

# The Houston Independent School District

## 2000-2001 District Budget Presentation

*HISD*

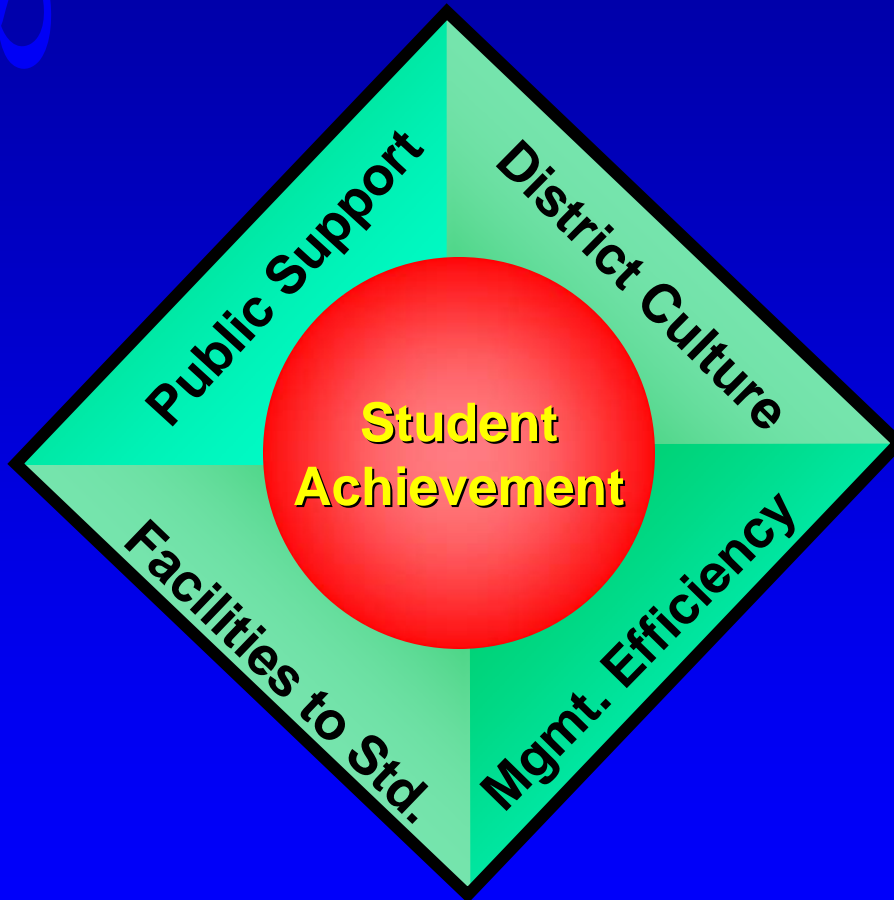
*“The Educational System of Choice”*

prepared by  
*The Office of Budgeting and Financial Planning*

2001 Budget

# 2000-2001 Budget Report

## District Goals and Core Values



### Core Values

**Safety Above All Else**

**Student Learning is the Main Thing**

**Focus on Results and Excellence**

**Parents as Partners**

**Common Decency**

# 2000-2001 Budget Report

## Budget Development Process



2001 Budget

# 2000-2001 Budget Report

## Overview of Texas School Finance

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**School Finance is Complex**

**Large Number of Influential Participants**

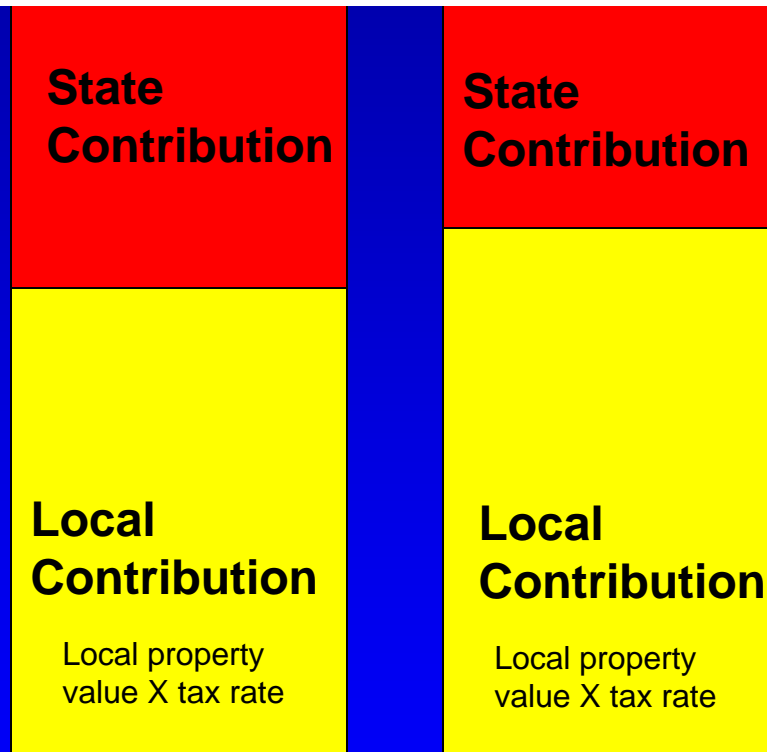
<b>Governor</b>	<b>Legislature</b>
<b>Comptroller</b>	<b>TEA</b>
<b>Appraisal District</b>	<b>Attorney General</b>
<b>School Board</b>	<b>Superintendent</b>
<b>Community</b>	

**Highly Technical Issues**

# When tax rolls rise, why doesn't school district revenue increase?

State Guaranteed Funding

\$24.99



State Funds Decrease



Local Roll Value Increase

Equalized Funding

2000

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**When local values go up, state dollars go down!**

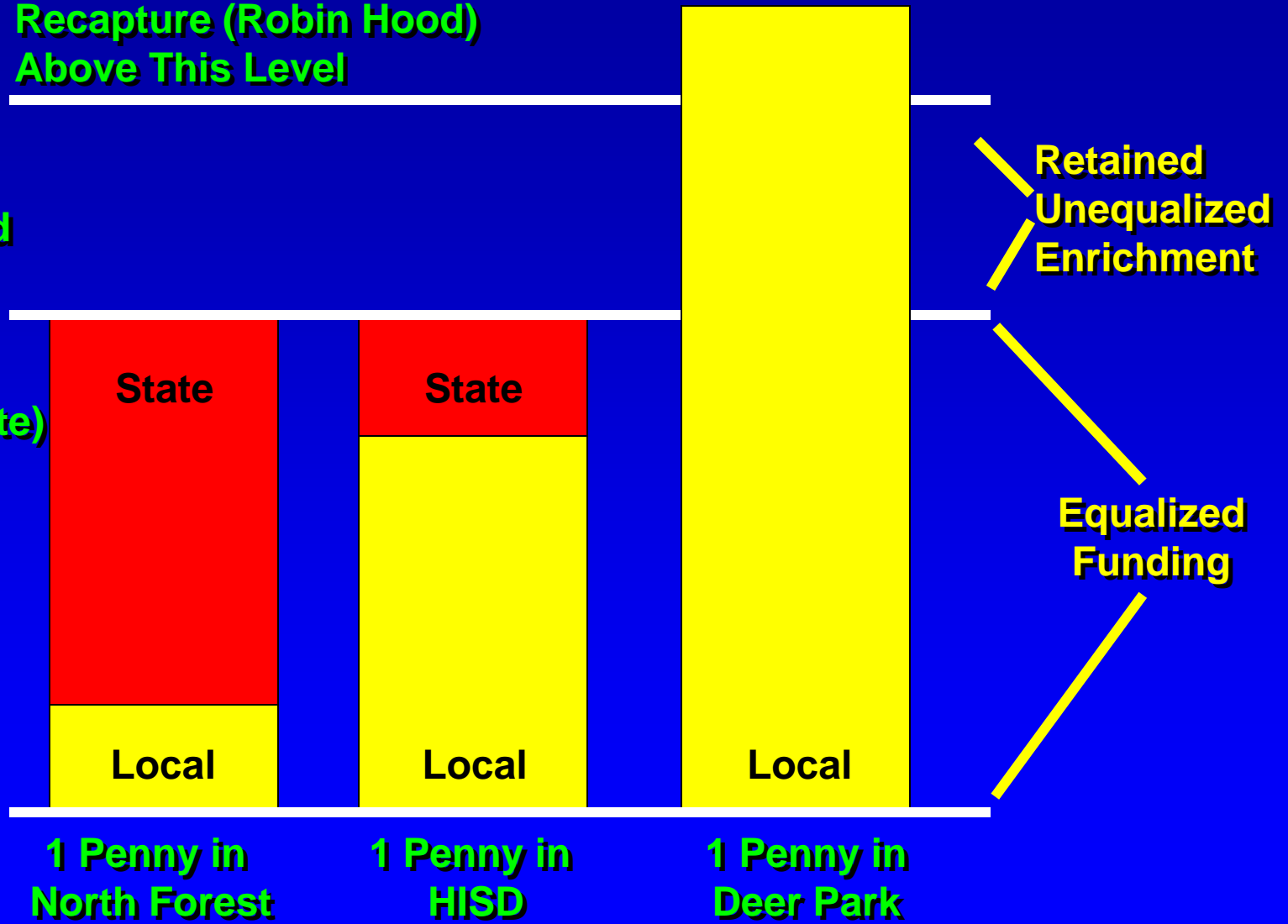
# How the Tax Rate Generates Revenue

\$29.50

Recapture (Robin Hood)  
Above This Level

Guaranteed  
Funding  
Level per  
Student  
(Set by State)

\$24.99



Retained  
Unequalized  
Enrichment

Equalized  
Funding

2001

# Difference Between The City of Houston and HISD

City of Houston

Roll Value x Tax Rate = Revenue to City

Houston ISD

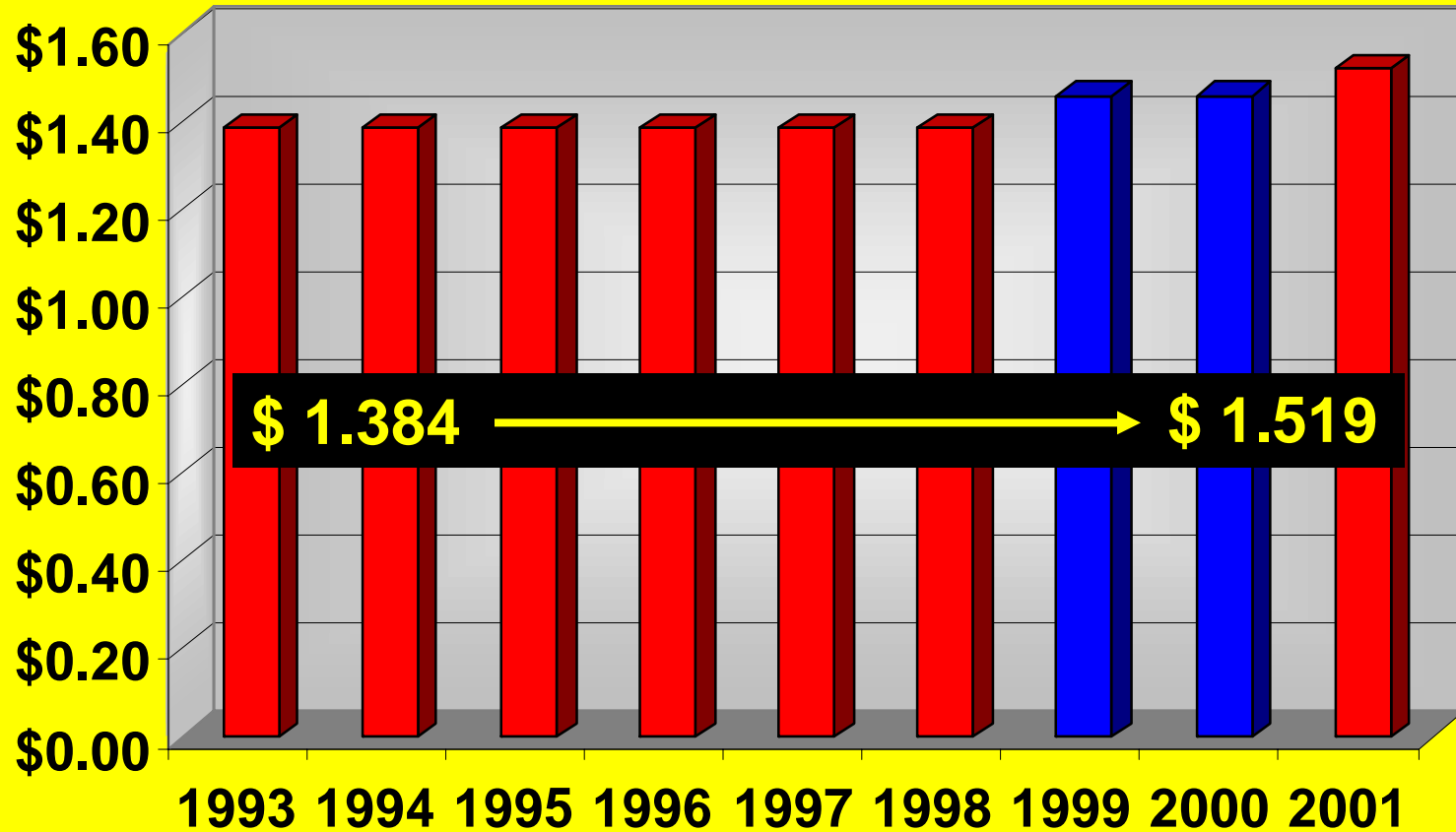
What state calculates the HISD program should cost  
minus  
(Roll Value x Tax Rate) = Revenue to HISD

The image displays three overlapping state funding calculation sheets from the State of Texas. The sheets contain detailed financial data, including program codes, revenue sources, and funding amounts. The sheets are arranged in a slightly overlapping manner, with the top sheet being the most prominent. The data includes various line items and sub-totals, such as 'Total State Aid' and 'SUMMARY OF TOTAL STATISTICAL REVENUE'.

State funding calculation sheets

# 2000-2001 Budget Report

## Tax Rate History



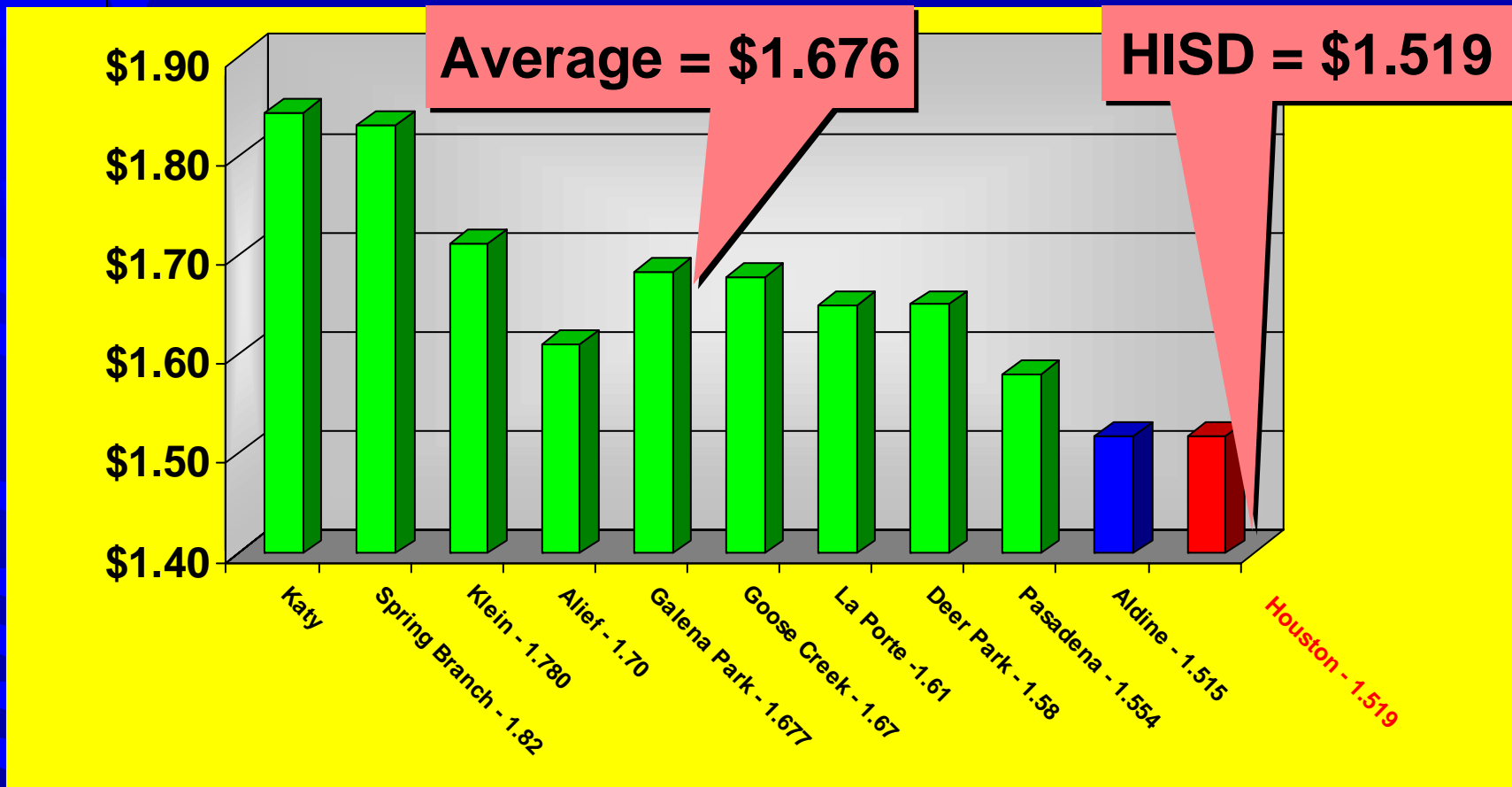
**No Tax Increase from 1993-1998**



# 2000-2001 Budget Report

## HISD Tax Rate Comparison Chart

### Comparison of Selected Districts Tax Rates



**HISD IS 15.7 CENTS BELOW THE AVERAGE**

# 2000-2001 Budget Report

## Key Budget Assumptions

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### ■ Tax Roll Value

2000-2001 Tax Roll:	\$58.7 Billion
1999-2000 Tax Roll:	<u>\$53.4 Billion</u>
Increase	\$ 5.3 Billion

### ■ Average Daily Attendance (ADA)

2000-2001 ADA	190,500
1999-2000 ADA	<u>190,500</u>
Change	0

# 2000-2001 Budget Report

## General Fund Expenditures by Object

Object	2000 ADOPTED Budget	2001 ADOPTED Budget	% Change
Salaries	\$984,623,052	\$1,055,039,317	7.15%
Contracted Services	\$120,549,595	\$153,899,608	27.66%
Supplies & Materials	\$38,581,988	\$47,867,092	24.07%
Other Operating Exp.	\$13,275,296	\$26,301,489	98.12%
Debt Services	\$597,254	\$744,191	24.60%
Capital Outlay	\$13,554,010	\$39,508,479	191.49%
Other Uses	\$3,286,688	\$3,241,875	-1.36%
<b>Total Expenditures</b>	<b>\$1,174,467,883</b>	<b>\$1,326,602,051</b>	<b>12.95%</b>

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# 2000-2001 Budget Report

## General Fund Expenditures by Object

**Contracted Services**

**Supplies & Materials**

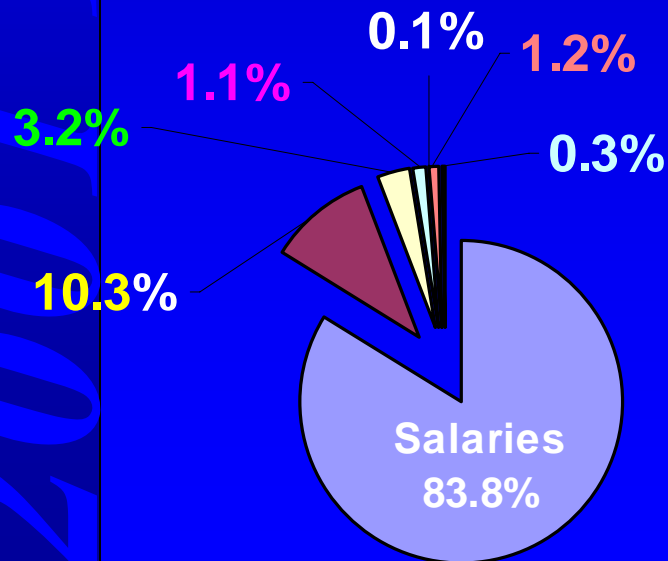
**Other Operating Expenses**

**Capital Outlay**

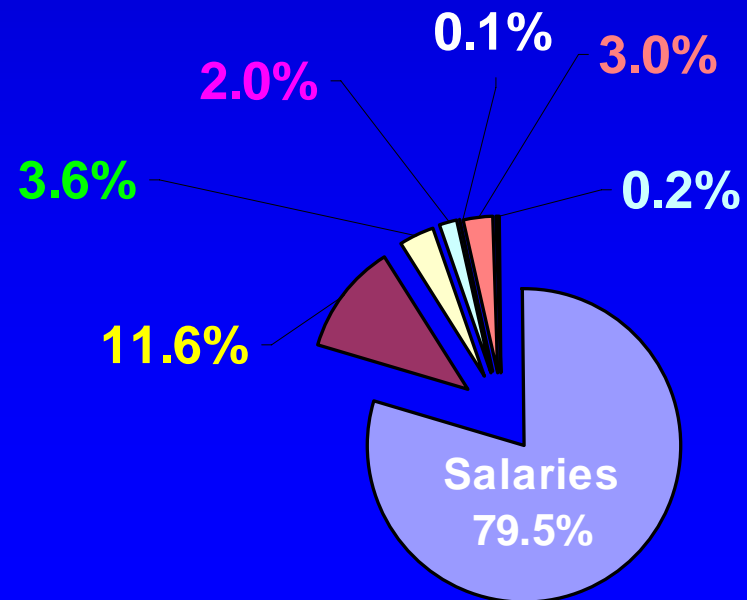
**Other Uses**

**Debt Services**

General Fund Expenditures 1999-2000



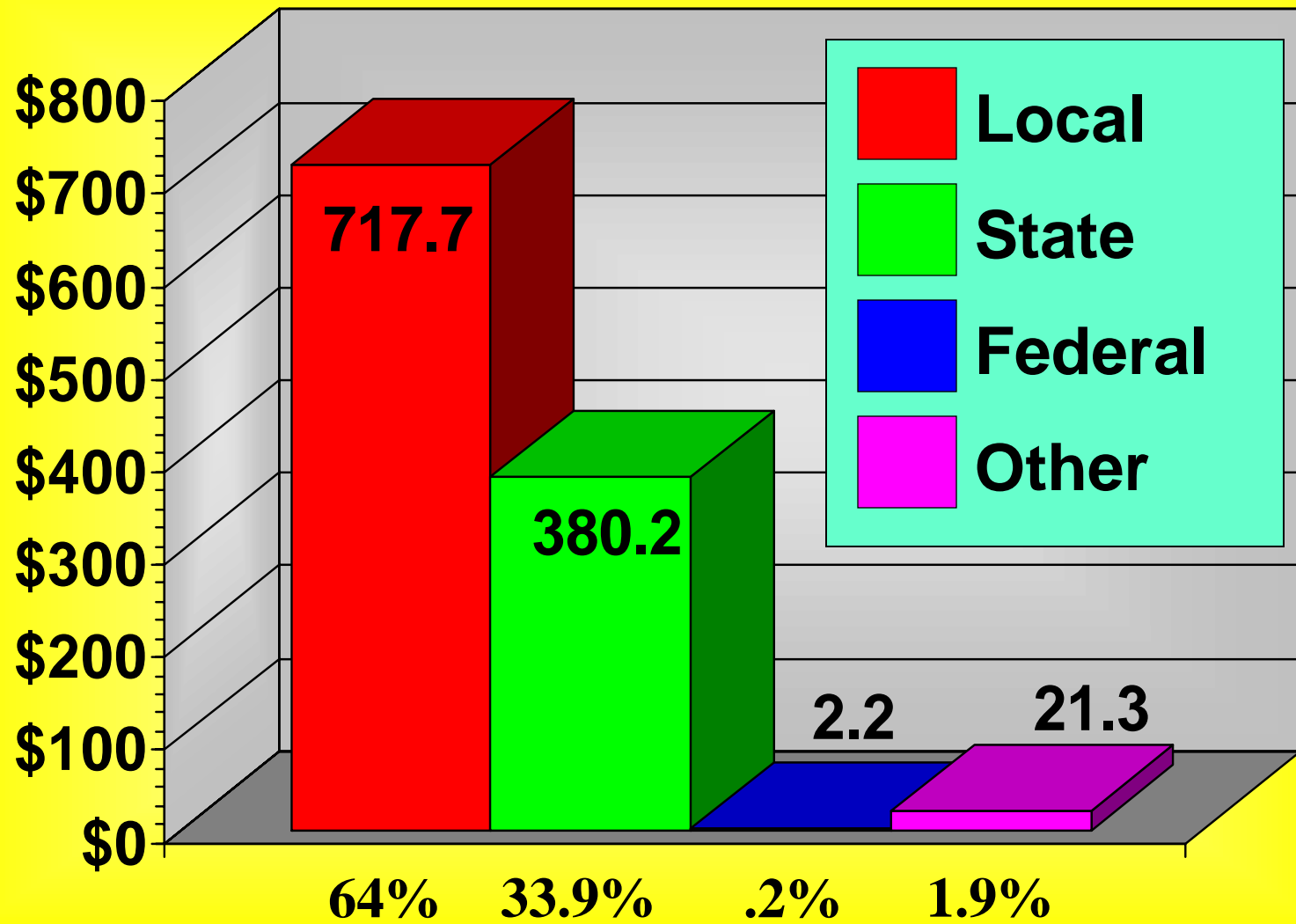
General Fund Expenditures 2000-2001



# 2000-2001 Budget Report

## General Fund Revenue Sources (in millions)

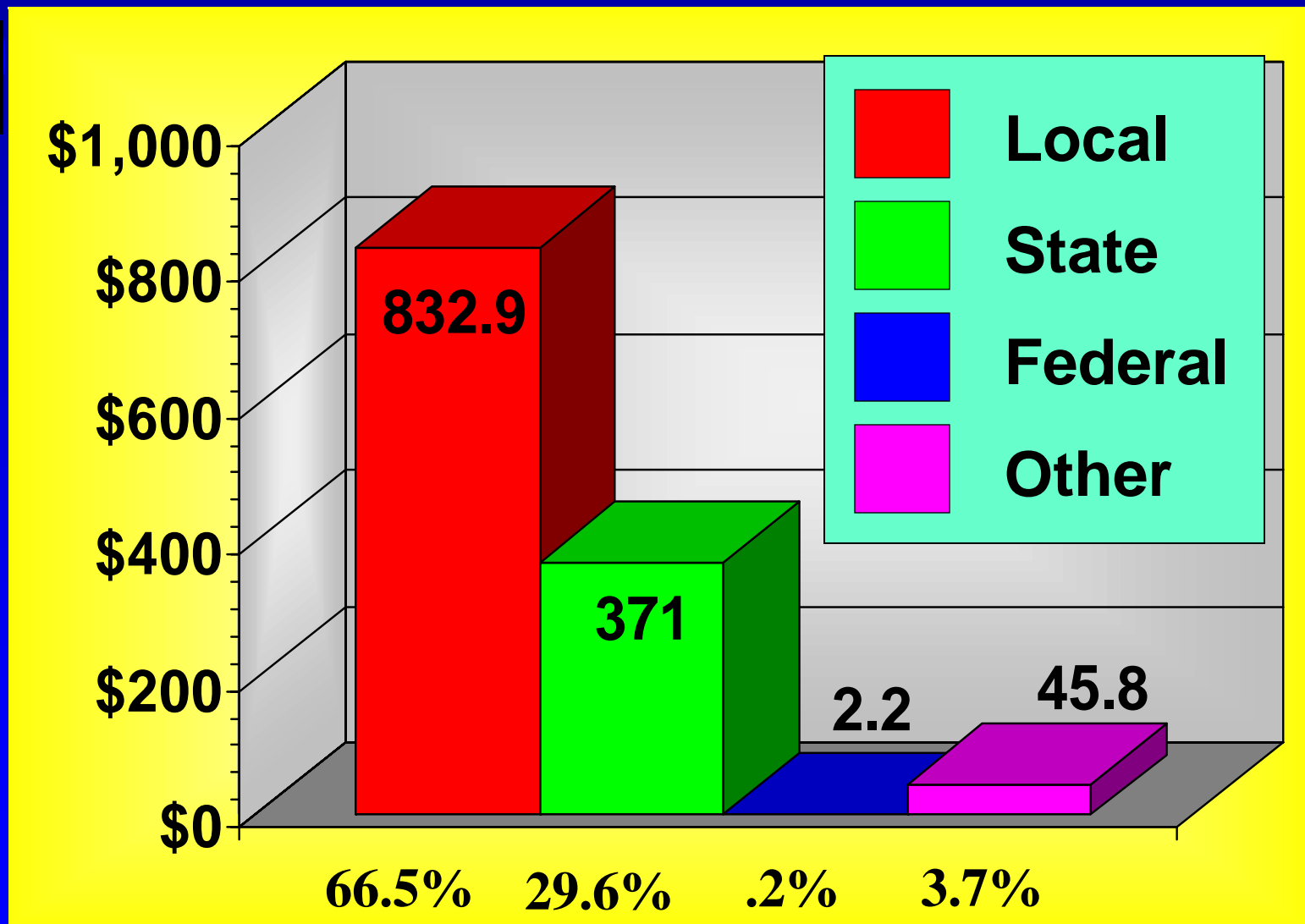
2000



# 2000-2001 Budget Report

## General Fund Revenue Sources (in millions)

2001



# 2000-2001 Budget Report

## Total Budgets for All Funds

Fund	2000 Proposed Budget	2001 Proposed Budget	% Change
General	\$1,174,467,883	\$1,326,602,051	12.95%
Debt Service	\$83,030,745	\$83,376,778	0.42%
Special Revenue	\$88,594,999	\$152,817,353	72.49%
Capital Projects	\$234,756,801	\$238,841,250	1.74%
Food Service	\$69,451,001	\$72,674,720	4.64%
Total Expenditures	\$1,650,301,429	\$1,874,312,152	13.57%

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# 2000-2001 Budget Report

## Budget Summary

### Selected Highlights:

- **Compensation Increase**           **\$37M**
- **Increase Benefit Costs**       **\$20M**  
    **(Workers Compensation, Insurance, etc)**
- **Technology**                   **\$6.5M**
- **Library Investments**       **\$2.5M**
- **More Modern Buses**         **\$16M**
- **Contractual Obligations**   **\$28M**  
    **(Utilities and Charter School Contracts)**



# 2000-2001 Budget Report

## Budget Summary

*“We have spent some time noting our accomplishments and stating our renewed commitment to the students of this community. And with this budget, we are asking the community to join us in raising the bar. It is not easy to ask for, and it is less easy to give, but with the community’s increased support, we can make a greater difference in the lives of our students. We are working hard to become the educational system of choice.”*

**Rod Paige**