Trustee terms are staggered to maintain continuity, ensuring that not all positions are up for election at the same time. Importantly, all trustees serve on a volunteer basis and are not compensated for their service.

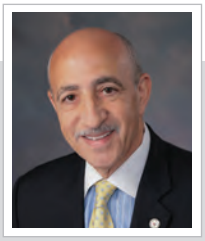
This structure ensures that the Humble ISD Board of Trustees remains both representative of the community and effective in overseeing the district's operations and long-term goals.



Mr. Marques Holmes
President
Position 6



Mr. Michael Grabowski
Vice President
Position 7



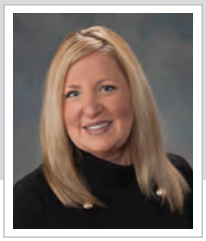
Mr. Robert Scarfo
Secretary
Position 2



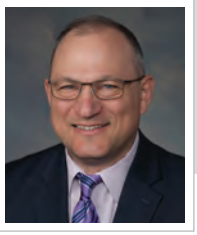
Mr. Oscar Silva
Parliamentarian
Position 1



Mrs. Elizabeth Shaw
Member
Position 5

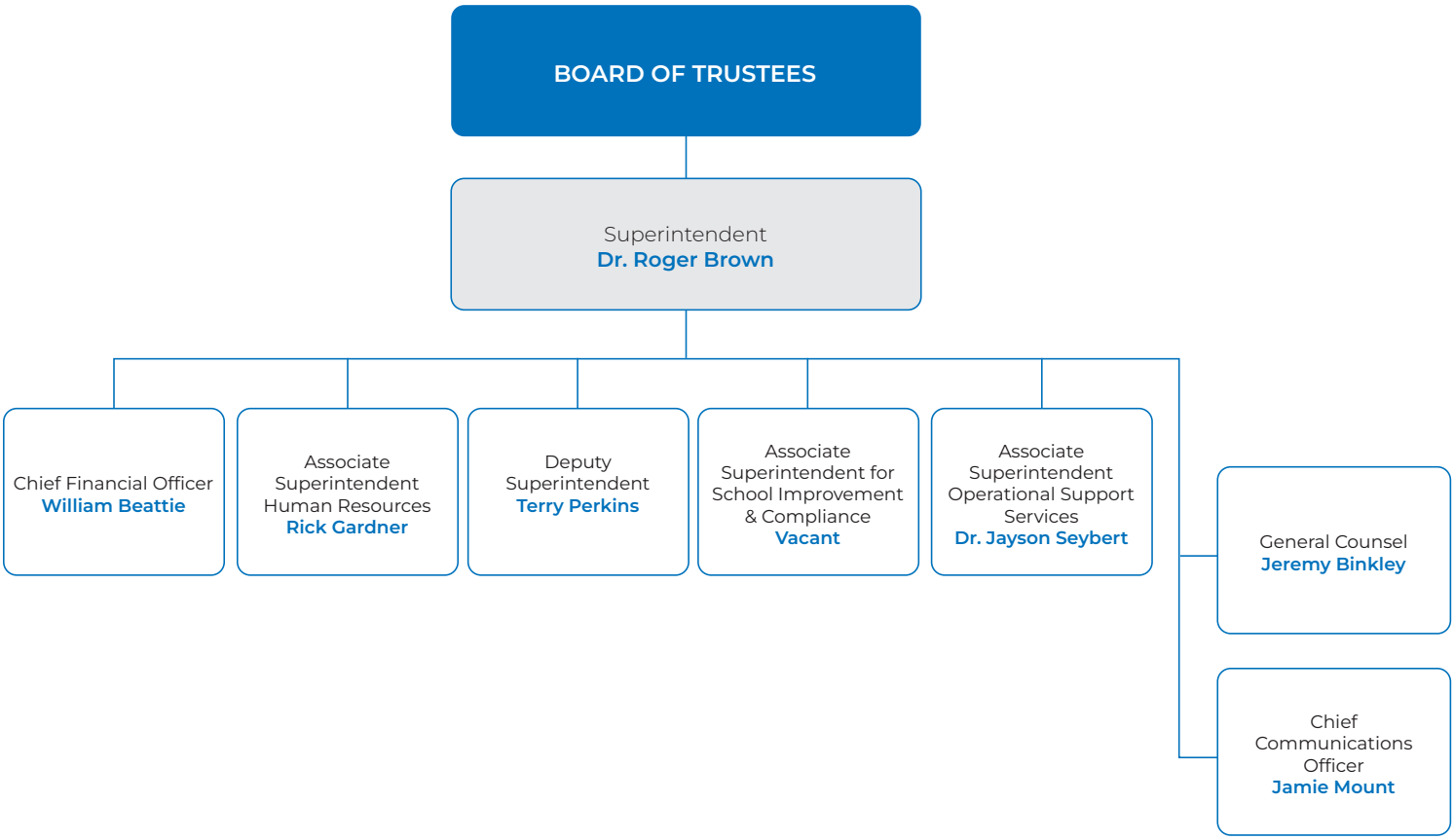


Mrs. Chris Parker
Member
Position 3



Mr. Ken Kirchhofer
Member
Position 4

Humble ISD Organizational Structure







BAA – LEGAL BOARD STATUS POWERS AND DUTIES

Note: This policy addresses many of the powers and duties of the board set forth in Education Code Chapter 11, Sub-chapter D. For other powers and duties of the board notlisted below, see the applicable policy codes.

Governance

A district is governed by a board of trustees who, as a body corpo-rate, shall oversee the management of the district and ensure thatthe superintendent implements and monitors plans, procedures,programs, and systems to achieve appropriate, clearly defined,and desired results in the major areas of district operations. Education Code 11.051(a)

General Powers and Duties

The trustees constitute a body corporate and in the name of the district may acquire and hold real and personal property, sue and be sued, and receive bequests and donations or other moneys or funds coming legally into their hands.

Except as provided by Education Code 39A.201 and 39A.202 [seeAIC], the trustees as a body corporate have the exclusive power and duty to govern and oversee the management of the public schools of the district. All powers and duties not specifically delegated by statute to the Texas Education Agency (TEA) or the State Board of Education are reserved for the board, and TEA may not substitute its judgment for the lawful exercise of those powers and duties by the trustees.

The trustees may adopt rules and bylaws necessary to carry out these powers and duties.

Education Code 11.151(a), (b), (d)

Specific Powers and Duties

In addition to powers and duties under Education Code 11.151 above or other law, the board has the powers and duties provided by Education Code 11.1511(b) below, except as otherwise provided by Education Code 39A.201 or 39A.202. Education Code11.1511(a)

The board shall:

1. Seek to establish working relationships with other public entities to make effective use of community resources and to serve the needs of public school students in the community.

2. Adopt a vision statement and comprehensive goals for the district and the superintendent, and monitor progress toward those goals. [See AE]

3. Establish performance goals for the district concerning the academic and fiscal performance indicators under Education Code Chapter 39, Subchapters C, D, and J, and any performance indicators adopted by the district. [See AI series]

4. Provide oversight regarding student academic achievement and strategic leadership for maximizing student performance. Education Code 11.1515 [See AIB]

5. Ensure that the superintendent is accountable for achieving performance results, recognizes performance accomplishments, and takes action as necessary to meet performance goals. [See BJA]

6. Collaborate with the superintendent as set forth at Education Code 11.1512(b). Education Code 11.1512 [See BJA]

7. Adopt a policy to establish a district- and campus-level planning and decision-making process as required under Education Code 11.251. [See BQ series]

8. Publish an annual educational performance report as required under Education Code 39.306. [See AIB, BQ series]

9. Adopt an annual budget for the district as required under Edu-cation Code 44.004. [See CE]

10. Adopt a tax rate each fiscal year as required by Tax Code 26.05. [See CCG]

11. Monitor district finances to ensure that the superintendent is properly maintaining the district's financial procedures and records. [See CF series]

12. Ensure that district fiscal accounts are audited annually as required by Education Code 44.008. [See CFC]

13. Publish an end-of-year financial report for distribution to the community. [See CFA]

14. Conduct elections as required by law. [See BBB series]

15. By rule, adopt a process through which district personnel, students or the parents or guardians of students, and members of the public may obtain a hearing from the district administrators and the board regarding a complaint. [See DGBA, FNG,and GF]

16. Make decisions relating to terminating the employment of district employees employed under a contract to which Education Code Chapter 21 applies, including terminating or not renewing an employment contract to which that chapter applies. [See DF series]

17. Select the internal auditor if a district employs an internal auditor. The internal auditor shall report directly to the board. Education Code 11.170 [See DC]

18. Adopt a policy providing for the employment and duties of district personnel. Education Code 11.1513 [See BJ series, DC series, and DEA series]

19. Limit redundant requests for information and the number and length of written reports that a classroom teacher is required to prepare. The board shall review paperwork requirements imposed on classroom teachers and transfer to existing non-instructional staff a reporting task that can reasonably be accomplished by that staff. Education Code 11.164 [See DLB]

20. Adopt a cybersecurity policy. Education Code 11.175 [SeeCQB]

21. Adopt early childhood literacy and mathematics proficiency plans. Education Code 11.185 [See EA]

22. Adopt college, career, and military readiness plans. Education Code 11.186 [See EA]

23. Conduct an efficiency audit before seeking voter approval to adopt a tax rate for the maintenance and operations of the district at an election held for that purpose. Education Code 11.184 [See CCG]

24. Carry out other powers and duties as provided by the Education Code or other law. Education Code 11.1511(b), except as noted

Discretionary Powers and Duties

The board may:

1. Issue bonds and levy, pledge, assess, and collect an annualad valorem tax to pay the principal and interest on the bonds as authorized under Education Code 45.001 and 45.003. Education Code 11.1511(c)(1) [See CCA]

2. Levy, assess, and collect an annual ad valorem tax for maintenance and operation of a district as authorized under Education Code 45.002 and 45.003. Education Code 11.1511(c)(2) [See CCG]

3. Employ a person to assess or collect the district's taxes as authorized under Education Code 45.231. Education Code 11.1511(c)(3) [See CCG and BDAF]

4. Enter into contracts as authorized under the Education Code or other law and delegate contractual authority to a superintendent as appropriate. Education Code 11.1511(c)(4)

5. Require a district's chief business official or curriculum director or a person holding an equivalent position to appear at an executive session of the board or to testify at a public hearing held by the board. Education Code 11.1511(d) [See BJA regarding prohibition of superintendent interference]

6. Contract with a public or private entity for that entity to provide educational services for the district. Education Code 11.157 [See EEL]

7. Charge fees as set forth at Education Code 11.158. Education Code 11.158 [See FP]

8. Change the name of the district. Education Code 11.160 [SeeAB]

9. Adopt rules that require students at a school in the district to wear school uniforms as set forth at Education Code 11.162. Education Code 11.162 [See FNCA]

10. Adopt rules to keep school campuses, including school libraries, open for recreational activities, latchkey programs, and tutoring after school hours. Education Code 11.165

11. Operate a school or program or hold a class on the campus of an institution of higher education as set forth at Education Code 11.166. Education Code 11.166 [See GNC]

12. Operate a school or program, including an extracurricular program, or hold a class outside the boundaries of the district. Education Code 11.167 [See GNA]

13. Use the board evaluation tool developed by the commissioner of education. Education Code 11.182 [See BG]

Note: For restrictions on a board's authority to use district resources for certain purposes, see CE(LEGAL). For the board's authority related to district property, see CDB and CI.

Mission ★ Vision ★ District Goals

MISSION STATEMENT

Our purpose, in partnership with families and community, is to develop each child intellectually, artistically, emotionally, physically, and socially so that all students are life-long learners, complex thinkers, responsible global citizens and effective communicators.

VISION STATEMENT

We envision schools where students and staff are enthusiastically engaged in learning within local and virtual environments. We see schools that encourage collaboration and cultivate a sense of belonging. We see learning standards that are rigorous and relevant. We see learning standards that inspire creativity and problem solving. Ultimately, we see schools that prepare students for many paths and that empower them with skills to successfully live in a rapidly changing world.

DISTRICT GOALS

The Humble ISD Board of Trustees adopted five district goals to achieve the mission and vision.



SAFETY
Study, plan and implement best practices in school safety to provide the most safe and secure schools possible.



RESOURCE ALIGNMENT
Align all resources (time, money, and talent) with the highest priorities of Humble ISD – safety, talent, instruction, and culture.



QUALITY STAFF
Attract and retain the most talented staff available for our students.



QUALITY INSTRUCTION
Provide high quality instruction and learning opportunities in core areas; provide opportunities for students to develop important skills (POG) through modern, personalized instructional strategies that promote engagement, retention, and transfer of content and skills.



CULTURE
Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.

COST OF GOALS AND OBJECTIVES FOR FY26 BUDGET

In our district, the significant and measurable cost of a goal or objective is represented by budget additions including recurring and one-time budget increases submitted to the Budget Department by campus and department budget managers. These costs reflect specific initiatives or projects that directly support the district's strategic goals and require additional financial resources beyond the standard operating budget. Each request is evaluated for its impact, alignment with district priorities, and ability to produce measurable outcomes, ensuring that resources are directed toward efforts that provide the greatest benefit to students and staff. These requests are entered into the district's budget request system and reviewed in multiple stages, beginning with department or area supervisors, followed by secondary approval from senior leadership. Final recommendations are reviewed by the Chief Financial Officer and Senior Staff before presentation to the Board of Trustees. During the 2026 budget development process, the district appropriated recurring expenditures to increase by $28 million as compared to 2024-25. This included the following changes:

- Increase of $24 million for a Compensation Initiative including new legislative requirements and district increases
- Increase of $2 million for Special Education Initiatives
- Increase of $2 million for District Initiatives

One time budget requests are submitted by campuses and departments during the annual budget development process for items or projects that are not part of recurring operational costs, such as equipment purchases, instructional materials, technology upgrades, or facility improvements. These requests follow the same approval process as recurring requests. Approved one-time expenditures are funded based on availability within the general fund. This process ensures that one-time requests are evaluated for both immediate impact and long-term sustainability within the district's financial plan. In the 2026 budget development process, the district approved $4.4 million in one-time increases which included funds for capital outlay for campuses at all levels, fine arts equipment, district vehicles and staff stipends.



Humble ISD fosters close-knit relationships among families, educators, and local organizations to enhance educational experiences.

CE – LEGAL POLICY ANNUAL OPERATING BUDGET

Authorized Expenditures

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page & Bro., 48 S.W.2d 983 (Tex. Comm'n App. 1932)

The public school funds may not be spent except as provided by Education Code 45.105. The state and county available funds may be used only for the payment of teachers' and superintendents' salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers may not be paid out of funds other than those for the current year.

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for the purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and, except as provided below, for other purposes necessary in the conduct of the public schools as determined by the board.

Exception

Funds described above may not be used to initiate or maintain any action or proceeding against the state or an agency or officer of the state arising out of a decision, order, or determination that is final and unappealable under a provision of the Education Code, except that funds may be used for an action or proceeding that is specifically authorized by a provision of the Education Code or a rule adopted under the Education Code and that results in a final and unappealable decision, order, or determination.

Education Code 45.105(a)–(c), (c-1)

Fiscal Year

The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. Education Code 44.0011

Budget Preparation

On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the SBOE, and adopted policies of the board of trustees. Education Code 44.002; 19 TAC 109.1(a), .41, .5001

Funds for Accelerated Instruction

A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBCA] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. Education Code 29.081(b-2)

Itemization of Certain Expenditures

The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:

1. Notices required by law to be published in a newspaper by the district or a representative of the district; and

2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002.

Local Gov't Code 140.0045

Public Meeting on Budget and Proposed Tax Rate

When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. Education Code 44.004(a), (f) [See CCG for provisions governing tax rate adoption.]

The meeting must comply with the notice requirements of the Open Meetings Act. Gov't Code 551.041, .043 [See BE]

Published Notice

The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]

Publication of Proposed Budget Summary

Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the commissioner.

Education Code 44.0041

Budget Adoption

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. Education Code 44.004(f)–(g)

Appendix for Tax Rate Calculation Forms

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. Tax Code 26.04(e-5) [See CCG]

Districts with July 1 Fiscal Year

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property [see CCG] in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district. Education Code 44.004(h)–(i)

Budget Adoption After Tax Rate Adoption

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified estimate of taxable value in preparing a notice under this provision. Education Code 44.004(j)

Publication of Adopted Budget

On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. Education Code 44.0051

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. Education Code 44.005

Internet Posting of Tax Rate and Budget Information

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller:

1. The name of each member of the board;
2. The mailing address, email address, and telephone number of the district;
3. The official contact information for each member of the board, if that information is different from the information described by item 2;
4. The district's budget for the preceding two years;
5. The district's proposed or adopted budget for the current year;
6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage;
7. The tax rate for maintenance and operations adopted by the district for the preceding two years;
8. The interest and sinking fund tax rate adopted by the district for the preceding two years;
9. The tax rate for maintenance and operations proposed by the district for the current year;
10. The interest and sinking fund tax rate proposed by the district for the current year; and
11. The most recent financial audit of the district.

Tax Code 26.18




GOLD
FIGHT
WIN
10

CE – LOCAL POLICY ANNUAL OPERATING BUDGET

Fiscal Year
The District shall operate on a fiscal year beginning July 1 and ending June 30.

Budget Planning
Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. The budget process shall be guided by the Board goals and budget planning parameters. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

Budget Hearing
The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

Authorized Expenditures
The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

Budget Amendments
The Board shall amend the budget for the general fund, the national school breakfast and lunch program fund, and the debt service fund when a change is requested to increase or decrease any functional spending category or revenue and other resources major object category. The Board shall adopt the initial budget by project for each bond sale and amend the budget for capital projects funds when a change is requested to increase or decrease the total amount of any designated project. Finally, other special revenue fund budgets for federal and grant programs shall be presented as needed as supplemental data (as opposed to prior approval) under guidelines adopted by the Board.

Budget Control
Primary responsibility for budgetary control rests with the Superintendent. Each budget manager shall be responsible for controlling and amending his or her budget as needed, ensuring that no expenditure is made unless funds have been properly authorized in accordance with CH(LEGAL) and (LOCAL) and that all expenditures demonstrate appropriate and efficient use of District funds. The job description of each budget manager shall include a description of applicable budgetary responsibilities.

Fund Balance
Fund balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the general fund, special revenue funds, debt service fund, and capital project funds.

Fund Balance of the General Fund
The fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the primary fund, which finances most functions of the District. The fund balance of the general fund shall mean the gross difference between general fund assets and liabilities reflected on the balance sheet.

Fund Balance Classification
Fund balance classification shall be recorded in accordance with governmental accounting standards as promulgated by the Governmental Accounting Standards Board.

The five classifications of fund balance of the governmental fund types shall be as follows:

Nonspendable

1. Nonspendable fund balance shall mean the portion of the gross fund balance that is not expendable or is legally earmarked for a specific use.

   Examples of nonspendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include:

   - Inventories;
   - Prepaid items;
   - Deferred expenditures; and
   - Long-term receivables.

Restricted

2. Restricted fund balance shall include amounts constrained to a specific purpose by the provider, such as the grantor.

   Examples of restricted fund balances include:

   - Child nutrition programs (including outstanding encumbrances);
   - Debt service funds;
   - Construction programs; and
   - Resources from other granting agencies.

Committed

3. Committed fund balance shall mean that portion of the fund balance that is constrained to a specific purpose by the Board. The Board shall approve all commitments by formal action. The action to commit funds must occur prior to fiscal year end; however, the amount may be determined subsequent to fiscal year end.
   A commitment can only be modified or removed by the same formal action.

   Examples include:

   - Potential litigation, claims, and judgments;
   - Activity funds;
   - Internal service funds;
   - Scholarship funds; and
   - Permanent funds.

Assigned

4. Assigned fund balance shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board Finance Committee, the Superintendent, or the Chief Financial Officer.

The Board delegates the responsibility to assign funds not to exceed $2 million in the aggregate to the Superintendent and the Chief Financial Officer. The Board Finance Committee shall have the authority to assign any amount of funds. Assignments may occur subsequent to fiscal year end.

In the current practice, such plans or intent to utilize fund balance may change and may not be budgeted, or may result in expenditures in future periods of time.

Examples include:

- Outstanding encumbrances;
- Insurance deductibles;
- E-rate reimbursements;
- Building rental reimbursements;
- Capital outlay items;
- Potential special education expenditures; and
- Other legal uses.

Unassigned

5. Unassigned fund balance shall include amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures.

   The unassigned fund balance shall be the difference between the total fund balance and the total of the nonspendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

Order of Expenditure

The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and unassigned. Negative amounts shall not be reported for restricted, committed, or assigned funds.

Minimum Fund Balance

In order to preserve financial stability, the District must be prepared to respond to cash flow shortages, large or unexpected one-time expenditures, changes in the economy, and changes in state funding. The District shall, therefore, target a yearly unassigned general fund balance between 17 percent (60 days) and 25 percent (90 days) of total operating expenditures. Additionally, the District shall target a yearly minimum restricted debt service fund balance of 25 percent of annual debt service requirements on all outstanding debt issuance and a committed internal service fund balance of 20 percent of total operating expenditures.

Following any year where the audited fund balance falls outside the above-listed targeted range or below the minimum requirement, adjustments in budgeted expenditures shall be incorporated into the budget development process for that year. If the Board determines that the minimum targeted fund balance is not attainable in the proposed budget being considered, it shall be the goal of the Board to reach that level within a specified period of time, not to exceed two years.

Additionally, the Board may establish assignments or commitments of fund balance from time to time in order to meet specific District needs. Assignments and commitments of fund balance shall be vetted and approved by the Board finance committee. Furthermore, commitments of fund balance shall be submitted to the Board for approval.

Revenue

All revenue received by the District shall be deposited as a revenue transaction in the appropriate fund and shall become a part of the fund balance. Any allocation of such revenue from the fund balance shall be approved by the Board as a budget amendment prior to any encumbrance or expenditure.

REVENUE CLASSIFICATION

Revenues in Humble ISD are classified by source, which identifies where the money comes from. The main categories are:

1. 5700 – Local Revenue
    - Property Taxes: The largest local revenue source, collected from taxpayers within the district boundaries.
    - Other Local Sources: Includes investment income, facility rentals, student fees, donations, and miscellaneous receipts.

2. 5800 – State Revenue
    - Foundation School Program (FSP): State funding based on average daily attendance and other factors.
    - TRS On-Behalf Payments: Contributions the state makes to the Teacher Retirement System on behalf of employees.
    - Other State Programs: Grants or reimbursements for specific state initiatives.

3. 5900 – Federal Revenue
    - Child Nutrition Programs (USDA): Reimbursements for school meals.
    - Title Programs (ESSA): Federal aid for improving academic achievement and supporting at-risk students.
    - IDEA Funding: For special education programs.

Expenditure Classification

Expenditures are classified by function, object, and fund, following TEA's Financial Accountability System Resource Guide (FASRG).

1. By Function (Purpose of Spending):
    - 11 – Instruction: Classroom teaching and direct student learning activities
    - 12 – Instructional Resources & Media Services: Libraries and instructional materials
    - 13 – Curriculum & Instructional Staff Development: Training and professional development for teachers
    - 21 – Instructional Leadership: District leadership
    - 23 – School Leadership: Principals and campus administration
    - 31 – Guidance, Counseling, & Evaluation Services: Counseling and testing services
    - 32 – Social Work Services: Social Work Personnel
    - 33 – Health Services: Nurses and health clinics
    - 34 – Student Transportation: Bus Drivers and expenses incurred in transporting students
    - 35 – Food Services: Child Nutrition operations
    - 36 – Extracurricular Activities: school sponsored activities outside of the school day
    - 41 – General Administration – Administration that manages or governs the school district
    - 51 – Plant Maintenance & Operations: Custodial, utilities, and maintenance costs
    - 52 – Security & Monitoring Services: Campus safety and security
    - 53 – Data Processing Services: Network and technology expenses and personnel
    - 61 – Community Services: Activities or purposes other than public education
    - 71 – Debt Service: Bond principal and interest payments
    - 81 – Capital Outlay: Major construction and facility improvements

2. By Object (Type of Cost):
    - 6100 – Payroll Costs: Salaries and benefits
    - 6200 – Professional & Contracted Services: Consultants, utilities, repairs, and contracted services
    - 6300 – Supplies & Materials: Classroom and office supplies
    - 6400 – Other Operating Costs: Travel, dues, insurance, and miscellaneous expenses
    - 6500 – Debt Service: Debt principal and SBITAs
    - 6600 – Capital Outlay: Equipment, vehicles, or property purchases

3. By Fund (Source of Financing):
    - 199 – General Fund: Primary operating fund for day-to-day district operations
    - 240 – Child Nutrition Fund: Food service operations
    - 599 – Debt Service Fund: Bond payments
    - 200 Series – Special Revenue Funds: Government grants and donations restricted for specific purposes
    - 300 – 400 Series – State and Local Special Revenue Funds
    - 600 Series – Capital Projects
    - 700 Series – Internal Service Funds: Services provided within the district (e.g., print shop, catering)
    - 800 Series – Fiduciary Funds

Fund Balance classification is broken down into the following 5 categories:

- Nonspendable – the portion of the gross fund balance that is not expendable or legally earmarked for a specific use
- Restricted – amounts constrained to a specific purpose by the provider such as Child Nutrition programs, Debt Service Funds, Construction programs and Resources from other granting agencies
- Committed – the portion of the fund balance that is constrained to a specific purpose by the Board such as Activity funds and Internal Service Funds
- Assigned – the portion of the fund balance that is available for appropriation but has been tentatively earmarked for a specific purpose by the Board finance committee, Superintendent or Chief Financial Officer
- Unassigned – the portion of the fund balance that is available for any legal purpose including financing operating expenditures

Minimum Fund Balance – Humble ISD is required to target a yearly unassigned general fund balance between 17 percent (60 days) and 25 percent (90 days) of total operating expenditures for the General Fund. Additionally, the District shall target a yearly minimum restricted debt service fund balance of 25 percent of annual debt service requirements on all outstanding debt issuance and a committed internal service fund balance of 20 percent of total operating expenditures.

Humble ISD was named one of the top 50 U.S. school districts for families looking to relocate, based in part on its affordability and attractiveness of the area.



Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements while custodial funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the district considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred as required under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease and subscription-based information technology (SBITA) liabilities, as well as expenditures related to compensated absences and judgments are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right-to-use lease and SBITA assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases and SBITAs are reported as other financing sources.

Revenues from local sources consist primarily of property taxes. Property tax revenues are available for spending when collected, while revenues received from the State of Texas are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are both measurable and available.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Most grant funds are received on a reimbursement basis. When grant funds are received in advance, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

Budgetary Process

The District records and reports its operations in governmental, proprietary, and fiduciary funds. The District prepares an annual budget for the General Fund, Child Nutrition Fund, and Debt Service Fund, and files it with the Texas Education Agency (TEA) each year as required by state law. The Financial Services Division follows GAAP, Governmental Accounting Standards Board (GASB), and TEA regulations and standards. District policies and procedures are in place to ensure that District internal controls deter fraud and misuse of funds. The use of a comprehensive Enterprise Resource Planning system helps to ensure that all activities are accurately depicted.

The District allocates budgetary resources based on the Board and Superintendent's goals. The budget planning process supports the District's programs and initiatives. Development of the budget begins with the prioritization of instructional needs for the district. Prioritization allows for a balance between the educational needs of students and the local and state financial resources to meet those needs. The prioritization process consists of four phases: Definition, Analysis, Decision, and Execution. These phases are concurrent in the prior, current and future fiscal years.

The budget process is designed to maximize the effectiveness of the proposed and adopted plan for revenues and expenditures. The District proposes the budget by fund and function codes and the Board of Trustees approves and adopts the budget prior to the beginning of each fiscal year. Transfers of appropriations between functions and budgetary amendments require the approval of the Board as recommended by the Superintendent.



Budget Development Calendar

2025-26 DATES	Meetings, Deadlines, Milestones	Notes
Jan 6	Staff Workday	
Jan 7	Senior Staff Meeting	Spring Semester Begins for students
Jan 14	Principal Meetings Jan 14	
Jan 14	Board Meeting	
Jan 20	Holiday, Senior Staff (maybe Jan 21)	
Jan 22-26	Enrollment Projection Meeting	
Jan 27-31	Campus/Dept FTE Tracker Reconciliation	
Feb 3	Senior Staff Meeting	Discuss Budget process, 2/13 kick-off at principal meetings, FY26 enrollment
Feb 4	Principal Meetings	Open Request Process, present and train on process, Asst Supt campus enrollment
Feb 10-14	February Break	
Feb 17	Senior Staff	
Feb 18 (3rd Tues)	Board Meeting	
Mar 3	Senior Staff Meeting	SCE Review
Mar 4	Principal Meetings	
Mar 5	Board Finance Comittee Meeting	Initial Budget outlook, Benefits
Mar 10-14	Spring Break	
Mar 17	Senior Staff, Budget Manager Submission Deadline	Budget Manager deadline, Secondary approval opens
Mar 18 (3rd Tues)	Board Meeting	1st Budget Workshop (Initial Outlook/Process)
Mar 18-21	SCE Staffing Finalized	
Mar 24-27	Sped & Dyslexia Finalized	Reviewed & Approved by Supt, Deputy Supt's & CFO
Mar 28	Completion of Secondary Reviewer	Second reviewer approval process for budget requests ends
Apr 2	Senior Staff Meeting	Review Budget Requests - 1st Review (CTE & Fine Arts Staffing)
Apr 2	Next Year Budget Entry Workshop	
Apr 3	Next Year Budget Entry Workshop	
Apr 8	Board Meeting	
Apr 14	All staffing sheets finalized	
Apr 14	Board Finance Comittee Meeting	
Apr 16	Senior Staff Meeting	
Apr 17	Staffing Sheets Delivered to Principals	
Apr 18	Good Friday Holiday	
Apr 29	Principal Meetings	
Apr 30	Job Evaluation Committee	
May 5	Senior Staff Meeting	2nd Review and Job Evaluation
May 5	Board Finance Comittee Meeting	
May 6	Special Budget Workshop	2nd Budget Workshop (Include Staffing)
May 13	Board Meeting	
May 19	Senior Staff Meeting	
May 20	Special Budget Workshop Board Meeting	3rd Budget Workshop
May 26	Memorial Day - Holiday	
May 27	Deadline to Post Budget in Newspaper	for Budget Adoption on June 10
Jun 2	Senior Staff Meeting - Summer Hours Begin	Tentative
Jun 2	Deadline to Post Budget in Newspaper	for Budget Adoption on Jun 17
Jun 10	Board Meeting	Potential Budget Adoption
Jun 16	Senior Staff Meeting	
Jun 17	Special Budget Workshop Board Meeting	Budget Adoption

Budget Administration and Management Process

Humble ISD's budget development process follows a structured annual timeline designed to ensure collaboration, transparency, and alignment with district priorities. The process begins in January with enrollment projections and reconciliation of staffing data to establish the foundation for resource allocation. February marks the opening of the budget request process, where principals and department leaders submit requests aligned with enrollment and program needs. Throughout March and April, requests are reviewed through multiple levels of administrative oversight, including Senior Staff, Secondary Reviewers, and the Board Finance Committee. Staffing plans are finalized by mid-April, ensuring campuses are prepared for the upcoming school year. In May, the district conducts detailed budget workshops with the Board of Trustees to review revenue projections, expenditure priorities, and staffing recommendations. The final proposed budget is prepared and posted in June, followed by public notice and Board adoption prior to the start of the fiscal year on July 1. This comprehensive process promotes fiscal responsibility, supports district goals, and ensures alignment between educational needs and available financial resources.

Sustaining Local Revenue Sources

Humble ISD continues to pursue strategies that sustain and enhance local revenue in order to reduce dependence on state funding and support long-term financial stability. One key initiative is the district's limited open enrollment program, which allows a controlled number of new students to join Humble ISD. Each additional student generates approximately $8,000 in per-pupil revenue, based on attendance, which helps the district maintain competitive compensation and benefits for staff while preserving innovative programs for students. The district also actively manages local revenue sources such as property taxes, interest earnings, facility rentals, and shared service arrangements. Partnerships with the Humble ISD Education Foundation and community organizations provide additional funding for instructional innovation, student scholarships, and staff recognition. In addition, Humble ISD participates in energy management rebate programs, catering and internal service initiatives, and demand response opportunities. Together, these efforts strengthen and sustain local revenues, ensuring the district remains financially sound and continues to deliver exceptional educational experiences for all students.



The district's budget department emphasizes equitable distribution of financial resources to campuses and departments.

FINANCIAL | Section



Financial Section Overview

The Financial Section of Humble ISD's budget book provides a comprehensive presentation of the District's fiscal resources, including detailed information on the various funds used to support operations, programs, and capital projects. In accordance with state law, the Board of Trustees is required to adopt annual budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund, which collectively constitute the District's Governmental Funds.

This section is organized using a pyramid approach, beginning with a summary of the combined major funds and subsequently presenting information by individual fund.

Budget Analysis

The legally adopted budget includes three primary funds:

- General Fund
- Child Nutrition Fund
- Debt Service Fund

HUMBLE ISD **ADOPTED FUNDS**

GENERAL FUND

The General Fund pays for day-to-day operations including salaries, utilities and supplies. Revenue comes from local, state and federal sources.

CHILD NUTRITION FUND

The Child Nutrition Fund is a seperate, self-contained budget for food service using federal revenue.

DEBT SERVICE FUND

The Debt Service Fund uses local property tax collections for payments of (or to) voter-approved bonds for construction and facilities.

The Board of Trustees adopted these budgets for the Fiscal Year 2026 at their June Special Budget Adoption Meeting that was held on June 17, 2025.

Other funds, including Special Revenue Funds, Capital Projects Funds, and Internal Service Funds, are provided for informational purposes. Special Revenue Funds are approved by the Board of Trustees upon receipt of final grant awards. Capital Projects Funds are authorized through voter-approved bond elections. Internal Service Funds, classified as Proprietary Funds, support centralized operations and provide services to other District departments on a cost-reimbursement basis.



The Humble school district was created in 1919 from county district 50, serving nearly 1,500 students at its inception.

Fund Categories

GENERAL FUND
Accounts for the District's primary operating activities, including salaries and benefits for instructional and support personnel, classroom and instructional resources, campus maintenance, utilities, transportation, and administrative functions. This fund ensures that all schools and programs have the resources necessary to operate effectively each day.

CHILD NUTRITION FUND
Accounts for the operations of Humble ISD's Child Nutrition program, providing students with healthy meals in compliance with state and federal requirements. This fund ensures the financial and operational sustainability of the District's meal programs.

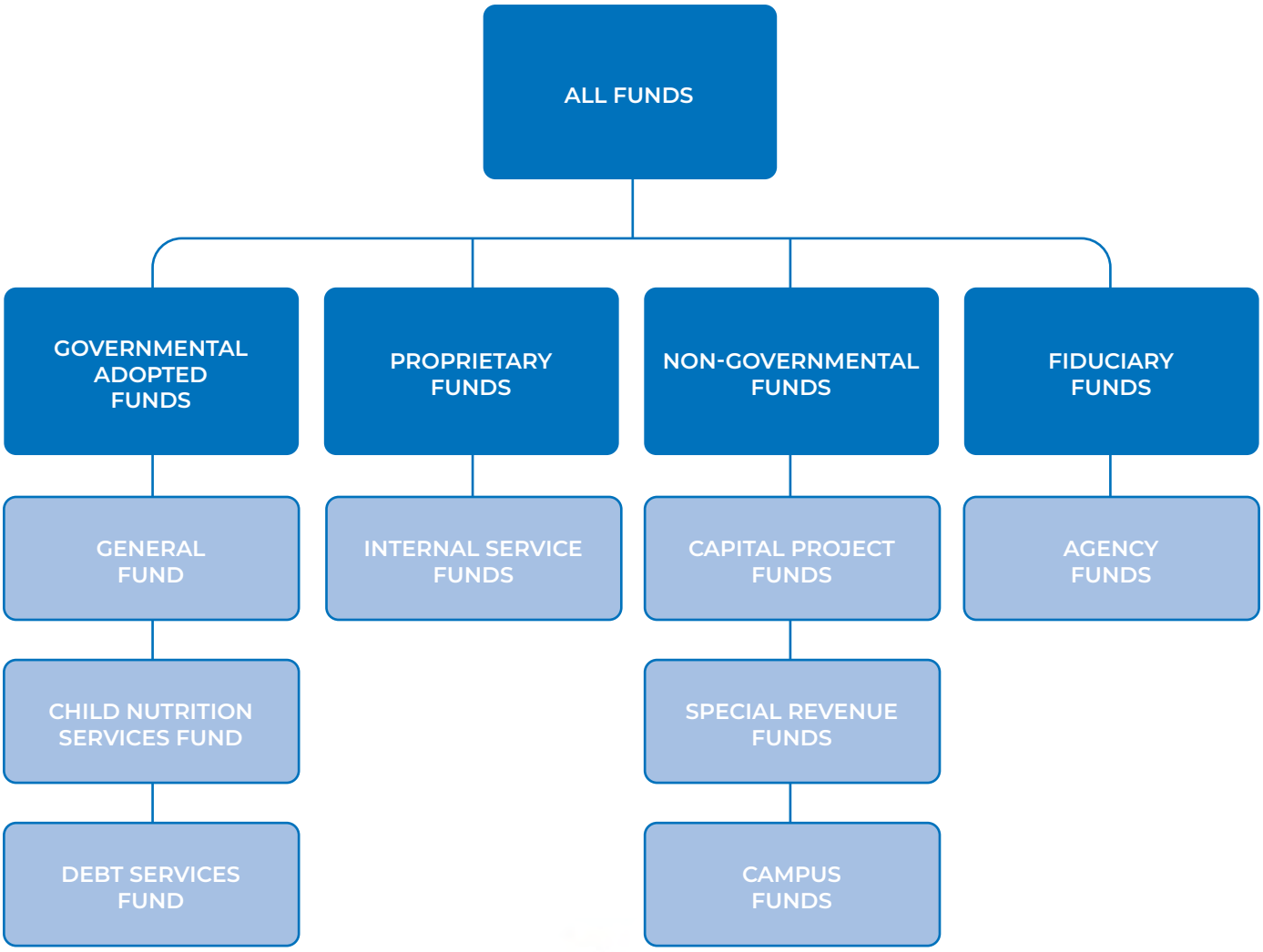
DEBT SERVICE FUND
Accumulates resources for, and facilitates the timely payment of, principal and interest on general long-term debt approved by District voters. These bonds finance the construction, renovation, and improvement of school facilities across the District.

CAPITAL PROJECTS FUND
Accounts for financial resources to be used for the acquisition, construction, and renovation of major capital facilities. Funding is primarily derived from voter-approved bond proceeds and is restricted to capital-related expenditures.

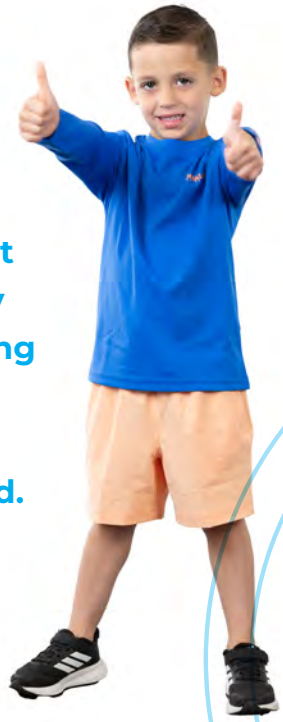
SPECIAL REVENUE FUNDS (GRANTS)
Account for federal, state, and locally financed programs with revenues legally restricted for specific purposes. Each fund is tied to programmatic requirements, and unused balances must be returned to the granting agency.

INTERNAL SERVICE FUNDS (PROPRIETARY)
Although not considered Governmental Funds, Internal Service Funds are used to account for operations providing goods or services to other departments on a cost-reimbursement basis. Examples include the District's self-funded health insurance program, workers' compensation, and print/mail.

FUND STRUCTURE



The district has adopted a policy that its annual budget must be adopted before any funds can be spent, including the General Fund, National Breakfast & Lunch Program Fund, and Debt Service Fund.



All Funds Detailed

The following chart reflects the District's combined resources detailing revenues, expenditures for a combined group of all the current operating funds for the district. Included are the Governmental, Special Revenue, Internal Service and Capital Project Funds. The only funds not included in this chart are the fiduciary funds that are held on behalf of departments or other student groups. Revenues in the Adopted Budget are projected to remain relatively stable compared to the prior year, with changes driven by shifts in local collections, state funding, and federal reimbursements. Expenditures are expected to grow, reflecting rising payroll costs, additional contracted services, and increased capital investments. While expenditures exceed revenues, the inclusion of other resources provides a positive net change, resulting in an increase to the fund balance by year-end.

ALL FUNDS BY OBJECT ACTUALS

ALL FUNDS ($) Governmental Funds Special Revenue Funds Internal Service Funds Capital Project Funds		Actual FY22	Actual FY23	Actual FY24	Actual FY25
REVENUES					
5700	Local Revenue	320,138,085	370,484,266	326,102,902	341,534,429
5800	State Revenue	271,708,852	285,224,699	369,862,789	386,191,464
5900	Federal Revenue	98,361,196	65,635,936	60,704,495	48,669,600
	Total Revenue	**690,208,133**	**721,344,901**	**756,670,186**	**776,395,493**
EXPENDITURES					
6100	Payroll Costs	433,121,002	454,637,264	484,827,854	495,273,572
6200	Prof and Contracted Services	52,829,471	49,046,094	42,092,273	58,475,832
6300	Supplies and Materials	38,143,860	42,164,041	37,646,856	45,213,827
6400	Other Operating Costs	62,667,447	74,373,415	74,390,313	87,960,573
6500	Debt Service	75,958,722	87,269,662	93,351,355	99,168,124
6600	Capital Outlay	171,032,030	134,113,139	145,595,830	163,268,005
	Total Expenditures	**833,752,532**	**841,603,615**	**877,904,481**	**949,359,933**
	Net Revenue Over (Under)	**(143,544,399)**	**(120,258,714)**	**(121,234,295)**	**(172,964,440)**
7900	Other Resources	140,715,822	242,362,596	181,468,587	319,997,170
8000	Other uses	(38,859,436)	(35,040,419)	(24,062,546)	(156,248,059)
	Net Sources Over (Under)	101,856,386	207,322,177	157,406,041	163,749,111
	NET CHANGE	**(41,688,013)**	**87,063,463**	**36,171,746**	**(9,215,329)**

Citizens approved Bond 2022 to provide students and teachers with newer technology.



ALL FUNDS BY OBJECT PROJECTIONS

ALL FUNDS ($)	Governmental Funds Adopted and Projected	Adopted FY26	Projected FY27	Projected FY28	Projected FY29
REVENUES					
5700	Local Revenue	279,624,090	277,906,714	280,325,063	281,907,624
5800	State Revenue	379,307,868	379,308,323	379,312,890	379,317,686
5900	Federal Revenue	16,282,515	16,358,078	17,117,481	17,914,856
	Total Revenue	**675,214,473**	**673,573,115**	**676,755,434**	**679,140,166**
EXPENDITURES					
6100	Payroll Costs	497,237,069	506,917,858	506,983,846	507,050,164
6200	Prof and Contracted Services	25,867,600	25,867,600	25,874,994	25,882,425
6300	Supplies and Materials	29,338,253	29,338,253	29,408,961	29,480,022
6400	Other Operating Costs	18,386,313	18,386,313	18,386,855	17,387,401
6500	Debt Service	103,650,828	105,506,411	105,610,961	101,054,411
6600	Capital Outlay	7,770,821	3,770,821	2,770,821	2,686,751
	Total Expenditures	**682,250,884**	**689,787,256**	**689,036,438**	**683,541,174**
	Net Revenue Over (Under)	**(7,036,411)**	**(16,214,141)**	**(12,281,004)**	**(4,401,008)**
7900	Other Resources	–	6,000,000	6,000,000	6,000,000
8000	Other uses	–			
	Net Sources Over (Under)	–	6,000,000	6,000,000	6,000,000
	NET CHANGE	**(7,036,411)**	**(10,214,141)**	**(6,281,004)**	**1,598,992**

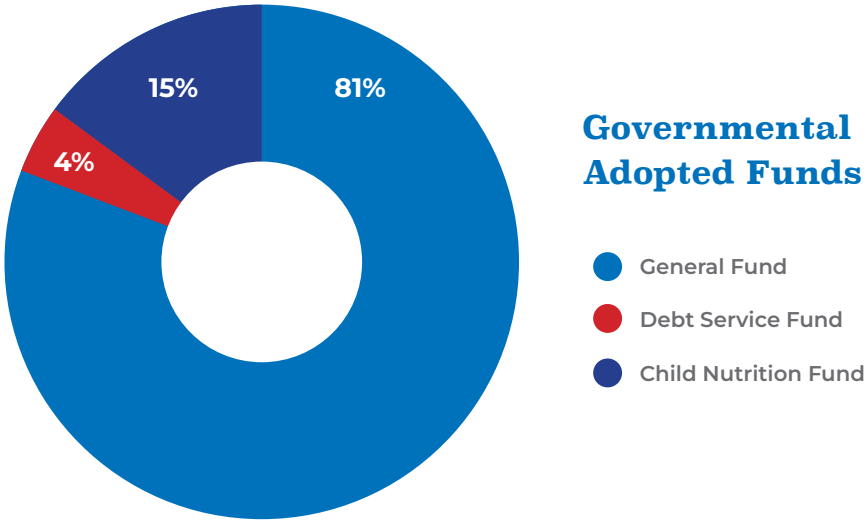
Governmental Adopted Funds

The Governmental Adopted Funds for Humble ISD include the General Fund, the Child Nutrition Fund, and the Debt Service Fund. These funds represent the core operating, nutrition, and debt obligations of the District and are presented as one-year budgets. In accordance with state law, the Board of Trustees adopts a new budget for each of these funds annually, ensuring that revenues and expenditures are authorized for the fiscal year and aligned with District priorities. This annual adoption process provides accountability, transparency, and the flexibility to respond to changing financial conditions from year to year. On June 17, 2025, the Board adopted the budget for Fiscal Year 2026 for the General Fund (199), Child Nutrition Fund (240) and Debt Service Fund (599) by function as presented below.

Humble Independent School District | 2025-26 Adopted Budget

		General Fund	Child Nutrition Fund	Debt Service Fund	Total
	Revenues:				
5700	Property Taxes and Other Local Revenue	$ 176,389,428	$ 12,869,101	$ 90,365,561	$ 279,624,090
5800	State Program Revenues	366,216,968	90,900	13,000,000	379,307,868
5900	Federal Program Revenues	1,170,000	15,112,515		16,282,515
	Total Revenues	$ 543,776,396	$ 28,072,516	$ 103,365,561	$ 675,214,473
	Expenditures:				
11	Instruction	331,146,210			$ 331,146,210
12	Instruction Resources and Media Services	4,256,142			4,256,142
13	Curriculum and Instructional Staff Development	21,082,332			21,082,332
21	Instructional Leadership	7,392,912			7,392,912
23	School Leadership	31,046,950			31,046,950
31	Guidance, Counseling and Evaluation Services	31,179,876			31,179,876
32	Social Work	256,922			256,922
33	Health Services	6,427,717			6,427,717
34	Student (Pupil) Transportation	14,550,527			14,550,527
35	Food Services	22,145	32,373,171		32,395,316
36	Co-curricular/Extra-curricular Activities	9,586,772			9,586,772
41	General Administration	14,383,985			14,383,985
51	Plant Maintenance and Operations	40,320,376	2,700,845		43,021,221
52	Security and Monitoring Services	10,152,845	35,000		10,187,845
53	Data Processing Services	9,393,694	3,500		9,397,194
61	Community Services	1,375,059			1,375,059
71	Debt Service	1,288,835		102,365,561	103,654,396
81	Facilities Acquisition and Construction	353,101			353,101
95	Payments to Juvenile Justice Education Program	450,999			450,999
97	Payments to Tax Increment Fund	7,019,434		1,000,000	8,019,434
99	Intergovernmental	2,085,975			2,085,975
	Total Expenditures	$ 543,772,807	$ 35,112,516	$ 103,365,561	$ 682,250,884
	Surplus	$ 3,589	$ (7,040,000)	$ –	$ (7,036,411)

The General Fund represents 80% of the total adopted amount and includes $543 million in revenue and expenses. The Child Nutrition Fund includes a projected $28 million in revenue and $35 million in expenses. It is important to note that the deficit budget of $7 million for this budget was adopted based on the District working to recover from supply chain issues that built up during COVID, and meet the minimum fund balance threshold, now that supply chain issues have resolved. The Debt Service budget is projected to bring in revenue from property taxes and state revenues in the amount of $103 million which will fund payments to debt service required by the fund for the fiscal year.



General Fund

The General Fund is the largest fund maintained by the District and serves as the primary operating budget. For Fiscal Year 2026, revenues are projected at $543 million, derived from local, state, and federal sources. Local revenues, which include property taxes, tuition and fees, interest earnings, facility rentals, athletic revenues, and other miscellaneous income, are expected to generate $176 million, or 32 percent of total General Fund revenues. This represents a decrease from the Fiscal Year 2025 actual collections of $195 million, primarily due to the impact of the increased homestead exemption, slower property value growth, and more conservative assumptions for interest income and other intermediate sources.

State revenues represent the largest share of the General Fund, with a projected $366 million in 2026 compared to $354 million received in 2025. The Foundation School Program and the Available School Fund remain the primary drivers of this revenue. State revenues also include contributions made directly by the State of Texas to the Teacher Retirement System (TRS) for pension and retiree healthcare benefits on behalf of District employees, which are recorded as both revenues and expenditures in accordance with accounting standards. The increase in state support reflects the impact of Texas House Bill 2 and other legislative changes, which provide additional formula funding to strengthen classroom instruction and teacher compensation. Federal revenues remain a minimal source of General Fund income, making up less than one percent of the total, with approximately $1 million projected for 2026 from School Health and Related Services (SHARS) reimbursements and other federal sources.

On the expenditure side, the Fiscal Year 2026 budget is adopted at $543 million, compared to $535 million actual expenditures in Fiscal Year 2025. The budget reflects the District's continued commitment to student learning, with the majority of resources allocated to instruction and direct student support services. Instruction remains the largest expenditure category, budgeted at $331 million, or 61 percent of the General Fund, up from $316 million in 2025. This increase reflects the District's investment in classroom teaching, instructional materials, and related resources, supported in part by the additional state aid provided through House Bill 2, which directed resources toward teacher compensation and instructional program enhancements. Additional instructional support services—such as curriculum and staff development, instructional leadership, and school leadership—together total nearly $60 million, further underscoring the District's emphasis on student achievement.

Student support services represent another significant area of investment, with $52.4 million budgeted for

guidance and counseling, social work, health services, and student transportation. These services, which remain comparable to prior year spending, provide essential academic, social-emotional, and health-related supports that enable students to succeed. Funding for co-curricular and extracurricular activities is set at $9.6 million, a slight decrease from 2025 actuals, while general administration is maintained at $14.4 million. Plant maintenance and operations accounts for $40.3 million, a modest reduction from the prior year, reflecting efficiencies in facilities costs, while security and monitoring services are budgeted at $10.2 million. Investments in data processing services increase to $9.4 million to strengthen technology infrastructure and digital learning.

Other expenditures represent a smaller portion of the overall budget. Community services are budgeted at $1.4 million, slightly higher than the prior year. Debt service, facility acquisition and construction, and intergovernmental expenditures remain relatively modest, while payments to tax increment funds rise to $7 million. Payments to the juvenile justice education program, by contrast, are expected to decrease to $0.5 million.

Overall, the Fiscal Year 2026 General Fund reflects both the fiscal challenges of reduced local revenues and the opportunities created by increased state support under House Bill 2, with the District directing the majority of its resources to classrooms, student support services, and essential operational functions.

Trends

Over the past several years, the District's General Fund has experienced notable shifts in both revenues and expenditures, reflecting changes in the local economy, state funding formulas, and legislative actions. Local revenues, which include property taxes and other sources, rose from $201.6 million in Fiscal Year 2022 to a peak of $223.5 million in Fiscal Year 2023, before declining to $180.4 million in Fiscal Year 2024. Collections improved modestly in Fiscal Year 2025 at $195.3 million, but are projected to decrease again to $176.4 million in the Fiscal Year 2026 budget. This trend is largely influenced by the increased homestead exemption, slower property value growth, and more conservative assumptions for interest earnings and other miscellaneous sources.

In contrast, state revenues have shown consistent growth during the same period. Beginning at $263.3 million in Fiscal Year 2022, state funding has steadily expanded, reaching $278.1 million in Fiscal Year 2023 and $351.9 million in Fiscal Year 2024. After a slight decrease in Fiscal Year 2025, revenues are budgeted at $366.2 million in Fiscal Year 2026, reflecting additional resources provided under Texas House Bill 2 and related formula funding adjustments. Federal revenues, though representing less than one percent of the General Fund, have fluctuated year to year, decreasing from $17.8 million in Fiscal Year 2022 to $2.1 million in Fiscal Year 2024, then briefly increasing in Fiscal Year 2025 before returning to historical levels with a $1.2 million projection for Fiscal Year 2026.

General Fund expenditures have steadily increased to support the District's instructional priorities and operational needs. Spending grew from $455.7 million in Fiscal Year 2022 to $543.8 million in the Fiscal Year 2026 adopted budget. The largest driver of this growth is payroll, which increased from $396.3 million in Fiscal Year 2022 to $484.0 million in Fiscal Year 2026, reflecting the District's commitment to competitive compensation and staffing levels. Other categories such as professional services, supplies, and capital outlay have fluctuated, with higher one-time expenditures in some years giving way to reductions in subsequent budgets.

While revenues and expenditures have remained closely aligned, the District's operating results have varied over time. Fiscal Year 2022 closed with a strong surplus of $26.9 million, followed by smaller surpluses of $13.1 million in Fiscal Year 2023 and $17.7 million in Fiscal Year 2024. For Fiscal Year 2025, revenues are again projected to exceed expenditures by approximately $19.7 million, continuing the District's trend of positive results. Fund balance levels, which totaled $225.8 million at the close of Fiscal Year 2022, are projected to decline to approximately $198.5 million by the end of Fiscal Year 2025. This intentional use of reserves reflects the District's commitment to maintaining educational excellence while responding to funding shifts and cost pressures. The Fiscal Year 2026 budget is expected to remain essentially balanced, demonstrating continued focus on long-term financial sustainability.

GENERAL FUND

Governmental Adopted Funds ($)	General Fund	Actual FY22	Actual FY23	Actual FY24	Current FY25	Adopted FY26	Projected FY27	Projected FY28	Projected FY29
REVENUES									
5700	Local Revenue	201,556,627	223,453,405	180,374,660	195,273,121	176,389,428	176,389,428	176,389,428	176,389,428
5800	State Revenue	263,303,664	278,121,142	351,883,332	353,716,386	366,216,968	370,716,968	374,216,968	376,716,968
5900	Federal Revenue	17,769,246	8,022,329	2,136,754	5,792,515	1,170,000	1,170,000	1,170,000	1,170,000
	Total Revenue	**482,629,537**	**509,596,876**	**534,394,746**	**554,782,022**	**543,776,396**	**548,276,396**	**551,776,396**	**554,276,396**
EXPENDITURES									
6100	Payroll Costs	396,347,543	426,132,438	450,965,305	468,929,684	484,039,444	488,539,444	493,189,444	497,989,444
6200	Prof and Contracted Services	24,542,026	26,152,382	25,733,897	27,166,239	24,388,768	24,388,768	24,138,768	23,638,768
6300	Supplies and Materials	13,575,591	17,915,968	14,724,101	13,199,501	15,196,739	15,196,739	15,196,739	14,696,739
6500	Debt Service	1,130,783	2,956,553	2,663,389	2,186,803	1,285,267	1,285,267	1,285,267	1,285,267
6400	Other Operating Costs	16,646,117	18,901,927	18,226,634	18,945,086	17,277,817	1,285,267	1,285,267	1,285,267
6600	Capital Outlay	3,490,689	4,408,214	4,360,313	4,622,837	1,584,772	584,772	84,772	84,772
	Total Expenditures	**455,732,749**	**496,467,482**	**516,673,639**	**535,050,150**	**543,772,807**	**547,272,807**	**551,172,807**	**553,972,807**
	Net Revenue Over (Under)	**26,896,788**	**13,129,394**	**17,721,107**	**19,731,872**	**3,589**	**1,003,589**	**603,589**	**303,589**
7900	Other Resources	9,752,697	2,596,695	1,019,008	2,151,292	–			
8000	Other uses	(23,866,900)	(30,561,000)	(20,813,781)	(26,600,000)	–			
	Net Sources Over (Under)	(14,114,203)	(27,964,305)	(19,794,773)	(24,448,708)	–			
	NET CHANGE	**12,782,585**	**(14,834,911)**	**(2,073,666)**	**(4,716,836)**	**3,589**	**1,003,589**	**603,589**	**303,589**
Fund Balance – Beginning		213,022,944	225,805,545	210,970,638	208,896,971	204,180,135	204,183,724	205,187,313	205,790,902
Fund Balance – Ending		225,805,545	210,970,638	208,896,971	204,180,135	204,183,724	205,187,313	205,790,902	206,094,491

The district includes an Early Childhood Center, 30 elementary schools, 11 middle schools, 5 high schools, and an Early College High School.







Child Nutrition Fund

The Child Nutrition Fund is a separate budget from the district's General Fund. It has its own revenue sources that pay for program expenses. No funds are received from local property taxes. The fund supports the operation and planned projects within the Child Nutrition Department which provides meals under the National School Lunch Program and School Breakfast Program.

Revenues for the Child Nutrition Fund are derived from a combination of local, state, and federal sources that together support the district's meal programs. Local revenue is generated through the sale of student and adult meals, a la carte items, and other food-related activities that are collected directly by the district. State revenue is provided through the Texas Department of Agriculture, which offers limited financial support to supplement federal reimbursements for school nutrition operations. The largest share of funding, however, comes from the federal government through the U.S. Department of Agriculture. Federal reimbursements are tied to the number and type of meals served under programs such as the National School Lunch Program and School Breakfast Program, with additional support provided for free and reduced-price meals, USDA commodity foods, and specialized child nutrition initiatives.

Expenses in the Child Nutrition Fund represent the resources required to operate the district's meal programs, with the largest portion allocated to payroll, supplies, and capital outlay. Payroll costs—budgeted at $13.2 million in FY26—continue to rise as staffing levels are maintained to support daily food service operations. Supplies and materials, including food and kitchen-related purchases, remain the most significant cost driver, exceeding $14 million annually. Professional and contracted services, such as equipment maintenance and software support, account for a smaller share but have shown consistent growth. Capital outlay rises notably in FY26, reaching $6.2 million, reflecting major investments in equipment and facility improvements.

Overall expenditures are projected to increase to $35.1 million in FY26, outpacing revenues and resulting in a planned $7 million deficit. This shortfall is intentional and aligns with the district's spend-down plan to reduce fund balance levels in accordance with federal requirements, which limit reserves to no more than six months of operating expenses. Despite declining federal reimbursements—the fund's primary revenue source—local and state revenues continue to grow modestly, providing stability. The fund remains in a strong financial position with an ending balance of $24.2 million in FY25, ensuring that the planned drawdown supports ongoing program quality, operational efficiency, and compliance with state and federal nutrition standards.





CHILD NUTRITION FUND

Governmental Adopted Funds ($)	Child Nutrition Fund	Actual FY22	Actual FY23	Actual FY24	Current FY25	Adopted FY26	Projected FY27	Projected FY28	Projected FY29
REVENUES									
5700	Local Revenue	3,429,143	10,187,864	10,065,900	9,793,390	12,869,101	12,933,447	13,580,119	14,259,125
5800	State Revenue	65,121	112,422	131,180	183,015	90,900	91,355	95,922	100,718
5900	Federal Revenue	27,813,685	19,807,490	20,509,998	19,311,722	15,112,515	15,188,078	15,947,481	16,744,856
	Total Revenue	**31,307,949**	**30,107,776**	**30,707,078**	**29,288,127**	**28,072,516**	**28,212,880**	**29,623,522**	**31,104,699**
EXPENDITURES									
6100	Payroll Costs	8,726,919	8,414,541	9,188,550	9,545,194	13,197,625	13,197,625	13,263,613	13,329,931
6200	Prof and Contracted Services	708,374	1,436,329	1,097,744	1,310,600	1,478,832	1,478,832	1,486,226	1,493,657
6300	Supplies and Materials	12,042,946	13,348,351	14,603,960	15,061,224	14,141,514	14,141,514	14,212,222	14,283,283
6400	Other Operating Costs	119,598	124,890	32,429	328,679	108,496	108,496	109,038	109,584
6500	Debt Service	–	–	–	–	–	–	–	–
6600	Capital Outlay	190,497	1,103,360	1,307,553	4,686,314	6,186,049	2,186,049	1,186,049	1,101,979
	Total Expenditures	**21,788,334**	**24,427,471**	**26,230,236**	**30,932,011**	**35,112,516**	**31,112,516**	**30,257,148**	**30,318,434**
	Net Revenue Over (Under)	**9,519,615**	**5,680,305**	**4,476,842**	**(1,643,884)**	**(7,040,000)**	**(2,899,636)**	**(633,626)**	**786,265**
7900	Other Resources	–	–	–	–	–			
8000	Other uses	–	–	–	–	–			
	Net Sources Over (Under)	–	–	–	–	–			
	NET CHANGE	**9,519,615**	**5,680,305**	**4,476,842**	**(1,643,884)**	**(7,040,000)**	**(2,899,636)**	**(633,626)**	**786,265**
Fund Balance – Beginning		6,191,024	15,710,636	21,390,945	25,867,787	24,223,903	17,183,903	14,284,267	13,650,641
Fund Balance – Ending		15,710,636	21,390,945	25,867,787	24,223,903	17,183,903	14,284,267	13,650,641	14,436,906

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of long-term debt obligations in school finance. This fund is primarily supported by revenues collected through the district's Interest and Sinking (I&S) tax rate, which is set annually based on the amount required to meet scheduled principal and interest payments on outstanding bonds. These bonds are typically issued to finance the construction of new school facilities, major renovations, and other capital improvements approved by voters. In addition to property tax collections, the Debt Service Fund may also receive interest earnings on cash balances, Hold Harmless funding from the state through programs such as the Existing Debt Allotment (EDA) or Instructional Facilities Allotment (IFA), and occasionally transfers related to bond refundings or adjustments.

Expenditures from the Debt Service Fund are restricted by law and must be used solely for paying principal and interest on bonded debt, as well as for related fiscal charges. These expenses include scheduled debt payments, agent fees, and other costs incurred in the issuance or management of bonds. For the current fiscal year, the district's outstanding bonded debt totals $1.996 billion, with scheduled principal payments of $50,825,000 and interest payments of $51,507,918. This results in total annual debt service requirements of $102,332,918. The district carefully monitors its amortization schedule to ensure timely payments and uses it as a crucial resource when projecting future years' expenditures.

In recent years, many districts, including ours, have engaged in bond refunding to take advantage of favorable interest rates and reduce future debt service costs. These refundings can generate long-term savings and create opportunities for reinvestment in future capital projects. In FY25, Humble ISD had the chance of refunding the 2015A Bond Series and was able to reduce the overall bond series total from $205,811,900 to $29,669,350. In FY26, we will have the chance to call the 2016A, 2016B and 2016C bond series. We have also observed an increase in the frequency of arbitrage liability payments in recent fiscal years. In FY25, the District paid a total of $800,425 in arbitrage liability to the IRS, and in FY26 to date, an additional $126,068 has been paid. The Debt Service Fund may also reflect proceeds or expenditures related to new bond issuances approved by voters to support ongoing facility needs. The district's debt management strategy is focused on maintaining the stable tax rate set in 2008 at 35 cents, while ensuring repayment schedules align with the useful life of the assets financed.

DEBT SERVICE FUND

Governmental Adopted Funds ($)	Debt Service Fund	Actual FY22	Actual FY23	Actual FY24	Current FY25	Adopted FY26	Projected FY27	Projected FY28	Projected FY29
REVENUES									
5700	Local Revenue	78,029,651	85,445,116	79,376,734	79,738,837	84,365,561	88,583,839	90,355,516	91,259,071
5800	State Revenue	1,637,294	3,586,256	15,045,598	13,102,055	13,000,000	13,000,000	13,000,000	13,000,000
5900	Federal Revenue	-	-	-	-				
	Total Revenue	**79,666,945**	**89,031,372**	**94,422,332**	**92,840,892**	**97,365,561**	**101,583,839**	**103,355,516**	**104,259,071**
EXPENDITURES									
6100	Payroll Costs	-	-	-	-				
6200	Professional and Contracted Servcies	-	-	-	-				
6300	Supplies and Materials	-	-	-	-				
6400	Other Operating Costs	2,778,091	3,062,322	2,778,280	3,003,169	1,000,000	1,000,000	1,000,000	1,000,000
6500	Debt Service	74,031,406	82,293,873	89,340,646	95,644,004	102,365,561	104,221,144	104,325,694	99,769,144
6600	Capital Outlay	-	-	-	-				
	Total Expenditures	**76,809,498**	**85,356,195**	**92,118,925**	**98,647,173**	**103,365,561**	**105,221,144**	**105,325,694**	**100,769,144**
	Net Revenue Over (Under)	**2,857,448**	**3,675,176**	**2,303,407**	**(5,806,281)**	**(6,000,000)**	**(3,637,305)**	**(1,970,178)**	**3,489,927**
7900	Other Resources	364,069	6,609,306	2,892,270	135,686,016	6,000,000	6,000,000	6,000,000	6,000,000
8000	Other uses	-	-	-	(129,555,723)				
	Net Sources Over (Under)	364,069	6,609,306	2,892,270	6,130,293	6,000,000	6,000,000	6,000,000	6,000,000
	NET CHANGE	**3,221,517**	**10,284,483**	**5,195,677**	**324,012**	**-**	**2,362,695**	**4,029,822**	**9,489,927**
	FUND BALANCE - BEGINNING	69,955,340	73,176,860	83,461,342	88,657,020	88,981,032	88,981,032	91,343,727	95,373,549
	FUND BALANCE - ENDING	73,176,860	83,461,342	88,657,020	88,981,032	88,981,032	91,343,727	95,373,549	104,863,476



Special Revenue Funds – Federal and State

The Special Revenue federal funds are federal grants awarded to the District for the purpose of accomplishing specific educational goals. It is important that the funds supplement basic education services already provided by the district and not take the place of any District funds already specified for use. These funds are not Board adopted and are included for informational purposes. The following grants have been awarded to the District for the 2026 Fiscal Year:

206 McKinney Vento Homeless Assistance Act – grant funds for comprehensive services to homeless children in the district

211 Title I Part A – grant funds to help improve teaching and learning in high-poverty schools for at-risk children

224 IDEA Part B – grant funds to assist with educational programs for children with disabilities

225 IDEA Part B, Preschool – grant funds to assist with educational programs for preschool children with disabilities

244 Career and Technical Education – Basic Grant – grant funds to provide career and technical education and to create new and improve existing CTE programs

255 Title II, Part A – Teacher and Principal Training and Recruiting – grant funds to improve student academic achievement by improving the quality of teachers and principals and increasing the number of highly qualified employees

263 Title III, Part A – English Language Acquisition and Language Enhancement – grant funds to improve the education of children with limited English proficiency

265 Title IV, Part B – 21st Century Grant – grant funds used for community learning centers to provide academic enrichment and other services to students and their families. Harris County Department of Education provides funds through the Case for Kids Program that is used at two of our campuses, Ross Sterling Middle School and Humble Middle School

289 Title IV, Part A – Subpart 1 – grant funds provided under the Every Student Succeeds Act (ESSA) that are designed to support a well-rounded education, safe and healthy school environments, and effective use of technology to improve student learning

289 MH School-Based Mental Health (SBMH) Service Grant – grant funds used to increase the number of credentialed school-based mental health service providers in districts with demonstrated need

315 IDEA Part B, Discretionary Deaf SSA – grant funds that provide federal special education funding to support services for students who are deaf or hard of hearing

397 Advanced Placement & IB Initiatives – grant funds that provide state funding to help expand access to advanced academic programs

Special Revenue Local Funds

410 State Instructional Materials Fund – Textbook Allotment - grant funds awarded for the instructional materials allotment

429 2025-2027 Interactive Online Learning Grant – grant funds to help districts implement effective online learning models in middle school and high school

435 IDEA-B – State Deaf - Shared Services Arrangement – Regional Day School for the Deaf – grants funds allocated for the staff and activities of the regional day school program for the Deaf (RDSPD)

459 Humble Regional Day School Program for the Deaf Shared SSA – Shared service arrangement that brings in local revenue from member districts including Crosby, Huffman and Dayton to share expenses for the RDSPD

488 Humble ISD Education Foundation – grant funds awarded to teachers and projects in the district from the Humble ISD Education Foundation

490 Local Foundation Grants - grant funds awarded to campuses from local businesses and donations such as Memorial Hermann; Dollar General Literacy Foundation Grant; OFE Growers Grant; UGLI Club Foundation Grant

491 C Power Enerwise Global and Other Local Revenue Sources – Revenue from Enerwise Global for shared services with energy efficiency and grid balancing. Local revenue sources in this fund also include funds from the Mosaic Drink/Snack resale program as well as Mosaic production sales.

SPECIAL REVENUE FUNDS

NON MAJOR GOVERNMENTAL FUNDS ($)	Federal Grants State Grants Local Grants	Actual FY22	Actual FY23	Actual FY24	Current FY25	NOGA AWARDS FY26
REVENUES						
5700	Local Revenue	3,505,461	4,391,642	4,473,510	4,788,798	2,168,418
5800	State Revenue	2,960,664	2,327,377	2,126,453	19,134,815	8,976,254
5900	Federal Revenue	35,274,030	27,423,314	28,794,146	21,979,728	18,570,952
	Total Revenue	**41,740,155**	**34,142,333**	**35,394,109**	**45,903,341**	**29,715,624**
EXPENDITURES						
6100	Payroll Costs	26,984,382	18,819,713	22,917,655	14,935,606	12,996,118
6200	Prof and Contracted Services	3,995,942	1,750,199	4,051,627	12,018,015	3,393,937
6300	Supplies and Materials	5,709,073	4,964,025	4,002,553	11,351,675	11,766,244
6400	Other Operating Costs	2,483,468	1,656,965	1,690,578	1,961,748	494,259
6500	Debt Service	–	535,925	183,819	180,497	1,037,652
6600	Capital Outlay	2,511,026	6,702,648	2,313,583	5,582,647	27,414
	Total Expenditures	**41,683,891**	**34,429,475**	**35,159,815**	**46,030,188**	**29,715,624**
7900	Other Resources	–	378,000	–	–	–
8000	Other uses	–	–	–	–	–
	Net Sources Over (Under)	**56,264**	**90,858**	**234,294**	**(126,847)**	**–**

2025-2026 SPECIAL REVENUE FUNDS

Budget Summary as of September 30, 2025

Amounts exclude indirect costs and represent actual budgeted funds.

Fund	Description	2025-2026 New Program Authorization	Prior Years Program Extended	Total Authorization
206	Texas Education for Homeless Children & Youth (TEHCY)	118,691		118,691
211	Title I, Part A - Improving Basic Instruction	6,845,558		6,845,558
224	IDEA-B - Formula	8,009,913		8,009,913
225	IDEA-B - Preschool	118,470		118,470
244	Perkins V: Strengthening CTE for the 21st Century	398,420		398,420
255	Title II, Part A - Supporting Effective Instruction	1,284,310		1,284,310
263	Title III, Part A - ELA	498,584		498,584
263	Title III, Part A - Immigrant	39,738		39,738
265	HCDE CASE for Kids - RSMS & HMS	90,000		90,000
289	School-Based Mental Health (SBMH) Services Grant	544,591		544,591
315	IDEA-B - Discretionary Deaf SSA	105,194		105,194
397	AP & IB Teacher Training Incentive	7,742		7,742
410	Textbook Allotment	8,217,247		8,217,247
429	2025-2027 Interactive Online Learning Grant	289,080		289,080
429	Safety and Facilities Enhancement (SAFE) Cycle 1		369,060	369,060
429	Safety and Facilities Enhancement (SAFE) Cycle 2		30,735	30,735
429	LEOSE - Law Enforcement Office Standards & Education		9,424	9,424
435	IDEA-B - State Deaf	462,185		462,185
459	Humble Regional Day School Program for the Deaf Shared SSA	735,000		735,000
488	HISD Foundation Grants	1,271,086		1,271,086
490	Memorial Hermann	95,500		95,500
490	Dollar General Literacy Foundation Grant	5,000		5,000
490	OFE Growers Grant	25,914		25,914
490	UGLI Club Foundation Grant	16,000		16,000
491	C Power Enerwise Global	19,918		19,918
	TOTAL	**29,715,624**	**409,219**	**30,124,843**

This report indicates the Notice of Grant Award budgeted amount (promise to receive funds), and does not reflect expenditures.

**Prior Years Program Extended represents the budgeted amount available as of 9/30/25*

FISCAL YEAR 2026 NOGA AWARDS BY OBJECT

FISCAL YEAR 2026 NOGA AWARDS ($)

Fund	206	211	224	225	244	255	263	263	265	289	289MH
Revenue by Obj Cat											
5700 Local Revenue											
5800 State Revenue											
5900 Federal Revenue	118,691	6,845,558	8,009,913	118,470	398,420	1,284,310	498,584	39,738	90,000	517,483	544,591
	118,691	6,845,558	8,009,913	118,470	398,420	1,284,310	498,584	39,738	90,000	517,483	544,591
Expense by Obj Cat											
6100 Payroll	112,402	5,304,508	4,272,332	114,234		822,390	236,279			348,139	538,391
6200 Prof Contracted Services		278,386	2,532,570		15,000	436,045	30,005			40,613	109,565
6300 General Supplies		1,079,595	289,875	4,236	383,420	1,250	215,416	39,738		103,531	
6400 Operating Costs	6,289	167,069	143,750			24,625	16,884			25,200	7,200
6500 Debt Service			759,972								
6600 Capital Outlay		16,000	11,414								
	118,691	**6,845,558**	**8,009,913**	**118,470**	**398,420**	**1,284,310**	**498,584**	**39,738**	**–**	**517,483**	**655,156**

Fund	315	397	410	429IL	435	459
Revenue by Obj Cat						
5700 Local Revenue						735,000
5800 State Revenue		7,742	8,217,247	289,080	462,185	
5900 Federal Revenue	105,194					
	–	105,194	7,742	8,217,247	289,080	735,000
Expense by Obj Cat						
6100 Payroll	51,258				462,185	735,000
6200 Prof Contracted Services	30,000			11,400		
6300 General Supplies	23,936		8,217,247			
6400 Operating Costs		7,742				
6500 Debt Service				277,680		
6600 Capital Outlay						
	105,194	**7,742**	**8,217,247**	**289,080**	**462,185**	**735,000**

LOCAL GRANTS ($)

Fund	488	4901A	490DG	490	490UG	491
Revenue by Obj Cat						
5700 Local Revenue	1,271,086	95,500	5,000	25,914	16,000	19918
5800 State Revenue						
5900 Federal Revenue						
	1,271,086	**95,500**	**5,000**	**25,914**	**16,000**	**19,918**
Expense by Obj Cat						
6100 Payroll						
6200 Prof Contracted Services						19918
6300 General Supplies	1,271,086		5,000	25,914	16,000	
6400 Operating Costs		95,500				
6500 Debt Service						
6600 Capital Outlay						
	1,271,086	**95,500**	**5,000**	**25,914**	**16,000**	**19,918**

Campus Activity Accounts

461 – Campus Activity Funds – funds that are generated by a campus through fundraising, class fees and donations that are used for campus projects and other staff and student needs

465 – Campus Student Group Funds - Funds generated through group fees, fundraising, and donations for specific student organizations—such as the National Honor Society or Student Council— that are maintained in accounts designated exclusively for those groups. These funds are restricted, meaning they may be spent only on activities or items approved by the organization and its sponsor. This ensures that the resources directly benefit the students who contributed and support the organization's mission.

CAMPUS FUNDS

Non Major Governmental Funds ($)	Campus Funds	Actual FY22	Actual FY23	Actual FY24	Current FY25
REVENUES					
5700	Local Revenue	4,405,768	4,916,652	5,079,815	5,338,100
5800	State Revenue	–	–		–
5900	Federal Revenue	–	–		–
	Total Revenue	**4,405,768**	**4,916,652**	**5,079,815**	**5,338,100**
EXPENDITURES					
6100	Payroll Costs	20,120	18,245	40,229	23,076
6200	Prof and Contracted Services	258,662	354,345	455,621	479,767
6300	Supplies and Materials	2,041,582	2,288,919	2,424,202	2,400,118
6400	Other Operating Costs	1,330,041	1,433,902	1,531,281	1,814,024
6500	Debt Service	–	–	–	–
6600	Capital Outlay	523,043	544,809	508,890	486,767
	Total Expenditures	**4,173,448**	**4,640,220**	**4,960,223**	**5,203,752**
	NET REVENUE OVER (UNDER)	**232,320**	**276,432**	**119,592**	**134,348**



The Humble ISD Education Foundation

is a nonprofit organization dedicated to supporting the district's mission of providing innovative and engaging educational opportunities for all students. Through generous contributions from community members, businesses, and philanthropic partners, the Foundation funds grants, scholarships, and special initiatives that go beyond the scope of the district's operating budget.

These investments directly benefit classrooms, teachers, and students by fostering creativity, enhancing instruction, and expanding access to resources that enrich learning. The Foundation serves as a vital link between the community and the schools, ensuring that private support strengthens public education in Humble ISD.

Internal Service Funds

Internal Service Funds in Humble ISD are used to account for operations that provide goods or services to other departments or funds within the district on a cost-reimbursement basis. These funds are designed to promote efficiency and transparency by tracking the full cost of services that support district operations.

For Humble ISD, Internal Service Funds typically include functions such as the district's Print Shop, Workers' Compensation, and Self-Insurance programs. These funds allow the district to centralize internal operations, manage risk, and ensure that costs are properly allocated to the benefiting departments. Revenues are generated through charges to user departments, and expenses include all costs associated with providing the services, such as materials, supplies, claims, and administrative expenses.

The following Internal Service funds are currently utilized by Humble ISD:

752 Print Shop – The Print Shop provides internal printing operations as a cost-effective alternative to outsourcing printing needs. Individual Campuses or departments are charged fees to have documents printed and/or assembled at the print shop. It is intended for the print shop to be self-supporting.

753 Self-Funded Insurance – The District has a self-funded workers' compensation program that is currently paying unemployment compensation claims.

755 Public Entity Risk Pool – A shared services arrangement group of governmental entities joined together to finance exposure, liability or risk. The District joined the Texas Association of School Boards Risk Management Fund for effective and efficient management of the District's workers' compensation benefits.

770 Employee Child Care Program – The child care center was created not only to offer childcare services at reasonable rates to Humble Independent School District's personnel, but also to assist Humble ISD teen parents with the cost of childcare, thus minimizing the chance that these at-risk students will drop out of school. The center opened in August of 2010 and it is self-supporting.

771 Medical Fund – The district offers two different medical plans to employees, a high-deductible and primary alternative plan, which the employees contribute to through insurance premiums. The plans are administered by a third party. The District is protected against unanticipated, catastrophic individual or aggregate loss through stop-loss coverage carried through an insurance carrier.

772 Catering – In 2025, the district launched a Catering Fund, which provides food services within the district. This initiative allows campuses and departments to order catered meals and refreshments for meetings, events, and special occasions. This fund is intended to be self-supporting.

INTERNAL SERVICE FUNDS

PROPRIETARY FUNDS ($)	INTERNAL SERVICE FUNDS	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	Current FY25	Adopted FY26
REVENUES						
5700	Local Revenue	28,850,186	28,914,270	32,135,043	33,290,037	34,250,505
5800	State Revenue	–	–	–	–	
5900	Federal Revenue	1,447,229	–	–	–	
	Total Revenue	**30,297,415**	**28,914,270**	**32,135,043**	**33,290,037**	**34,250,505**
EXPENDITURES						
6100	Payroll Costs	394,038	402,501	606,405	705,577	732,109
6200	Prof and Contracted Services	22,802	17,855	–	15,359	170,796
6300	Supplies and Materials	34,042	64,993	46,707	124,960	71,500
6400	Other Operating Costs	39,285,121	49,050,532	50,125,122	61,907,867	33,265,000
6500	Debt Service	11,821	7,036	–	23,404	–
6600	Capital Outlay	1,126	64	5,657	47,441	9,000
	Total Expenditures	**39,748,950**	**49,542,981**	**50,783,891**	**62,824,608**	**34,248,405**
	Net Revenue Over (Under)	**(9,451,535)**	**(20,628,711)**	**(18,648,848)**	**(29,534,571)**	**2,100**
7900	Other Resources	13,147,444	12,741,320	17,580,027	25,626,448	–
8000	Other uses	(4,947,444)	–	(248,765)	(92,336)	–
	Net Sources Over (Under)	8,200,000	12,741,320	17,331,262	25,534,112	–
	NET CHANGE	**(1,251,535)**	**(7,887,391)**	**(1,317,586)**	**(4,000,459)**	



The district passed a balanced General Fund Budget for the 2024-2025 school year and has lower tax rates than in previous years.

Fiduciary Funds

Custodial, or fiduciary, funds are used to account for resources that Humble ISD holds on behalf of other entities or individuals. These funds are not available for the District's own operational use but are instead maintained in a trustee or custodial capacity. District examples include student activity funds (Class of Funds) and administrative funds, which consist of money collected and managed for specific groups, organizations, or purposes. Because the District acts only as a custodian of these monies, custodial funds are not included in the District's governmental financial statements but are reported separately to reflect their fiduciary nature. Although custodial (fiduciary) funds are not included in the District's governmental operating budget, actual financial activity is still reported to provide transparency and accountability for the resources the District manages on behalf of others. Including actuals allows Humble ISD to demonstrate proper stewardship of these funds, ensure all transactions are recorded accurately, and confirm that money collected for student or administrative groups is spent for its intended purpose. Actuals are presented for informational purposes only and are not part of the District's adopted budget.

FIDUCIARY FUNDS

FIDUCIARY FUNDS ($)	Scholarship Class of Funds Local Agency Funds	Actual FY22	Actual FY23	Actual FY24	Current FY25
REVENUES					
5700	Local Revenue	701,462	798,445	834,355	998,203
5800	State Revenue	–	–	–	–
5900	Federal Revenue	–	–	–	–
	Total Revenue	**701,462**	**798,445**	**834,355**	**998,203**
EXPENDITURES					
6100	Payroll Costs	–	–	–	–
6200	Prof and Contracted Services	260,902	352,051	304,663	434,127
6300	Supplies and Materials	107,538	141,017	121,024	146,990
6400	Other Operating Costs	341,985	313,838	340,883	289,729
6500	Debt Service	–	–	–	–
6600	Capital Outlay	–	10,451	924	545
	Total Expenditures	**710,425**	**817,357**	**767,494**	**871,391**
	NET REVENUE OVER (UNDER)	**(8,963)**	**(18,912)**	**66,861**	**126,812**

Capital Project Funds

The Capital Project Funds are used to account for resources dedicated to the acquisition, construction, or major improvement of school district facilities and equipment. These funds are typically supported through voter-approved bond programs, grants, or other designated revenue sources and are legally restricted for capital expenditures. These funds are designed to ensure that long-term investments—such as new school buildings, classroom additions, major renovations, technology infrastructure, and other large-scale improvements—are properly financed and tracked.

In school finance, bond programs are typically structured so that the district does not issue the entire authorized amount at one time. Instead, bond funds are sold in phases over several years through multiple bond sales. This phased approach allows the district to align borrowing with project timelines and cash flow needs, ensuring funds are available as construction progresses while minimizing interest costs. By issuing bonds in stages, the district can also take advantage of changing market conditions and maintain flexibility to adjust the financing strategy as project priorities or economic factors evolve. Ultimately, this method provides a more efficient and cost-effective way to manage the total bond program authorization.

Bond fund revenues are primarily generated through bond sales, representing portions of the total voter-authorized bond amount. In addition, Humble ISD leverages investment interest earned on bond proceeds as a supplemental revenue source to support ongoing bond projects. Since FY22, the District has earned a total of $23 million in investment income across all bond funds. During Fiscal Years 2022, 2023, and 2024, Humble ISD also received additional state and federal funding to address weather- and disaster-related damages. Flooding from Hurricanes Harvey and Imelda required extensive restoration at multiple campuses, resulting in additional revenues of $14.3 million in FY22, $11.4 in FY23, $9.9 in FY24, and $1.6 in FY25 for repairs at Kingwood High School, the Instructional Support Center, and Charles Street Stadium.

Expenditures related to bond funds are primarily tied to projects approved by the board and voters in the 2018 and 2022 bond programs. The district also addresses other capital needs that arise. Over the past several fiscal years, annual capital project spending has ranged from approximately $145 million to $195 million, reflecting the district's ongoing investment in facilities, infrastructure, and other long-term capital priorities.





CAPITAL PROJECTS FUNDS

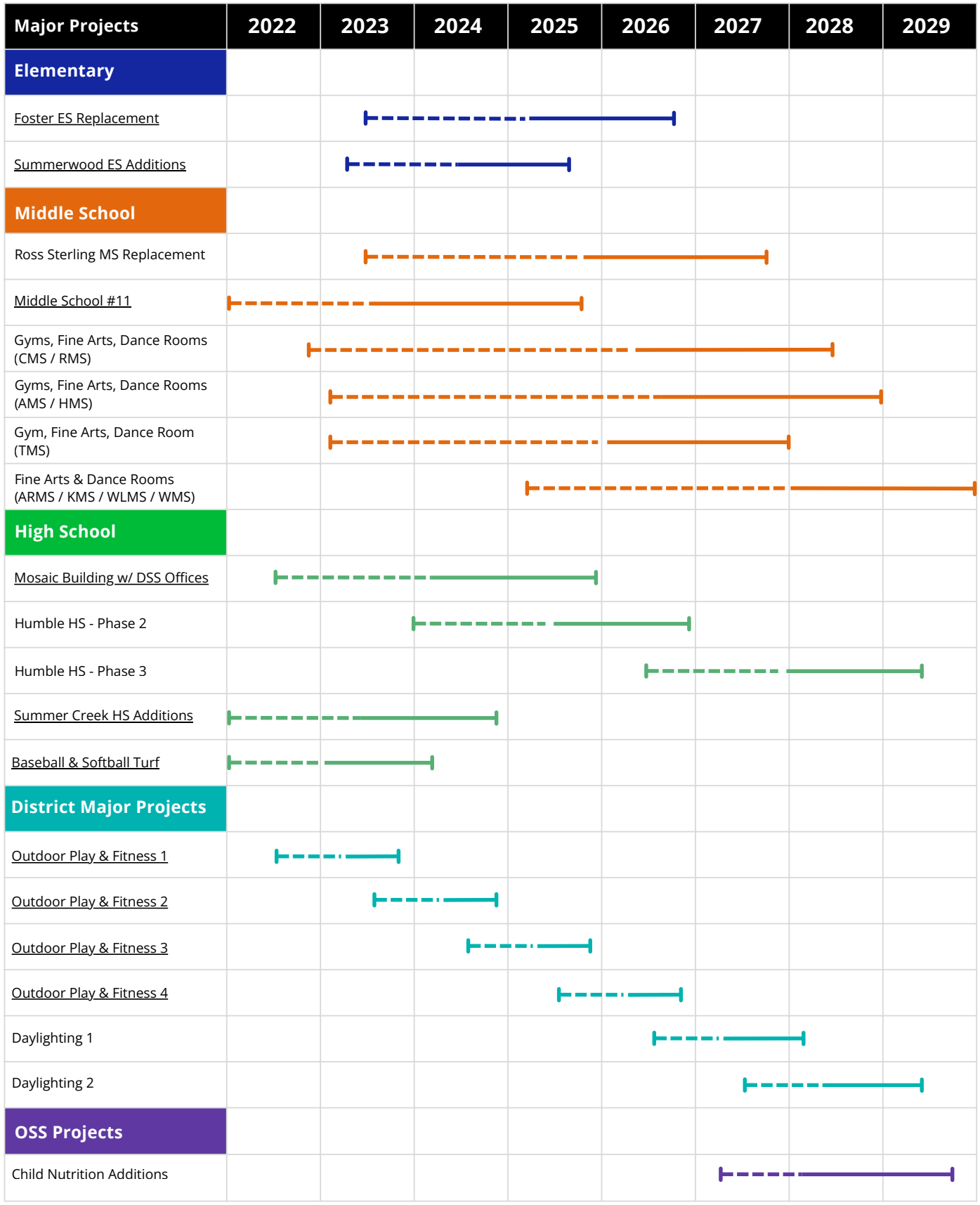
NON MAJOR GOVERNMENTAL FUNDS ($)	CAPITAL PROJECTS FUNDS	Actual FY22	Actual FY23	Actual FY24	Current FY25
REVENUES					
5700	Local Revenue	361,249	13,175,317	14,597,240	13,312,146
5800	State Revenue	3,742,109	1,077,502	676,226	55,193
5900	Federal Revenue	16,057,006	10,382,803	9,263,597	1,585,635
	Total Revenue	**20,160,364**	**24,635,622**	**24,537,063**	**14,952,974**
EXPENDITURES					
6100	Payroll Costs	648,000	849,826	1,109,710	1,134,435
6200	Professional and Contracted Servcies	23,301,665	19,334,984	10,753,384	17,485,852
6300	Supplis and Materials	4,740,626	3,581,785	1,845,333	3,076,349
6400	Other Operating Costs	25,011	142,877	5,989	–
6500	Debt Service	784,712	1,476,275	1,163,501	1,133,416
6600	Capital Outlay	164,315,649	121,354,044	137,099,834	147,841,999
	Total Expenditures	**193,815,663**	**146,739,792**	**151,977,752**	**171,672,051**
	Net Revenue Over (Under)	**(173,655,299)**	**(122,104,170)**	**(127,440,689)**	**(155,719,077)**
7900	Other Resources	117,451,612	220,037,275	159,977,282	156,533,415
8000	Other uses	(10,045,092)	(4,479,419)	(3,000,000)	–
	Net Sources Over (Under)	107,406,521	215,557,856	156,977,282	156,533,415
	NET CHANGE	**(66,248,778)**	**93,453,686**	**29,536,593**	**814,338**







HUMBLE ISD BOND 2022: MAJOR PROJECTS



Version 10.6.2025
Bond timeline is subject to change.

Long-Range Facilities Master Plan

When the facilities master plan was completed for Humble ISD in 2021, we were one of the fastest-growing districts in Texas, with enrollment projected to surpass 52,000 students by 2029. In response to this growth and the aging conditions of several campuses, the district partnered with PBK Architects in 2021 to complete a comprehensive Facilities Assessment and Long-Range Master Plan. This study evaluated every school and support facility, identifying capacity challenges, modernization needs, and opportunities to enhance learning environments. The plan served as a districtwide roadmap for the 2022 bond package approved by voters in May of 2022.

As enrollment trends have shifted in recent years, Humble ISD is no longer in the Tier 1 of fast-growth districts. Accordingly, the district has refined its facilities planning approach to align with stabilized enrollment and evolving community needs.

This long-range plan prioritizes both new construction and reinvestment in existing schools. Key initiatives include the addition of new elementary and middle schools, expansion projects to relieve overcrowding, and the replacement of older campuses such as Sterling Middle School. Beyond academics, investments in athletics and fine arts include, upgraded gyms and performance spaces, as well as expanded outdoor fitness and play amenities. When curating the 2022 bond package, all factors provided in the facilities master plan were taken into consideration to push forward projects that were necessary. After discussing the facilities assessment with bond committees and senior staff, not all projects proposed in the facilities assessment made it in the 2022 bond program, but the plan remains a valuable tool for guiding future capital investments.

From this facility's master plan, we were able to construct the 2022 Bond Program. This $775 million bond program includes two components; a $730 million Major Projects portion, Proposition A, and a $45 million Technology portion, Proposition B.

Technology Initiative

Our districts' $775 million 2022 Bond Program includes a $45 million dedicated technology component designed to refresh devices districtwide, ensuring students, teachers, and administrators have access to up-to-date tools that support learning and daily operations. This investment allows for the regular replacement of aging equipment, such classroom laptops, interactive panels, and staff technology, to keep pace with evolving educational needs and industry standards. By prioritizing technology within the bond program, the district ensures equitable access to modern resources, enhances instructional delivery, and supports efficient communication and administrative functions across all campuses.



Our districts' $775 million 2022 bond program includes a $45 million dedicated technology component

Major Capital Projects

The 2025 fiscal year marked an exciting period for the district's capital projects. We proudly opened our newest and final new school from the current bond program—Lake Houston Middle School, a three-story campus designed to serve up to 1,250 students in a modern, collaborative learning environment. In addition, we completed nine outdoor fitness facilities across various middle and high school campuses and nine new playgrounds at our elementary schools. Summer Creek High School also celebrated the completion of its expansion, which added 20 new classrooms and incorporated the latest technology enhancements to support Humble ISD's largest high school population. Districtwide, all baseball and softball fields have been upgraded with synthetic turf, providing our student-athletes with high-quality, durable playing surfaces.

Looking Ahead for Bond 2022

Several major projects are on the horizon:

- Construction is underway for the Mosaic Campus, which will serve students ages 18-21 receiving special education services, along with staff office space
- Foster Elementary and Ross Sterling Middle School will undergo full campus replacements as they are the district's two oldest campuses, originally built in 1971
- Humble High School's Phase 2 will bring expansions to the gym, locker room, commons area, and additional classrooms
- Summerwood Elementary will be equipped with 14 new classrooms in the Fall of 2025
- All middle schools will see a variation of new gyms, fine arts rooms and dance spaces to align with the newly built middle school campuses

Capital Projects Cost/Savings

DIRECT COSTS INCLUDE:

- Construction
- Land Acquisition
- Architectural Fees
- Engineering Fees
- Technology
- FFE

INDIRECT COSTS INCLUDE:

- Project Management
- Inspection Fees
- Insurance
- IT Integration
- Contingency

Capital Project Funds

The funds used to support these initiatives and major capital projects are the 600 funds, in the account code structure series.

631	CAPITAL PROJECTS 2008 - PHASE 1
632	CAPITAL PROJECTS 2008 - PHASE 2
633	CAPITAL PROJECTS 2008 - PHASE 3
634	CAPITAL PROJECTS 2008 - PHASE 4
635	CAPITAL PROJECTS 2018 - PHASE 1
636	CAPITAL PROJECTS 2018 - PHASE 2
637	CAPITAL PROJECTS 2018 - PHASE 3
638	CAPITAL PROJECTS 2018 - PHASE 4
639	CAPITAL PROJECTS 2022 - PROP B
640	CAPITAL PROJECTS 2022 - PHASE 1
641	CAPITAL PROJECTS 2022 - PHASE 2
642	CAPITAL PROJECTS 2022 - PHASE 3
680	HARVEY
681	KHS FLOOD MITIGATION
682	ISC FLOOD MITIGATION
683	FEMA-CHARLES STREET
695	CAPITAL IMPROVEMENT
696	CAPITAL IMPROVEMENT

Impact of Debt Obligations on the Debt Service Current Budget

The district's debt service current budget supports ongoing debt obligations related to previously issued bonds for new school construction, facility improvements, and major capital projects. These obligations are primarily repaid through the Debt Service Fund, which is supported by property tax collections designated for debt repayment. For FY26, the district's total outstanding bonded debt is $1.996 billion, with annual debt service payments totaling approximately $102.3 million.

Debt obligations affect the district's overall financial capacity by requiring a portion of annual revenues to be dedicated to principal and interest payments. Taxes are assessed specifically for debt service and seperate from the M&O tax rate of the district. However, through careful financial planning, the district ensures that these obligations remain within manageable levels and that the Interest and Sinking (I&S) tax rate is maintained at a rate that supports repayment without overburdening taxpayers.

The District's debt levels are closely monitored to ensure they remain within reasonable and sustainable limits, even though the State of Texas does not impose a mandated debt policy. Humble ISD maintains a conservative financial approach by monitoring its debt in relation to the District's assessed property valuation and strives not to issue debt exceeding approximately 10% of the total assessed valuation, or $2.36 billion, without voter authorization. Currently, the district's debt-to-assessed valuation ratio is $1.996 billion, which remains well below the statutory limit. This demonstrates the district's commitment to maintaining a conservative debt position and strong credit standing.

Existing debt levels have both immediate and long-term effects on the budget. In the short term, annual debt service payments create an obligation that must be planned for each fiscal year. In the long term, as existing debt matures and older bonds are retired, the district will have increased capacity for capital needs without affecting the tax rate. Strategic refundings of older debt at lower interest rates on their call date has also helped reduce overall costs and preserve resources for future projects. The district's approach to managing debt ensures a balance between meeting current infrastructure needs and maintaining sustainable financial health for future budgets.

DEBT OBLIGATIONS SUMMARY
Fiscal Year Ending 2025

TAX SUPPORTED DEBT Bond Issue/Purpose/Series	Date of Issue	Original Issue Amount ($)	Call Date	Maturity Date	Principal Balance at 6/30/2025 ($)	Interest Balance at 6/30/2025 ($)	Total Debt Obligation ($)	Ratings Agency	Credit Rating	Ratings Agency	Credit Rating
U/L Tax Sch Bldg & Ref Bds Ser 2015A	05/15/15	218,385,000	2/15/2025	02/15/39	20,380,000	9,289,350	29,669,350	Moodys	Aaa	S & P	AAA
U/L Tax Ref Bds Ser 2015B	05/15/15	27,255,000	2/15/2025	02/15/28	10,770,000	1,027,988	11,797,988	Moodys	Aaa	S & P	AAA
UL/Tax Ref Bds Ser 2016A	08/15/16	43,450,000	2/15/2026	02/15/41	32,945,000	12,601,900	45,546,900	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg & Ref Bds Ser 2016B	08/15/16	142,175,000	2/15/2026	02/15/34	73,645,000	11,074,950	84,719,950	Moodys	Aaa	S & P	AAA
U/L Tax Ref Bds Ser 2016C	08/15/16	86,120,000	2/15/2026	02/15/33	52,210,000	10,831,300	63,041,300	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg & Ref Bds Ser 2018	08/01/18	114,815,000	2/15/2027	02/15/49	107,680,000	73,906,719	181,586,719	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg Bds Ser 2020	02/15/20	136,665,000	2/15/2030	02/15/49	124,775,000	59,542,625	184,317,625	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg Bds Ser 2020A	08/01/20	181,040,000	2/15/2030	02/15/49	172,435,000	71,202,413	243,637,413	Moodys	Aaa	S & P	AAA
U/L Tax Ref Bds Ser 2020B	11/01/20	20,520,000	2/15/2030	02/15/35	12,535,000	2,541,500	15,076,500	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg Bds Ser 2021	12/01/21	96,025,000	2/15/2031	02/15/51	91,280,000	34,799,463	126,079,463	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg Bds Ser 2022	08/15/22	189,625,000	2/15/2032	02/15/52	183,250,000	136,690,300	319,940,300	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg Bds, Ser 2024	08/15/24	146,095,000	2/15/2034	02/15/54	146,095,000	118,725,488	264,820,488	Moodys	Aaa	S & P	AAA
U/L Tax Sch Bldg & Ref Bds Ser 2025	08/15/25	267,795,000	2/15/2035	02/15/55	267,795,000	158,610,174	426,405,174	Moodys	Aaa	S & P	AAA
Totals		**1,669,965,000**			**1,295,795,000**	**700,844,168**	**1,996,639,168**				

Other Post-Employment Benefits (OPEB)

The District provides other post-employment benefits (OPEB), including retiree health insurance, to eligible former employees. While OPEB obligations are not accrued in the District's General Ledger, they are disclosed in Exhibit C-1R of the Annual Comprehensive Financial Report (ACFR), which reconciles Governmental Funds to the Statement of Net Position. As of June 30, 2025, the net OPEB liability reported in the ACFR was $105,673,318.



North Bend Elementary Bond 2018 - Doors opened Fall 2024

INFORMATIONAL | **Section**



GUIDELINES FOR ADOPTING THE 2025 TAX RATE

Humble ISD, as a governing body, must publish the "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE" before adopting an actual tax rate. This notice is to be published in a local newspaper 10 to 30 days before the date the budget is adopted. A quarter-page ad shall include a comparison of property tax rates, comparison of property taxes on an average residence, and unencumbered fund balances. On June 5, 2025, these rates were published in the Houston Chronicle newspaper in accordance with state laws governing the publications.

Humble ISD Board of Trustees must also approve an annual budget before setting the tax rate. The Humble ISD budget was approved by the Board of Trustees at its meeting on June 17, 2025.

Tax code also requires the district to adopt its tax rate by September 30 or by the 60th day after the taxing unit receives the certified appraisal roll, whichever date is later. The Humble ISD Tax Office received the 2025 certified appraisal roll estimate from the Harris Central Appraisal District on July 25, 2025.

The District Board must also adopt the tax rate in a public meeting. If the taxing unit does not adopt a tax rate which exceeds the voter approved tax rate, no special meetings or additional newspaper ads are required before adoption of the tax rate.

State law requires that the:

Appraisal Roll from the Harris Central Appraisal District and Humble ISD Tax Roll be approved by the Board body prior to the adoption of a tax rate.

Adoption of the tax rate must be a separate item on the agenda.

Adoption of tax rate must be done by official action, such as an ordinance, specifying:
- Maintenance and Operations Tax Rate
- Debt Service Tax Rate

Legislative Changes Over the Last Few Years

House Bill 3, passed by the 86th Texas Legislature and signed into law by Governor Abbott requires tax rate compression by school districts beginning in tax year 2019. For the 2019 tax year, school districts were required to reduce the tier one tax rate as defined under Section 45.0032, Education Code as well as any tax rate compression required to be applied to the enrichment tax rate under Section 48.202(f), Education Code. For the tax years following 2019, a school district will be required to reduce the tier one tax rate as defined under Texas Education Code (TEC) 45.0032

For the 2023 tax year, the 88th legislature passed SB2 which required school districts to reduce the tier one tax rate an additional 10.7 cents in addition to the compression defined under Section 45.0032, Education Code as well as any tax rate compression required to be applied to the enrichment tax rate under Section 48.202(f), Education Code.

The Texas Education Agency has adopted 19 TAC 61.1000, to calculate the Maximum Compressed Tax Rate (MCR) for each school district for the tax year. The agency conducted a survey of local taxable value growth through the Texas Education Agency Login System (TEAL) due by August 1st. This survey calculated the Tier 1 maximum compressed rate of $.6169 for the District for the 2025 tax year.

Components and Required Compression of a District's 2025 M&O tax rate plus Debt Service Rate

- Tier One Tax Rate is calculated and approved by TEA at $.6169.

- The enrichment tax rate is divided into golden pennies and copper pennies. The total enrichment pennies for Humble ISD is $.1383, $.08 golden pennies and $.0583 copper pennies.

- Maintenance & Operations Tax Rate Tier 1 plus enrichment pennies is calculated as $.6169 + $.1383 = M&O 2025 tax rate $.7552.

- Debt Service Tax Rate remains $.3500.
- Total Humble ISD 2025 Tax Rate is $1.1052.
- The 2025 tax rate is the same as the 2024 tax rate.

No-New Revenue Rate (NNR), Rate to Maintain, and Voter-Approval Tax Rate

Using the Comptroller's tax rate calculation worksheets, the District's No New Revenue (NNR) total rate is $1.1070. This rate represents the rate that would produce the same amount of revenue using the identical properties on both the 2024 and 2025 tax roll. The NNR does not separate out M&O and I&S in the calculation.

Using the District's template to estimate state aid calculation worksheets, the District's Rate to Maintain M&O is $ .78139. Rate to Maintain is the tax rate that, when applied to the district's current taxable value, would impose taxes in an amount that, when added to the district's state funds, would provide the same amount of M&O taxes and state funds per student for the applicable school year that was available to the district in the preceding school year.

Using the Comptroller's tax rate calculation worksheets, the District's Voter-Approval Rate is $1.1052. A school district's Voter-Approval Rate is the maximum tax rate the board may adopt without requiring voter approval in a voter-approval tax rate election. It is the sum of the Tier 1 MCR + enrichment pennies + the current debt rate of .35 cents.

HUMBLE INDEPENDENT SCHOOL DISTRICT 2025 PROPERTY TAX EXEMPTIONS

1.	HOMESTEAD EXEMPTION	$140,000
2.	DISABILITY EXEMPTION	$ 60,000
3.	OVER-65 EXEMPTION	$ 65,000
TOTAL POSSIBLE EXEMPTIONS FOR DISABLED HOMEOWNER		$200,000
TOTAL POSSIBLE EXEMPTIONS FOR HOMEOWNER 65 OR OLDER		$205,000

Legislative Changes to State Property Tax

SB1 filed in the third special session of the 87th Texas legislature approved a constitutional amendment increasing the state homestead exemption from $25,000 to $40,000 beginning with the 2022 tax year. The amendment was approved by the voters in the May 7, 2022 election.

SB2 approved in the 88th Texas 2023 legislative special session, increased the state homestead exemption from $40,000 to $100,000. The constitutional amendment was approved in the November 7, 2023 general election.

SB2 approved in the 89th Texas 2025 legislative session, increased the homestead exemption from $100,000 to $140,000 pending voter approval for the constitutional amendment at the November 4, 2025 general election.

SB23 approved in the 89th Texas 2025 legislative session, increased the over 65 and disabled exemption to $60,000, also on the ballot in the November 4th ballot. Humble ISD offers a $5000 optional over 65 which is reported to the Comptroller and TEA during the property value study.

With a 2021 legislative change, the property owner is now eligible immediately for the homestead exemption at a prorated amount based on the time of residence. The historical January 1st requirement was eliminated.

Special tax code rules apply to disabled veterans; exemptions range from $5,000 to $12,000 depending upon the individual's disability rating by the Veteran Administration. In the 2009 session, the Texas Legislature added to the Texas Property Tax Code which created a full exemption from property taxes for veterans who are 100% disabled.

Special tax code rules apply to the over-65, disabled, and disabled veteran exemptions that allows those taxpayers to pay their taxes in four payments over six months.

With the 2021 legislation, tax ceilings were compressed starting in the 2023 tax year to reflect the tax rate reductions that have occurred since 2019 and this will continue for all future legislation changes that impact tax ceilings.

TEN YEAR COMPARISON OF VALUES

Tax Year	Tax Rate ($)	Certified Tax Roll Values ($)	Value Adjustments During Year ($)	Adjusted Year End Tax Roll Values ($)	% Change	New Improvements ($)
2016	1.5200	13,714,325,934	1,313,402,148	15,027,728,082	9.58%	343,103,347
2017	1.5200	14,840,260,900	985,470,615	15,825,731,515	6.64%	433,319,686
2018	1.5200	14,361,888,244	1,630,062,572	15,991,950,816	11.35%	414,451,083
2019	1.4184	15,364,821,480	2,178,973,565	17,543,795,045	14.18%	546,958,370
2020	1.3841	16,689,179,123	2,063,402,696	18,752,581,819	12.36%	563,335,343
2021	1.3389	17,958,476,018	2,216,572,453	20,175,048,471	12.34%	559,677,742
2022	1.2929	20,441,003,850	2,093,356,422	22,534,360,272	10.24%	575,562,170
2023	1.1075	20,863,207,060	1,496,037,802	22,359,244,862	7.17%	324,843,273
2024	1.1052	21,949,802,929	1,653,477,412	23,603,280,341	7.53%	404,796,789
2025	1.1052	22,062,082,883	Not Applicable	Not applicable	N/A	333,748,454

Collection of Delinquent Taxes

Current taxes become delinquent on February 1st of each year. The District begins assessing penalties and interest at that time according to the following schedule:

COLLECTION OF DELINQUENT TAXES

	Penalty %	Interest %	Total
February	6%	1%	7%
March	7%	2%	9%
April	8%	3%	11%
May	9%	4%	13%
June	10%	5%	15%

Taxpayers with delinquent taxes are notified in May that unpaid accounts will be submitted to the tax attorneys for enforcement of collection if they are not paid by July 1st. The May notice also informs them that an additional 18% collection fee will be added as of July 1st on all unpaid accounts. On July 1st, taxes that remain delinquent are turned over to the delinquent tax attorneys to enforce collection. At this time the penalty increases to 12% while the interest percentage continues to increase by 1% per month plus the 18% collection fee. (For example, an unpaid account as of July 1st would incur a penalty of 12%, interest of 6% and a collection fee of 18% on the sum of unpaid levy, penalty and interest.)

Student Information

Humble ISD uses PASA demographic studies to forecast student enrollment and growth by analyzing current student data, housing developments, relocation trends, and economic factors. This helps the district anticipate future needs and make informed decisions. The insights are applied in key areas, including:

Facility Planning: Building new schools or expanding existing ones to accommodate growth

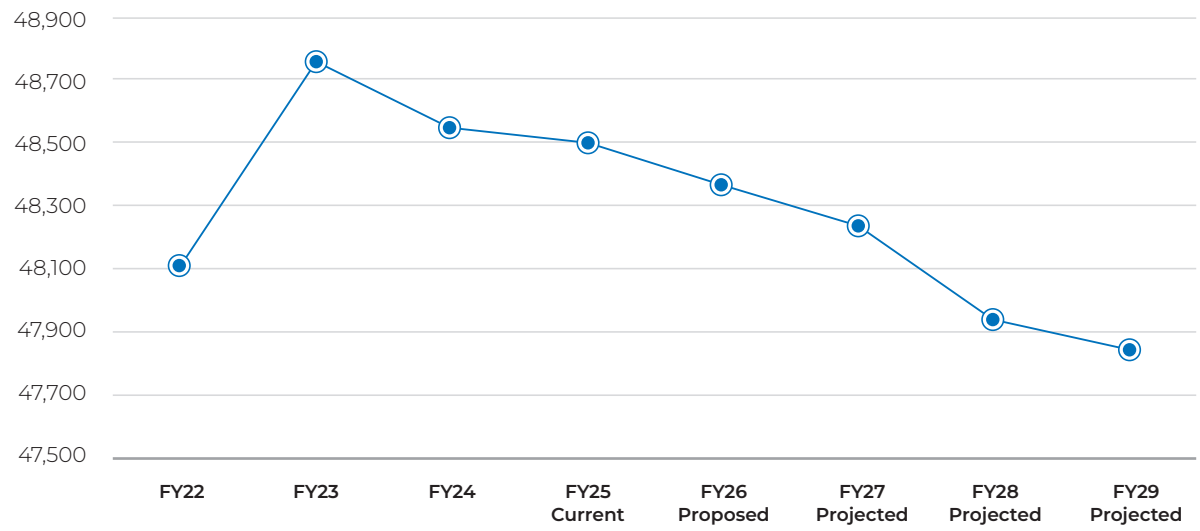
Resource Allocation: Ensuring schools are properly staffed and equipped

Policy Development: Shaping zoning, transportation, and program decisions

PASA's demographic studies provide Humble ISD with critical data to navigate its growth, ensuring that the district can maintain high-quality education and services for all students.

The data below includes student enrollment for the district from fiscal year 2022 to fiscal year 2029, with actual enrollment recorded at the PEIMS fall snapshot for fiscal years 2022–2025, and projected enrollment from the PASA study for fiscal years 2026–2029.

Student Enrollment History and Projections



Student enrollment projections for Humble ISD are influenced by several factors:

Slowing single-family housing development, due to limited land availability, is expected to reduce the number of new households, which may in turn limit student growth over time.

Birth rates in the area have stabilized, suggesting consistent incoming Kindergarten cohorts, though overall Kindergarten enrollment has been declining due to demographic patterns.

Additionally, aging populations in established neighborhoods can contribute to gradual declines in enrollment as children leave the district.

Enrollment by Campus Comparison — ACTUAL ENROLLMENT

	Capacity	FY22	FY23	FY24	FY25
ELEMENTARY SCHOOLS					
Atascocita Springs	950	986	989	955	917
Autumn Creek	950	588	817	869	930
Bear Branch	650	651	666	661	623
Centennial	950	795	858	959	1,090
Deerwood	700	699	690	649	641
Eagle Springs	750	612	688	653	672
Elm Grove	650	618	619	626	608
Fall Creek	750	810	787	818	761
Foster	700	704	559	568	343
Greentree	700	663	674	667	706
Groves	950	1,247	1,138	1,034	998
Hidden Hollow	700	483	506	478	433
Humble	750	676	668	645	620
Jack Fields	750	645	630	645	638
Lakeland	950	906	868	863	919
Lakeshore	950	807	862	869	862
Maplebrook	750	677	592	557	521
North Bend	950	669	613	703	768
Oak Forest	750	712	755	742	732
Oaks	700	636	602	566	591
Park Lakes	750	693	742	720	675
Pine Forest	700	594	609	603	610
Ridge Creek	950	994	1,125	1,199	1,058
River Pines	750	813	741	720	743
Shadow Forest	700	621	626	636	584
Summerwood	750	626	655	625	644
Timbers	650	682	647	598	591
Whispering Pines	700	620	697	650	608
Willow Creek	700	566	573	583	581
Woodland Hills	650	521	551	518	550
Early Childhood*	750	140			
Elementary School Total		**21,314**	**21,547**	**21,379**	**21,157**
MIDDLE SCHOOLS					
Atascocita	990	1,090	1,027	988	986
Autumn Ridge*	1,050	1,039	1,172	1,233	
Creekwood	1,064	1,177	1,149	1,084	1,144
Humble	1,110	1,377	1,382	1,321	1,264
Kingwood	1,100	991	1,002	996	973
Lake Houston*	1,250				
Riverwood	1,130	1,094	1,135	1,143	1,161
Ross Sterling	950	934	919	895	888
Timberwood	1,110	1,196	1,094	1,057	1,023
West Lake	1,050	1,744	1,586	1,498	1,486
Woodcreek	1,110	1,821	1,145	1,125	1,116
Middle School Total		**11,424**	**11,478**	**11,279**	**11,274**
HIGH SCHOOLS					
Atascocita	3,200	3,854	3,829	3,790	3,696
Humble	3,250	2,880	2,867	2,917	2,960
Kingwood	2,800	2,850	2,898	2,899	2,877
Kingwood Park	1,600	1,929	1,950	1,896	1,884
Summer Creek	3,200	3,334	3,600	3,767	3,972
Sconzo Early College	600	422	438	474	490
Other*	105	151	151	192	
High School Total		**15,374**	**15,733**	**15,894**	**16,071**
TOTAL HUMBLE ISD		**48,112**	**48,758**	**48,552**	**48,502**

The Early Childhood campus opened in fiscal year 2025, Autumn Ridge opened in fiscal year 2023, and Lake Houston Middle School opened in fiscal year 2026. Additionally, "Other" listed under High School campuses includes enrollment numbers from the Cambridge Special Education Campus as well as students from Highpoint and JJ.

Enrollment by Campus Comparison — PROJECTED ENROLLMENT

	Capacity	FY26	FY27	FY28	FY29
ELEMENTARY SCHOOLS					
Atascocita Springs	950	853	796	757	739
Autumn Creek	950	968	994	1,006	1,020
Bear Branch	650	664	659	645	657
Centennial	950	1,162	1,216	1,225	1,236
Deerwood	700	602	578	556	557
Eagle Springs	750	591	567	544	541
Elm Grove	650	619	602	591	566
Fall Creek	750	801	802	786	790
Foster	700	596	592	584	601
Greentree	700	649	639	643	660
Groves	950	1,058	1,080	1,089	1,080
Hidden Hollow	700	456	434	405	401
Humble	750	666	688	721	740
Jack Fields	750	602	602	602	623
Lakeland	950	885	904	925	984
Lakeshore	950	885	872	866	893
Maplebrook	750	515	487	472	485
North Bend	950	672	662	662	670
Oak Forest	750	718	705	707	708
Oaks	700	574	573	565	579
Park Lakes	750	697	681	670	673
Pine Forest	700	589	593	618	623
Ridge Creek	950	1,196	1,183	1,211	1,218
River Pines	750	697	671	650	645
Shadow Forest	700	592	583	586	596
Summerwood	750	607	607	596	628
Timbers	650	577	565	548	543
Whispering Pines	700	596	550	529	506
Willow Creek	700	517	469	445	428
Woodland Hills	650	503	479	474	473
Early Childhood*	750	140			
Other	8	8	8	8	
Elementary Total		**21,255**	**20,841**	**20,686**	**20,871**
MIDDLE SCHOOLS					
Atascocita	990	966	933	918	904
Autumn Ridge*	1,250	1,194	1,219	1,258	1,300
Creekwood	1,064	1,138	1,144	1,143	1,107
Humble	1,110	1,271	1,311	1,330	1,313
Kingwood	1,050	1,004	1,025	1,058	1,053
Lake Houston*	1,250	900			
Riverwood	1,130	1,094	1,087	1,044	977
Ross Sterling	950	910	914	943	952
Timberwood	1,110	1,029	1,031	1,009	987
West Lake	1,250	1,481	1,521	1,567	1,531
Woodcreek	1,110	1,098	1,087	1,157	1,138
Other	16	16	16	16	
Middle School Total		**12,101**	**11,288**	**11,443**	**11,278**
HIGH SCHOOLS					
Atascocita	3,700	3,551	3,440	3,334	3,240
Humble	2,400	3,123	3,218	3,181	3,211
Kingwood	2,800	2,795	2,775	2,738	2,692
Kingwood Park	1,600	1,844	1,830	1,820	1,818
Summer Creek	3,200	4,126	4,225	4,117	4,115
Sconzo Early College	600	471	471	471	471
Other	144	144	144	144	
High School Total		**16,054**	**16,103**	**15,805**	**15,691**
TOTAL HUMBLE ISD		**49,410**	**48,232**	**47,934**	**47,840**

**The PASA study was finalized in January 2024. Early Childhood and Lake Houston Middle School were not part of the PASA study enrollment projections, as these campuses opened after the study was conducted. Lake Houston Middle School is projected to have an enrollment of 900 students, and Early Childhood is projected to have 140 students.*

STUDENT ADA AND ENROLLMENT DATA

2022-23	Budgted FY23	1st 6 Weeks	2nd 6 Weeks	3rd 6 Weeks	4th 6 Weeks	5th 6 Weeks	6th 6 Weeks	SUMMER RESUB
% Attendance Rate		94.57%	92.54%	92.22%	92.96%	92.81%	92.20%	92.88%
Total Refined ADA	45,744	44,723	44,385	44,184	45,035	44,916	43,984	44,746
Enrollment (48,758 at Snapshot)	49,303	48,603	48,681	48,728	48,866	48,873	48,884	48,773
% ADA to Enrollment	92.78%	92.02%	91.17%	90.68%	92.16%	91.90%	89.98%	91.74%

2023-24	Budgted FY24	1st 6 Weeks	2nd 6 Weeks	3rd 6 Weeks	4th 6 Weeks	5th 6 Weeks	6th 6 Weeks	SUMMER RESUB
% Attendance Rate		95.40%	94.10%	92.70%	93.20%	93.80%	91.20%	93.40%
Total Refined ADA - PEIMS Reports	45,552	45,179	43,908	44,365				
Total Refined ADA	45,552	44,915	44,797	44,120	44,549	44,622	43,449	44,383
Enrollment (48,557 at Snapshot)	49,508	48,492	48,557	48,590	48,338	48,338	48,338	48,338
% ADA to Enrollment	92.01%	93.17%	90.43%	91.30%	92.16%	92.31%	89.88%	91.82%

2024-25	Budgted FY25	1st 6 Weeks	2nd 6 Weeks	3rd 6 Weeks	4th 6 Weeks	5th 6 Weeks	6th 6 Weeks	SUMMER RESUB
% Attendance Rate		95.90%	94.80%	94.10%	93.70%	94.00%	92.30%	94.13%
Total Refined ADA	44,772	45,167	45,157	44,775	44,528	44,671	43,486	44,631
Enrollment (48,502 Snapshot)	48,665	48,439	48,538	48,507	48,461	48,483	48,415	48,474
% ADA to Enrollment	92.00%	93.25%	93.03%	92.31%	91.88%	92.14%	89.82%	92.07%

Humble ISD serves more than 48,000 students, has over 7,000 employees, and operates 47 campuses.



CAMPUS DATA USAGE

Campus #	Campus Name	FY24 Actuals ($)	FY25 Budget ($)	FY25 Enrollment	FY25 Budgeted FTE				Building Sq Ft	Campus Enroll * RevPP ($)	Revenue-Expenses ($)
Org #	Org	EOY	Revised 2/3/25	Snapshot	6119	6128	6129	Total	Source: ACFR	Actuals	Actuals
1	Humble HS	21,289,837	20,328,557	2960	215.8	6.5	24.8	247.1	569,486	29,600,000	8,310,163
2	Kingwood HS	19,542,890	18,251,858	2877	187.6	7.0	19.3	213.9	523,967	28,770,000	9,227,110
5	Sconzo ECHS	3,258,485	3,324,055	490	33.0	1.0	2.5	36.5	57,116	4,900,000	1,641,515
6	Pace	1,035,732	1,112,402		11.9	0.5	1.2	13.6		0	-1,035,732
7	Cate	-19	75,373					0.0		0	19
8	Atascocita HS	23,744,421	22,928,395	3696	246.0	7.5	26.7	280.2	542,554	36,960,000	13,215,579
13	Kingwood Park HS	15,130,497	14,293,879	1884	142.3	6.0	17.0	165.3	348,324	18,840,000	3,709,503
14	Summer Creek HS	23,234,167	22,517,464	3972	239.3	7.5	26.5	273.3	489,677	39,720,000	16,485,833
15	CLC	2,999,097	3,202,946	152	28.5	1.0	9.3	38.8	504,707	1,520,000	-1,479,097
22	Cambridge	5,018,394	4,976,052		39.7	0.5	25.0	65.2		0	-5,018,394
41	Humble MS	10,577,635	10,273,350	1264	115.3	3.0	14.0	132.3	154,536	12,640,000	2,062,365
42	Kingwood MS	7,684,743	7,026,738	973	76.0	3.5	9.0	88.5	204,000	9,730,000	2,045,257
43	Creekwood MS	8,306,037	7,682,481	1144	83.0	3.0	9.5	95.5	141,338	11,440,000	3,133,963
44	Atascocita MS	8,303,287	8,162,780	986	85.5	3.0	11.5	100.0	139,022	9,860,000	1,556,713
45	Riverwood MS	7,521,703	7,249,205	1161	79.5	3.0	8.0	90.5	139,022	11,610,000	4,088,297
46	Timberwood MS	8,129,682	7,867,113	1023	85.8	3.0	8.5	97.3	151,418	10,230,000	2,100,318
47	Ross Sterling MS	8,110,498	7,985,097	888	85.3	3.0	10.5	98.8	142,559	8,880,000	769,502
48	Woodcreek MS	8,749,588	8,064,658	1116	86.3	3.5	9.5	99.3	179,255	11,160,000	2,410,412
49	West Lake MS	10,271,155	9,196,291	1486	103.3	3.5	14.0	120.8	204,000	14,860,000	4,588,845
50	Autumn Ridge MS	7,700,870	7,031,698	1233	88.0	3.5	9.5	101.0	206,681	12,330,000	4,629,130
51	Lake Houston MS		25,545		1.0	0.0	1.0	2.0		0	0
101	Humble Elem	5,643,903	5,563,385	620	61.5	1.5	9.0	72.0	78,500	6,200,000	556,097
102	Lakeland	7,614,842	7,393,586	919	83.5	2.5	12.5	98.5	126,535	9,190,000	1,575,158
103	North Bend	6,385,929	6,958,372	768	75.0	3.5	12.0	90.5	135,277	7,680,000	1,294,071
104	Foster	4,743,783	3,750,919	343	38.0	1.5	3.5	43.0	74,683	3,430,000	-1,313,783
105	Woodland Hills	4,630,561	4,637,752	550	50.5	1.5	9.0	61.0	65,683	5,500,000	869,439
106	Bear Branch	4,873,604	4,712,105	623	51.0	1.5	5.5	58.0	65,683	6,230,000	1,356,396
107	Elm Grove	5,306,787	5,476,068	608	55.0	2.0	10.5	67.5	65,683	6,080,000	773,213
108	Oaks	4,552,097	5,084,844	591	52.0	2.0	11.0	65.0	77,194	5,910,000	1,357,903
109	Greentree	5,191,886	5,134,611	706	54.5	2.0	9.0	65.5	76,968	7,060,000	1,868,114
110	Timbers	5,045,620	5,152,240	591	55.5	2.0	10.5	68.0	70,178	5,910,000	864,380
111	Pine Forest	5,079,675	5,126,813	610	52.5	2.0	10.0	64.5	72,334	6,100,000	1,020,325
112	Deerwood	5,185,776	4,954,309	641	52.0	2.0	7.3	61.3	72,334	6,410,000	1,224,224
113	Willow Creek	4,314,012	4,424,544	581	46.0	2.0	6.0	54.0	72,334	5,810,000	1,495,988
114	Hidden Hollow	4,326,392	3,863,388	433	39.5	2.0	4.5	46.0	74,752	4,330,000	3,608
115	Whispering Pines	5,248,499	5,474,119	608	61.0	2.0	9.0	72.0	74,752	6,080,000	831,501
116	Shadow Forest	4,634,394	4,551,659	584	47.5	2.0	6.0	55.5	68,542	5,840,000	1,205,606
117	Jack Fields	5,950,477	6,345,907	638	69.0	2.0	9.0	80.0	76,210	6,380,000	429,523
118	Oak Forest	6,361,229	6,144,892	732	64.0	2.0	12.5	78.5	87,895	7,320,000	958,771
119	Maplebrook	5,274,789	5,098,767	521	50.5	2.0	10.0	62.5	77,075	5,210,000	-64,789
120	Summerwood	4,869,485	5,018,788	644	52.0	2.0	10.0	64.0	75,000	6,440,000	1,570,515
121	Eagle Springs	5,270,174	4,972,061	672	52.0	2.0	8.5	62.5	79,000	6,720,000	1,449,826
122	Park Lakes	6,556,758	6,369,930	675	66.0	2.0	11.5	79.5	79,000	6,750,000	193,242
123	River Pines	6,557,537	6,643,407	743	69.0	2.0	10.0	81.0	78,950	7,430,000	872,463
124	Fall Creek	5,580,666	5,669,064	761	60.5	2.0	10.0	72.5	78,950	7,610,000	2,029,334
125	Lakeshore	6,054,037	5,979,980	862	63.0	2.0	8.5	73.5	98,978	8,620,000	2,565,963
126	Atascocita Springs	6,652,979	6,518,683	917	70.5	2.5	11.0	84.0	114,461	9,170,000	2,517,021
127	Ridge Creek	7,697,745	7,846,321	1058	88.0	2.5	10.0	100.5	113,423	10,580,000	2,882,255
128	Groves	7,110,531	6,943,907	998	79.5	2.5	7.0	89.0	114,800	9,980,000	2,869,469
129	Centennial	6,571,386	6,567,735	1090	77.0	2.5	6.0	85.5	116,450	10,900,000	4,328,614
130	Autumn Creek	6,153,173	6,457,538	931	75.5	2.5	10.5	88.5	126,535	9,310,000	3,156,827
131	Early Childhood Center	0	1,168,461	140	12.0	0.0	6.5	18.5		1,400,000	1,400,000
		370,047,425	**360,411,631**	**48,323**	**3,845**	**132**	**527**	**4,504**	**7,285,821**	**483,230,000**	**113,182,575**

**Revenue per pupil estimated at $10,000 based on regular program instruction.*
**Enrollment total includes Cambridge and PACE. Not included are Highpoint and JJAEP.*



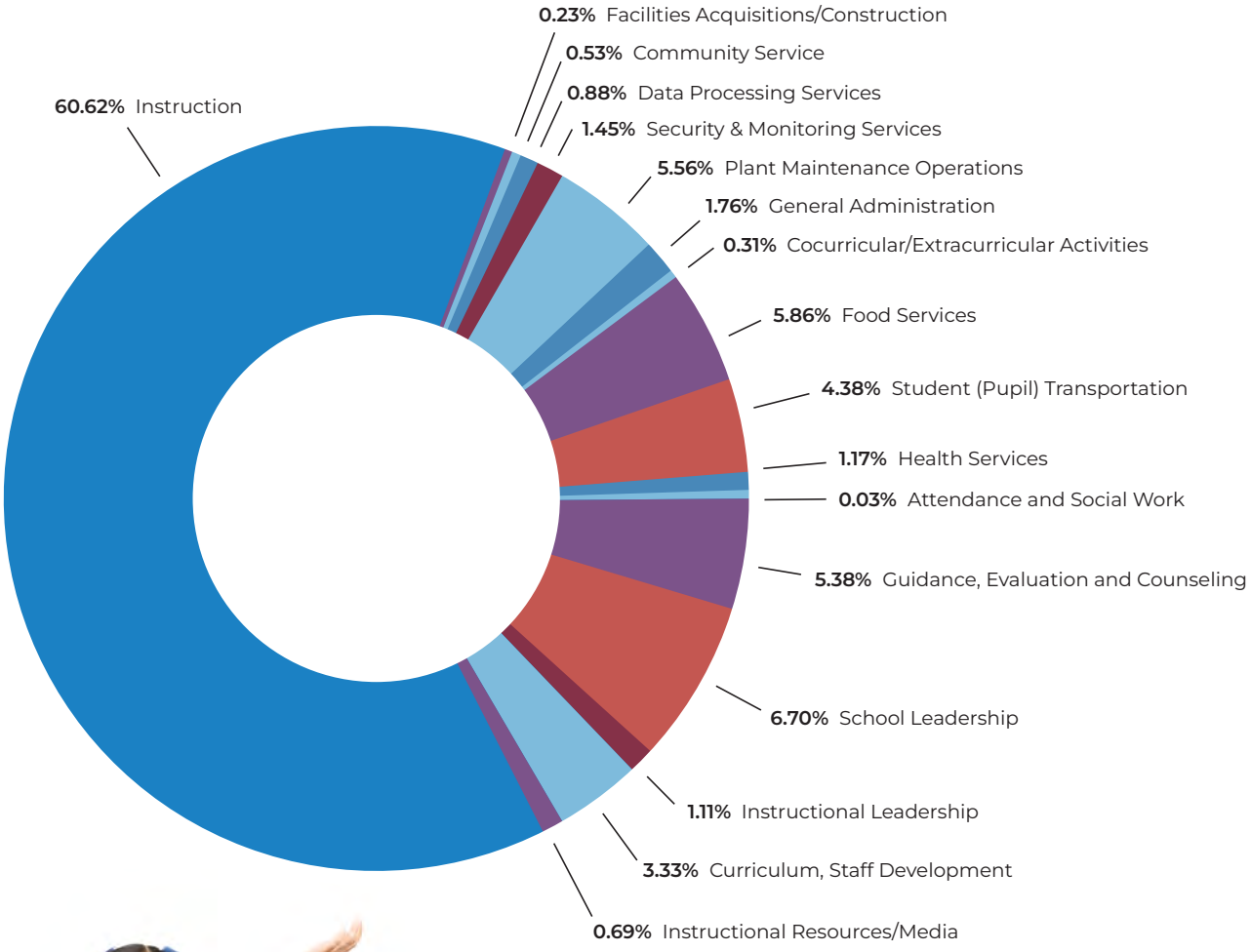
Staffing

Each year, Humble ISD conducts a thorough evaluation of staffing across campuses and departments, taking into account factors such as student enrollment trends, growth projections, and changing needs. This careful analysis ensures that human resources are allocated both efficiently and effectively, aligning staff levels with the district's academic goals and operational demands. By regularly reviewing and adjusting staffing plans, the district can maintain optimal teacher-to-student ratios, support specialized programs, and address emerging priorities ultimately fostering an environment where students receive the attention and services necessary for success.

FIVE YEAR SUMMARY - FULL TIME EQUIVALENTS (FTE)

	FY22		FY23		FY24		FY25		FY26	
	Actual	%	Actual	%	Actual	%	Budget	%	Budget	%
Instruction	4,235	61.3%	4,306	61.2%	4,285	60.6%	4,296	60.5%	4,376	60.6%
Instructional Resources/Media	49	0.7%	50	0.7%	50	0.7%	49	0.7%	50	0.7%
Curriculum, Staff Development	223	3.2%	228	3.2%	235	3.3%	235	3.3%	240	3.3%
Instructional Leadership	60	0.9%	70	1.0%	72	1.0%	77	1.1%	80	1.1%
School Leadership	464	6.7%	470	6.7%	470	6.6%	476	6.7%	484	6.7%
Guidance, Evaluation and Counseling	355	5.1%	371	5.3%	369	5.2%	383	5.4%	388	5.4%
Attendance and Social Work	3	0.0%	3	0.0%	3	0.0%	3	0.0%	3	0.0%
Health Services	74	1.1%	77	1.1%	80	1.1%	82	1.2%	85	1.2%
Student (Pupil) Transportation	317	4.6%	317	4.5%	316	4.5%	316	4.4%	316	4.4%
Food Services	407	5.9%	421	6.0%	431	6.1%	424	6.0%	423	5.9%
Cocurricular/Extracurricular Activities	22	0.3%	22	0.3%	22	0.3%	23	0.3%	23	0.3%
General Administration	114	1.7%	117	1.7%	123	1.7%	124	1.8%	127	1.8%
Plant Maintenance Operations	398	5.8%	396	5.6%	395	5.6%	394	5.5%	402	5.6%
Security and Monitoring Services	79	1.1%	80	1.1%	104	1.5%	104	1.5%	105	1.4%
Data Processing Services	61	0.9%	62	0.9%	61	0.9%	64	0.9%	64	0.9%
Community Services	36	0.5%	38	0.5%	38	0.5%	38	0.5%	38	0.5%
Facilities Acquisition/Construction	10	0.1%	16	0.2%	16	0.2%	17	0.2%	17	0.2%
TOTALS	**6,907**		**7,041**		**7,070**		**7,105**		**7,221**	

Expenses by Function of Staff





Teacher Retention Rate

Humble ISD's resignation and retirement rates have remained relatively stable over the past three years, reflecting consistent staff retention efforts. In 2022–23, the district reported a rate of 15.3%, which decreased to 14.4% in 2023–24. The tentative rate for 2024–25 is 14.6%, indicating only a slight increase from the prior year. Overall, these figures suggest that while normal turnover continues, the district has maintained a steady and manageable level of employee separations.

Outstanding Bond Issues and Projects

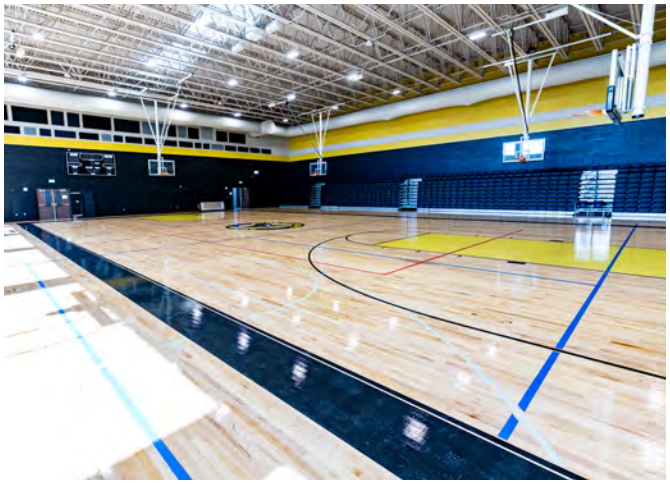
HUMBLE ISD'S BOND AUTHORIZATION

In the past twenty years, the district has issued four bond referendums:

REFERENDUM NUMBER	AUTHORIZED AMOUNT
2005	$ 342,030,000
2008	$ 244,920,000
2018	$ 575,000,000
2022	$ 775,000,000

Upon the completion of the 2018 and 2022 Bond Referendums, all of the district's existing campuses will have been updated and new campuses constructed. The age of the school buildings ranges from new to 63 years old.





Bond Issues and Schedules

Authorization	Issued	Unissued	Total Authorization Amount	Purpose for which Debt Obligation was Authorized
2005	$342,030,00	$0	$342,030,000	Construct Bldgs, Acquire future sites, and equipment
2008	$244,920,000	$0	$244,920,000	Construct Bldgs, Acquire future sites, and equipment
2018	$575,000,000	$0	$575,000,000	Construct Bldgs, Acquire future sites, and equipment
2022	$463,000,000	$267,000,000	$730,000,000	Construct Bldgs, Acquire future sites, and equipment
2022	$37,000,000	$8,000,000	$45,000,000	Network/Device Refresh District Wide

Proposition A 63% issued

Proposition B 82% issued

Bond Amortization Schedule

Period Ending June 30	Principal ($)	Interest ($)	Debt Service ($)
2026	50,825,000	51,507,918	102,332,918
2027	53,745,000	50,476,144	104,221,144
2028	56,495,000	47,830,694	104,325,694
2029	54,525,000	45,244,144	99,769,144
2030	57,105,000	42,759,425	99,864,425
2031	52,250,000	40,151,063	92,401,063
2032	54,455,000	37,866,163	92,321,163
2033	48,155,000	35,462,913	83,617,913
2034	41,000,000	33,410,463	74,410,463
2035	41,310,000	31,709,613	73,019,613
2036	41,520,000	29,989,144	71,509,144
2037	43,675,000	28,386,800	72,061,800
2038	45,215,000	26,847,188	72,062,188
2039	46,885,000	25,169,100	72,054,100
2040	41,370,000	23,424,331	64,794,331
2041	42,940,000	21,853,625	64,793,625
2042	41,760,000	20,194,225	61,954,225
2043	41,815,000	18,600,775	60,415,775
2044	43,560,000	16,826,369	60,386,369
2045	46,940,000	14,983,456	61,923,456
2046	48,710,000	13,216,456	61,926,456
2047	50,495,000	11,430,081	61,925,081
2048	52,415,000	9,508,181	61,923,181
2049	54,305,000	7,615,944	61,920,944
2050	40,460,000	5,650,594	46,110,594
2051	31,680,000	4,208,763	35,888,763
2052	27,885,000	3,020,700	30,905,700
2053	17,145,000	1,905,300	19,050,300
2054	17,875,000	1,177,000	19,052,000
2055	9,280,000	417,600	9,697,600
	1,295,795,000	**700,844,168**	**1,996,639,168**

Academic Performance

Humble ISD's accountability ratings have remained fairly consistent over the past few years, with steady improvements expected in the coming years. The district's overall scaled scores have gradually increased. Student achievement and school progress have shown small, but positive changes while efforts to close achievement gaps are making noticeable progress reflected in higher scores for that area.

Accountability Ratings Over Time

	2023 Accountability Scaled Score	2023 Accountability Rating	2024 Accountability Scaled Score	2024 Accountability Rating	2025 Accountability Scaled Score	2025 Accountability Rating
Overall	**74**	**C**	**75**	**C**	**77**	**C**
Student Achievement	**74**	**C**	**74**	**C**	***76**	**C**
STAAR Performance	74	C	74	C	76	C
School Progress	***75**	**C**	***75**	**C**	**76**	**C**
Academic Growth	75	C	75	C	76	C
Relative Performance	69 EcoDis 2023: 48.5%	D	70 EcoDis 2024: 51.3%	C	73 EcoDis 2025: 50.5%	C
Closing the Gaps	***72**	**C**	***76**	**C**	***80**	**B**

* represents the 70% Domain I or II and the 30% from Domain III





STAAR

STAAR (State of Texas Assessments of Academic Readiness) testing measures student mastery of the state curriculum and serves as an important indicator of academic achievement across core subjects.

From fiscal years 2022 through 2024, Humble ISD's STAAR performance data show consistent overall achievement with slight fluctuations across core subjects. In FY22, 74% of students scored at the Approaches Grade Level or Above standard, with 48% meeting grade level and 22% mastering it.

The following year, FY23, saw improvement in overall performance, rising to 77% of students achieving the Approaches standard and 49% meeting grade level, though the percentage at the Masters level declined slightly to 19%. By FY24, performance remained relatively steady, with 75% of students reaching Approaches Grade Level or Above, 48% meeting grade level, and 19% mastering it. Reading/Language Arts consistently maintained the highest performance across the three years, while mathematics and science showed gradual but modest gains in students meeting grade level. Social studies remained stable, with small year-to-year variations.

Overall, the district's STAAR component score held steady around 47–48, indicating consistent academic performance and continued progress toward strengthening student mastery across all tested subjects. With ongoing instructional improvements, targeted math interventions, and a focus on college and career readiness, Humble ISD aims to strengthen STAAR performance across all student populations.

STAAR Performance - District by Subject

STAAR Performance FY22	Reading/ Language Arts (RLA)	Mathematics	Science	Social Studies	Totals	Percentages
Total Tests	30,380	25,338	11,452	7,461	74,631	
Approaches GL or Above	23,329	17,699	8,642	5,880	55,550	74%
Meets GL or Above	16,283	9,651	5,451	4,150	35,535	48%
Masters GL	7,433	4,182	2,431	2,640	16,686	22%
Total Percentage Points						144%
Component Score						**48**

STAAR Performance FY23	Reading/ Language Arts (RLA)	Mathematics	Science	Social Studies	Totals	Percentages
Total Tests	30,911	24,973	11,793	7,631	75,308	
Approaches GL or Above	24,378	18,256	9,079	6,096	57,809	77%
Meets GL or Above	16,382	10,276	5,632	4,264	36,554	49%
Masters GL	5,472	4,025	2,084	2,409	13,990	19%
Total Percentage Points						145%
Component Score						**48**

STAAR Performance FY24	Reading/ Language Arts (RLA)	Mathematics	Science	Social Studies	Totals	Percentages
Total Tests	30,358	25,547	11,625	7,482	75,012	
Approaches GL or Above	23,570	18,262	8,696	5,998	56,526	75%
Meets GL or Above	16,289	10,509	5,094	4,146	36,038	48%
Masters GL	5,953	3,852	1,738	2,358	13,901	19%
Total Percentage Points						142%
Component Score						**47**

Data source|TEA|Analytics, Assessment, and Reporting|Performance Reporting

Humble ISD College Readiness: Approximately 85% of graduates plan to pursue higher education.



College, Career, and Military Readiness

Humble ISD's College, Career, and Military Readiness (CCMR) program is designed to ensure that all students graduate prepared for success after high school, whether they choose to attend college, enter the workforce, or enlist in the military. The district provides a variety of opportunities such as dual credit courses, Advanced Placement (AP) classes, industry-based certifications, and career and technical education (CTE) pathways that help students build skills and earn valuable credentials. Academic testing plays a key role in tracking student progress and identifying areas for growth, with regular assessments helping teachers tailor instruction to meet individual needs.

Between FY22 and FY24, Humble ISD showed steady progress in College, Career, and Military Readiness (CCMR) among graduating students. The percentage of graduates meeting CCMR criteria increased from 54% in FY22 to 61% in FY23, and then to 62% in FY24. This reflects consistent year-over-year improvement.

Accountability CCMR - State Compared to District

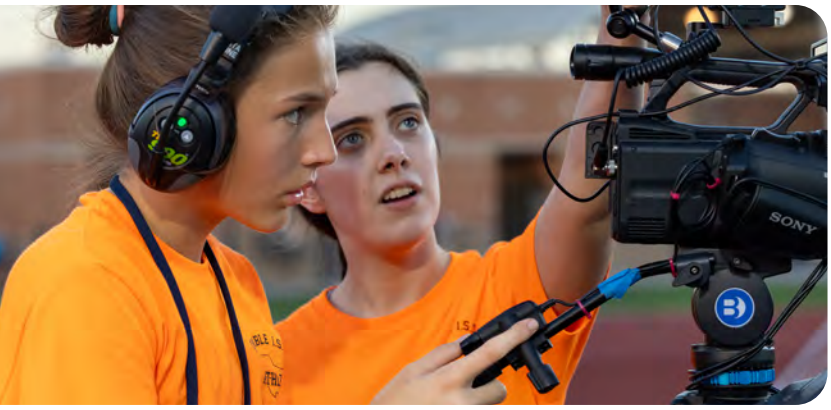
FY22 Annual Graduates	Count Credit	Component Score	State Average
Total Graduates	3,444		
Total credit for CCMR criteria	1,844	54%	70%
FY23 Annual Graduates	**Count Credit**	**Component Score**	**State Average**
Total Graduates	3,583		
Total credit for CCMR criteria	2,170	61%	76%
FY24 Annual Graduates	**Count Credit**	**Component Score**	**State Average**
Total Graduates	3,607		
Total credit for CCMR criteria	2,250	62%	82%

Data source | TEA | Analytics, Assessment, and Reporting | Performance Reporting

College, Career, and Military Readiness - District Performance by Metric

	FY22 Annual Graduates		FY23 Annual Graduates		FY24 Annual Graduates	
	Count Credit	Percentage	Count Credit	Percentage	Count Credit	Percentage
COLLEGE						
Texas Success Initiative (TSI) Criteria						
Met TSI criteria in both RLA and Mathematics	1,212	35.2%	1,314	36.7%	1,235	34.2%
Met TSI criteria in both RLA and Mathematics, excluding college prep courses	1,212	35.2%	1,313	36.6%	1,235	34.2%
TSI Criteria – Reading/Language Arts (RLA)						
Met TSI criteria for at least one indicator in RLA	1,783	51.8%	1,982	55.3%	1,765	48.9%
Met TSI criteria in RLA, excluding college prep courses	1,782	51.7%	1,982	55.3%	1,765	48.9%
Met TSI assessment criteria	490	14.2%	538	15.0%	544	15.1%
Met ACT criteria	240	7.0%	210	5.9%	1,047	29.0%
Met SAT criteria	1,550	45.0%	1,743	48.6%	1,319	36.6%
Earned credit for a college prep course	2	0.1%	–	–	–	–
TSI Criteria – Mathematics						
Met TSI criteria for at least one indicator in Mathematics	1,309	38.0%	1,382	38.6%	1,355	37.6%
Met TSI criteria in Mathematics, excluding college prep courses	1,308	38.0%	1,381	38.5%	1,355	37.6%
Met TSI assessment criteria	422	12.3%	549	15.3%	609	16.9%
Met ACT criteria	235	6.8%	200	5.6%	671	18.6%
Met SAT criteria	999	29.0%	982	27.4%	816	22.6%
Earned credit for a college prep course	1	–	1	–	–	–
AP/IB Examination						
Met criterion score on an AP/IB exam in any subject	802	23.3%	801	22.4%	849	23.5%
Dual Course Credits						
Earned credit for at least 3 hours in RLA or Mathematics or 9 hours in any subject	978	28.4%	1,120	31.3%	1,367	37.9%
Associate Degree						
Earned an associate degree by August 31 immediately following high school graduation	55	1.6%	47	1.3%	50	1.4%
OnRamps Dual Enrollment Course						
Completed an OnRamps course and qualified for at least 3 hours of university or college credit in any subject	385	11.2%	723	20.2%	943	26.1%
Special Ed with Advanced Diploma Plan						
Received special education services and earned an advanced diploma	88	2.6%	142	4.0%	143	4.0%
CAREER						
Industry-Based Certifications (IBC)						
Earned an IBC and received credit for an aligned level two or higher course	258	7.5%	621	17.3%	699	19.4%
Earned at least one sunsetting IBC and did not meet any other CCMR criteria	9	0.3%	42	1.2%	52	1.4%
Earned only a sunsetting IBC and are not included due to IBC cap*	–	–	–	–	–	–
Level I or Level II Certificate						
Earned a level I or level II certificate in any workforce education area	–	–	–	–	–	–
Graduate with Completed IEP and Workforce Readiness						
Received graduation type code of 04, 05, 54, or 55	69	2.0%	36	1.0%	63	1.7%
MILITARY						
U.S. Armed Forces						
Enlisted in the U.S. Armed Forces	N/A	N/A	13	0.4%	18	0.5%

*Beginning with 2023 ratings, a campus may not earn CCMR credit for more than five graduates, or 20 percent of graduates, whichever is higher, who only meet CCMR criteria via a sunsetting IBC. Data source|TEA|Analytics, Assessment, and Reporting|Performance Reporting





Graduation and Drop out Rates

Graduation and dropout rates are calculated based on a four-year adjusted cohort method. This means each cohort begins with first-time ninth graders and is adjusted for students who transfer in or out. The graduation rate represents the percentage of this adjusted cohort that earns a high school diploma within four years, while the dropout rate reflects the percentage who leave school without completing graduation requirements or transferring to another educational program.

Humble ISD maintained a consistently strong graduation rate, averaging around 94% across all students, with a slight increase from 93.9% in FY22 to 94.0% in FY24. While most student groups sustained high performance, Special Education and English Language Learner (ELL) students showed the greatest year-over-year improvement—ELL graduation rates rose notably from 81.3% in FY22 to 87.7% in FY24, reflecting targeted support and intervention efforts. In contrast, Special Education rates fluctuated, dipping to 79.7% in FY23 before rebounding to 86.5% in FY24.



The mean SAT score for Humble ISD juniors in Spring 2024 was 1046 out of 1600, compared to the Texas average of 953.

The district's dropout rate remained low and stable during this period, decreasing slightly from 1.3% in FY22 to 1.2% in FY24, which is well below state averages. Economically disadvantaged and Special Education students had marginally higher dropout rates (around 1.7–2.2%).

Graduation and Drop Out Rates

GRADUATION RATES - DISTRICT BY GROUP

	FY22	FY23	FY24
All Students	93.9%	93.8%	94.0%
African American	93.8%	92.2%	92.7%
Hispanic	92.3%	93.1%	92.3%
White	95.4%	95.4%	96.6%
American Indian	100.0%	100.0%	100.0%
Asian	99.1%	96.4%	100.0%
Pacific Islander	86.7%	84.6%	100.0%
Multiracial	93.0%	93.4%	92.5%
Special Education	88.4%	79.7%	86.5%
Economically Disadvantaged	90.6%	90.7%	91.0%
English Language Learner	81.3%	83.6%	87.7%

*Data pulled from TEA, Analytics, Assessment, and Reporting, Performance Reporting

DROP OUT RATES - DISTRICT BY GROUP

	FY22	FY23	FY24
All Students	1.3%	1.2%	1.2%
African American	1.6%	1.4%	1.5%
Hispanic	1.4%	1.5%	1.3%
White	0.9%	0.6%	0.7%
American Indian	1.9%	0.0%	0.0%
Asian	0.2%	0.4%	0.2%
Pacific Islander	4.3%	2.7%	1.2%
Multiracial	1.7%	1.4%	1.5%
Special Education	1.9%	2.0%	2.2%
Economically Disadvantaged	2.0%	1.8%	1.7%
English Language Learner	2.8%	2.9%	2.1%

*Data pulled from TEA, Analytics, Assessment, and Reporting, Performance Reporting

Overall, Humble ISD's data from FY22–FY24 demonstrates strong student retention and completion outcomes, with particularly commendable gains among historically underserved populations and continued district-wide focus on closing achievement gaps.

Child Nutrition Services

The Humble ISD Child Nutrition Services Department is one of the largest support services department in the school district with over 350 employees.

The Child Nutrition Services Department operates under the National School Lunch Program and School Breakfast Program. These programs are administered by the United States Department of Agriculture on a federal level and by the Texas Department of Agriculture on the state level.

The Child Nutrition Services Department is a self-funded program, earning revenue and paying all department expenses. The department does not receive funds from local property taxes.

MISSION STATEMENT

We support learning through nutrition. We are dedicated to providing nutritious meals to all customers in a safe, friendly environment that promotes education and healthy lifestyles.

The Humble ISD Child Nutrition Services Department is one of the largest support services department in the school district with over 350 employees.



FREE AND REDUCED-PRICE MEALS BY CAMPUS

The Child Nutrition Services Department follows federal meal requirements and provides free or reduced-price meals to eligible students.

	FY 22		FY 23		FY 24	
ELEMENTARY SCHOOLS	**COUNT**	**% OF ENROLLED**	**COUNT**	**% OF ENROLLED**	**COUNT**	**% OF ENROLLED**
ATASCOCITA SPRINGS	334	33.2%	373	38.0%	404	41.8%
AUTUMN CREEK	350	55.0%	551	65.2%	595	67.7%
BEAR BRANCH	118	17.6%	140	21.2%	146	22.0%
CENTENNIAL	283	33.9%	355	40.4%	446	44.9%
DEERWOOD	128	18.3%	168	23.8%	166	25.5%
EAGLE SPRINGS	139	21.8%	227	32.2%	235	35.8%
ELM GROVE	296	47.1%	365	58.2%	393	60.6%
FALL CREEK	189	24.3%	248	30.7%	271	33.3%
FOSTER	296	46.1%	307	52.6%	307	53.8%
GREENTREE	133	19.1%	179	26.0%	168	24.6%
GROVES	289	22.6%	296	26.2%	306	29.3%
HIDDEN HOLLOW	127	26.8%	197	37.2%	191	37.7%
HUMBLE	458	68.4%	538	79.1%	540	80.1%
JACK FIELDS	516	78.8%	574	88.9%	587	89.8%
LAKELAND	774	81.7%	821	91.8%	791	90.0%
LAKESHORE	350	41.7%	432	50.3%	484	55.0%
MAPLEBROOK	350	49.3%	361	57.4%	336	58.6%
NORTH BEND	540	82.1%	638	94.5%	647	92.2%
OAK FOREST	465	62.5%	543	70.3%	556	72.8%
OAKS	430	65.3%	440	72.4%	437	75.2%
PARK LAKES	525	70.9%	602	81.6%	573	79.5%
PINE FOREST	261	43.0%	300	49.8%	318	52.1%
RIDGE CREEK	674	64.8%	869	76.2%	948	77.4%
RIVER PINES	624	76.9%	647	84.4%	612	83.2%
SHADOW FOREST	101	15.5%	124	19.4%	133	20.6%
SUMMERWOOD	207	31.5%	262	40.7%	268	42.3%
TIMBERS	368	54.8%	409	63.8%	407	66.4%
WHISPERING PINES	464	71.0%	556	78.9%	540	80.8%
WILLOW CREEK	36	6.2%	29	4.9%	39	6.6%
WOODLAND HILLS	227	42.2%	316	56.7%	290	55.9%
EARLY CHILDHOOD*						
ELEMENTARY TOTAL	**10,052**		**11,867**		**12,134**	
MIDDLE SCHOOLS						
ATASCOCITA	487	44.6%	536	52.8%	558	56.0%
AUTUMN RIDGE*			741	71.9%	880	74.6%
CREEKWOOD	214	18.0%	251	21.8%	251	23.1%
HUMBLE	1,025	75.0%	1,158	83.0%	1,108	84.8%
KINGWOOD	372	37.5%	506	50.2%	493	50.3%
LAKE HOUSTON*						
RIVERWOOD	108	9.7%	147	12.9%	152	13.2%
ROSS STERLING	733	77.4%	800	87.8%	810	89.1%
TIMBERWOOD	552	46.4%	639	57.1%	657	62.2%
WEST LAKE	525	29.8%	555	35.2%	538	35.7%
WOODCREEK	833	45.2%	452	39.2%	460	40.1%
MIDDLE SCHOOL TOTAL	**4,849**		**5,785**		**5,907**	
HIGH SCHOOLS						
ATASCOCITA	1,033	35.0%	1,363	46.1%	1,376	47.2%
HUMBLE	1,593	68.1%	1,822	80.4%	1,836	81.0%
KINGWOOD	285	13.1%	415	19.4%	398	18.3%
KINGWOOD PARK	388	26.4%	504	35.2%	518	36.6%
SUMMER CREEK	1,047	39.7%	1,381	48.7%	1,455	49.5%
SCONZO EARLY COLLEGE	150	45.6%	184	51.3%	204	53.3%
OTHER	75	64.1%	119	82.1%	87	77.0%
HIGH SCHOOL TOTAL	**4,571**		**5,788**		**5,874**	
TOTAL HUMBLE ISD	**19,472**		**23,440**		**23,915**	

The Early Childhood campus opened in fiscal year 2025, Autumn Ridge opened in fiscal year 2023, and Lake Houston Middle School opened in fiscal year 2026. Additionally, "Other" listed under High School campuses includes counts from the DAEP campus.

PARENT & STUDENT **SATISFACTION SURVEYS**

The District yearly conducts Climate surveys distributed to students and parents on several factors important to student success. These include climate and culture, communication, instruction, safety, bullying/cyberbullying and personalized student success. These surveys are given at both the Elementary and Secondary level and provide constructive feedback for administrators.

The Student Climate & Culture Survey asks students to share their perceptions about their school environment — whether they feel supported, respected, safe, and engaged in learning. At the Elementary level, the survey reflects overall positive perceptions among students, particularly in the areas of teacher support, academic challenge, and counselor visibility. Most students feel that their teachers care about their success (70%) and that learning helps them grow (64%), indicating a strong instructional foundation. Communication is generally effective, with students understanding school rules and regularly seeing their principal on campus, though approachability scores suggest room for improvement. While a majority of students report feeling safe at school (57%) and know how to report concerns (67%), confidence in how bullying incidents are addressed remains moderate. Additionally, nearly all students (94%) know who their counselor is, showing strong access to support systems, though opportunities exist to deepen engagement in character and community-building activities.

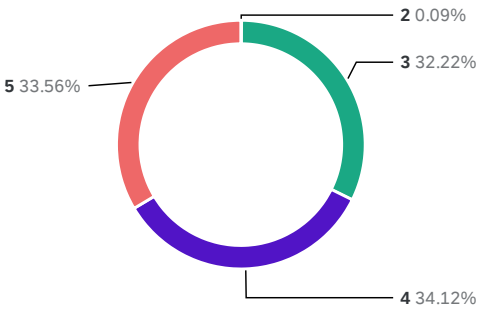
On the parent side, results show strong overall satisfaction among families, particularly in communication, safety, and respectful interactions with school staff. Many parents would recommend their child's school to others (75%) and feel treated with courtesy and respect (83%), indicating a positive and welcoming school environment. Communication practices are rated highly, with 76–82% of parents satisfied with school updates, leadership visibility, and timely responses to messages. Parents also report confidence in instructional quality, noting high teacher expectations (73%) and effective communication about student literacy progress (71%). Safety remains a clear district strength, with nearly 80% of parents strongly agreeing that schools take effective measures to protect students and clearly communicate emergency procedures. While awareness of Humble ISD's Personalized Counseling initiative is moderate (53%), over half of parents believe the program supports students' social, emotional, and academic development.

At the Secondary level, the survey reflects generally positive but more varied perceptions among middle and high school students. Most students feel their teachers are supportive and available when needed (41% strongly agree) and that adults treat students respectfully (34% strongly agree), though only one in four would strongly recommend their school to others. Communication is moderately positive, with most students aware of campus rules (57%) and reporting visibility of administrators, though approachability scores are lower. Instructional data show that students feel academically challenged (52% strongly agree). Safety perceptions are mixed, with just over half indicating their school works hard to ensure safety and a majority knowing how to report serious concerns. Awareness of bullying procedures is high (57%), but confidence in schools' response is notably lower (32% strongly agree). Nearly all students know how to access their counselor (91%) and report timely, respectful support. Communication and safety numbers have improved over the last several years.

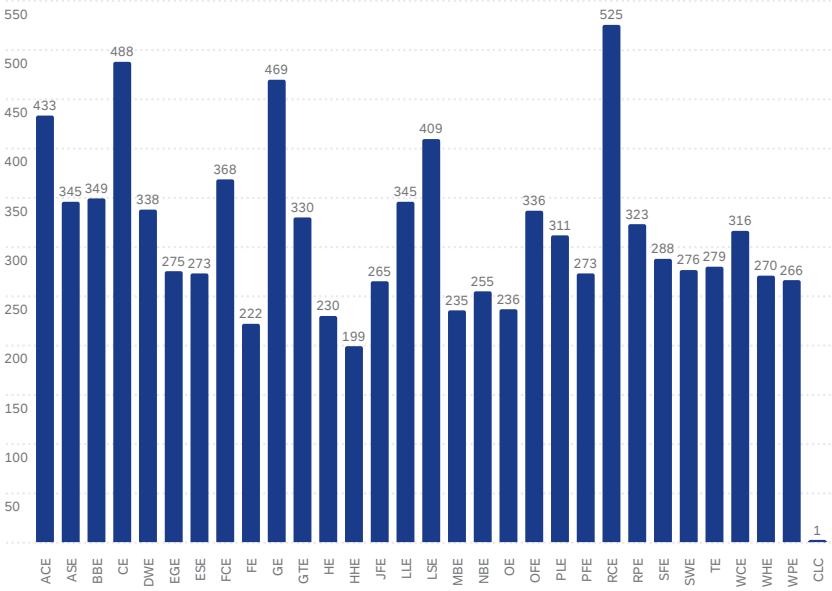
The parent climate survey for Humble ISD secondary schools reflects generally positive perceptions across multiple areas. Most parents would recommend the school to other families and feel their family is treated with courtesy and respect. Communication is rated favorably, with most parents satisfied with school updates via text, email, newsletters, and social media, and they feel their child has trusted adults on campus, including visible and approachable principals and assistant principals who respond promptly. Instruction is viewed as engaging, with students encouraged to think creatively and supported in developing high school and post-high school plans, though responses vary regarding teacher expectations. Safety is well regarded, with most students feeling safe and clear on emergency procedures. Additionally, parents report awareness of and satisfaction with the Personalized Counseling initiative, which supports their child's social, emotional, and academic development. Overall, responses indicate strong agreement with school climate, communication, instruction, safety, and student support initiatives.

Survey Demographics

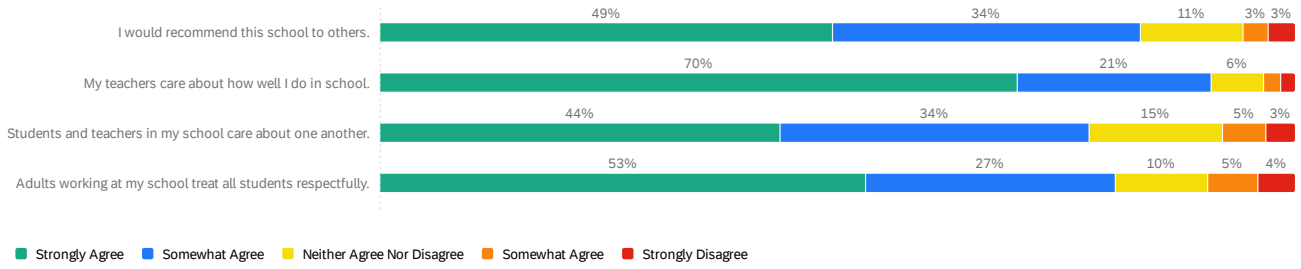
Student Grade Distribution



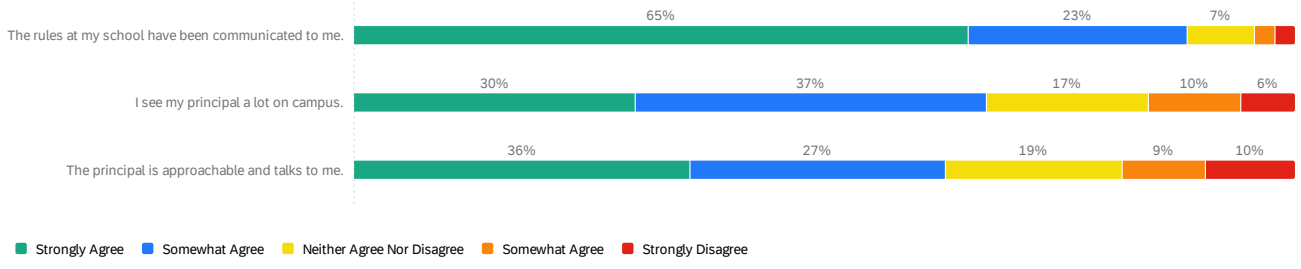
Campus Distribution



Climate and Culture

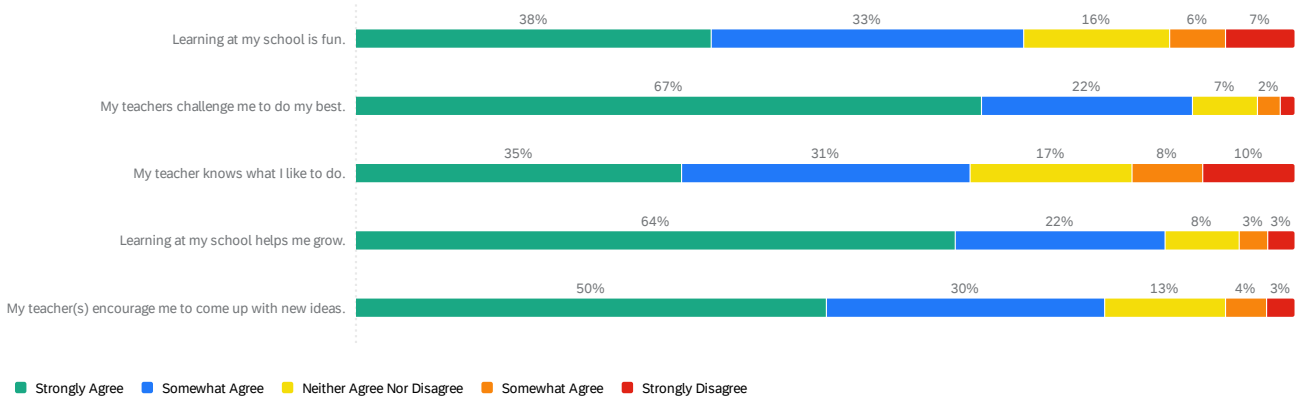


Communication

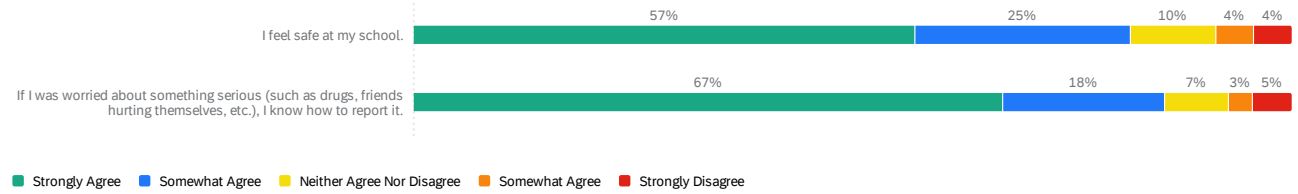


CLIMATE SURVEY | ELEMENTARY OVERVIEW: **STUDENTS**

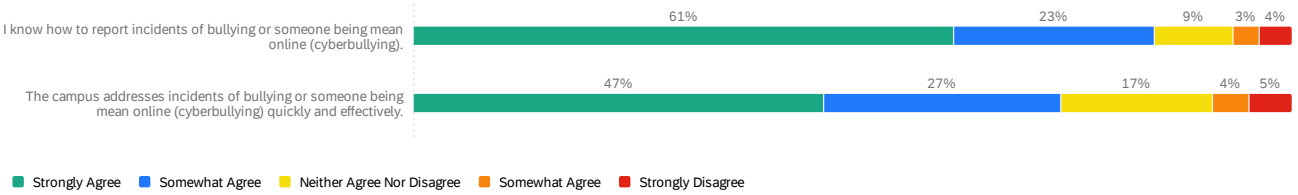
Instruction



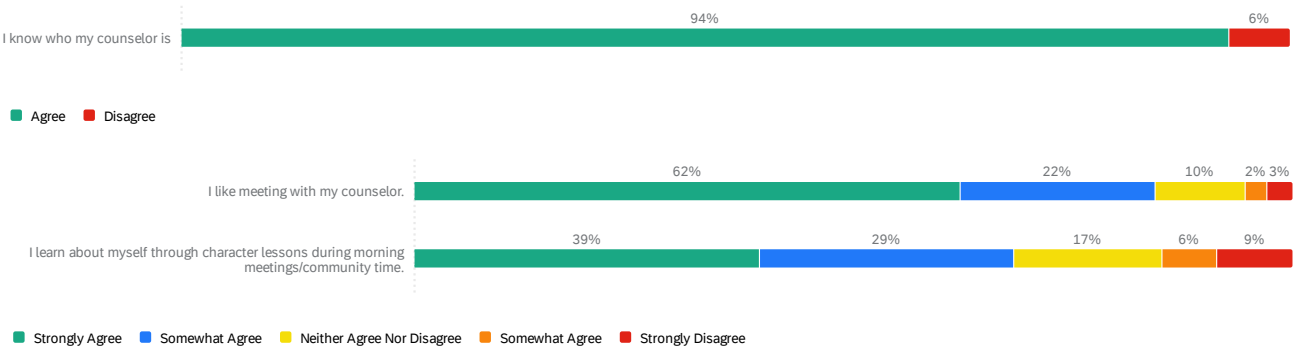
Safety



Bullying/Cyberbullying

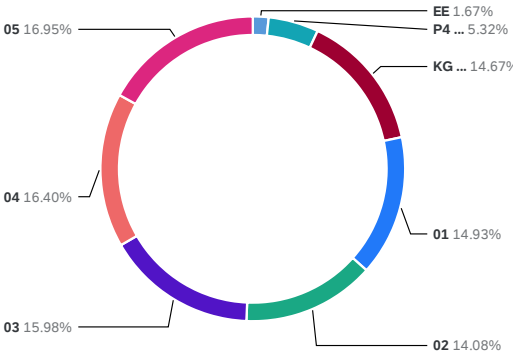


Personalized Student Success

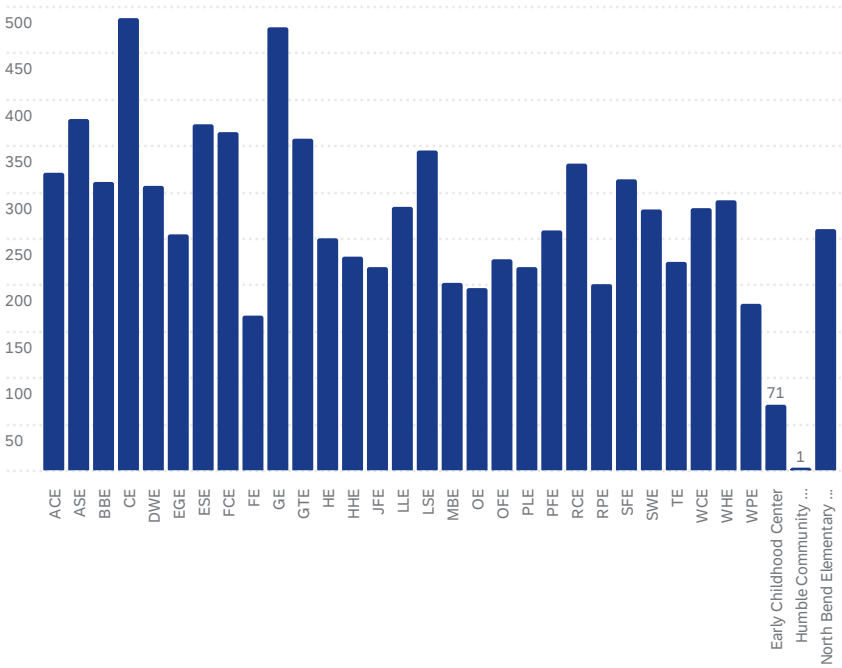


Survey Demographics

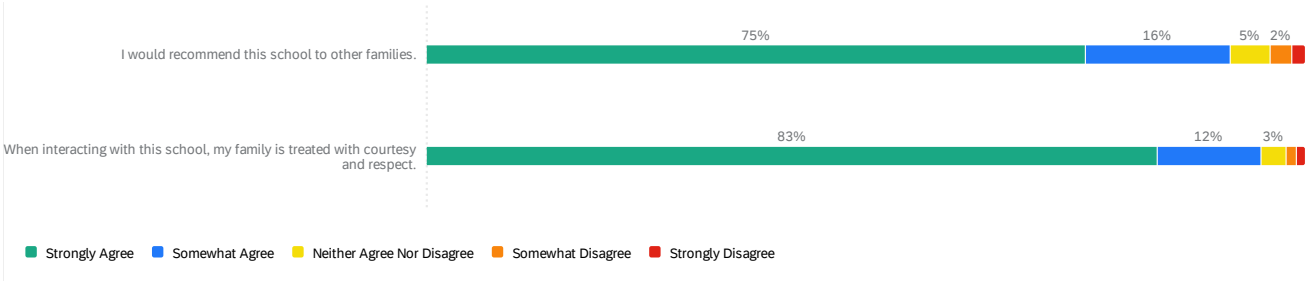
Student Grade Distribution



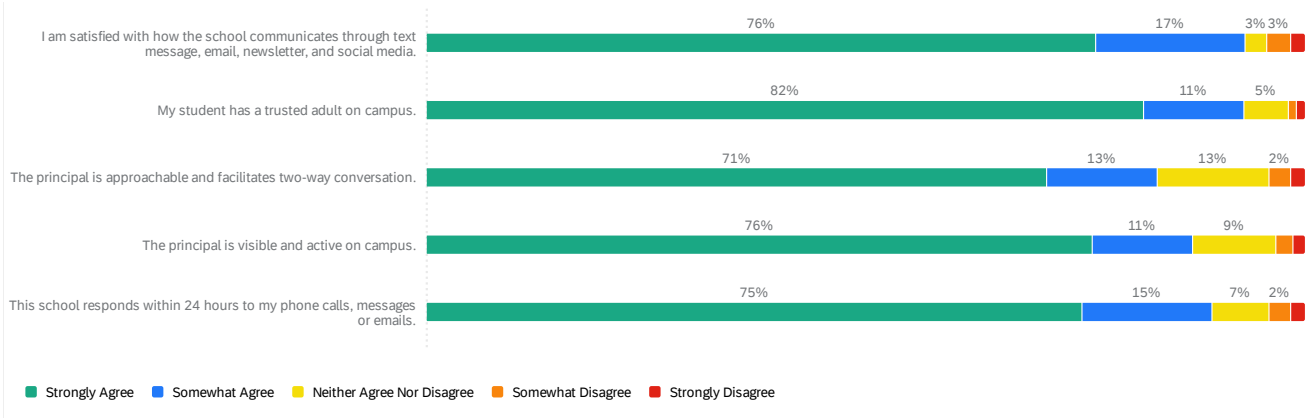
Campus Distribution



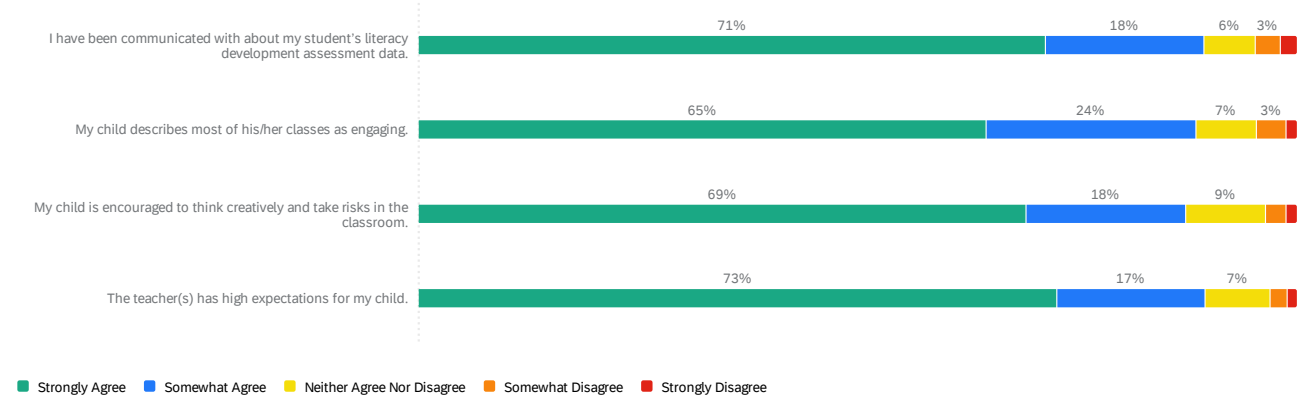
Climate and Culture



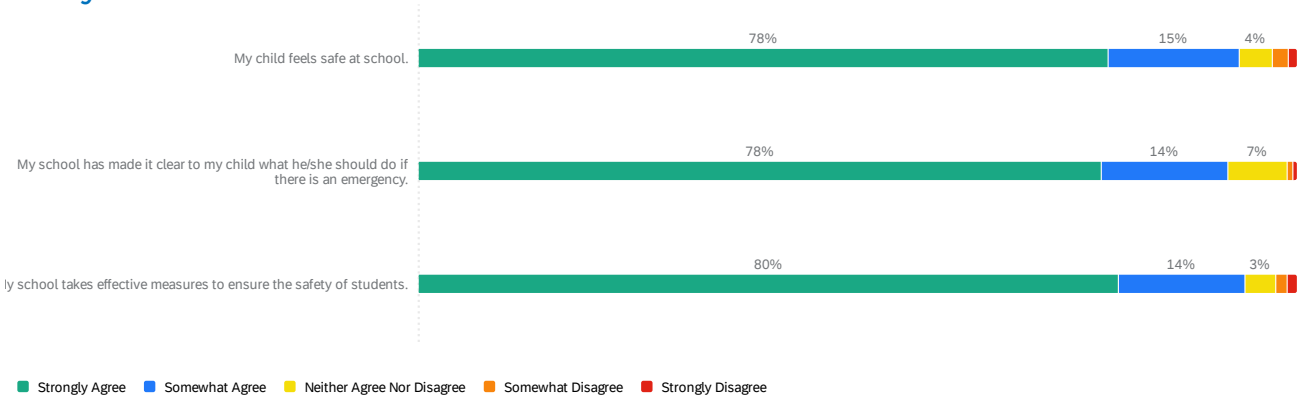
Communication



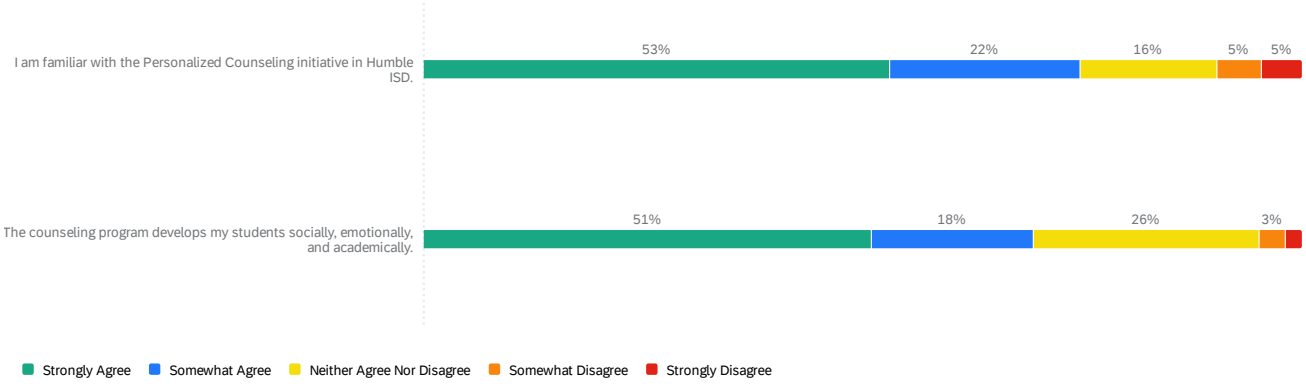
Instruction



Safety

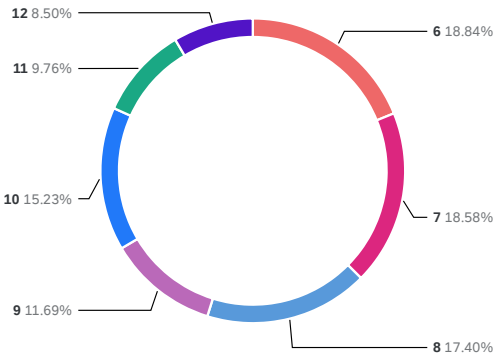


Personalized Student Success

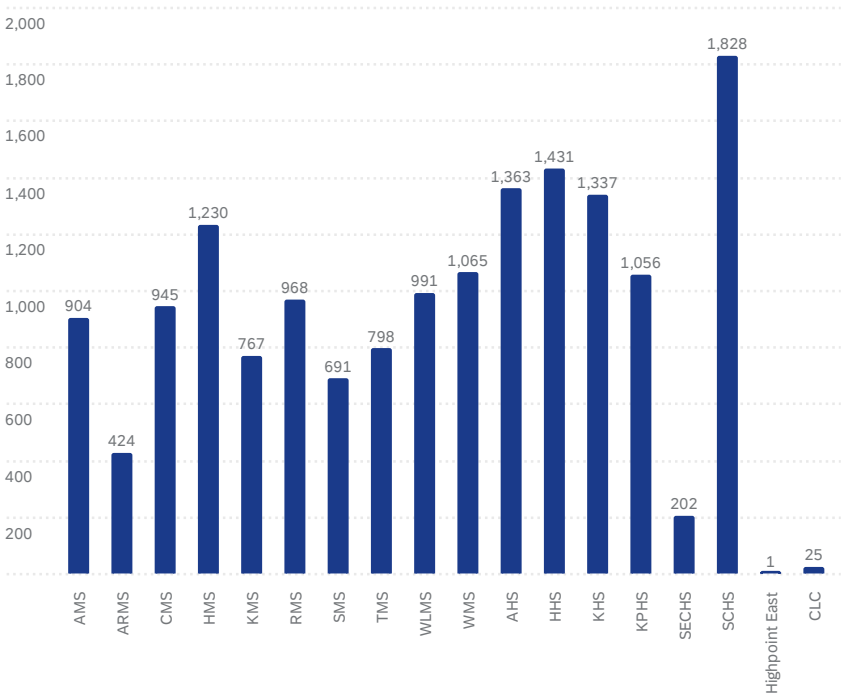


Survey Demographics

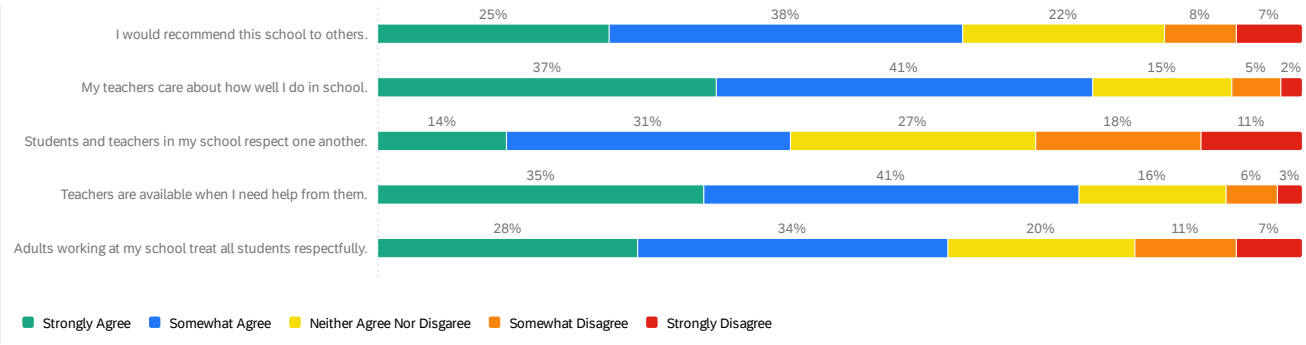
Student Grade Distribution



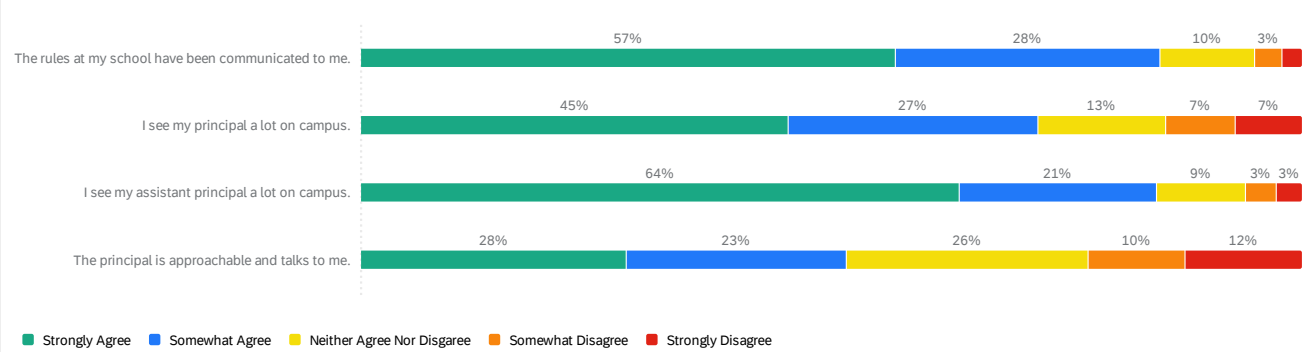
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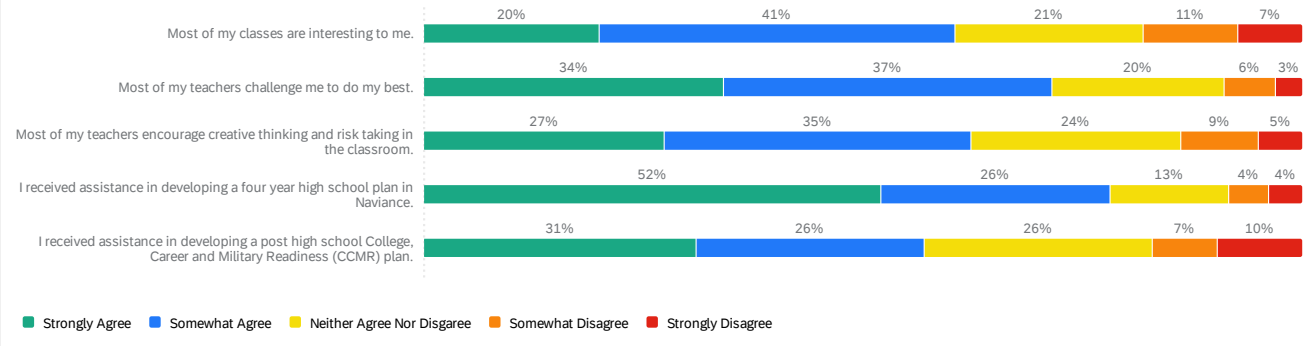
Climate and Culture



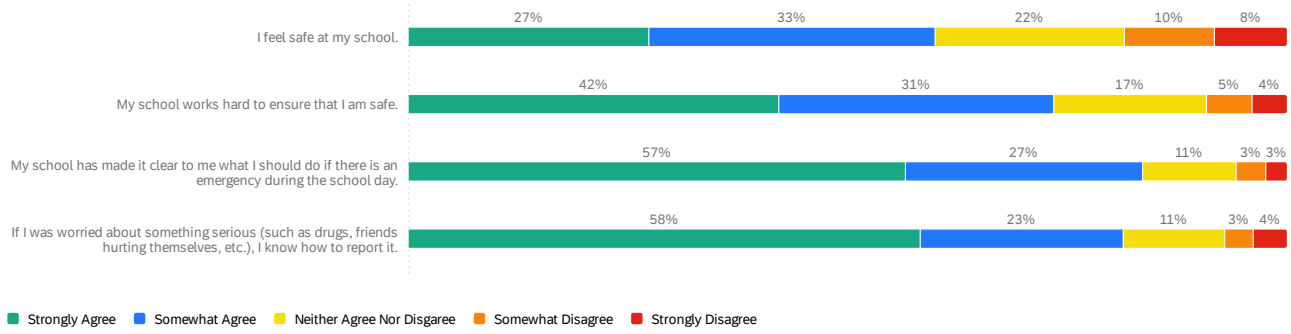
Communication



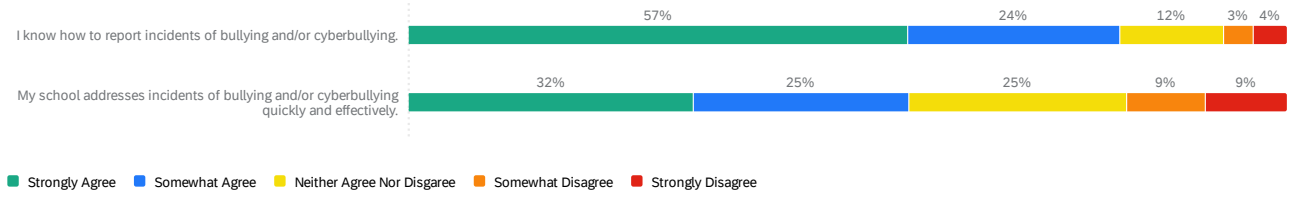
Instruction



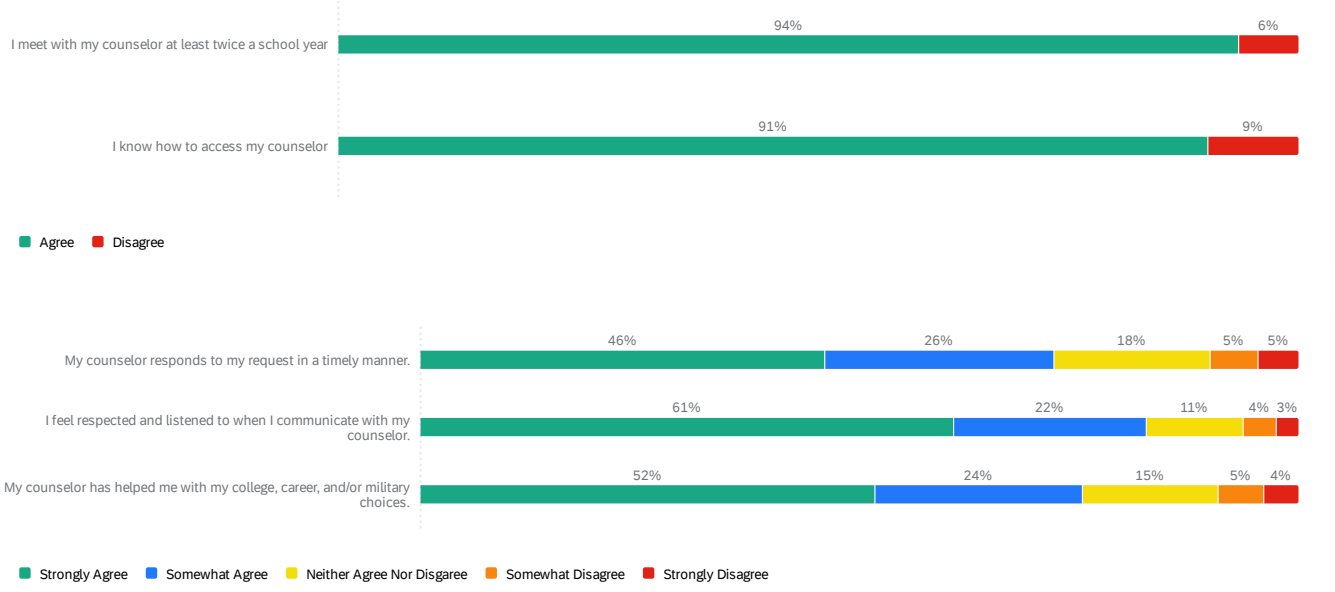
Safety



Bullying/Cyberbullying



Personalized Student Success

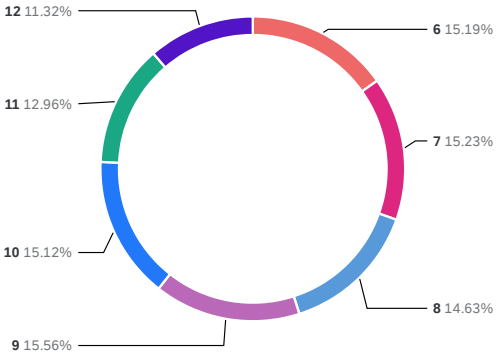


In the 2024-25 accountability release, Humble ISD campuses earned 32 distinctions across the district, up from 11 in 2023.

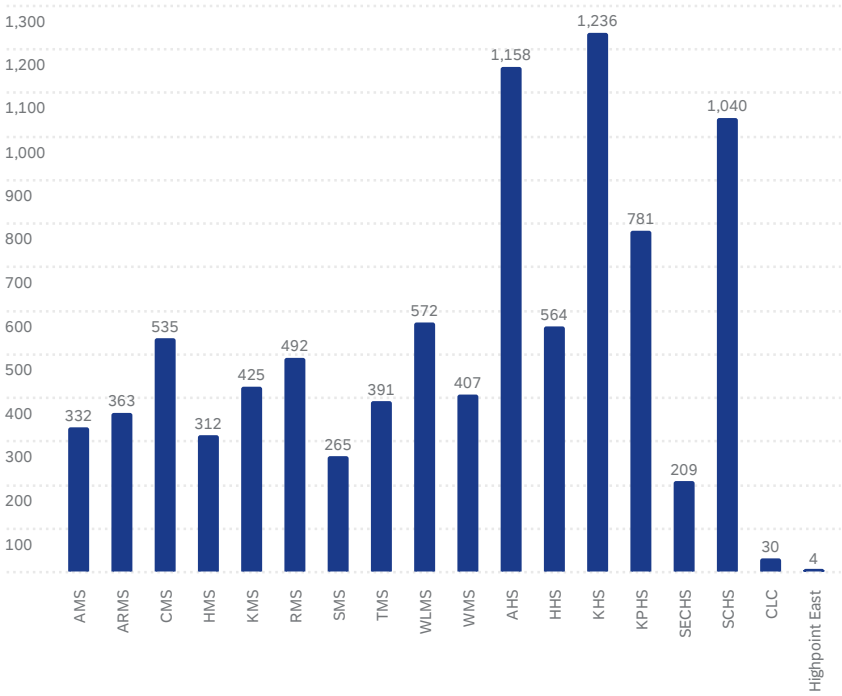


Survey Demographics

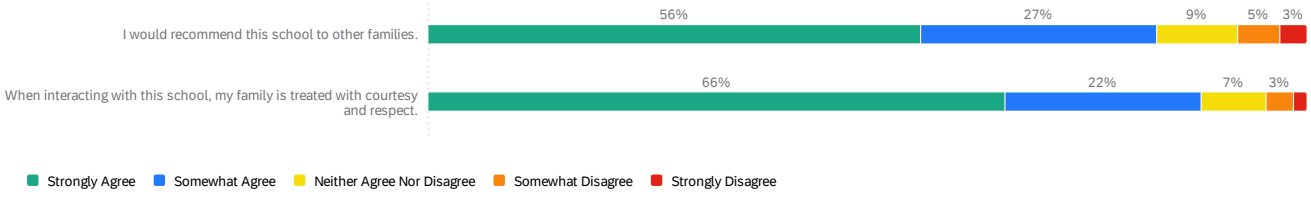
Student Grade Distribution



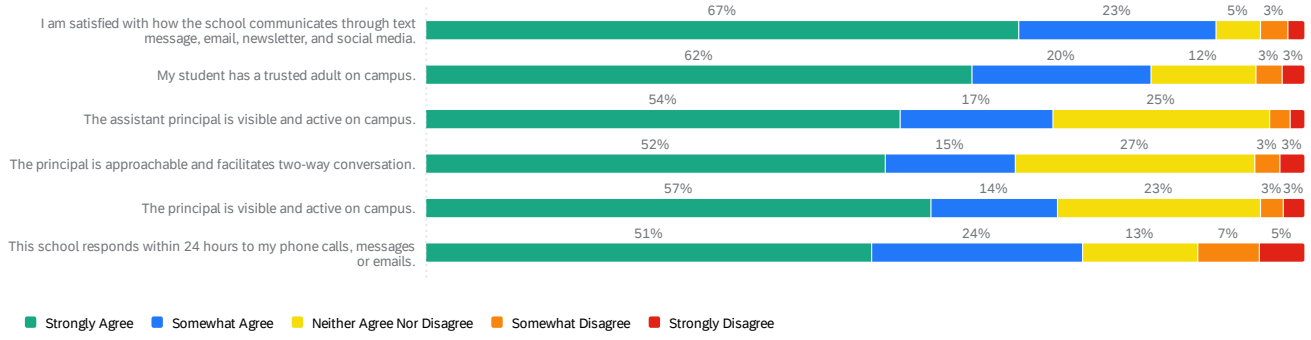
Campus Distribution



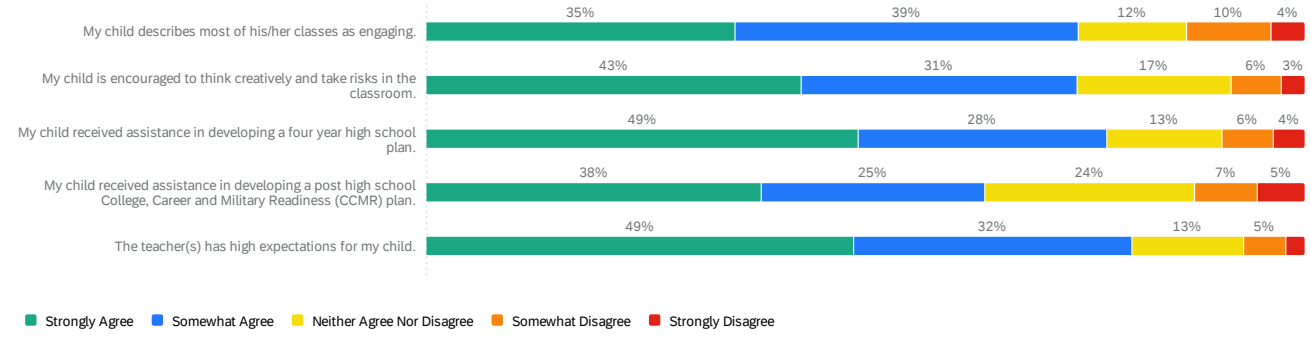
Climate and Culture



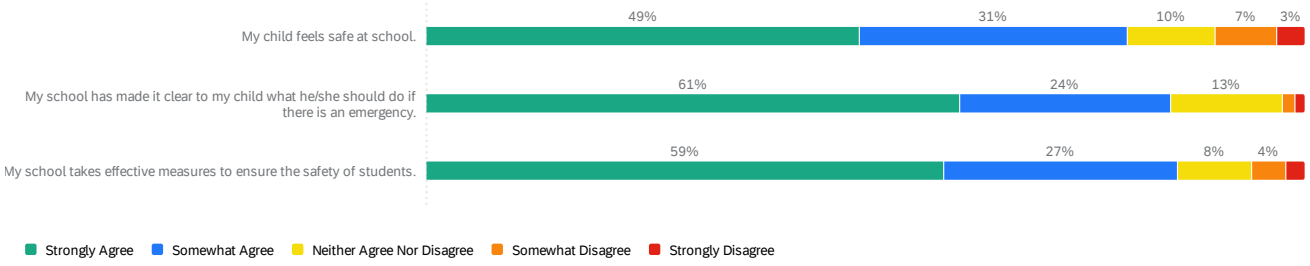
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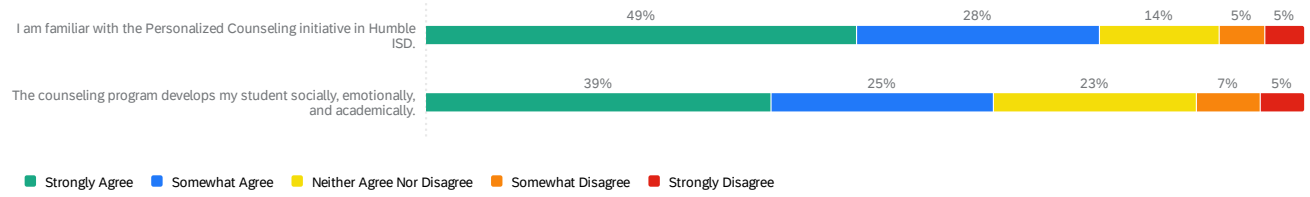
Instruction



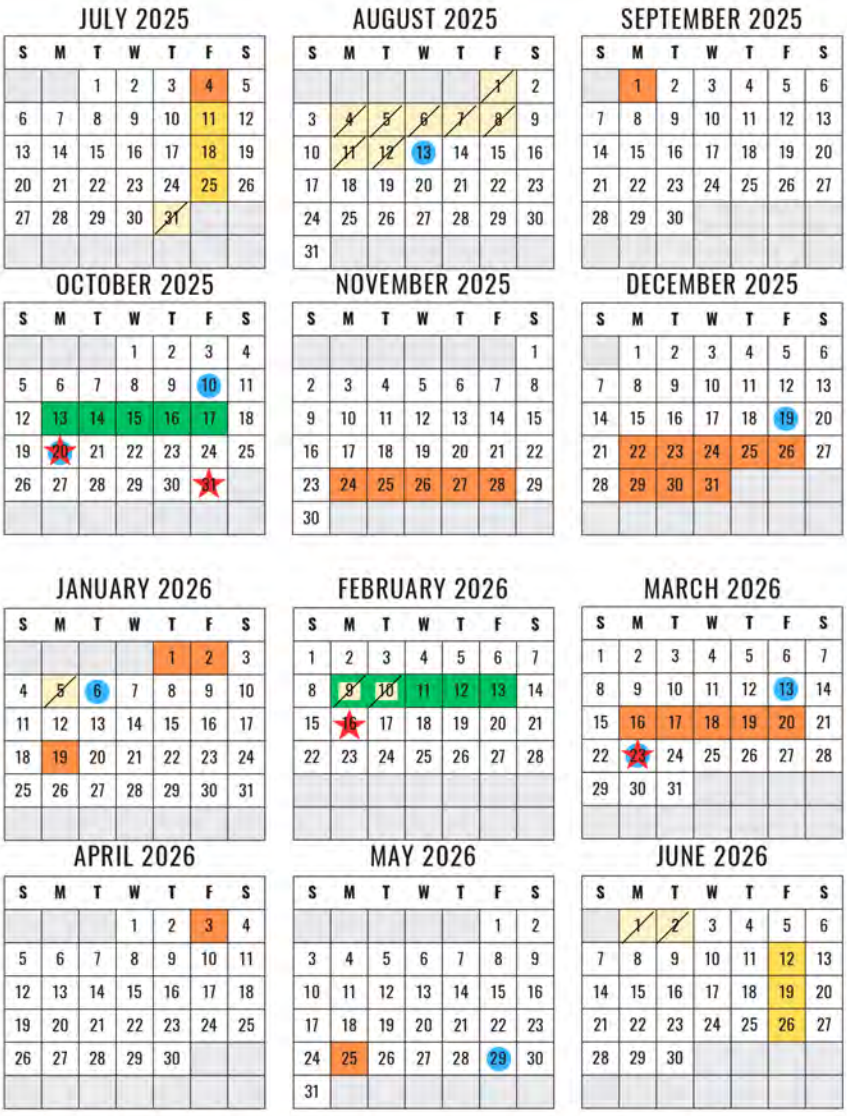
Safety



Personalized Student Success



HUMBLE ISD **2025-2026 Calendar**



JULY 2025

1-3 ..... Summer Hours
4 ..... July 4th Holiday
7-10 ..... Summer Hours
14-17 ..... Summer Hours
21-24 ..... Summer Hours
31 ..... Staff Workdays

AUGUST 2025

1 ..... Staff Workday
4-8 ..... Staff Workdays
11-12 ..... Staff Workdays
13 ..... First Day of School
15, 22, 29 ..... SECHS Early Release

SEPTEMBER 2025

1 ..... Labor Day Holiday
5, 12, 19, 26 ..... SECHS Early Release
11, 18, 25 ..... MS and HS Late Arrival*

OCTOBER 2025

2, 9, 23, 30 ..... MS and HS Late Arrival*
3, 10, 24, 31 ..... SECHS Early Release
10 ..... End of 1st 9 Weeks
13-17 ..... Student/Teacher Break
20 ..... Elementary Holiday/Staff Workday
20 ..... Begin 2nd 9 Weeks
31 ..... Elementary Parent/Teacher Conference

NOVEMBER 2025

6, 13, 20 ..... MS and HS Late Arrival*
7, 14, 21 ..... SECHS Early Release
24-28 ..... Thanksgiving Holiday

DECEMBER 2025

5, 12, 19 ..... SECHS Early Release
18 ..... Early Release for MS, HS
19 ..... Early Release for All Schools
19 ..... End of 2nd 9 Weeks
22-31 ..... Winter Break Holiday

JANUARY 2026

1-2 ..... Winter Break Holiday
5 ..... Staff Workday
6 ..... Begin Spring Semester/ 3rd 9 Weeks
9, 16, 23, 30 ..... SECHS Early Release
15, 29 ..... MS and HS Late Arrival*
19 ..... MLK Day Holiday

FEBRUARY 2026

6, 20, 27 ..... SECHS Early Release
9-10 ..... All Student Holiday/Staff Workday/ District Comp Days
11-13 ..... Student/Teacher Break
16 ..... Elementary Holiday/Staff Workday
19, 26 ..... MS and HS Late Arrival*

MARCH 2026

5, 12, 26 ..... MS and HS Late Arrival*
6, 13, 27 ..... SECHS Early Release
13 ..... End 3rd 9 Weeks
16-20 ..... Spring Break Holiday
23 ..... Elementary Holiday/Staff Workday
23 ..... Begin 4th 9 Weeks

APRIL 2026

3 ..... Good Friday Holiday
10, 17, 24 ..... SECHS Early Release

MAY 2026

1, 8, 15, 22, 29 ..... SECHS Early Release
7 ..... MS and HS Late Arrival*
25 ..... Memorial Day Holiday
28 ..... Early Release for MS, HS
29 ..... Early Release for All Students
29 ..... Last Day of School

JUNE 2026

1-2 ..... Staff Workday
8-11 ..... Summer Hours
15-18 ..... Summer Hours
22-25 ..... Summer Hours

Legend

- Holiday
- Student/Teacher Break
- Grading Period Begins/Ends
- Elementary Holiday/Staff Workday
- Summer Closing Days
- STAAR Testing Days
- All Students Holiday/Staff Workday
- All Students Holiday/Staff Workday/District Comp Day

All grade levels (K-12) will have 9-week grading periods.

Regular School Day Hours

Elementary School
7:55 a.m. - 3:20 p.m.

Middle School
First Bell 8:30 a.m.
Dismissal 4 p.m.

High School
First Bell 7:25 a.m.
Dismissal 2:55 p.m.

SECHS Hours
Mon.-Thurs. 7:30 a.m.- 3 p.m.
Fri. 7:30 a.m.-1 p.m.

Inclement Weather Days: February 9 and 10
May become school days if time is lost to bad weather
Otherwise, will be Student/Teacher Break.

***Late Arrival and Early Release Days are subject to change.**
Late Arrival Thursdays for Middle School: First Bell at 10:05 a.m.
Late Arrival Thursdays for High School: First Bell at 9:25 a.m.
SECHS has Early Release on Fridays at 1 p.m.

1/13/25

BUDGET REPORT **GLOSSARY**

This glossary provides definitions of terms used throughout this guide, along with additional terminology essential for a common understanding of the financial accounting procedures used within the school district. Several terms not strictly related to financial accounting are also included due to their importance and relevance to school district financial operations.

ACCOUNT - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as fund, function, or object.

ACCRUAL BASIS OF ACCOUNTING - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACT - A college entrance examination administered by ACT, Inc. It is designed to test skill levels in English, math, reading, and science reasoning.

ADA - Average Daily Attendance - A calculated figure used in the formula for distributing funding to Texas public school districts. In simplest terms, ADA equals the number of students in attendance each day of the school year divided by the number of days in the school year. This measures how many students actually attend school on average each day.

ALLOCATION - A part of a lump sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

APPRAISE - To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for the above term.

APPROPRIATION - A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSIGNED FUND BALANCE - The portion of the fund balance identified by management to reflect tentative plans or commitments of district resources.

BASIC EDUCATION SERVICES - This term is used to identify costs for expenditure function 11 (instruction) and other expenditure functions for which operational costs can be specifically identified with the regular instructional program.

BILINGUAL/ENGLISH AS A SECOND LANGUAGE PROGRAM - This term is used to record cost incurred to evaluate, place and provide education and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses.

BOND - A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BONDED DEBT - The part of the school district debt, which is covered by outstanding bonds of the district. Sometimes called Bonded Indebtedness.

BONDS AUTHORIZED AND UNISSUED - Bonds, which have been legally authorized but not, issued, and which can be issued and sold without further authorization.

BONDS ISSUED - Bonds sold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGET AMENDMENTS - official changes made to a district's adopted budget during the fiscal year. Budget amendments are used to adjust revenue or expenditure amounts when actual financial conditions differ from the original plan.

CAPITAL PROJECTS FUND - Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CAPITAL ASSETS - Land, facilities, or equipment that the school district intends to hold or continue to use for a relatively long period of time ("fixed assets").

CAPITAL OUTLAY - Expenditures for the purchase, improvements, or construction of long-term assets that will benefit the district for several year.

CCMR - College, Career and Military Readiness.

COMMUNITY SERVICES - Those services provided for the community as a whole or some segment of the community and which are not restricted to the public schools or adult education programs.

CONTRACTED SERVICES - Labor, material and other costs for services rendered.

CTE - Career and Technology Education.

CURRENT - Refers to the fiscal year in progress.

CURRENT NET TAXABLE LEVY - Taxes levied for the current fiscal period.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT SERVICE FUND - Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DELINQUENT PROPERTY TAX - Taxes unpaid on and after the due date of which they become delinquent.

ECONOMICALLY DISADVANTAGED - Referring to students who are eligible for free or reduced-price meals under federal income guidelines as established by the National School Lunch and Breakfast Program.

ENCUMBRANCES - Represent funds that have been reserved or committed for specific purchases or contracts that have not been paid out yet. The amount is recorded to ensure that sufficient budget is available to cover the obligation once the goods or services are received.

ENTERPRISE FUND - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

ESL - English Second Language. Instruction in English listening, speaking, reading, and composition for teaching English to primary speakers of other languages.

EXTRA CURRICULAR ACTIVITIES - Direct and personal services for public school pupils, such as interscholastic athletics, clubs, band, and orchestra that are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instruction program.

FASRG - Financial Accountability System Resource Guide. An official Texas Education Publication that describes the rules for financial accounting for charter schools, education service centers, and school districts.

FIDUCIARY FUNDS - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the district's own programs.

FISCAL YEAR - A twelve-month period to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations; Humble ISD uses July 1st through June 30th.

FSP - Foundation School Program. The state program that establishes the amount of state and local funding due to school districts under the Texas school finance law.

FULL-TIME EQUIVALENT (FTE) – Full-Time employee. A way to measure the number of full-time positions in a school district by converting part-time and full-time work hours into a single, standardized unit.

FUNCTION - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end, for example, Instructional Administration, Plant Maintenance and Operations. School district budgets are adopted by function.

FUND - A sum of money or other resources set aside for specific activities of a school district.

FUND BALANCE - The difference between assets and liabilities reported in a governmental fund.

FY - Fiscal Year.

GAAP - Generally Accepted Accounting Principles. Guidelines for financial accounting used by various public and private entities.

GASB - Governmental Accounting Standard Board.

GENERAL FUND - An account for revenues to finance day-to-day operations of the school district not otherwise specified for or dedicated to particular activities or programs. The general fund is one of the district's governmental fund types and typically serves as the chief operating fund for the district.

GIFTED & TALENTED PROGRAM - This term is used to identify cost for expenditures for academic programs established for students who have been identified as high functioning.

GOVERNMENTAL FUNDS - Funds generally used to account for tax-supported activities. There are different types of governmental funds: the general fund, special revenue funds, debt service fund and capital project funds.

GRANT - Funding provided to the district for a specific purpose, often by a federal, state or local entity. Grants do not have to be repaid as long as they are used according to the grant's terms and regulations.

HB - House Bill.

IB (INTERNATIONAL BACCALAUREATE) – A globally recognized academic program that focuses on critical thinking, intercultural understanding, and learning skills. It consists of three levels for high school students. Each emphasizes inquiry-based learning and global perspectives.

IDEA - Individuals with Disabilities Education Act. A federal law that ensures students with disabilities have access to a free and appropriate public education tailored to their individual needs.

INSTRUCTION - Refers to the teaching and learning activities that take place in the classrooms or other educational settings to help students acquire knowledge and skills.

INTEREST - A fee charged by a borrower for the use of money.

INTEREST & SINKING (I & S) - Tax revenues, collected from an applied I&S tax rate, that pay for bonded indebtedness, facilities, and other capital needs of a school district. Under the FSP, IFA and EDA calculations are tied to the I&S tax rate.

LEA (LOCAL EDUCATIONAL AGENCIES) – A public school District.

MAINTENANCE & OPERATIONS (M&O) - District income from local and personal property taxes that is used for the General Fund.

MD&A - Management's Discussion and Analysis.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which districts in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

NONSPENDABLE FUND BALANCE - The portion of a governmental fund's net assets that is not available for appropriation.

NSLP - National School Lunch Program. Administered by the U.S. Department of Agriculture to provide nutritionally balanced, low-cost or free lunches to low-income children each school day.

OBJECT - A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

OPEB - Other Post-Employment Benefits.

PAYROLL - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered.

PEIMS - Public Education Information Management System is a data collection system for all public school districts in Texas.

PRELIMINARY PROPERTY VALUES - Appraisal used to project the district's revenue from property taxes before completion of the certified tax roll.

PRINCIPAL OF BONDS - The face value of bonds.

PROGRAM - The definition of an effort to accomplish a specific object or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM INTENT CODE - The numerical or alphanumerical code used to identify the specific purpose or intent of a program or funding source.

PROPRIETARY FUNDS - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

REVENUE - The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue is recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

SALARY - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the school district payroll.

SAT - Scholastic Aptitude Test. A college entrance examination administered by the College Board. It is designed to test skill levels in math, vocabulary, and reading comprehension.

SHARS - School Health and Related Services. A Medicaid financing program that is a joint effort of TEA and the Texas Health and Human Services Commission (HHSC). SHARS allows local school districts and shared services arrangements to obtain Medicaid reimbursement for certain health-related services provided to students in special education.

SPECIAL EDUCATION SERVICES - This term is used to identify cost for expenditure functions for which costs can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

SPECIAL REVENUE FUNDS - Funds used to account for revenue that is restricted or designated for a specific purpose. Unlike the general fund, these funds cannot be used for just any expense - they must be spent according to the rules and requirements tied to the funding source.

SSA - Shared Services Arrangements. An agreement between two or more school districts to share personnel or services.

STAAR (STATE OF TEXAS ASSESSMENTS OF ACADEMIC READINESS) – A series of state-mandated standardized tests given to Texas public school students in grades 3-8 and those enrolled in five specific high school courses.

TAPR - An annual statistical report produced each fall that contains a wide range of information about student performance, school and district staffing, programs, and student demographics.

TAX RATE - Refers to the amount of property tax levied per $100 of a property's assessed value to fund district operations and debt.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEA - Texas Education Agency. The Texas agency that provides leadership, guidance, and resources to help schools meet the educational needs of all students.

TEC - Texas Education Code. A set of the state statutes (laws) governing public education in Texas. It applies to all educational institutions supported in whole or in part by state tax funds, unless specifically excluded by the code.

TITLE I - Federal education program that provides assistance to schools with high percentages of students from low-income families. The program helps to ensure that all children meet challenging academic standards by providing additional resources for instruction, interventions, and support services.

TRS - Teacher Retirement System of Texas - State-managed pension and benefits system that provides retirement, disability, and death benefits to public education employees in Texas, including teachers and school district staff.

USDA - United States Department of Agriculture.

UNASSIGNED FUND BALANCE - Refers to the portion of the district's fund balance that is not restricted, committed or assigned for a specific purpose. It represents funds available for general use and can be used at the district's discretion for unexpected needs or emergencies.

WADA - The weighted average daily attendance figure used in several state funding formulas to calculate the amount of state and local funds to which a district is entitled.

COMMONLY USED ACRONYMS

ACCOUNTING/FINANCE

TEA - Texas Education Agency
GL - General Ledger
SOY - Start of Year
EOY - End of Year
FY - Fiscal Year
PY - Prior Year
NY - Next Year
CY - Current Year
YTD - Year to Date
GASB - Governmental Accounting Standards Board
LSIP - Lone Star Investment Pool
NOGA - Notice of Grant Award
IDC - Indirect Costs
CIP - Construction in Progress
ACFR - Annual Comprehensive Financial Report
FEMA - Federal Emergency Management Agency
TDEM - Texas Department of Emergency Management

BUDGET

FSP - Foundation School Program
ADA - Average Daily Attendance
WADA - Weighted Average Daily Attendance
ASF - Available School Fund
EDA - Existing Debt Allotment
TIA - Teacher Incentive Allotment
IFA - Instructional Facilities Allotment
PEIMS - Public Education Information Management System
FG - Fast Growth Allotment
SCE - State Compensatory Education
CTE - Career and Technology Education

MISCELLANEOUS

KSA - Kingwood Service Organization (HOA)
EOC - Emergency Operations Center

TAX

M&O - Maintenance and Operations
I&S - Interest and Sinking
PV - Property Value
PVS - Property Value Study
MCR - Max Compressed Rate
NNR - No New Revenue
VATR - Voter Approved Tax Rate
TRE - Tax Rate Election
RTM - Rate to Maintain
ATR - Adopted Tax Rate
HE - Homestead Exemption
TNT - Truth in Taxation
TCR - Tax Collection Report
TPTC - Texas Property Tax Code
TIRZ - Tax Increment Reinvestment Zone
HCAD - Harris Central Appraisal District

PAYROLL/BENEFITS

FTE - Full-time Equivalent
TRS - Teacher Retirement System of Texas
PPO - Preferred Provider Organization
HMO - Health Maintenance Organization
EPO - Exclusive Provider Organization
ACO - Accountable Care Organization
Rx - Pharmacy
PBM - Pharmacy Benefit Manager
PEPM - Per Employee Per Month
HD - High Deductible
ACA - Affordable Care Act
GLP-1 - Diabetic prescriptions (ozempic & mounjaro)
PA - Prior Authorization
MOOP - Max out of pocket

PURCHASING

Coop - Purchasing Cooperative
RFP - Request for Proposals
RFQ - Request for Qualifications
REQ - Requisition
PO - Purchase Order
CSA - Contracted Services Agreement
DPA - Data Privacy Agreement
CSP - Competitive Sealed Proposal
CH - Purchasing related Board Policy
CIQ - Conflict of Interest Questionnaire
1295 - Texas Ethics Commission Disclosure
Pcard - Procurement Card







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