

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**GENERAL FUND**  
**BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)**  
**FOR June 30, 2022**

	<b>2021-2022 Adopted Budget July 1, 2021</b>	<b>Approved Budget as of May 31, 2022</b>	<b>Proposed Budget Amendments June 30, 2022</b>	<b>Budget Neutral Amendments June 30, 2022</b>	<b>Proposed Budget as of June 30, 2022</b>
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 1,906,723,497	1,825,363,723	(13,074,681)	-	1,812,289,042
State sources	157,174,069	187,160,679	3,094,397	-	190,255,076
Federal sources	17,230,000	42,230,000	7,547,481	-	49,777,481
<b>Total estimated revenues</b>	<b>\$ 2,081,127,566</b>	<b>2,054,754,402</b>	<b>(2,432,803)</b>	<b>-</b>	<b>2,052,321,599</b>
<b>APPROPRIATIONS</b>					
11 Instruction	\$ 1,135,700,518	1,127,775,208	(22,027,004)	(231,732)	1,105,516,472
12 Instructional resources and media services	8,877,520	7,985,385	-	(45,975)	7,939,410
13 Curriculum and Instructional Staff Development	35,962,547	37,066,700	-	156,517	37,223,217
21 Instructional leadership	25,134,311	26,048,467	-	46,184	26,094,651
23 School leadership	148,669,010	152,582,170	-	44,873	152,627,043
31 Guidance, counseling and evaluation services	65,403,532	66,777,062	-	(362,127)	66,414,935
32 Social work services	19,275,453	19,776,329	-	(64,686)	19,711,644
33 Health services	22,518,241	33,589,309	-	3,967	33,593,275
34 Student transportation	59,893,990	60,175,696	-	(2,008,000)	58,167,696
35 Food services	-	55,272	-	-	55,272
36 Co-Curricular/extracurricular activities	11,269,840	15,282,039	-	79,829	15,361,868
41 General administration	40,251,576	44,245,636	-	(17,786)	44,227,850
51 Plant maintenance and operations	205,844,817	238,256,073	-	2,267,886	240,523,959
52 Security and monitoring services	28,026,356	30,913,084	-	168,836	31,081,920
53 Data processing services	62,405,029	113,958,154	(29,548,031)	(49,939)	84,360,183
61 Community services	2,794,599	2,681,982	-	12,153	2,694,136
71 Debt Service	15,250,000	15,438,017	-	-	15,438,017
81 Facilities acquisition and construction	-	3,882,696	-	-	3,882,696
91 Contracted Instructional Services Between Public Schools	213,265,281	231,107,611	(52,308,381)	-	178,799,230
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
<b>Total estimated appropriations</b>	<b>\$ 2,186,550,176</b>	<b>2,313,604,447</b>	<b>(103,883,416)</b>	<b>-</b>	<b>2,209,721,031</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (105,422,610)</b>	<b>(258,850,045)</b>	<b>101,450,613</b>	<b>-</b>	<b>(157,399,432)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from the sale of capital leases	\$ 22,366,685	22,366,685	(1,210,685)	-	21,156,000
Transfers-in	20,000,000	20,190,855	-	-	20,190,855
Transfers-out	(19,020,390)	(28,348,422)	-	-	(28,348,422)
<b>Total other financing sources (uses)</b>	<b>\$ 23,346,295</b>	<b>14,209,118</b>	<b>(1,210,685)</b>	<b>-</b>	<b>12,998,433</b>
Net Change	(82,076,315)	(244,640,927)			(144,400,999)
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	751,984,785			852,224,713
Nonspendable Fund Balance	14,510,708	20,562,375			20,562,375
Committed Fund Balance	46,364,840	94,146,930			97,480,534
Assigned Fund Balance <sup>(1)</sup>	134,346,906	163,752,612			177,859,035
Unassigned Fund Balance <sup>(2)</sup>	491,994,244	473,522,869			556,322,769

(1) Reflects liquidation of carryover encumbrances

(2) Any unspent funds are planned to be added to the Instructional Stabilization fund under the Assigned Fund Balance

HOUSTON INDEPENDENT SCHOOL DISTRICT  
 PROPOSED BUDGET AMENDMENTS  
 GENERAL FUND  
 BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)  
 FOR June 30, 2022

PROPOSED ESTIMATED REVENUE AMENDMENTS	REASON	Revenue Amendment Reason					Proposed Budget Amendments June 30 2022
		Property Taxes	Revenue in Lieu of Taxes & Revenue other Governments	Insurance Proceeds	Per Capita & Foundation School Program State Revenues	Fed Rev from TEA-ESSER	
Local sources		(17,787,006)	328,294	4,384,031			(13,074,681)
State sources					3,094,397		3,094,397
Federal sources						7,000,000	7,547,481
<b>Total proposed estimated revenue amendments</b>		<b>(17,787,006)</b>	<b>328,294</b>	<b>4,384,031</b>	<b>3,094,397</b>	<b>7,000,000</b>	<b>(2,432,803)</b>
<b>Appropriations</b>							
PROPOSED APPROPRIATION AMENDMENTS		Recapture	Covid Devices Funded from ESSER	FY 2021 Carryover Program Intent Code	Capital Lease		Proposed Budget Amendments June 30 2022
11 Instruction				(20,816,319)	(1,210,685)		(22,027,004)
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							-
51 Plant maintenance and operations							-
52 Security and monitoring services							-
53 Data processing services			(29,548,031)				(29,548,031)
61 Community services							-
71 Contracted Instructional Services Between Public Schools							-
81 Facilities acquisition and construction							-
91 Contracted Instructional Services Between Public Schools		(52,308,381)					(52,308,381)
95 Juvenile justice alternative education programs							-
97 Tax reinvestment zone payments							-
99 Tax appraisal and collection							-
<b>Total proposed appropriation amendments</b>		<b>(52,308,381)</b>	<b>(29,548,031)</b>	<b>(20,816,319)</b>	<b>(1,210,685)</b>	<b>-</b>	<b>(103,883,416)</b>
<b>PROPOSED OTHER FINANCING SOURCES (USES)</b>							
Proceeds from the sale of capital leases					Capital Lease		Proposed Budget Amendments June 30 2022
Transfers-in					(1,210,685)		(1,210,685)
Transfers-out							0
<b>Proposed total other financing sources (uses) amendments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,210,685)</b>	<b>-</b>	<b>(1,210,685)</b>

**CAMPUS AND DEPARTMENT TRANSFERS BY FUNCTION****FOR June 30, 2022**

<b>Function</b>	<b>Function Description</b>	<b>Budget Amendment</b>	<b>Campus Funds</b>	<b>Department Funds</b>
11	Instruction	(\$231,732)	(\$604,849)	\$373,117
12	Instructional resources and media services	(\$45,975)	(\$10,268)	(\$35,707)
13	Curriculum and Instructional Staff Development	\$156,517	\$332,338	(\$175,821)
21	Instructional leadership	\$46,184		\$46,184
23	School leadership	\$44,873	\$30,796	\$14,077
31	Guidance, counseling and evaluation services	(\$362,127)	(\$8,400)	(\$353,727)
32	Social work services	(\$64,686)	(\$14,132)	(\$50,554)
33	Health services	\$3,967	\$4,900	(\$933)
34	Student transportation	(\$2,008,000)		(\$2,008,000)
35	Food services	\$0		\$0
36	Co-Curricular/extracurricular activities	\$79,829	\$79,760	\$69
41	General administration	(\$17,786)		(\$17,786)
51	Plant maintenance and operations	\$2,267,886	\$44,719	\$2,223,167
52	Security and monitoring services	\$168,836	\$178,741	(\$9,905)
53	Data processing services	(\$49,939)	(\$45,858)	(\$4,081)
61	Community services	\$12,153	\$12,255	(\$101)
71	Debt Service	\$0		\$0
81	Facilities acquisition and construction	\$0		\$0
		<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**DEBT SERVICE FUND**  
**BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)**  
**AS OF June 30, 2022**

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of May 31, 2022	Proposed Budget Amendments June 30, 2022	Budget Neutral Amendments June 30, 2022	Proposed Budget as of June 30, 2022
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 327,582,527	324,560,071	(3,109,547)	-	321,450,524
State sources	2,000,000	2,019,951	-	-	2,019,951
<b>Total estimated revenues</b>	<b>\$ 329,582,527</b>	<b>326,580,022</b>	<b>(3,109,547)</b>	<b>-</b>	<b>323,470,475</b>
<b>APPROPRIATIONS</b>					
71 Debt Service	355,975,998	355,975,998	(5,710,230)	-	350,265,768
<b>Total estimated appropriations</b>	<b>\$ 355,975,998</b>	<b>355,975,998</b>	<b>(5,710,230)</b>	<b>-</b>	<b>350,265,768</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (26,393,471)</b>	<b>(29,395,976)</b>	<b>2,600,683</b>	<b>-</b>	<b>(26,795,293)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers-in	26,744,350	26,744,350	-	-	26,744,350
Premium on the sale of bonds	-	-	1,246,721	-	1,246,721
<b>Total other financing sources (uses)</b>	<b>\$ 26,744,350</b>	<b>26,744,350</b>	<b>1,246,721</b>	<b>-</b>	<b>27,991,071</b>
<b>Net excess (deficiency) before adjustments</b>	<b>\$ 350,879</b>	<b>(2,651,626)</b>	<b>3,847,404</b>	<b>-</b>	<b>1,195,778</b>
<b>Unassigned Fund Balance, Beginning</b>	<b>\$ 116,335,814</b>	<b>116,335,814</b>			<b>116,335,814</b>
<b>Unassigned Fund Balance, Ending</b>	<b>\$ 116,686,693</b>	<b>113,684,188</b>			<b>117,531,592</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**PROPOSED BUDGET AMENDMENTS**  
**DEBT SERVICE FUND**  
**BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)**  
**AS OF June 30, 2022**

<b>PROPOSED ESTIMATED REVENUE AMENDMENTS</b>	<b>REASON</b>	<b>Proposed Budget Amendments June 30, 2022</b>
		\$
Local sources	Property Taxes	(3,109,547)
<b>Total proposed estimated revenue amendments</b>		<b><u>(3,109,547)</u></b>
<b>PROPOSED APPROPRIATION AMENDMENTS</b>		
71 Debt Service		(5,710,230)
<b>Total proposed appropriation amendments</b>		<b><u>(5,710,230)</u></b>
<b>PROPOSED OTHER FINANCING SOURCES (USES)</b>		
Premium on the sale of bonds	Variable Rate Debt Remarketing	1,246,721
<b>Proposed total other financing sources (uses) amendments</b>		<b><u>1,246,721</u></b>