

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

	2021-2022 Adopted Budget July 1, 2022	Approved Budget as of December 31, 2022	Proposed Budget Amendments January 31, 2023	Budget Neutral Amendments January 31, 2023	Proposed Budget as of January 31, 2023
<b>ESTIMATED REVENUES</b>					
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
<b>Total estimated revenues</b>	<b>\$ 2,163,294,662</b>	<b>2,163,294,662</b>	<b>-</b>	<b>-</b>	<b>2,163,294,662</b>
<b>APPROPRIATIONS</b>					
11 Instruction	\$ 1,149,772,623	1,165,035,132	-	(375,818)	1,164,659,314
12 Instructional resources and media services	16,758,401	17,934,750	-	26,596	17,961,346
13 Curriculum and Instructional Staff Development	36,198,801	35,886,852	-	(33,442)	35,853,410
21 Instructional leadership	32,520,525	27,247,356	-	126,803	27,374,159
23 School leadership	165,393,715	168,472,212	-	(67,747)	168,404,464
31 Guidance, counseling and evaluation services	71,930,212	73,472,617	-	60,953	73,533,570
32 Social work services	9,974,809	10,703,614	-	60,425	10,764,039
33 Health services	25,434,832	26,870,302	-	8,431	26,878,733
34 Student transportation	54,462,909	55,983,856	-	-	55,983,856
35 Food services	-	-	-	-	-
36 Co-Curricular/extracurricular activities	12,316,171	14,733,844	-	271,485	15,005,328
41 General administration	47,841,669	49,410,125	-	258,038	49,668,163
51 Plant maintenance and operations	215,192,846	224,538,905	-	(184,656)	224,354,249
52 Security and monitoring services	30,294,544	32,196,142	-	(15,707)	32,180,435
53 Data processing services	64,673,294	82,884,427	-	(135,361)	82,749,065
61 Community services	1,946,674	2,128,031	-	-	2,128,031
71 Debt Service	-	-	-	-	-
81 Facilities acquisition and construction	-	786,666	-	-	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
<b>Total estimated appropriations</b>	<b>\$ 2,267,677,919</b>	<b>2,321,250,725</b>	<b>-</b>	<b>-</b>	<b>2,321,250,725</b>
<b>Excess (deficiency) of estimated revenues over (under) appropriations</b>	<b>\$ (104,383,257)</b>	<b>(157,956,063)</b>	<b>-</b>	<b>-</b>	<b>(157,956,063)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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)
<b>Total other financing sources (uses)</b>	<b>\$ 3,613,800</b>	<b>3,613,800</b>	<b>-</b>	<b>-</b>	<b>3,613,800</b>
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	1,126,908,568			1,126,908,568
Projected Ending Fund Balance June 30, 2023	821,455,256	1,042,566,305			1,042,566,305
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 <sup>(1)</sup>	147,088,893	264,428,461			264,428,461
Unassigned Fund Balance <sup>(2)</sup>	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 January 30, 2023**

<b>Function</b>	<b>Function Description</b>	<b>Budget Amendment</b>	<b>Campus Funds</b>	<b>Department Funds</b>
11	Instruction	(\$375,818)	(\$122,118)	(\$253,700)
12	Instructional resources and media services	\$26,596	\$29,096	(\$2,500)
13	Curriculum and Instructional Staff Development	(\$33,442)	\$196,406	(\$229,848)
21	Instructional leadership	\$126,803	\$0	\$126,803
23	School leadership	(\$67,747)	(\$67,747)	\$0
31	Guidance, counseling and evaluation services	\$60,953	(\$84,547)	\$145,500
32	Social work services	\$60,425	\$60,425	\$0
33	Health services	\$8,431	\$8,431	\$0
34	Student transportation	\$0		\$0
35	Food services	\$0		\$0
36	Co-Curricular/extracurricular activities	\$271,485	\$271,485	\$0
41	General administration	\$258,038	\$0	\$258,038
51	Plant maintenance and operations	(\$184,656)	(\$197,056)	\$12,400
52	Security and monitoring services	(\$15,707)	(\$3,307)	(\$12,400)
53	Data processing services	(\$135,361)	(\$91,068)	(\$44,293)
61	Community services	\$0	\$0	\$0
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$0	\$0	\$0
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		(\$0)	(\$0)	\$0