

HOUSTON INDEPENDENT SCHOOL DISTRICT

STATEMENT OF OPERATIONS BY FUNCTION

GENERAL FUND

BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)

FOR FEBRUARY 28, 2022

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of January 31, 2022	Proposed Budget Amendments February 28, 2022	Budget Neutral Amendments February 28, 2022	Proposed Budget as of February 28, 2022
ESTIMATED REVENUES					
Local sources	\$ 1,906,723,497	1,906,723,497	(81,359,774)	-	1,825,363,723
State sources	157,174,069	157,174,069	29,986,610	-	187,160,679
Federal sources	17,230,000	17,230,000	25,000,000	-	42,230,000
Total estimated revenues	\$ 2,081,127,566	2,081,127,566	(26,373,164)	-	2,054,754,402
APPROPRIATIONS					
11 Instruction	\$ 1,135,700,518	1,217,196,315	(81,964,823)	(509,805)	1,134,721,688
12 Instructional resources and media services	8,877,520	9,076,261	-	100	9,076,361
13 Curriculum and Instructional Staff Development	35,962,547	36,817,539	-	(19,775)	36,797,764
21 Instructional leadership	25,134,311	25,002,580	-	51,179	25,053,759
23 School leadership	148,669,010	151,303,566	-	19,488	151,323,054
31 Guidance, counseling and evaluation services	65,403,532	67,003,945	-	33,338	67,037,283
32 Social work services	19,275,453	19,857,878	-	3,610	19,861,488
33 Health services	22,518,241	32,470,325	-	(17,253)	32,453,072
34 Student transportation	59,893,990	61,308,930	-	(26,800)	61,282,130
35 Food services	-	41,233	-	-	41,233
36 Co-Curricular/extracurricular activities	11,269,840	13,162,182	-	338,422	13,500,604
41 General administration	40,251,576	42,438,175	1,759,439	124,638	44,322,252
51 Plant maintenance and operations	205,844,817	234,913,352	-	36,588	234,949,940
52 Security and monitoring services	28,026,356	30,094,447	-	65,629	30,160,075
53 Data processing services	62,405,029	118,467,635	(4,569,000)	(13,723)	113,884,911
61 Community services	2,794,599	2,826,125	-	(111,230)	2,714,896
71 Debt Service	15,250,000	15,438,017	-	-	15,438,017
81 Facilities acquisition and construction	-	3,845,157	-	25,594	3,870,751
91 Contracted Instructional Services Between Public Schools	213,265,281	213,265,281	17,842,330	-	231,107,611
95 Juvenile justice alternative education programs	792,000	792,000	-	-	792,000
97 Tax reinvestment zone payments	69,106,766	69,106,766	-	-	69,106,766
99 Tax appraisal and collection	16,108,790	16,108,790	-	-	16,108,790
Total estimated appropriations	\$ 2,186,550,176	2,380,536,500	(66,932,054)	-	2,313,604,446
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (105,422,610)	(299,408,934)	40,558,890	-	(258,850,044)
OTHER FINANCING SOURCES (USES)					
Proceeds from the sale of capital leases	\$ 22,366,685	22,366,685	-	-	22,366,685
Transfers-in	20,000,000	20,000,000	190,855	-	20,190,855
Transfers-out	(19,020,390)	(28,348,422)	-	-	(28,348,422)
Total other financing sources (uses)	\$ 23,346,295	14,018,263	190,855	-	14,209,118
Net Change	(82,076,315)	(285,390,671)			(244,640,926)
Beginning Fund Balance July 1, 2021	769,293,013	996,625,712			996,625,712
Projected Ending Fund Balance June 30, 2022	687,216,698	711,235,041			751,984,786
Nonspendable Fund Balance	14,510,708	20,562,375			20,562,375
Committed Fund Balance	46,364,840	94,146,930			94,146,930
Assigned Fund Balance ⁽¹⁾	134,346,906	123,002,867			163,752,612
Unassigned Fund Balance ⁽²⁾	491,994,244	473,522,869			473,522,869

(1) Reflects liquidation of carryover encumbrances

(2) Any unspent funds will flow into Unassigned Fund Balance

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)
FOR FEBRUARY 28, 2022

PROPOSED ESTIMATED REVENUE AMENDMENTS	REASON	Revenue Amendment Reason							Proposed Budget Amendments February 28, 2022
		Property Taxes	Revenue in Lieu of Taxes	Insurance Recovery proceeds	Rental of Facilities	Per Capita Rate Change State Revenues	Foundation School Program State Revenues	Federal Revenue IDC (ESSER)	
Local sources		(83,577,745)	(297,998)	2,765,969	(250,000)				(81,359,774)
State sources						34,024,681	(4,038,071)		29,986,610
Federal sources								25,000,000	25,000,000
Total proposed estimated revenue amendments		<u><u>(83,577,745)</u></u>	<u><u>(297,998)</u></u>	<u><u>2,765,969</u></u>	<u><u>(250,000)</u></u>	<u><u>34,024,681</u></u>	<u><u>(4,038,071)</u></u>	<u><u>25,000,000</u></u>	<u><u>-</u></u> (26,373,164)

PROPOSED APPROPRIATION AMENDMENTS	Appropriations Amendment Reason								Proposed Budget Amendments February 28, 2022
	Recapture	Performance Contracts Budget Settle-up (TCAH)	Device maintenance from COVID device purchases	ESSER ADA Hold Harmless	Early Education Allotment Decrease	State Compensatory Allotment Decrease	ESSER Grant Support Positions	Contract Management System	
11 Instruction		11,000,000		(87,981,696)	(2,558,815)	(2,424,312)			(81,964,823)
12 Instructional resources and media services									-
13 Curriculum and Instructional Staff Development									-
21 Instructional leadership									-
23 School leadership									-
31 Guidance, counseling and evaluation services									-
32 Social work services									-
33 Health services									-
34 Student transportation									-
35 Food services									-
36 Co-Curricular/extracurricular activities									-
41 General administration							793,713	965,726	1,759,439
51 Plant maintenance and operations									-
52 Security and monitoring services									-
53 Data processing services			(4,569,000)						(4,569,000)
61 Community services									-
71 Contracted Instructional Services Between Public Schools									-
81 Facilities acquisition and construction									-
91 Contracted Instructional Services Between Public Schools	17,842,330								17,842,330
95 Juvenile justice alternative education programs									-
97 Tax reinvestment zone payments									-
99 Tax appraisal and collection									-
Total proposed appropriation amendments	<u><u>17,842,330</u></u>	<u><u>11,000,000</u></u>	<u><u>(4,569,000)</u></u>	<u><u>(87,981,696)</u></u>	<u><u>(2,558,815)</u></u>	<u><u>(2,424,312)</u></u>	<u><u>793,713</u></u>	<u><u>965,726</u></u>	<u><u>(66,932,054)</u></u>

PROPOSED OTHER FINANCING SOURCES (USES)	Virtual School Internal Service fund Close
Proceeds from the sale of capital leases	
Transfers-in	190,855
Transfers-out	
Proposed total other financing sources (uses) amendments	<u><u>190,855</u></u>

CAMPUS AND DEPARTMENT TRANSFERS BY FUNCTION**FOR FEBRUARY 28, 2022**

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	(\$509,805)	(\$529,197)	\$19,392
12	Instructional resources and media services	\$100	\$100	\$0
13	Curriculum and Instructional Staff Development	(\$19,775)	\$7,826	(\$27,601)
21	Instructional leadership	\$51,179	\$0	\$51,179
23	School leadership	\$19,488	\$4,923	\$14,565
31	Guidance, counseling and evaluation services	\$157,976	\$146,201	\$11,775
32	Social work services	\$3,610	\$3,610	\$0
33	Health services	(\$17,253)	(\$17,191)	(\$62)
34	Student transportation	(\$26,800)	\$0	(\$26,800)
35	Food services	\$0		\$0
36	Co-Curricular/extracurricular activities	\$338,422	\$287,472	\$50,950
41	General administration	\$0	\$0	\$0
51	Plant maintenance and operations	\$36,588	\$37,917	(\$1,329)
52	Security and monitoring services	\$65,629	\$65,629	(\$0)
53	Data processing services	(\$13,723)	(\$12,723)	(\$1,000)
61	Community services	(\$111,230)	(\$61)	(\$111,169)
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$25,594	\$5,494	\$20,100
		(\$0)	\$0	(\$0)

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
DEBT SERVICE FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2022

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of January 31, 2022	Proposed Budget Amendments February 28, 2022	Proposed Budget as of February 28, 2022
ESTIMATED REVENUES				
Local sources	\$ 327,582,527	327,582,527	(3,022,456)	324,560,071
State sources	2,000,000	2,000,000	19,951	2,019,951
Total estimated revenues	\$ 329,582,527	329,582,527	(3,002,505)	326,580,022
APPROPRIATIONS				
71 Debt Service	355,975,998	355,975,998	-	355,975,998
Total estimated appropriations	\$ 355,975,998	355,975,998	-	355,975,998
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (26,393,471)	(26,393,471)	(3,002,505)	(29,395,976)
OTHER FINANCING SOURCES (USES)				
Transfers-in	26,744,350	26,744,350	-	26,744,350
Total other financing sources (uses)	\$ 26,744,350	26,744,350	-	26,744,350
Net excess (deficiency) before adjustments	\$ 350,879	350,879	(3,002,505)	(2,651,626)
Unassigned Fund Balance, Beginning	\$ 116,335,814	116,335,814		116,335,814
Unassigned Fund Balance, Ending	\$ 116,686,693	116,686,693		113,684,188

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
DEBT SERVICE FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2022

		Proposed Budget Amendments February 28, 2022
PROPOSED ESTIMATED REVENUE AMENDMENTS		
	REASON	
Local sources	Property Taxes	\$ (3,022,456)
State sources	EDA Funding Increase	19,951
Total proposed estimated revenue amendments		\$ (3,002,505)
PROPOSED APPROPRIATION AMENDMENTS		
71 Debt Service		
Total proposed appropriation amendments		\$ -
PROPOSED OTHER FINANCING SOURCES (USES)		
Transfers-in		-
Transfers-out		-
Proposed total other financing sources (uses) amendments		\$ -

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
NUTRITION SERVICES
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2022

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of January 31, 2022	Carryover from Prior Year Encumbrances	Proposed Budget Amendments February 28, 2022	Budget Neutral Amendments February 28, 2022	Proposed Budget as of February 28, 2022
ESTIMATED REVENUES						
Local sources	\$ 31,009	31,009	-	-	-	31,009
State sources	537,594	537,594	-	-	-	537,594
Federal sources	137,631,368	137,631,368	-	-	-	137,631,368
Total estimated revenues	\$ 138,199,971	138,199,971	-	-	-	138,199,971
APPROPRIATIONS						
35 Food services	135,619,794	135,619,794	7,023,179	(2,647,890)	(36,000)	139,959,083
51 Plant maintenance and operations	1,311,504	1,311,504	-	-	36,000	1,347,504
Total estimated appropriations	\$ 136,931,298	136,931,298	7,023,179	(2,647,890)	-	141,306,587
Excess (deficiency) of estimated revenues over (under) appropriations	\$ 1,268,673	1,268,673	(7,023,179)	2,647,890	-	(3,106,616)
OTHER FINANCING SOURCES (USES)						
Transfers-in	2,647,890	2,647,890	-	(2,647,890)	-	-
Total other financing sources (uses)	\$ 2,647,890	2,647,890	-	(2,647,890)	-	-
Net excess (deficiency) before adjustments	\$ 3,916,563	3,916,563	(7,023,179)	-	-	(3,106,616)
Restricted Fund Balance, Beginning	\$ 28,518,663	28,518,663				28,518,663
Contracted Instructional Services Between Public Schools	\$ 32,435,226	32,435,226				25,412,047

HOUSTON INDEPENDENT SCHOOL DISTRICT

PROPOSED BUDGET AMENDMENTS

NUTRITION SERVICES

BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)

AS OF FEBRUARY 28, 2022

		Proposed Budget Amendments February 28, 2022
PROPOSED ESTIMATED REVENUE AMENDMENTS		
Local sources		
State sources		
Federal sources		
Total proposed estimated revenue amendments		-
PROPOSED APPROPRIATION AMENDMENTS		
35 Food services	Position Changes to General Fund	(2,647,890)
51 Plant maintenance and operations		
Total proposed appropriation amendments		(2,647,890)
PROPOSED OTHER FINANCING SOURCES (USES)		
Transfers-in	Position Changes to General Fund	(2,647,890)
Proposed total other financing sources (uses) amendments		(2,647,890)

CAMPUS AND DEPARTMENT TRANSFERS BY FUNCTION

FOR FEBRUARY 28, 2022

Function	Function Description	Budget Amendment
35	Food services	(\$36,000)
51	Plant maintenance and operations	\$36,000
		\$0