

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
FOR AUGUST 31, 2020

| | 2020-2021 Adopted Budget July 1, 2020 | Carryover from Prior Year Encumbrances | Proposed Budget Amendments August 31, 2020 | Budget Neutral Amendments August 31, 2020 | Proposed Budget as of August 31, 2020 |
|--|---|--|---|---|---|
| ESTIMATED REVENUES | | | | | |
| Local sources | \$ 1,785,542,493 | - | - | - | 1,785,542,493 |
| State sources | 166,787,686 | - | - | - | 166,787,686 |
| Federal sources | 19,724,182 | - | - | - | 19,724,182 |
| Total estimated revenues | \$ 1,972,054,361 | - | - | - | 1,972,054,361 |
| APPROPRIATIONS | | | | | |
| 11 Instruction | \$ 1,151,970,226 | 5,940,649 | 2,002,764 | 397,532 | 1,160,311,171 |
| 12 Instructional resources and media services | 10,117,415 | - | 1,414,514 | (1,590,733) | 9,941,196 |
| 13 Curriculum and Instructional Staff Development | 35,575,973 | 82,322 | - | 1,283,415 | 36,941,709 |
| 21 Instructional leadership | 27,238,328 | 18,371 | - | 494,705 | 27,751,404 |
| 23 School leadership | 151,622,019 | 8,926 | - | (777,556) | 150,853,389 |
| 31 Guidance, counseling and evaluation services | 64,146,508 | 2,269,919 | - | 662,008 | 67,078,435 |
| 32 Social work services | 17,783,562 | - | - | (112,343) | 17,671,219 |
| 33 Health services | 21,852,470 | 1,839,389 | 6,933,603 | 345,244 | 30,970,706 |
| 34 Student transportation | 62,374,365 | 2,093,431 | - | (50,186) | 64,417,610 |
| 35 Food services | - | - | - | - | - |
| 36 Co-Curricular/extracurricular activities | 13,016,782 | 120,291 | - | 144,651 | 13,281,724 |
| 41 General administration | 39,549,934 | 481,961 | - | (160,093) | 39,871,802 |
| 51 Plant maintenance and operations | 200,224,409 | 10,008,625 | 13,073,529 | 6,494 | 223,313,057 |
| 52 Security and monitoring services | 28,554,805 | 841,453 | - | (15,308) | 29,380,950 |
| 53 Data processing services | 56,322,728 | 28,911,421 | 31,192,080 | (568,430) | 115,857,799 |
| 61 Community services | 3,008,827 | 2,690 | - | (59,400) | 2,952,117 |
| 71 Debt Service | 15,250,000 | - | - | - | 15,250,000 |
| 81 Facilities acquisition and construction | 37,848 | 2,872,626 | - | - | 2,910,474 |
| 91 Contracted Instructional Services Between Public Schools (Chapter 41 Payment) | 12,083,891 | - | - | - | 12,083,891 |
| 95 Juvenile justice alternative education programs | 792,000 | - | - | - | 792,000 |
| 97 Tax reinvestment zone payments | 63,066,742 | - | - | - | 63,066,742 |
| 99 Tax appraisal and collection | 16,505,000 | - | - | - | 16,505,000 |
| Total estimated appropriations | \$ 1,991,093,833 | 55,492,073 | 54,616,490 | 0 | 2,101,202,396 |
| Excess (deficiency) of estimated revenues over (under) appropriations | \$ (19,039,472) | (55,492,073) | (54,616,490) | (0) | (129,148,035) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from the sale of capital leases | \$ - | - | - | - | - |
| Transfers-in | 22,500,000 | - | - | - | 22,500,000 |
| Transfers-out | (37,449,140) | - | - | - | (37,449,140) |
| Total other financing sources (uses) | \$ (14,949,140) | - | - | - | (14,949,140) |
| Net excess (deficiency) before adjustments | \$ (33,988,612) | (55,492,073) | (54,616,490) | (0) | (144,097,175) |
| Reserve for Encumbrances (Committed) | \$ - | 34,347,040 | - | - | 34,347,040 |
| Reserve for ERP Projects (Committed) | - | 21,145,033 | - | - | 21,145,033 |
| Reserve for PFC Projects (Committed) | 18,434,625 | - | - | - | 18,434,625 |
| Reserve Adjustments | \$ 18,434,625 | 55,492,073 | - | - | 73,926,698 |
| Fund Balance, Beginning | \$ 878,463,630 | | | | 878,463,630 |
| Fund Balance, Ending | \$ 862,909,643 | | | | 808,293,153 |

Note:

1. \$18,434,625 of the General Fund net change in fund balances is from the planned use of the assigned fund balance for North Forest Construction Projects.

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
FOR AUGUST 31, 2020

| PROPOSED APPROPRIATION AMENDMENTS | Description | Proposed Budget Amendments August 31, 2020 |
|--|--|---|
| 11 Instruction | Special Education campus positions for increase in identified students | \$ 2,002,764 |
| 12 Instructional resources and media services | Chief Academic Officer Virtual Support costs | 1,414,514 |
| 33 Health services | Personal Protective Equipment (PPE) | 6,933,603 |
| 51 Plant maintenance and operations | Plexiglass | 7,000,000 |
| 51 Plant maintenance and operations | Campus social distancing signage | 4,000,000 |
| 51 Plant maintenance and operations | Cleaning Costs | 2,073,529 |
| 53 Data processing services | Devices & Hotspots | 31,192,080 |
| Total proposed appropriation amendments | | \$ <u>54,616,490</u> |