



Agenda Item Details

Meeting	Aug 13, 2019 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	D. Budget Transfers and Amendments Including the Purchase of Convertible Cafeteria Tables and Mobile Food Carts
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	100,000.00
Budgeted	Yes
Budget Source	National School Breakfast & Lunch Fund
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the authorization of the National School Breakfast & Lunch Restricted Fund Balance for the purchase of convertible cafeteria tables and mobile food carts.
Goals	<p>Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.</p> <p>Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.</p>

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 attached list of Non-Recurring Expenditures for the 2019-2020 year was approved at the June 18, 2019, Board Meeting. This will result in a transfer from Fund 199 to Capital Projects funds for \$5,837,500. Of this amount, \$4,890,000 will be transferred to Fund 695 (Support Services and Technology) and \$947,500 will be transferred to Fund 696 (all other departments). The National School Breakfast & Lunch Fund Balance will decrease by \$100,000. There is no change to the Assigned or Unassigned General Fund Balance or the Debt Service Fund Restricted Fund Balance.

[A1 - BUDGET AMENDMENTS DETAIL.pdf \(73 KB\)](#)

[A2 - BUDGET SUMMARY.pdf \(96 KB\)](#)

[NON-RECURRING EXPENDITURES.pdf \(349 KB\)](#)

Motion & Voting

Motion to approve Consent Agenda Items A-N as presented except A.

Motion by Angela Conrad, second by Robert Scarfo.

Final Resolution: Motion Carries

Yea: Angela Conrad, Charles Cunningham, Nancy Morrison, Robert Sitton, Martina Lemond Dixon, Lori Twomey, Robert Scarfo

Humble Independent School District
 Budgetary Amendments Detail
 August 13, 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:																						
Items Affecting Revenues and Functional Categories:																						
Transfers Between Functional Categories: Transfers between functional categories for proper coding of other professional svcs, education svc ctr, contracted maintenance, contracted maintenance, telephones, consulting services, misc contracted svcs, library & media, testing materials, general supplies, employee travel, misc operating expenses, controllable assets.			(46,326)	0	(42,500)	59,900	17,600	14,512	0	0	0	5,000	(13,186)	60,913	0	(55,913)	0	0	0	0	0	0
Totals	0	0	(46,326)	0	(42,500)	59,900	17,600	14,512	0	0	0	5,000	(13,186)	60,913	0	(55,913)	0	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 for the purchase of convertible cafeteria tables and mobile food carts.	(100,000)					100,000				
Items Affecting Revenues and Functional Categories:										
Transfers Between Functional Categories:										
Totals	(100,000)	0	0	0	0	100,000	0	0	0	0

Debt Service Explanation of Amendment	Net Effect on Fund Bal	Change in Estimated Revenues	Transfers In	Revenue		Transfers Out	Expenditures	
				Local	State		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 2019-20 BUDGET SUMMARY

Tuesday, August 13, 2019

General Fund	Adopted Budget	Amended Budget July 23, 2019	Proposed August 2019 Amendments	Proposed Amended Budget August 13, 2019
Budgeted Fund Balance at June 30, 2019 (Unaudited)				
Unassigned	***			***
A010 Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***			***
Total	<u>\$0</u>			<u>\$0</u>
REVENUES:				
Local Taxes	\$183,371,592	\$183,371,592		\$183,371,592
Local TIRZ	\$9,423,302	\$9,423,302		\$9,423,302
Local Other	\$5,950,000	\$5,950,000		\$5,950,000
State	\$203,799,325	\$203,799,325		\$203,799,325
State Other	\$0	\$0		\$0
TRS On-Behalf	\$20,930,151	\$20,930,151		\$20,930,151
Federal	\$4,600,000	\$4,600,000		\$4,600,000
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$428,074,370</u>	<u>\$428,074,370</u>	<u>\$0</u>	<u>\$428,074,370</u>
EXPENDITURES:				
11 Instruction	\$254,655,262	\$254,571,762	(\$46,326)	\$254,525,436
12 Instructional Resources & Media Svcs.	\$3,775,823	\$3,775,823		\$3,775,823
13 Curriculum Dev. & Instructional Staff Dev.	\$14,807,552	\$14,807,552	(\$42,500)	\$14,765,052
21 Instructional Leadership	\$4,731,058	\$4,734,475	\$59,900	\$4,794,375
23 School Leadership	\$26,410,652	\$26,410,652	\$17,600	\$26,428,252
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603	\$20,736,603	\$14,512	\$20,751,115
32 Social Work Services	\$248,908	\$248,908		\$248,908
33 Health Services	\$4,818,675	\$4,953,758		\$4,953,758
34 Student (Pupil) Transportation	\$11,855,321	\$11,855,321		\$11,855,321
36 Cocurricular / Extracurricular Activities	\$6,809,803	\$6,809,803	\$5,000	\$6,814,803
41 General Administration	\$13,014,570	\$13,014,570	(\$13,186)	\$13,001,384
51 Plant Maintenance & Operations	\$34,001,074	\$33,972,711	\$60,913	\$34,033,624
52 Security & Monitoring Svcs.	\$5,570,418	\$5,570,418		\$5,570,418
53 Data Processing Svcs.	\$6,081,203	\$6,054,566	(\$55,913)	\$5,998,653
61 Community Svcs.	\$841,462	\$841,462		\$841,462
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$613	\$613		\$613
95 Payments to Juvenile Justice Prg.	\$214,750	\$214,750		\$214,750
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>\$417,373,747</u>	<u>\$417,373,747</u>	<u>\$0</u>	<u>\$417,373,747</u>
Net Revenues over Expenditures	<u>\$10,700,623</u>	<u>\$10,700,623</u>	<u>\$0</u>	<u>\$10,700,623</u>
Transfers Out			(\$5,837,500)	(\$5,837,500)
Net Revenues and Other Sources over Expenditures	<u>\$10,700,623</u>	<u>\$10,700,623</u>	<u>(\$5,837,500)</u>	<u>\$4,863,123</u>
Projected Fund Balance at June 30, 2020				
Unassigned	***	***		***
Encumbrances	***	***		***
Non-Spendable	***	***		***
Other Assigned	***	***	\$0	***
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY

Tuesday, August 13, 2019

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget July 23, 2019	Proposed August 2019 Amendments	Proposed Amended Budget August 13, 2019
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Restricted	\$ 3,091,918			\$ 3,091,918
Non-Spendable	252,643			252,643
Total	<u>\$ 3,344,561</u>			<u>\$ 3,344,561</u>
REVENUES:				
Local Revenue	\$7,639,224	\$7,639,224		\$7,639,224
State	\$90,900	\$90,900		\$90,900
Federal	\$10,073,655	\$10,073,655		\$10,073,655
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 17,803,779</u>	<u>\$ 17,803,779</u>	<u>\$ -</u>	<u>\$ 17,803,779</u>
EXPENDITURES:				
35 Food Services	\$16,927,514	\$16,927,514	\$100,000	\$17,027,514
51 Plant Maintenance & Operations	\$819,340	\$819,340		\$819,340
52 Security & Monitoring Services	\$55,210	\$55,210		\$55,210
53 Data Processing Svcs	\$1,715	\$1,715		\$1,715
81 Facilities Acquisition/Construction	\$0	\$0		\$0
TOTAL EXPENDITURES	<u>\$ 17,803,779</u>	<u>\$ 17,803,779</u>	<u>\$ 100,000</u>	<u>\$ 17,903,779</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	0	(100,000)	(100,000)
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Restricted	\$ 3,091,918	\$3,091,918	\$ (100,000)	\$2,991,918
Non-Spendable	252,643	\$252,643		\$252,643
Total	<u>\$3,344,561</u>	<u>\$3,344,561</u>	<u>(\$100,000)</u>	<u>\$3,244,561</u>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, August 13, 2019

DEBT SERVICE	Adopted Budget	Amended Budget July 23, 2019	Proposed August 2019 Amendments	Proposed Amended Budget August 13, 2019
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Restricted	\$ 37,523,875			\$ 37,523,875
Total	<u>\$ 37,523,875</u>			<u>\$ 37,523,875</u>
REVENUES:				
Local Taxes	\$57,155,053	\$57,155,053		\$57,155,053
Local - TIRZ	\$2,500,000	\$2,500,000		\$2,500,000
Local Other	\$9,300,000	\$9,300,000		\$9,300,000
State	\$1,614,930	\$1,614,930		\$1,614,930
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 70,569,983</u>	<u>\$ 70,569,983</u>	<u>\$ -</u>	<u>\$ 70,569,983</u>
EXPENDITURES:				
71 Debt Service	\$58,469,775	\$58,469,775		\$58,469,775
97 Payments to Tax Increment Fund	\$8,000,000	\$8,000,000		\$8,000,000
TOTAL EXPENDITURES	<u>\$ 66,469,775</u>	<u>\$ 66,469,775</u>	<u>\$ -</u>	<u>\$ 66,469,775</u>
Net Revenues and Other Sources over Expenditures and Other Uses	4,100,208	4,100,208	0	4,100,208
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, 2018 (Unaudited)				
Restricted	\$ 41,624,083	\$41,624,083	\$0	\$41,624,083
Total	<u>\$ 41,624,083</u>	<u>\$41,624,083</u>	<u>\$0</u>	<u>\$41,624,083</u>