

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2021-2022 (as adjusted)
FOR DECEMBER 31, 2021

	2021-2022 Adopted Budget July 1, 2021	Approved Budget as of November 30, 2021	Proposed Budget Amendments December 31, 2021	Budget Neutral Amendments December 31, 2021	Proposed Budget as of December 31, 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	1,218,855,490	-	(1,197,946)	1,217,657,544
12 Instructional resources and media services	8,877,520	9,158,056	-	(80,209)	9,077,846
13 Curriculum and Instructional Staff Development	35,962,547	36,559,721	-	241,376	36,801,097
21 Instructional leadership	25,134,311	24,960,566	-	(1,782)	24,958,784
23 School leadership	148,669,010	150,995,156	-	78,516	151,073,672
31 Guidance, counseling and evaluation services	65,403,532	67,436,194	-	(290,221)	67,145,973
32 Social work services	19,275,453	19,945,180	-	(87,302)	19,857,878
33 Health services	22,518,241	31,928,281	-	541,107	32,469,388
34 Student transportation	59,893,990	61,318,080	-	-	61,318,080
35 Food services	-	41,233	-	-	41,233
36 Co-Curricular/extracurricular activities	11,269,840	12,254,729	-	696,673	12,951,402
41 General administration	40,251,576	42,196,200	-	241,975	42,438,175
51 Plant maintenance and operations	205,844,817	235,101,131	-	(242,273)	234,858,859
52 Security and monitoring services	28,026,356	29,995,414	-	61,326	30,056,740
53 Data processing services	62,405,029	117,790,329	-	(7,799)	117,782,530
61 Community services	2,794,599	2,809,705	-	27,582	2,837,287
71 Debt Service	15,250,000	16,092,017	-	-	16,092,017
81 Facilities acquisition and construction	-	3,826,181	-	18,976	3,845,157
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	2,380,536,500	-	-	2,380,536,500
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (105,422,610)	(299,408,934)	-	-	(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)	(285,390,671)	-	-	(285,390,671)
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	-	-	711,235,041
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	-	-	123,002,867
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

December Campus and Department Transfers by Function

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	(\$1,197,946)	(\$1,202,019)	\$4,073
12	Instructional resources and media services	(\$80,209)	(\$80,209)	(\$0)
13	Curriculum and Instructional Staff Development	\$241,376	\$115,414	\$125,963
21	Instructional leadership	(\$1,782)	\$0	(\$1,782)
23	School leadership	\$78,516	\$73,536	\$4,980
31	Guidance, counseling and evaluation services	(\$290,221)	\$47,250	(\$337,471)
32	Social work services	(\$87,302)	(\$87,303)	\$0
33	Health services	\$541,107	\$46,087	\$495,020
34	Student transportation	\$0	\$0	\$0
35	Food services	\$0	\$0	\$0
36	Co-Curricular/extracurricular activities	\$696,673	\$696,673	\$0
41	General administration	\$241,975	\$0	\$241,975
51	Plant maintenance and operations	(\$242,273)	\$292,863	(\$535,135)
52	Security and monitoring services	\$61,326	\$51,950	\$9,376
53	Data processing services	(\$7,799)	(\$799)	(\$7,000)
61	Community services	\$27,582	\$27,582	\$0
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$18,976	\$18,976	(\$0)
		(\$0)	\$0	(\$0)