

HOUSTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF OPERATIONS BY FUNCTION
GENERAL FUND
BUDGET AMENDMENT FISCAL YEAR 2022-2023 (as adjusted)
For March 31, 2023

	2021-2022 Adopted Budget July 1, 2022	Approved Budget as of February 28, 2023	Proposed Budget Amendments March 31, 2023	Budget Neutral Amendments March 31, 2023	Proposed Budget as of March 31, 2023
ESTIMATED REVENUES					
Local sources	\$ 1,900,655,772	1,884,491,260	-	-	1,884,491,260
State sources	190,733,783	216,169,283	-	-	216,169,283
Federal sources	71,905,107	71,769,376	-	-	71,769,376
Total estimated revenues	\$ 2,163,294,662	2,172,429,919	-	-	2,172,429,919
APPROPRIATIONS					
11 Instruction	\$ 1,149,772,623	1,123,555,090	-	(2,255,122)	1,121,299,969
12 Instructional resources and media services	16,758,401	17,968,925	-	(45,697)	17,923,228
13 Curriculum and Instructional Staff Development	36,198,801	35,963,594	-	255,711	36,219,305
21 Instructional leadership	32,520,525	27,041,861	-	(437,163)	26,604,698
23 School leadership	165,393,715	168,189,658	-	(179,090)	168,010,568
31 Guidance, counseling and evaluation services	71,930,212	73,533,384	-	(242,120)	73,291,265
32 Social work services	9,974,809	10,771,368	-	14,695	10,786,063
33 Health services	25,434,832	26,885,404	-	(17,157)	26,868,248
34 Student transportation	54,462,909	55,983,856	2,317,054	(186,399)	58,114,510
35 Food services	-	1,265	-	135	1,400
36 Co-Curricular/extracurricular activities	12,316,171	15,522,548	-	1,322,064	16,844,612
41 General administration	47,841,669	49,668,163	-	27,455	49,695,618
51 Plant maintenance and operations	215,192,846	224,585,132	15,505,107	1,508,605	241,598,844
52 Security and monitoring services	30,294,544	32,313,725	-	322,165	32,635,890
53 Data processing services	64,673,294	82,865,674	-	(169,969)	82,695,705
61 Community services	1,946,674	2,130,714	-	7,593	2,138,308
71 Debt Service	-	-	-	-	-
81 Facilities acquisition and construction	-	776,363	-	74,295	850,657
91 Contracted Instructional Services Between Public Schools	247,439,733	295,834,930	-	-	295,834,930
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	2,329,117,818	17,822,161	-	2,346,939,978
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (104,383,257)	(156,687,899)	(17,822,161)	-	(174,510,059)
OTHER FINANCING SOURCES (USES)					
Transfers-in	20,000,000	30,000,000	-	-	30,000,000
Transfers-out	(16,386,200)	(16,386,200)	-	-	(16,386,200)
Total other financing sources (uses)	\$ 3,613,800	13,613,800	-	-	13,613,800
Net change before anticipated unspent funds	(100,769,457)	(143,074,099)			(160,896,259)
Anticipated unspent funds	70,000,000	70,000,000			70,000,000
Net Change	(30,769,457)	(73,074,099)			(90,896,259)
Beginning Fund Balance July 1, 2022	852,224,713	1,126,908,568			1,126,908,568
Projected Ending Fund Balance June 30, 2023	821,455,256	1,053,834,469			1,036,012,309
Nonspendable Fund Balance	20,562,375	16,488,097			16,488,097
Committed Fund Balance	97,481,219	97,481,219			97,481,219
Assigned Fund Balance ⁽¹⁾	147,088,893	275,696,625			257,874,465
Unassigned Fund Balance ⁽²⁾	556,322,769	664,168,529			664,168,529

(1) Reflects liquidation of carryover encumbrances.

(2) 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 March 31, 2023

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	(\$2,255,121)	(\$2,644,917)	\$389,796
12	Instructional resources and media services	(\$45,697)	(\$45,597)	(\$100)
13	Curriculum and Instructional Staff Development	\$255,711	\$240,717	\$14,994
21	Instructional leadership	(\$437,163)	\$0	(\$437,163)
23	School leadership	(\$179,090)	(\$93,132)	(\$85,958)
31	Guidance, counseling and evaluation services	(\$242,120)	(\$144,625)	(\$97,495)
32	Social work services	\$14,695	\$14,695	\$0
33	Health services	(\$17,157)	(\$17,157)	\$0
34	Student transportation	(\$186,399)	\$0	(\$186,399)
35	Food services	\$135	\$0	\$135
36	Co-Curricular/extracurricular activities	\$1,322,064	\$1,322,064	\$0
41	General administration	\$27,455	\$0	\$27,455
51	Plant maintenance and operations	\$1,508,605	\$1,170,210	\$338,395
52	Security and monitoring services	\$322,165	\$285,951	\$36,214
53	Data processing services	(\$169,969)	(\$170,096)	\$127
61	Community services	\$7,593	\$7,593	\$0
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$74,295	\$74,295	\$0
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>