

# HOUSTON INDEPENDENT SCHOOL DISTRICT

## GENERAL FUND

### BUDGET AMENDMENT FISCAL YEAR 2023-2024 (as adjusted)

June 30, 2024

			Adopted Budget		Proposed			
ESTIMATED REVENUES			July 1, 2023		March Budget		Budget as of	
					Amendment		June 30, 2024	
							Change	
Local sources	\$	1,935,628,316	88.2%	1,671,840,298	86.2%	1,593,663,242	82%	(78,177,056)
State sources		196,658,385	9.0%	205,590,595	10.6%	286,263,599	15%	80,673,004
Federal sources		62,538,142	2.8%	62,538,142	3.2%	62,538,142	3%	-
Total estimated revenues	\$	2,194,824,843	100.0%	1,939,969,035	100.0%	1,942,464,983	100%	2,495,948
APPROPRIATIONS								
11 Instruction	\$	1,137,458,757	47.8%	1,190,707,130	53.9%	1,199,024,696	54%	8,317,566
12 Instructional resources and media services		20,575,943	0.9%	15,024,946	0.7%	13,964,580	1%	(1,060,366)
13 Curriculum and Instructional Staff Development		27,569,001	1.2%	22,156,669	1.0%	25,967,376	1%	3,810,707
21 Instructional leadership		30,977,071	1.3%	50,548,230	2.3%	62,966,364	3%	12,418,134
23 School leadership		174,941,609	7.4%	180,395,029	8.2%	212,399,124	10%	32,004,095
31 Guidance, counseling and evaluation services		79,520,172	3.3%	69,059,904	3.1%	65,124,641	3%	(3,935,263)
32 Social work services		8,382,235	0.4%	6,315,087	0.3%	5,437,770	0%	(877,317)
33 Health services		25,650,688	1.1%	26,996,641	1.2%	25,542,942	1%	(1,453,699)
34 Student transportation		53,505,616	2.3%	60,799,302	2.8%	66,468,695	3%	5,669,393
35 Food services		136,117	0.0%	178,161	0.0%	89,059	0%	(89,102)
36 Co-Curricular/extracurricular activities		19,521,086	0.8%	29,111,361	1.3%	26,511,529	1%	(2,599,832)
41 General administration		50,002,399	2.1%	56,230,177	2.5%	55,681,422	3%	(548,755)
51 Plant maintenance and operations		233,833,447	9.8%	234,876,095	10.6%	248,793,169	11%	13,917,074
52 Security and monitoring services		30,601,520	1.3%	32,509,651	1.5%	32,840,069	1%	330,418
53 Data processing services		61,307,083	2.6%	72,867,909	3.3%	61,684,520	3%	(11,183,389)
61 Community services		2,030,863	0.1%	11,318,040	0.5%	8,779,155	0%	(2,538,885)
71 Debt Service		-	0.0%	5,220,350	0.2%	15,054,927	1%	9,834,577
81 Facilities acquisition and construction		-	0.0%	9,851,276	0.4%	7,911,999	0%	(1,939,277)
91 Contracted Instructional Services Between Public Schools		326,539,245	13.7%	41,868,578	1.9%	0	0%	(41,868,578)
95 Juvenile justice alternative education programs		792,000	0.0%	792,000	0.0%	792,000	0%	-
97 Tax reinvestment zone payments		77,304,451	3.3%	77,304,451	3.5%	75,720,089	3%	(1,584,362)
99 Tax appraisal and collection		16,501,316	0.7%	16,501,457	0.7%	16,501,316	1%	(141)
Total estimated appropriations	\$	2,377,150,619	100.0%	2,210,632,443	100.0%	2,227,255,443	100%	16,623,000
OTHER FINANCING SOURCES (USES)								
Transfers-in	\$	30,000,000		30,000,000		90,000,000		60,000,000
Insurance Proceeds <sup>(1)</sup>				-		16,000,000		16,000,000
Issuance of leases and SBITAs		-		-		805,000		805,000
Transfers-out		(16,213,650)		(16,213,650)		(16,395,650)		(182,000)
Total other financing sources (uses)	\$	13,786,350		13,786,350		90,409,350		76,623,000

Excess (deficiency) of estimated revenues over (under) ap \$	<u>(168,539,426)</u>	<u>(256,877,058)</u>	<u>(194,381,110)</u>	<u>62,495,948</u>
Estimated fund balances—beginning July 1, 2023 or 2024 <sup>(2)</sup>	\$ 1,120,551,047	1,127,068,919	1,127,068,919	
Estimated Fund balances—ending June 30, 2024 or 2025 <sup>(2)</sup>	\$ 1,022,011,621	870,191,861	932,687,809	

(1) Insurance proceeds from 2023-2024 is from Hurricane Harvey.

(2) Fund balances will be updated once the 2023-2024 Annual Comprehensive Financial Report (ACFR) is complete.

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF OPERATIONS BY FUNCTION**  
**NUTRITION SERVICES**  
**BUDGET AMENDMENT FISCAL YEAR 2023-2024 (as adjusted)**  
**For June 30, 2024**

	<b>2023-2024 Adopted Budget July 1, 2023</b>		<b>Proposed Budget as of June 30, 2024</b>		<b>Change</b>
<b>ESTIMATED REVENUES</b>					
Local sources	\$ 7,821,040	5.8%	8,823,232	6%	\$ 1,002,192
State sources	537,594	0.4%	458,239	0%	\$ (79,355)
Federal sources	126,413,769	93.8%	141,934,423	94%	\$ 15,520,653
<b>Total estimated revenues</b>	<b>\$ 134,772,403</b>	<b>100.0%</b>	<b>151,215,894</b>	<b>100%</b>	<b>16,443,490</b>
<b>APPROPRIATIONS</b>					
35 Food services	146,311,228	97.9%	157,523,928	98%	11,212,699
41 General administration	-		5,138	0%	5,138
51 Plant maintenance and operations	3,082,526	2.1%	3,108,531	2%	26,005
<b>Total estimated appropriations</b>	<b>\$ 149,393,754</b>	<b>100.0%</b>	<b>160,637,597</b>	<b>100%</b>	<b>11,243,842</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (14,621,351)</b>		<b>(9,421,703)</b>		<b>5,199,648</b>
<b>Estimated fund balances—beginning July 1, 2023 or 2024 <sup>(2)</sup></b>	<b>\$ 72,110,725</b>		<b>72,110,725</b>		
<b>Estimated Fund balances—ending June 30, 2024 or 2025 <sup>(2)</sup></b>	<b>\$ 57,489,374</b>		<b>62,689,022</b>		

(2) Fund balances will be updated once the 2023-2024 Annual Comprehensive Financial Report (ACFR) is complete.

# HOUSTON INDEPENDENT SCHOOL DISTRICT

## STATEMENT OF OPERATIONS BY FUNCTION

### DEBT SERVICE FUND

#### BUDGET AMENDMENT FISCAL YEAR 2023-2024 (as adjusted)

For June 30, 2024

	2023-2024 Adopted Budget July 1, 2023		Approved Budget as of May 31, 2024	Proposed Budget as of June 30, 2024	Change		
ESTIMATED REVENUES							
Local sources	\$	386,709,784 99.5%	386,709,784	368,667,130	95%	(18,042,654)	
State sources		1,910,080 0.5%	1,910,080	18,384,423	5%	16,474,343	
Total estimated revenues	\$	388,619,864 100.0%	388,619,864	387,051,553	100%	(1,568,311)	
APPROPRIATIONS							
71 Debt Service		410,694,639 100.0%	410,694,640	409,308,329	100%	(1,386,311)	
Total estimated appropriations	\$	410,694,639 100.0%	410,694,640	409,308,329	100%	(1,386,311)	
Excess (deficiency) of estimated revenues over (under) appropri:			\$	(22,074,775)	(22,074,776)	(22,256,776)	(182,000)
OTHER FINANCING SOURCES (USES)							
Transfers-in		22,074,775	22,074,775	22,256,775		182,000	
Total other financing sources (uses)	\$	22,074,775	22,074,775	22,256,775		182,000	
Estimated fund balances—beginning July 1, 2023 or 2024 <sup>(2)</sup>							
	\$	126,657,122	126,657,122	126,657,122			
Estimated Fund balances—ending June 30, 2024 or 2025 <sup>(4)</sup>							
	\$	126,657,122	126,657,121	126,657,121			

(2) Fund balances will be updated once the 2023-2024 Annual Comprehensive Financial Report (ACFR) is complete.