

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2022-2023 (as adjusted)
FOR September 30, 2022

| | 2021-2022 Adopted Budget July 1, 2022 | Approved Budget as of August 31, 2022 | Carryover from Prior Year | Proposed Budget Amendments September 30, 2022 | Budget Neutral Amendments September 30, 2022 | Proposed Budget as of September 30, 2022 |
|--|---|---|------------------------------|---|---|---|
| ESTIMATED REVENUES | | | | | | |
| Local sources | \$ 1,900,655,772 | 1,900,655,772 | - | - | - | 1,900,655,772 |
| State sources | 190,733,783 | 190,733,783 | - | - | - | 190,733,783 |
| Federal sources | 71,905,107 | 71,905,107 | - | - | - | 71,905,107 |
| Total estimated revenues | \$ 2,163,294,662 | 2,163,294,662 | - | - | - | 2,163,294,662 |
| APPROPRIATIONS | | | | | | |
| 11 Instruction | \$ 1,149,772,623 | 1,169,899,142 | 2,560,927 | - | (3,123,608) | 1,169,336,461 |
| 12 Instructional resources and media services | 16,758,401 | 17,137,084 | - | - | 413,199 | 17,550,283 |
| 13 Curriculum and Instructional Staff Development | 36,198,801 | 36,236,934 | 3,120 | - | 172,531 | 36,412,584 |
| 21 Instructional leadership | 32,520,525 | 27,548,857 | 38,172 | - | (21,094) | 27,565,935 |
| 23 School leadership | 165,393,715 | 167,433,904 | - | - | 940,479 | 168,374,383 |
| 31 Guidance, counseling and evaluation services | 71,930,212 | 73,492,342 | - | - | 38,685 | 73,531,026 |
| 32 Social work services | 9,974,809 | 10,429,252 | - | - | 40,781 | 10,470,033 |
| 33 Health services | 25,434,832 | 25,636,488 | 178 | - | 184,239 | 25,820,905 |
| 34 Student transportation | 54,462,909 | 57,036,315 | - | - | 46,872 | 57,083,187 |
| 35 Food services | - | - | - | - | - | - |
| 36 Co-Curricular/extracurricular activities | 12,316,171 | 12,059,504 | - | - | 282,729 | 12,342,233 |
| 41 General administration | 47,841,669 | 48,813,894 | 4,298 | - | 223,734 | 49,041,927 |
| 51 Plant maintenance and operations | 215,192,846 | 223,546,945 | 55 | - | 263,582 | 223,810,582 |
| 52 Security and monitoring services | 30,294,544 | 30,663,471 | - | - | 105,334 | 30,768,805 |
| 53 Data processing services | 64,673,294 | 79,664,072 | - | - | 242,546 | 79,906,619 |
| 61 Community services | 1,946,674 | 1,970,984 | - | - | 129,791 | 2,100,775 |
| 71 Debt Service | - | - | - | - | - | - |
| 81 Facilities acquisition and construction | - | 638,809 | - | - | 60,200 | 699,009 |
| 91 Contracted Instructional Services Between Public Schools | 247,439,733 | 247,439,733 | - | - | - | 247,439,733 |
| 95 Juvenile justice alternative education programs | 792,000 | 792,000 | - | - | - | 792,000 |
| 97 Tax reinvestment zone payments | 68,625,372 | 68,625,372 | - | - | - | 68,625,372 |
| 99 Tax appraisal and collection | 16,108,790 | 16,108,790 | - | - | - | 16,108,790 |
| Total estimated appropriations | \$ 2,267,677,919 | 2,315,173,892 | 163,862 | - | - | 2,317,780,643 |
| Excess (deficiency) of estimated revenues over (under) appropriations | \$ (104,383,257) | (151,879,230) | (163,862) | - | - | (154,485,981) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from the sale of capital leases | \$ - | - | - | - | - | - |
| Transfers-in | 20,000,000 | 20,000,000 | - | - | - | 20,000,000 |
| Transfers-out | (16,386,200) | (16,386,200) | - | - | - | (16,386,200) |
| Total other financing sources (uses) | \$ 3,613,800 | 3,613,800 | - | - | - | 3,613,800 |
| Net change before anticipated unspent funds | (100,769,457) | (148,265,430) | | | | (150,872,181) |
| Anticipated unspent funds | 70,000,000 | 70,000,000 | | | | 70,000,000 |
| Net Change | (30,769,457) | (78,265,430) | | | | (80,872,181) |
| Beginning Fund Balance July 1, 2022 ⁽¹⁾ | 852,224,713 | 899,720,686 | | | | 902,327,436 |
| Projected Ending Fund Balance June 30, 2023 | 821,455,256 | 821,455,256 | | | | 821,455,256 |
| Nonspendable Fund Balance | 20,562,375 | 20,562,375 | | | | 20,562,375 |
| Committed Fund Balance | 97,481,219 | 97,481,219 | | | | 97,481,219 |
| Assigned Fund Balance ⁽²⁾⁽³⁾ | 147,088,893 | 147,088,893 | | | | 147,088,893 |
| Unassigned Fund Balance ⁽³⁾ | 556,322,769 | 556,322,769 | | | | 556,322,769 |

(1) Fund balances will be updated once the Annual Comprehensive Financial Report is complete.

(2) Reflects liquidation of carryover encumbrances.

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

CAMPUS AND DEPARTMENT TRANSFERS BY FUNCTION**FOR September 30, 2022**

| Function | Function Description | Budget Amendment | Campus Funds | Department Funds |
|-----------------|--|-----------------------------|---------------------|-----------------------------|
| 11 | Instruction | (\$3,123,608) | (\$3,148,608) | \$25,000 |
| 12 | Instructional resources and media services | \$413,199 | \$413,199 | (\$0) |
| 13 | Curriculum and Instructional Staff Development | \$172,531 | \$81,364 | \$91,167 |
| 21 | Instructional leadership | (\$21,094) | \$0 | (\$21,094) |
| 23 | School leadership | \$940,479 | \$847,718 | \$92,761 |
| 31 | Guidance, counseling and evaluation services | \$38,685 | \$296,313 | (\$257,628) |
| 32 | Social work services | \$40,781 | \$111,581 | (\$70,800) |
| 33 | Health services | \$184,239 | \$184,417 | (\$178) |
| 34 | Student transportation | \$46,872 | \$0 | \$46,872 |
| 35 | Food services | \$0 | \$0 | \$0 |
| 36 | Co-Curricular/extracurricular activities | \$282,729 | \$282,729 | \$0 |
| 41 | General administration | \$223,734 | \$0 | \$223,734 |
| 51 | Plant maintenance and operations | \$263,582 | \$553,182 | (\$289,600) |
| 52 | Security and monitoring services | \$105,334 | \$90,359 | \$14,975 |
| 53 | Data processing services | \$242,546 | \$228,546 | \$14,000 |
| 61 | Community services | \$129,791 | (\$1,000) | \$130,791 |
| 71 | Debt Service | \$0 | \$0 | \$0 |
| 81 | Facilities acquisition and construction | \$60,200 | \$60,200 | \$0 |
| | | <u>(\$0)</u> | <u>(\$0)</u> | <u>\$0</u> |