





Agenda Item Details

Meeting	Apr 09, 2019 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	E. Budget Transfers and Amendments Including Election Cost Increase and CNS Tray Purchase
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	51,516.00
Budgeted	Yes
Budget Source	Assigned General Fund Balance and National School Breakfast & Lunch Program Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the increase in election costs and the purchase of cafeteria trays.
Goals	<ul style="list-style-type: none">  Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.  Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.

Public Content

Board Policy/State Regulation/Law Reference (If Applicable): Texas Education Code Section 44.006; Texas Education Agency Financial Accountability System Resource Guide (FASRG) Sections 2.10.6 and 5.3.4 and Board Policy CE(LEGAL), CE(LOCAL), and CE(REGULATION).

Approval of the budgetary amendments will allow the District to maintain compliance with the above-referenced statutes.

Fiscal Impact:

The Assigned General Fund Balance will decrease by \$24,299. The National School Breakfast & Lunch Program Restricted Fund Balance will decrease by \$27,217. There is no change to the Unassigned General Fund Balance or the Debt Service Fund Restricted Fund Balance.

 [A1 - BUDGET AMENDMENTS DETAIL.pdf \(75 KB\)](#)

 [A2 - BUDGET SUMMARY.pdf \(100 KB\)](#)

Administrative Content

Motion & Voting

Motion to approve Consent Agenda Items A-U as presented.

Motion by Martina Lemond Dixon, second by Angela Conrad.

Final Resolution: Motion Carries

Yea: Angela Conrad, Charles Cunningham, Keith Lapeze, Nancy Morrison, Robert Sitton, Colin Carney, Martina Lemond Dixon

Humble Independent School District
 Budgetary Amendments Detail
 April 9, 2019

General Fund Explanation of Amendment	Net Effect on Fund Balance	Change in Estimated Revenues	Instruction	Media Svcs	Staff Develop	Instruct Leadership	School Leadership	Guidance/ Counsel	Social Svcs	Health Svcs	Pupil Transp	Cocurric/ Extracurr	Gen Admin	Maint & Operation	Security Svcs	Data Process	Commun Svcs	Debt Svc	Facility Acquisit	Juvenile Justice	TIRZ	Other
			11	12	13	21	23	31	32	33	34	36	41	51	52	53	61	71	81	95	97	99
Items Affecting Fund Balance:																						
Increase budget for increase in Harris County election costs.	(24,299)												24,299									
Items Affecting Revenues and Functional Categories:																						
Transfers Between Functional Categories: Transfers between functional categories for proper coding of substitute wages, teacher/professional, salaries/wages for subs, hourly wages, office professional, misc contracted svcs, textbooks, testing materials, general supplies, employee travel, field trips, dues, misc operating expenses, capital outlay > \$5,000 and classroom furniture.			(1,312,119)	78,580	841,385	720,575	2,375,194	198,165	34,100	506,060	(712,975)	(1,292,345)	138,600	(1,673,910)	(136,360)	218,100	16,950	0	0	0	0	0
Totals	(24,299)	0	(1,312,119)	78,580	841,385	720,575	2,375,194	198,165	34,100	506,060	(712,975)	(1,292,345)	162,899	(1,673,910)	(136,360)	218,100	16,950	0	0	0	0	0

National School Breakfast & Lunch Program Explanation of Amendment	Net Effect on Fund Bal	Change in Estimated Revenues	Revenue			Food	Maint &	Security	Data	Facility
			Local	State	Federal	Service	Operation	Svcs	Process	Acquisit
			57XX	58XX	59XX	35	51	52	53	81
Items Affecting Fund Balance: Increase budget to purchase long-term use plastic trays for elementary campuses.	(27,217)					27,217				
Items Affecting Revenues and Functional Categories:										
Transfers Between Functional Categories:										
Totals	(27,217)	0	0	0	0	27,217	0	0	0	0

Debt Service Explanation of Amendment	Net Effect on Fund Bal	Change in Estimated Revenues	Transfers	Revenue		Transfers	Expenditures	
			In	Local	State	Out	Debt	TIRZ
			79XX	57XX	58XX	00	71	97
Items Affecting Fund Balance:								
Items Affecting Revenues and Functional Categories:								
Transfers Between Functional Categories:								
Totals	0		0	0	0	0	0	0

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, April 9, 2019

General Fund	Adopted Budget	Amended Budget March 19, 2019	Proposed April 2019 Amendments	Proposed Amended Budget April 9, 2019
Budgeted Fund Balance at June 30, 2018 (Audited)				
Unassigned	\$91,712,601			\$91,712,601
A010 Encumbrances	\$9,395,262			\$9,395,262
Non-Spendable	\$2,407,324			\$2,407,324
Other Assigned	\$62,151,722			\$62,151,722
Total	<u>\$165,666,909</u>			<u>\$165,666,909</u>
REVENUES:				
Local Taxes	\$170,213,337	\$170,213,337		\$170,213,337
Local TIRZ	\$10,425,000	\$10,425,000		\$10,425,000
Local Other	\$4,450,000	\$4,557,481		\$4,557,481
State	\$168,387,362	\$170,846,460		\$170,846,460
State Other	\$0	\$0		\$0
TRS On-Behalf	\$18,257,003	\$18,257,003		\$18,257,003
Federal	\$4,600,000	\$4,600,000		\$4,600,000
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$376,332,702</u>	<u>\$378,899,281</u>	<u>\$0</u>	<u>\$378,899,281</u>
EXPENDITURES:				
11 Instruction	\$225,088,297	\$226,364,251	(\$1,312,119)	\$225,052,132
12 Instructional Resources & Media Svcs.	\$3,455,034	\$3,517,486	\$78,580	\$3,596,066
13 Curriculum Dev. & Instructional Staff Dev.	\$12,716,815	\$13,295,261	\$841,385	\$14,136,646
21 Instructional Leadership	\$3,752,143	\$3,794,144	\$720,575	\$4,514,719
23 School Leadership	\$22,208,302	\$22,305,884	\$2,375,194	\$24,681,078
31 Guidance, Counseling & Evaluation Svcs.	\$17,866,722	\$17,976,151	\$198,165	\$18,174,316
32 Social Work Services	\$265,925	\$265,925	\$34,100	\$300,025
33 Health Services	\$3,819,137	\$3,836,247	\$506,060	\$4,342,307
34 Student (Pupil) Transportation	\$11,643,787	\$12,991,273	(\$712,975)	\$12,278,298
36 Cocurricular / Extracurricular Activities	\$7,934,494	\$8,394,357	(\$1,292,345)	\$7,102,012
41 General Administration	\$10,935,025	\$13,435,283	\$162,899	\$13,598,182
51 Plant Maintenance & Operations	\$35,519,678	\$39,001,286	(\$1,673,910)	\$37,327,376
52 Security & Monitoring Svcs.	\$5,237,070	\$6,833,833	(\$136,360)	\$6,697,473
53 Data Processing Svcs.	\$5,336,336	\$5,674,383	\$218,100	\$5,892,483
61 Community Svcs.	\$809,959	\$810,217	\$16,950	\$827,167
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$0	\$283,448		\$283,448
95 Payments to Juvenile Justice Prg.	\$144,100	\$170,425		\$170,425
97 Payments to Tax Increment Fund	\$7,000,000	\$7,000,000		\$7,000,000
99 Other Intergovernmental Charges	\$1,800,000	\$1,800,000		\$1,800,000
Other Uses		\$0		\$0
TOTAL EXPENDITURES	<u>\$375,532,824</u>	<u>\$387,749,854</u>	<u>\$24,299</u>	<u>\$387,774,153</u>
Net Revenues over Expenditures	<u>\$799,878</u>	<u>(\$8,850,573)</u>	<u>(\$24,299)</u>	<u>(\$8,874,872)</u>
Transfers Out		(\$2,510,900)		(\$2,510,900)
Net Revenues and Other Sources over Expenditures	<u>\$799,878</u>	<u>(\$9,536,473)</u>	<u>(\$24,299)</u>	<u>(\$9,560,772)</u>
Projected Fund Balance at June 30, 2019 (Unaudited)				
Unassigned	\$92,512,479	\$94,448,901	\$0	\$94,448,901
Encumbrances	\$9,395,262	\$0		\$0
Non-Spendable	\$2,407,324	\$2,407,324		\$2,407,324
Other Assigned	\$62,151,722	\$57,739,211	(\$24,299)	\$57,714,912
Total	<u>\$166,466,787</u>	<u>\$154,595,436</u>	<u>(\$24,299)</u>	<u>\$154,571,137</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY
 Tuesday, April 9, 2019

General Fund	Adopted Budget	Amended Budget March 19, 2019	Proposed April 2019 Amendments	Proposed Amended Budget April 9, 2019
FUND BALANCE ASSIGNMENTS:				
A020	Safe/Nurturing School Environment	\$136,357	\$0	\$0
A001	E-Rate	\$12,389	\$0	\$0
A007	Facility Rental	\$2,069	\$0	\$0
A014	Technology	\$48,237	\$0	\$0
A004	Insurance Deductibles	\$79,034	\$0	\$0
A003	Legal Services	\$21,500	\$0	\$0
A008	Special Education	\$728,597	\$0	\$0
A033	Division Controllable & Cap Assets	\$245,404	\$0	\$0
A028	Tech Controllable & Capital Assets	\$39,619	\$0	\$0
A024	Portable Buildings	\$97,623	\$0	\$0
A030	Buses	\$1,111,883	\$0	\$0
A029	Repairs & Maintenance	\$336,325	\$0	\$0
A018	Emergency Preparedness	\$4,239,572	\$4,000,000	\$4,000,000
A032	One-Time Expenditures	\$4,386,412	\$1,379,100	\$1,379,100
A013	Capital Expenditures	\$49,666,701	\$51,516,595	\$51,516,595
	Nonrecurring, Noncapital Purchases	\$1,000,000	\$843,516	\$819,217
TOTAL ASSIGNED FUND BALANCE		\$62,151,722	\$57,739,211	(\$24,299) \$57,714,912

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, April 9, 2019

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget March 19, 2019	Proposed April 2019 Amendments	Proposed Amended Budget April 9, 2019
Budgeted Fund Balance at June 30, 2018 (Audited)				
Restricted	\$ 3,959,725			\$ 3,959,725
Non-Spendable	\$ 220,338			\$ 220,338
Total	<u>\$ 4,180,063</u>			<u>\$ 4,180,063</u>
REVENUES:				
Local Revenue	\$9,114,100	\$9,114,100		\$9,114,100
State	\$90,900	\$90,900		\$90,900
Federal	\$10,256,299	\$10,256,299		\$10,256,299
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 19,461,299</u>	<u>\$ 19,461,299</u>	<u>\$ -</u>	<u>\$ 19,461,299</u>
EXPENDITURES:				
35 Food Services	\$18,594,607	\$18,598,608	\$27,217	\$18,625,825
51 Plant Maintenance & Operations	\$810,157	\$846,657		\$846,657
52 Security & Monitoring Services	\$55,209	\$55,209		\$55,209
53 Data Processing Svcs	\$1,326	\$1,326		\$1,326
81 Facilities Acquisition/Construction	\$0	\$0		\$0
TOTAL EXPENDITURES	<u>\$ 19,461,299</u>	<u>\$ 19,501,800</u>	<u>\$ 27,217</u>	<u>\$ 19,529,017</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	(40,501)	(27,217)	(67,718)
Budgeted Fund Balance at June 30, 2019				
Restricted	\$ 3,959,725	\$3,919,224	\$ (27,217)	\$3,892,007
Non-Spendable	220,338	\$220,338		\$220,338
Total	<u>\$4,180,063</u>	<u>\$4,139,562</u>	<u>\$ (27,217)</u>	<u>\$4,112,345</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY
Tuesday, April 9, 2019

DEBT SERVICE	Adopted Budget	Amended Budget March 19, 2019	Proposed April 2019 Amendments	Proposed Amended Budget April 9, 2019
Budgeted Fund Balance at June 30, 2018 (Audited)				
Restricted	\$ 49,342,434			\$ 49,342,434
Total	<u>\$ 49,342,434</u>			<u>\$ 49,342,434</u>
REVENUES:				
Local Taxes	\$55,434,812	\$55,434,812		\$55,434,812
Local - TIRZ	\$8,500,000	\$8,500,000		\$8,500,000
Local Other	\$30,000	\$30,000		\$30,000
State	\$1,822,218	\$1,822,218		\$1,822,218
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 65,787,030</u>	<u>\$ 65,787,030</u>	<u>\$ -</u>	<u>\$ 65,787,030</u>
EXPENDITURES:				
71 Debt Service	\$55,825,669	\$55,832,369		\$55,832,369
97 Payments to Tax Increment Fund	\$5,000,000	\$5,000,000		\$5,000,000
TOTAL EXPENDITURES	<u>\$ 60,825,669</u>	<u>\$ 60,832,369</u>	<u>\$ -</u>	<u>\$ 60,832,369</u>
Net Revenues and Other Sources over Expenditures and Other Uses	4,961,361	4,954,661	0	4,954,661
Other Financing Sources and Uses				
Other Resources (Transfer In)	\$0	\$0		\$0
Sale of Bonds	\$0	\$0		\$0
Premium/Discount-Bonds	\$0	\$0		\$0
Prepaid Interest	\$0	\$0		\$0
Other Resources	\$0	\$0		\$0
Other Uses (Transfer Out)	\$0	\$0		\$0
Budgeted Fund Balance at June 30, 2019				
Restricted	\$ 54,303,795	\$54,297,095	\$0	\$54,297,095
Total	<u>\$ 54,303,795</u>	<u>\$54,297,095</u>	<u>\$0</u>	<u>\$54,297,095</u>

*Board approval based on amendments and transfers located on the Budgetary Amendments Detail - Attachment 1