

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
FOR FEBRUARY 28, 2021

	2020-2021 Adopted Budget July 1, 2020	Approved Budget as of January 31, 2021	Carryover from Prior Year	Proposed Budget Amendments February 28, 2021	Budget Neutral Amendments February 28, 2021	Proposed Budget as of February 28, 2021
ESTIMATED REVENUES						
Local sources	\$ 1,785,542,493	1,785,542,493	-	37,038,966	-	1,822,581,459
State sources	166,787,686	166,787,686	-	109,071,478	-	275,859,164
Federal sources	19,724,182	19,724,182	-	(2,494,182)	-	17,230,000
Total estimated revenues	\$ 1,972,054,361	1,972,054,361	-	143,616,262	-	2,115,670,623
APPROPRIATIONS						
11 Instruction	\$ 1,151,970,226	1,185,880,033	40,997	(24,290,946)	(11,605,927)	1,150,024,157
12 Instructional resources and media services	10,117,415	9,941,196	-	(87,548)	(955,803)	8,897,844
13 Curriculum and Instructional Staff Development	35,575,973	36,872,622	411	(54,195)	1,255,766	38,074,604
21 Instructional leadership	27,238,328	27,751,404	625	(189,106)	(599,982)	26,962,942
23 School leadership	151,622,019	150,853,389	-	771,901	(9,220,155)	142,405,135
31 Guidance, counseling and evaluation services	64,146,508	67,394,809	-	(259,932)	1,824,110	68,958,987
32 Social work services	17,783,562	17,671,219	-	56,526	(757,423)	16,970,323
33 Health services	21,852,470	36,060,192	-	10,579,772	9,605,069	56,245,032
34 Student transportation	62,374,365	64,417,610	-	(2,921,570)	(460,046)	61,035,994
35 Food services	-	-	-	-	16,650	16,650
36 Co-Curricular/extracurricular activities	13,016,782	13,281,724	-	39,848	1,175,750	14,497,322
41 General administration	39,549,934	39,915,362	-	(1,130,661)	1,356,361	40,141,062
51 Plant maintenance and operations	200,224,409	231,907,870	-	9,406,251	(3,364,294)	237,949,828
52 Security and monitoring services	28,554,805	29,380,950	-	(191,453)	(25,025)	29,164,472
53 Data processing services	56,322,728	131,903,893	-	9,948,247	10,304,653	152,156,792
61 Community services	3,008,827	2,952,117	-	12,487	(276,073)	2,688,531
71 Debt Service	15,250,000	15,250,000	-	-	-	15,250,000
81 Facilities acquisition and construction	37,848	2,910,474	-	-	1,731,370	4,641,844
91 Contracted Instructional Services Between Public Schools (Chapter 41 Pay	12,083,891	12,083,891	-	139,649,360	-	151,733,251
95 Juvenile justice alternative education programs	792,000	792,000	-	-	-	792,000
97 Tax reinvestment zone payments	63,066,742	63,066,742	-	4,471,108	-	67,537,850
99 Tax appraisal and collection	16,505,000	16,505,000	-	-	(5,000)	16,500,000
Total estimated appropriations	\$ 1,991,093,833	2,156,792,497	42,033	145,810,091	-	2,302,644,620
Excess (deficiency) of estimated revenues over (under) appropriati	\$ (19,039,472)	(184,738,136)	(42,033)	(2,193,829)	-	(186,973,997)
OTHER FINANCING SOURCES (USES)						
Proceeds from the sale of capital leases	\$ -	-	-	-	-	-
Transfers-in	22,500,000	22,500,000	-	-	-	22,500,000
Transfers-out	(37,449,140)	(37,449,140)	-	-	-	(37,449,140)
Total other financing sources (uses)	\$ (14,949,140)	(14,949,140)	-	-	-	(14,949,140)
Net excess (deficiency) before adjustments	\$ (33,988,612)	(199,687,276)	(42,033)	(2,193,829)	-	(201,923,137)
Reserve for Encumbrances (Assigned)	\$ -	57,070,495	42,033	-	-	57,112,528
Reserve for ERP and Fund Reservations (Assigned)	-	12,951,087	-	-	-	12,951,087
Reserve for PFC Projects (Assigned)	18,434,625	18,434,625	-	-	-	18,434,625
Reserve for Operations (Committed)	-	-	-	(44,454,665)	-	(44,454,665)
Reserve Adjustments	\$ 18,434,625	70,021,582	42,033	(44,454,665)	-	44,043,575
Unassigned Fund Balance, Beginning	\$ 512,328,146	655,054,226	-	-	-	655,054,226
Unassigned Fund Balance, Ending	\$ 496,774,159	525,388,532	-	-	-	497,174,664

HOUSTON INDEPENDENT SCHOOL DISTRICT
 PROPOSED BUDGET AMENDMENTS
 GENERAL FUND
 BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
 FOR FEBRUARY 28, 2021

PROPOSED ESTIMATED REVENUE AMENDMENTS	Revenue Amendment Reason										Proposed Budget Amendments February 28, 2021
	Property Taxes	Interest Earnings	Rentals and Miscellaneous Revenues	TRS On Behalf State Revenues	Other State Revenues	Per Capita Rate Change State Revenues	Foundation School Program State Revenues	Property Value Audits	Harvey Rebuild Reimbursement	Federal Revenue Other Agencies	
Local sources	41,259,408	(2,800,000)	(1,420,442)								37,038,966
State sources				7,000,000	(250,000)	30,636,872	(1,599,591)	38,829,532	34,454,665		109,071,478
Federal sources										(2,494,182)	(2,494,182)
Total proposed estimated revenue amendments	\$ 41,259,408	(2,800,000)	(1,420,442)	7,000,000	(250,000)	30,636,872	(1,599,591)	38,829,532	34,454,665	(2,494,182)	143,616,262

PROPOSED APPROPRIATION AMENDMENTS	Appropriations Amendment Reason											Proposed Budget Amendments February 28, 2021	
	Recapture	COVID-Devices	COVID-Facilities Cleaning & Supplies	COVID-PPE	COVID-Health & Medical Services	COVID-Learning Center printing	Operation Connectivity Reduction	TIRZ	TRS On Behalf	Performance Contracts Budget Settle-up	PUA Budget Settle-up		Department and District-wide Cuts
11 Instruction						363,741			4,369,706	3,000,000	(23,000,000)	(9,024,393)	(24,290,946)
12 Instructional resources and media services									42,702			(130,250)	(87,548)
13 Curriculum and Instructional Staff Development									255,155			(309,350)	(54,195)
21 Instructional leadership									101,821			(290,927)	(189,106)
23 School leadership									771,901				771,901
31 Guidance, counseling and evaluation services									189,991			(449,923)	(259,932)
32 Social work services									56,526				56,526
33 Health services				6,492,130	4,000,000				97,642			(10,000)	10,579,772
34 Student transportation									223,320			(3,144,890)	(2,921,570)
35 Food services													-
36 Co-Curricular/extracurricular activities									42,016			(2,168)	39,848
41 General administration									106,903			(1,237,564)	(1,130,661)
51 Plant maintenance and operations			9,998,496						459,008			(1,051,253)	9,406,251
52 Security and monitoring services									119,126			(310,579)	(191,453)
53 Data processing services		20,114,628							151,694	(9,947,250)		(370,825)	9,948,247
61 Community services									12,487				12,487
71 Debt Service													-
81 Facilities acquisition and construction													-
91 Contracted Instructional Services Between Public Schools	139,649,360												139,649,360
95 Juvenile justice alternative education programs													-
97 Tax reinvestment zone payments								4,471,108					4,471,108
99 Tax appraisal and collection													-
Total proposed appropriation amendments	\$ 139,649,360	20,114,628	9,998,496	6,492,130	4,000,000	363,741	(9,947,250)	4,471,108	7,000,000	3,000,000	(23,000,000)	(16,332,122)	145,810,091

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
DEBT SERVICE FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2021

	Approved Budget as of December 31, 2020	Approved Budget as of January 31, 2021	Proposed Budget Amendments February 28, 2021	Budget Neutral Amendments February 28, 2021	Proposed Budget as of February 28, 2021
ESTIMATED REVENUES					
Local sources	\$ 309,958,116	309,958,116	1,995,745	-	311,953,861
State sources	2,300,000	2,300,000	(243,344)	-	2,056,656
Federal sources	-	-	-	-	-
Total estimated revenues	\$ 312,258,116	312,258,116	1,752,401	-	314,010,517
APPROPRIATIONS					
71 Debt Service	360,458,046	360,458,046	1,815,040	-	362,273,086
Total estimated appropriations	\$ 360,458,046	360,458,046	1,815,040	-	362,273,086
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (48,199,930)	(48,199,930)	(62,639)	-	(48,262,569)
OTHER FINANCING SOURCES (USES)					
Proceeds from the sale of capital leases	-	-	-	-	-
Transfers-in	42,788,700	42,788,700	-	-	42,788,700
Transfers-out	-	-	-	-	-
Total other financing sources (uses)	\$ 42,788,700	42,788,700	-	-	42,788,700
Net excess (deficiency) before adjustments	\$ (5,411,230)	(5,411,230)	(62,639)	-	(5,473,869)
Unassigned Fund Balance, Beginning	\$ 112,859,097	112,859,097			112,859,097
Unassigned Fund Balance, Ending	\$ 107,447,867	107,447,867			107,385,228

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
DEBT SERVICE FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2021

		Proposed Budget Amendments February 28, 2021
PROPOSED ESTIMATED REVENUE AMENDMENTS		
	REASON	\$
Local sources	Property Value Increased	1,995,745
State sources	EDA funding reduction	(243,344)
Federal sources		-
Total proposed estimated revenue amendments		\$ 1,752,401
 PROPOSED APPROPRIATION AMENDMENTS		
71 Debt Service	Variable Debt Principal & Interest Changes	1,815,040
Total proposed appropriation amendments		\$ 1,815,040

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
NUTRITION SERVICES
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2021

	2020-2021 Adopted Budget July 1, 2020	Approved Budget as of January 31, 2021	Carryover from Prior Year Encumbrances	Proposed Budget Amendments February 28, 2021	Budget Neutral Amendments February 28, 2021	Proposed Budget as of February 28, 2021
ESTIMATED REVENUES						
Local sources	\$ 112,500	112,500	-	767,500	-	880,000
State sources	585,000	585,000	-	-	-	585,000
Federal sources	104,924,484	104,924,484	-	(23,533,102)	-	81,391,382
Total estimated revenues	\$ 105,621,984	105,621,984	-	(22,765,602)	-	82,856,382
APPROPRIATIONS						
35 Food services	120,337,264	120,337,264	320,466	(14,885,653)	-	105,772,077
41 General administration	-	-	-	1,200	-	1,200
51 Plant maintenance and operations	762,110	762,110	-	767,729	-	1,529,839
Total estimated appropriations	\$ 121,099,374	121,099,374	320,466	(14,116,724)	-	107,303,116
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (15,477,390)	(15,477,390)	(320,466)	(8,648,878)	-	(24,446,734)
OTHER FINANCING SOURCES (USES)						
Transfers-in	2,647,890	2,647,890	-	-	-	2,647,890
Total other financing sources (uses)	\$ 2,647,890	2,647,890	-	-	-	2,647,890
Net excess (deficiency) before adjustments	\$ (12,829,500)	(12,829,500)	(320,466)	(8,648,878)	-	(21,798,844)
Reserve for Encumbrances	\$ -	-	320,466	-	-	320,466
Reserve Adjustments	\$ -	-	320,466	-	-	320,466
Restricted Fund Balance, Beginning	\$ 13,347,419	13,347,419				13,347,419
Unassigned Fund Balance, Ending	\$ 517,919	517,919				(7,810,493)

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
NUTRITION SERVICES
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
AS OF FEBRUARY 28, 2021

PROPOSED ESTIMATED REVENUE AMENDMENTS	REASON	Proposed Budget Amendments February 28, 2021
		<u> </u>
Local sources	Revenue from City of Houston	\$ 767,500
State sources		-
Federal sources	NSLP & SBP Program not operational due to SFSP and CACFP waivers.	(23,533,102)
Total proposed estimated revenue amendments		\$ <u>(22,765,602)</u>

PROPOSED APPROPRIATION AMENDMENTS		
35 Food services	Program changes due to lower participation	(14,885,653)
41 Security and monitoring services	Functional Budget Adjustment	1,200
51 Plant maintenance and operations	Functional Budget Adjustment	767,729
Total proposed appropriation amendments		\$ <u>(14,116,724)</u>