

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

	2021-2022 Adopted Budget July 1, 2022	Approved Budget as of March 31, 2023	Proposed Budget Amendments April 30, 2023	Budget Neutral Amendments April 30, 2023	Proposed Budget as of April 30, 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	1,121,299,969	-	(1,106,953)	1,120,193,015
12 Instructional resources and media services	16,758,401	17,923,228	-	20,738	17,943,965
13 Curriculum and Instructional Staff Development	36,198,801	36,219,305	-	343,166	36,562,471
21 Instructional leadership	32,520,525	26,604,698	-	(245,339)	26,359,359
23 School leadership	165,393,715	168,010,568	-	(355,451)	167,655,117
31 Guidance, counseling and evaluation services	71,930,212	73,291,265	-	(86,434)	73,204,831
32 Social work services	9,974,809	10,786,063	-	22,478	10,808,541
33 Health services	25,434,832	26,868,248	-	16,833	26,885,081
34 Student transportation	54,462,909	58,114,510	-	(7,100)	58,107,411
35 Food services	-	1,400	-	61,173	62,573
36 Co-Curricular/extracurricular activities	12,316,171	16,844,612	-	740,953	17,585,565
41 General administration	47,841,669	49,695,618	-	(0)	49,695,618
51 Plant maintenance and operations	215,192,846	241,598,844	-	277,378	241,876,222
52 Security and monitoring services	30,294,544	32,635,890	-	133,317	32,769,207
53 Data processing services	64,673,294	82,695,705	-	(8,187)	82,687,518
61 Community services	1,946,674	2,138,308	-	(831)	2,137,476
71 Debt Service	-	-	-	-	-
81 Facilities acquisition and construction	-	850,657	-	194,258	1,044,915
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	2,346,939,978	-	-	2,346,939,978
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (104,383,257)	(174,510,059)	-	-	(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)	(160,896,259)			(160,896,259)
Anticipated unspent funds	70,000,000	70,000,000			70,000,000
Net Change	(30,769,457)	(90,896,259)			(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	1,036,012,309			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	257,874,465			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 April 30, 2023

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	(\$1,106,953)	(\$1,439,916)	\$332,963
12	Instructional resources and media services	\$20,738	\$22,037	(\$1,299)
13	Curriculum and Instructional Staff Development	\$343,166	\$106,557	\$236,609
21	Instructional leadership	(\$245,339)	\$0	(\$245,339)
23	School leadership	(\$355,451)	(\$355,653)	\$202
31	Guidance, counseling and evaluation services	(\$86,434)	\$35,221	(\$121,655)
32	Social work services	\$22,478	\$22,478	\$0
33	Health services	\$16,833	\$16,833	\$0
34	Student transportation	(\$7,100)	\$0	(\$7,100)
35	Food services	\$61,173	\$1,064	\$60,109
36	Co-Curricular/extracurricular activities	\$740,953	\$740,953	\$0
41	General administration	(\$0)	\$0	(\$0)
51	Plant maintenance and operations	\$277,378	\$445,319	(\$167,941)
52	Security and monitoring services	\$133,317	\$86,178	\$47,139
53	Data processing services	(\$8,187)	\$125,502	(\$133,689)
61	Community services	(\$831)	(\$831)	(\$0)
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$194,258	\$194,258	\$0
		<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>