

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

	2021-2022 Adopted Budget July 1, 2022	Approved Budget as of November 30, 2022	Proposed Budget Amendments December 31, 2022	Budget Neutral Amendments December 31, 2022	Proposed Budget as of December 31, 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	1,166,288,130	-	(1,252,998)	1,165,035,132
12 Instructional resources and media services	16,758,401	17,926,934	-	7,815	17,934,750
13 Curriculum and Instructional Staff Development	36,198,801	35,895,402	-	(8,550)	35,886,852
21 Instructional leadership	32,520,525	27,249,523	-	(2,167)	27,247,356
23 School leadership	165,393,715	168,022,876	-	449,336	168,472,212
31 Guidance, counseling and evaluation services	71,930,212	73,365,442	-	107,176	73,472,617
32 Social work services	9,974,809	10,795,472	-	(91,858)	10,703,614
33 Health services	25,434,832	26,846,510	-	23,793	26,870,302
34 Student transportation	54,462,909	55,983,856	-	-	55,983,856
35 Food services	-	-	-	-	-
36 Co-Curricular/extracurricular activities	12,316,171	14,090,446	-	643,398	14,733,844
41 General administration	47,841,669	49,402,370	-	7,755	49,410,125
51 Plant maintenance and operations	215,192,846	224,531,691	-	7,214	224,538,905
52 Security and monitoring services	30,294,544	32,154,174	-	41,968	32,196,142
53 Data processing services	64,673,294	82,833,941	-	50,486	82,884,427
61 Community services	1,946,674	2,137,874	-	(9,843)	2,128,031
71 Debt Service	-	-	-	-	-
81 Facilities acquisition and construction	-	760,191	-	26,475	786,666
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	2,321,250,725	-	-	2,321,250,725
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (104,383,257)	(157,956,063)	-	-	(157,956,063)
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)	(154,342,263)			(154,342,263)
Anticipated unspent funds	70,000,000	70,000,000			70,000,000
Net Change	(30,769,457)	(84,342,263)			(84,342,263)
Beginning Fund Balance July 1, 2022	852,224,713	996,625,712			1,126,908,568
Projected Ending Fund Balance June 30, 2023	821,455,256	842,283,449			1,042,566,305
Nonspendable Fund Balance	20,562,375	20,562,375			16,488,097
Committed Fund Balance	97,481,219	97,481,219			97,481,219
Assigned Fund Balance ⁽¹⁾	147,088,893	147,088,893			264,428,461
Unassigned Fund Balance ⁽²⁾	556,322,769	577,150,962			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 December 31, 2022

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	(\$1,252,998)	(\$1,125,998)	(\$127,000)
12	Instructional resources and media services	\$7,815	\$7,891	(\$76)
13	Curriculum and Instructional Staff Development	(\$8,550)	(\$24,850)	\$16,300
21	Instructional leadership	(\$2,167)	\$0	(\$2,167)
23	School leadership	\$449,336	\$449,336	\$0
31	Guidance, counseling and evaluation services	\$107,176	(\$11,900)	\$119,076
32	Social work services	(\$91,858)	(\$101,858)	\$10,000
33	Health services	\$23,793	\$23,793	\$0
34	Student transportation	\$0	\$0	\$0
35	Food services	\$0	\$0	\$0
36	Co-Curricular/extracurricular activities	\$643,398	\$643,398	\$0
41	General administration	\$7,755	\$0	\$7,755
51	Plant maintenance and operations	\$7,214	\$21,102	(\$13,888)
52	Security and monitoring services	\$41,968	\$41,968	(\$0)
53	Data processing services	\$50,486	\$50,486	\$0
61	Community services	(\$9,843)	\$158	(\$10,001)
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$26,475	\$26,475	\$0
		(\$0)	(\$0)	(\$0)