

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

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of October 31, 2021	Carryover from Prior Year Encumbrances / Budget	Proposed Budget Amendments November 30, 2021	Budget Neutral Amendments November 30, 2021	Proposed Budget as of November 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	1,218,735,018	-	-	120,472	1,218,855,490
12 Instructional resources and media services	8,877,520	9,167,347	-	-	(9,291)	9,158,056
13 Curriculum and Instructional Staff Development	35,962,547	36,576,576	-	-	(16,855)	36,559,721
21 Instructional leadership	25,134,311	24,922,396	-	-	38,169	24,960,566
23 School leadership	148,669,010	151,029,610	-	-	(34,455)	150,995,156
31 Guidance, counseling and evaluation services	65,403,532	68,006,683	-	-	(570,489)	67,436,194
32 Social work services	19,275,453	19,826,437	-	-	118,744	19,945,180
33 Health services	22,518,241	31,436,149	-	-	492,132	31,928,281
34 Student transportation	59,893,990	61,318,080	-	-	-	61,318,080
35 Food services	-	5,000	-	-	36,233	41,233
36 Co-Curricular/extracurricular activities	11,269,840	12,443,113	-	-	(188,384)	12,254,729
41 General administration	40,251,576	42,196,200	-	-	-	42,196,200
51 Plant maintenance and operations	205,844,817	234,828,377	491,488	-	(218,734)	235,101,131
52 Security and monitoring services	28,026,356	29,953,030	-	-	42,384	29,995,414
53 Data processing services	62,405,029	117,657,577	-	-	132,752	117,790,329
61 Community services	2,794,599	2,752,383	-	-	57,322	2,809,705
71 Debt Service	15,250,000	16,092,017	-	-	-	16,092,017
81 Facilities acquisition and construction	-	3,826,181	-	-	-	3,826,181
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	2,380,045,011	491,488	-	-	2,380,536,500
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (105,422,610)	(298,917,445)		-	-	(299,408,934)
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)	(28,348,422)	-	-	-	(28,348,422)
Total other financing sources (uses)	\$ 23,346,295	14,018,263	-	-	-	14,018,263
Net Change	(82,076,315)	(284,899,182)				(285,390,671)
Estimated Beginning Fund Balance July 1, 2021 ⁽¹⁾	769,293,013	996,673,155				996,673,155
Projected Ending Fund Balance June 30, 2022 ⁽¹⁾	687,216,698	711,773,973				711,282,484
Nonspendable Fund Balance ⁽¹⁾	14,510,708	20,562,375				20,562,375
Committed Fund Balance ⁽¹⁾	46,364,840	94,146,930				94,146,930
Assigned Fund Balance ⁽¹⁾⁽³⁾	134,346,906	123,494,356				123,002,868
Unassigned Fund Balance ⁽¹⁾⁽²⁾	491,994,244	473,570,313				473,570,312

(1) Information is an estimate until completion of 2020-21 financials

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

(3) Reflects liquidation of carryover encumbrances

November October Campus and Department Transfers by Function

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	\$120,472	(\$341,528)	\$462,000
12	Instructional resources and media services	(\$9,291)	(\$9,291)	(\$0)
13	Curriculum and Instructional Staff Development	(\$16,855)	\$11,867	(\$28,722)
21	Instructional leadership	\$38,169	\$0	\$38,169
23	School leadership	(\$34,455)	(\$34,455)	\$0
31	Guidance, counseling and evaluation services	(\$570,489)	\$69,009	(\$639,498)
32	Social work services	\$118,744	\$118,744	(\$0)
33	Health services	\$492,132	(\$7,868)	\$500,000
34	Student transportation	\$0	\$0	\$0
35	Food services	\$36,233	\$0	\$36,233
36	Co-Curricular/extracurricular activities	(\$188,384)	(\$188,384)	\$0
41	General administration	\$0	\$0	\$0
51	Plant maintenance and operations	(\$218,734)	\$139,366	(\$358,100)
52	Security and monitoring services	\$42,384	\$77,874	(\$35,490)
53	Data processing services	\$132,752	\$107,344	\$25,408
61	Community services	\$57,322	\$57,322	\$0
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$0	\$0	\$0
		(\$0)	\$0	(\$0)