

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

| | 2021-2022 Adopted Budget July 1, 2021 | Approved Budget as of August 31, 2021 | Carryover from Prior Year | Proposed Budget Amendments September 30, 2021 | Budget Neutral Amendments September 30, 2021 | Proposed Budget as of September 30, 2021 |
|--|---|---|------------------------------|---|---|---|
| ESTIMATED REVENUES | | | | | | |
| Local sources | \$ 1,906,723,497 | 1,906,723,497 | - | - | - | 1,906,723,497 |
| State sources | 157,174,069 | 157,174,069 | - | - | - | 157,174,069 |
| Federal sources | 17,230,000 | 17,230,000 | - | - | - | 17,230,000 |
| Total estimated revenues | \$ 2,081,127,566 | 2,081,127,566 | - | - | - | 2,081,127,566 |
| APPROPRIATIONS | | | | | | |
| 11 Instruction | \$ 1,135,700,518 | 1,222,363,412 | (1,836,056) | - | (801,867) | 1,219,725,489 |
| 12 Instructional resources and media services | 8,877,520 | 9,179,735 | - | - | - | 9,179,735 |
| 13 Curriculum and Instructional Staff Development | 35,962,547 | 36,618,341 | 578 | - | (11,919) | 36,607,001 |
| 21 Instructional leadership | 25,134,311 | 25,144,559 | - | - | (42,390) | 25,102,169 |
| 23 School leadership | 148,669,010 | 150,552,833 | - | - | (44,244) | 150,508,589 |
| 31 Guidance, counseling and evaluation services | 65,403,532 | 67,962,058 | - | - | 300,185 | 68,262,243 |
| 32 Social work services | 19,275,453 | 19,432,164 | - | - | 101,729 | 19,533,893 |
| 33 Health services | 22,518,241 | 23,913,803 | 798,250 | - | 95,307 | 24,807,360 |
| 34 Student transportation | 59,893,990 | 61,361,770 | - | - | 40,657 | 61,402,426 |
| 35 Food services | - | 5,000 | - | - | - | 5,000 |
| 36 Co-Curricular/extracurricular activities | 11,269,840 | 11,870,975 | 1,013 | - | 209,684 | 12,081,671 |
| 41 General administration | 40,251,576 | 42,045,013 | 107,734 | - | (66,683) | 42,086,063 |
| 51 Plant maintenance and operations | 205,844,817 | 223,897,564 | 10,955,588 | - | 197,736 | 235,050,888 |
| 52 Security and monitoring services | 28,026,356 | 29,840,905 | - | - | 23,218 | 29,864,123 |
| 53 Data processing services | 62,405,029 | 86,781,080 | 30,978,817 | - | (124,012) | 117,635,884 |
| 61 Community services | 2,794,599 | 2,783,691 | - | - | (32,400) | 2,751,291 |
| 71 Debt Service | 15,250,000 | 16,092,017 | - | - | - | 16,092,017 |
| 81 Facilities acquisition and construction | - | 3,651,181 | - | - | 155,000 | 3,806,181 |
| 91 Contracted Instructional Services Between Public Schools | 213,265,281 | 213,265,281 | - | - | - | 213,265,281 |
| 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 | 2,332,768,937 | 41,005,922 | - | - | 2,373,774,860 |
| Excess (deficiency) of estimated revenues over (under) appropriations | \$ (105,422,610) | (251,641,371) | (41,005,922) | - | - | (292,647,294) |
| 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 | - | - | - | 20,000,000 |
| Transfers-out | (19,020,390) | (19,020,390) | - | - | - | (19,020,390) |
| Total other financing sources (uses) | \$ 23,346,295 | 23,346,295 | - | - | - | 23,346,295 |
| Net excess (deficiency) before adjustments | \$ (82,076,315) | (228,295,076) | (41,005,922) | - | - | (269,300,999) |
| Assigned Fund Balance | \$ - | 112,746,894 | 41,005,922 | - | - | 153,752,816 |
| Reserve Adjustments | \$ - | 112,746,894 | 41,005,922 | - | - | 153,752,816 |
| Unassigned Fund Balance, Beginning | \$ 769,293,013 | 769,293,013 | | | | 769,293,013 |
| Unassigned Fund Balance, Ending | \$ 687,216,698 | 653,744,830 | | | | 653,744,830 |

General Fund:

Revenues:

No Change.

Appropriations:

Carryover from prior year encumbrances are purchase orders and other obligations carried over from 2020-2021 and re-appropriated in 2021-2022. These obligations do not consume the current year budget as they will be reserved for encumbrances and fund commitments in the 2020-2021 Comprehensive Annual Finance Report. September budget amendment carryover amounts are commitments approved in 2020-2021 for the COVID 19 pandemic response. Function 53 budget carryover is for student device purchases and function 51 budget carryover is for cleaning and sanitation expenses.

Budget neutral amendments are budget transfers between functions and do not impact the bottom-line district budget. The total for this column is zero. All functions except function 41 were primarily at the campus level with their PUA funds. Transfers are a result of positions changes, supplies, contracted services, capital, and other operating with varying reasons specific to each campus and department. September examples are:

- School transferring funds from supplies in function 11(Instruction) for position changes in function 31 (Guidance, counseling, and evaluation services).
- School transferring funds from function 11 (Instruction) supplies to UIL and athletics function 36 (Co-Curricular activities).
- School transferring funds from function 11 (Instruction) supplies to nurse supplies function 33 (Health services).
- Department transferring funds from function 21 (Instructional leadership) supplies to function 81 (Facility construction).

Other Financing Sources (Uses):

No change