

HOUSTON INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET

SCHEDULE OF REVENUES, APPROPRIATIONS, AND CHANGES IN FUND BALANCE - GENERAL FUND, DEBT SERVICE, AND NUTRITION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

REVENUES		General Fund	Debt Service	Nutrition Services
Property taxes	\$	1,888,763,457	\$ 383,375,475	\$ -
Earnings on investments		39,624,859	3,334,309	2,507,625
Miscellaneous local sources		7,240,000	-	5,313,415
State sources		196,658,385	1,910,080	537,594
Federal sources		62,538,142	-	126,413,769
Total revenues	\$	<u>2,194,824,843</u>	<u>\$ 388,619,864</u>	<u>\$ 134,772,402</u>
APPROPRIATIONS				
11 Instruction	\$	1,137,458,757	\$ -	\$ -
12 Instructional resources and media services		20,575,943	-	-
13 Curriculum development and instructional staff development		27,569,001	-	-
21 Instructional leadership		30,977,071	-	-
23 School leadership		174,941,609	-	-
31 Guidance, counseling, and evaluation services		79,520,172	-	-
32 Social work services		8,382,235	-	-
33 Health services		25,650,688	-	-
34 Student (pupil) transportation		53,505,616	-	-
35 Food services		136,117	-	146,311,228
36 Co-curricular/extracurricular activities		19,521,086	-	-
41 General administration		50,002,399	-	-
51 Facilities maintenance and operations		233,833,447	-	3,082,526
52 Security and monitoring services		30,601,520	-	-
53 Data processing services		61,307,083	-	-
61 Community services		2,030,863	-	-
91 Contracted instructional services between public schools		326,539,245	-	-
95 Juvenile justice alternative education program		792,000	-	-
97 Payments to tax increment fund		77,304,451	-	-
99 Tax appraisal and collection		16,501,316	-	-
Debt service				
71 Principal		-	311,153,181	-
71 Interest and fiscal charges		-	99,541,459	-
81 Capital outlay		-	-	-
Total expenditures		<u>2,377,150,619</u>	<u>410,694,639</u>	<u>149,393,754</u>
Excess (deficiency) of revenues over (under) expenditures		<u>(182,325,776)</u>	<u>(22,074,775)</u>	<u>(14,621,352)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in		30,000,000	22,074,775	-
Capital Leases		-	-	-
Transfers out		(16,213,650)	-	-
Total other financing sources (uses)		<u>13,786,350</u>	<u>22,074,775</u>	<u>-</u>
Net change in fund balances		(168,539,426)	-	(14,621,352)
Estimated fund balances—beginning ^{(1) (2) (3) (4)}		1,120,551,047	121,885,438	65,378,715
Anticipated Unspent Funds		70,000,000	-	-
Estimated Fund balances—ending	\$	<u>1,022,011,621</u>	<u>\$ 121,885,438</u>	<u>\$ 50,757,363</u>

(1) Includes the change to the committed fund balance reserve for operations based on the recommended 2023-2024 budget.

(2) Reflects reestablishment of the reserve for carryover encumbrances at the same level as June 30, 2022. This will be updated once carryover into 2023-2024 is determined.

(3) Beginning fund balance will be updated once the 2022-2023 Annual Comprehensive Financial Report (ACFR) is complete.

(3) Unspent funds at the end of 2022-2023 will flow into the assigned fund balance (Instructional Stabilization) or the unassigned fund balance.