

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

	2021-2022 Adopted Budget July 1, 2022	Approved Budget as of October 31, 2022	Carryover from Prior Year Encumbrances / Budget	Proposed Budget Amendments November 30, 2022	Budget Neutral Amendments November 30, 2022	Proposed Budget as of November 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	1,167,893,260	13,073	-	(1,618,202)	1,166,288,130
12 Instructional resources and media services	16,758,401	17,692,822	-	-	234,112	17,926,934
13 Curriculum and Instructional Staff Development	36,198,801	36,157,240	-	-	(261,839)	35,895,402
21 Instructional leadership	32,520,525	27,412,983	48	-	(163,509)	27,249,523
23 School leadership	165,393,715	168,001,465	-	-	21,410	168,022,876
31 Guidance, counseling and evaluation services	71,930,212	73,233,089	7,421	-	124,931	73,365,442
32 Social work services	9,974,809	10,692,078	-	-	103,394	10,795,472
33 Health services	25,434,832	26,730,909	-	-	115,600	26,846,510
34 Student transportation	54,462,909	56,020,636	25,056	-	(61,836)	55,983,856
35 Food services	-	-	-	-	-	-
36 Co-Curricular/extracurricular activities	12,316,171	13,281,732	-	-	808,713	14,090,446
41 General administration	47,841,669	49,115,284	-	-	287,086	49,402,370
51 Plant maintenance and operations	215,192,846	224,300,670	113,803	-	117,218	224,531,691
52 Security and monitoring services	30,294,544	32,001,361	-	-	152,813	32,154,174
53 Data processing services	64,673,294	80,414,678	2,339,091	-	80,172	82,833,941
61 Community services	1,946,674	2,104,276	-	-	33,598	2,137,874
71 Debt Service	-	-	-	-	-	-
81 Facilities acquisition and construction	-	733,854	-	-	26,337	760,191
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	2,318,752,233	2,498,492	-	-	2,321,250,725
Excess (deficiency) of estimated revenues over (under) appropriations	\$ (104,383,257)	(155,457,571)	(2,498,492)	-	-	(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)	(151,843,771)				(154,342,263)
Anticipated unspent funds	70,000,000	70,000,000				70,000,000
Net Change	(30,769,457)	(81,843,771)				(84,342,263)
Beginning Fund Balance July 1, 2022 ⁽¹⁾	852,224,713	903,299,027				905,797,519
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 November 30, 2022

Function	Function Description	Budget Amendment	Campus Funds	Department Funds
11	Instruction	(\$1,618,202)	(\$1,499,702)	(\$118,500)
12	Instructional resources and media services	\$234,112	\$234,112	\$0
13	Curriculum and Instructional Staff Development	(\$261,839)	\$33,161	(\$295,000)
21	Instructional leadership	(\$163,509)	\$0	(\$163,509)
23	School leadership	\$21,410	\$16,301	\$5,109
31	Guidance, counseling and evaluation services	\$124,931	(\$2,860)	\$127,791
32	Social work services	\$103,394	\$116,894	(\$13,500)
33	Health services	\$115,600	(\$1,467)	\$117,067
34	Student transportation	(\$61,836)	\$0	(\$61,836)
35	Food services	\$0		\$0
36	Co-Curricular/extracurricular activities	\$808,713	\$808,713	\$0
41	General administration	\$287,086	\$0	\$287,086
51	Plant maintenance and operations	\$117,218	\$199,637	(\$82,419)
52	Security and monitoring services	\$152,813	\$127,088	\$25,725
53	Data processing services	\$80,172	(\$59,812)	\$139,984
61	Community services	\$33,598	\$23,598	\$10,000
71	Debt Service	\$0	\$0	\$0
81	Facilities acquisition and construction	\$26,337	\$4,337	\$22,000
		<u>(\$0)</u>	<u>\$0</u>	<u>(\$0)</u>