

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
FOR SEPTEMBER 30, 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	Approved Budget as of August 31, 2020	Carryover from Prior Year	Proposed Budget Amendments September 30, 2020	Budget Neutral Amendments September 30, 2020	Proposed Budget as of September 30, 2020
ESTIMATED REVENUES									
Local sources	\$ 1,785,542,493	-	-	-	1,785,542,493	-	-	-	1,785,542,493
State sources	166,787,686	-	-	-	166,787,686	-	-	-	166,787,686
Federal sources	19,724,182	-	-	-	19,724,182	-	-	-	19,724,182
Total estimated revenues	\$ 1,972,054,361	-	-	-	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	8,501,693	17,067,169	(6,252,440)	1,185,880,033
12 Instructional resources and media services	10,117,415	-	1,414,514	(1,590,733)	9,941,196	-	-	(940,555)	9,941,196
13 Curriculum and Instructional Staff Development	35,575,973	82,322	-	1,283,415	36,941,709	(69,088)	-	1,639,180	36,872,622
21 Instructional leadership	27,238,328	18,371	-	494,705	27,751,404	-	-	525,023	27,751,404
23 School leadership	151,622,019	8,926	-	(777,556)	150,853,389	-	-	(9,566,736)	150,853,389
31 Guidance, counseling and evaluation services	64,146,508	2,269,919	-	662,008	67,078,435	316,374	-	2,816,756	67,394,809
32 Social work services	17,783,562	-	-	(112,343)	17,671,219	-	-	(789,542)	17,671,219
33 Health services	21,852,470	1,839,389	6,933,603	345,244	30,970,706	-	5,089,486	6,820,477	36,060,192
34 Student transportation	62,374,365	2,093,431	-	(50,186)	64,417,610	-	-	(485,672)	64,417,610
35 Food services	-	-	-	-	-	-	-	2,000	-
36 Co-Curricular/extracurricular activities	13,016,782	120,291	-	144,651	13,281,724	-	-	158,260	13,281,724
41 General administration	39,549,934	481,961	-	(160,093)	39,871,802	43,560	-	306,059	39,915,362
51 Plant maintenance and operations	200,224,409	10,008,625	13,073,529	6,494	223,313,057	89,126	8,505,687	(3,871,593)	231,907,870
52 Security and monitoring services	28,554,805	841,453	-	(15,308)	29,380,950	-	-	(3,419)	29,380,950
53 Data processing services	56,322,728	28,911,421	31,192,080	(568,430)	115,857,799	5,647,844	10,398,250	10,132,328	131,903,893
61 Community services	3,008,827	2,690	-	(59,400)	2,952,117	-	-	(44,956)	2,952,117
71 Debt Service	15,250,000	-	-	-	15,250,000	-	-	-	15,250,000
81 Facilities acquisition and construction	37,848	2,872,626	-	-	2,910,474	-	-	10,830	2,910,474
91 Contracted Instructional Services Between Public Schools (Chapter 41 Payment)	12,083,891	-	-	-	12,083,891	-	-	-	12,083,891
95 Juvenile justice alternative education programs	792,000	-	-	-	792,000	-	-	-	792,000
97 Tax reinvestment zone payments	63,066,742	-	-	-	63,066,742	-	-	(451,000)	63,066,742
99 Tax appraisal and collection	16,505,000	-	-	-	16,505,000	-	-	(5,000)	16,505,000
Total estimated appropriations	\$ 1,991,093,833	55,492,073	54,616,490	-	2,101,202,396	14,529,509	41,060,592	-	2,156,792,497
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (19,039,472)	(55,492,073)	(54,616,490)	-	(129,148,035)	(14,529,509)	(41,060,592)	-	(184,738,136)
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)	(55,492,073)	(54,616,490)	-	(144,097,175)	(14,529,509)	(41,060,592)	-	(199,687,276)
Reserve for Encumbrances (Committed)	\$ -	34,347,040	-	-	34,347,040	14,529,509	-	-	48,876,549
Reserve for ERP and Fund Reservations (Committed)	-	21,145,033	-	-	21,145,033	-	-	-	21,145,033
Reserve for PFC Projects (Committed)	18,434,625	-	-	-	18,434,625	-	-	-	18,434,625
Reserve Adjustments	\$ 18,434,625	55,492,073	-	-	73,926,698	14,529,509	-	-	88,456,207
Unassigned Fund Balance, Beginning ⁽¹⁾	\$ 512,328,146				512,328,146				512,328,146
Unassigned Fund Balance, Ending	\$ 496,774,159				442,157,669				401,097,077

(1) Unassigned Fund Balance, Beginning as of June 30, 2019. This value will be updated once the 2019-2020 Comprehensive Annual Financial Report (CAFR) is completed.

HOUSTON INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET AMENDMENTS
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2020-2021 (as adjusted)
FOR SEPTEMBER 30, 2020

PROPOSED APPROPRIATION AMENDMENTS	Description	Proposed Budget Amendments September 30, 2020
11 Instruction	Special Education	\$ 17,067,169
33 Health services	Personal Protective Equipment (PPE)	5,089,486
51 Plant maintenance and operations	Enhanced Cleaning Services and Supplies	8,505,687
53 Data processing services	Devices, Hotspots & Software	10,398,250
Total proposed appropriation amendments		\$ <u>41,060,592</u>