





Agenda Item Details

Meeting	Dec 11, 2018 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	D. Budget Transfers and Amendments including the release of carry-forward encumbrances and transfer to Fund 695
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	2,173,601.00
Budgeted	Yes
Budget Source	Assigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments.
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 increase by \$2,173,601. Of this amount, \$1,600,000 will be transferred to Fund 695 for the purchase and movement of T-Buildings. The National School Breakfast & Lunch Program Restricted Fund Balance will decrease by \$40,501 and the Debt Service Fund Restricted Fund Balance will decrease by \$6,700 due to carry-forward encumbrances. There is no change to the Unassigned General Fund Balance.

 [A1 - BUDGETARY AMENDMENTS DETAIL.pdf \(74 KB\)](#)

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

Administrative Content

Motion & Voting

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

Motion by Martina Lemond Dixon, second by Nancy Morrison.

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
 December 11, 2018

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: Decrease budget for Harvey expenses moved to fund 680. Establish budget for 2018 Fall Semester Dual Credit funds from Lone Star College.	3,773,601	107,481	(271,952)	11,275	(24,274)	(70,219)	(10,144)	(3,795)		(10,598)		140,301	(1,636,723)	(674,033)	84,031	208,001			(1,392,571)			(122,900)
Items Affecting Revenues and Functional Categories:																						
Transfers Between Functional Categories: Transfers between functional categories for proper coding of stipends, overtime, social security, workers' comp, trs district share and general supplies.				0	0	0	(8,563)	3,908	0	4,655	0	0	0	0	0	0	0	0	0	0	0	0
Totals	3,773,601	107,481	(164,471)	11,275	(24,274)	(78,782)	(10,144)	113	0	(5,943)	0	140,301	(1,636,723)	(674,033)	84,031	208,001	0	0	(1,392,571)	0	0	(122,900)

National School Breakfast & Lunch Program Explanation of Amendment	Net Effect on Fund Bal	Change in Estimated Revenues	Revenue			Food Service	Maint & Operation	Security Svcs	Data Process	Facility Acquisit
			Local	State	Federal	35	51	52	53	81
Items Affecting Fund Balance: Establish budget for the release of 6/30/2018 assignment of carry-forward Encumbrances.	(40,501)					40,501				
Items Affecting Revenues and Functional Categories:										
Transfers Between Functional Categories:										
Totals	(40,501)	0	0	0	0	40,501	0	0	0	0

Debt Service Explanation of Amendment	Net Effect on Fund Bal	Change in Estimated Revenues	Transfers In	Revenue		Transfers Out	Expenditures	
			79XX	Local	State	58XX	Debt	TIRZ
Items Affecting Fund Balance: Establish budget for the release of 6/30/2018 assignment of carry-forward Encumbrances.	(6,700)						6,700	
Items Affecting Revenues and Functional Categories:								
Transfers Between Functional Categories:								
Totals	(6,700)		0	0	0	0	6,700	0

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, December 11, 2018

General Fund	Adopted Budget	Amended Budget November 13, 2018	Proposed December 2018 Amendments	Proposed Amended Budget December 11, 2018
--------------	----------------	-------------------------------------	--------------------------------------	---

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	\$4,450,000	\$107,481	\$4,557,481
State	\$168,387,362	\$168,387,362		\$168,387,362
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>\$376,332,702</u>	<u>\$107,481</u>	<u>\$376,440,183</u>

EXPENDITURES:

11 Instruction	\$225,088,297	\$226,563,177	(\$164,471)	\$226,398,706
12 Instructional Resources & Media Svcs.	\$3,455,034	\$3,507,511	\$11,275	\$3,518,786
13 Curriculum Dev. & Instructional Staff Dev.	\$12,716,815	\$13,329,731	(\$24,274)	\$13,305,457
21 Instructional Leadership	\$3,752,143	\$3,872,926	(\$78,782)	\$3,794,144
23 School Leadership	\$22,208,302	\$22,284,865	(\$10,144)	\$22,274,721
31 Guidance, Counseling & Evaluation Svcs.	\$17,866,722	\$17,972,738	\$113	\$17,972,851
32 Social Work Services	\$265,925	\$265,925		\$265,925
33 Health Services	\$3,819,137	\$3,842,190	(\$5,943)	\$3,836,247
34 Student (Pupil) Transportation	\$11,643,787	\$12,991,273		\$12,991,273
36 Cocurricular / Extracurricular Activities	\$7,934,494	\$8,226,056	\$140,301	\$8,366,357
41 General Administration	\$10,935,025	\$14,772,508	(\$1,636,723)	\$13,135,785
51 Plant Maintenance & Operations	\$35,519,678	\$39,647,614	(\$674,033)	\$38,973,581
52 Security & Monitoring Svcs.	\$5,237,070	\$6,749,802	\$84,031	\$6,833,833
53 Data Processing Svcs.	\$5,336,336	\$5,485,599	\$208,001	\$5,693,600
61 Community Svcs.	\$809,959	\$810,217		\$810,217
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$0	\$1,676,019	(\$1,392,571)	\$283,448
95 Payments to Juvenile Justice Prg.	\$144,100	\$144,100		\$144,100
97 Payments to Tax Increment Fund	\$7,000,000	\$7,000,000		\$7,000,000
99 Other Intergovernmental Charges	\$1,800,000	\$1,922,900	(\$122,900)	\$1,800,000
Other Uses		\$0		\$0
TOTAL EXPENDITURES	<u>\$375,532,824</u>	<u>\$391,065,151</u>	<u>(\$3,666,120)</u>	<u>\$387,399,031</u>

Net Revenues over Expenditures

\$799,878 (\$14,732,449) \$3,773,601 (\$10,958,848)

Transfers Out

\$0 \$0 (\$1,600,000) (\$1,600,000)

Net Revenues and Other Sources over Expenditures

\$799,878 (\$12,907,449) \$2,173,601 (\$10,733,848)

Projected Fund Balance at June 30, 2019 (Unaudited)

Unassigned	\$92,512,479	\$91,894,142		\$91,894,142
Encumbrances	\$9,395,262	\$0		\$0
Non-Spendable	\$2,407,324	\$2,407,324		\$2,407,324
Other Assigned	\$62,151,722	\$56,012,094	\$2,173,601	\$58,185,695
Total	<u>\$166,466,787</u>	<u>\$150,313,560</u>	<u>\$2,173,601</u>	<u>\$152,487,161</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY
 Tuesday, December 11, 2018

General Fund	Adopted Budget	Amended Budget November 13, 2018	Proposed December 2018 Amendments	Proposed Amended Budget December 11, 2018
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	\$49,632,994	\$51,806,595
	Nonrecurring, Noncapital Purchases	\$1,000,000	\$1,000,000	\$1,000,000
TOTAL ASSIGNED FUND BALANCE		<u>\$62,151,722</u>	<u>\$56,012,094</u>	<u>\$2,173,601</u>
			<u>\$2,173,601</u>	<u>\$58,185,695</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, December 11, 2018

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget November 13, 2018	Proposed December 2018 Amendments	Proposed Amended Budget December 11, 2018
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	\$18,558,107	\$40,501	\$18,598,608
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>\$ 19,461,299</u>	<u>\$ 40,501</u>	<u>\$ 19,501,800</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	0	(40,501)	(40,501)
Budgeted Fund Balance at June 30, 2019				
Restricted	\$ 3,959,725	\$3,959,725	\$ (40,501)	\$3,919,224
Non-Spendable	220,338	\$220,338		\$220,338
Total	<u>\$4,180,063</u>	<u>\$4,180,063</u>	<u>(\$81,002)</u>	<u>\$4,099,061</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY
Tuesday, December 11, 2018

DEBT SERVICE	Adopted Budget	Amended Budget November 13, 2018	Proposed December 2018 Amendments	Proposed Amended Budget December 11, 2018
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	\$52,704,812	\$52,704,812		\$52,704,812
Local - TIRZ	\$2,500,000	\$2,500,000		\$2,500,000
Local Other	\$8,760,000	\$8,760,000		\$8,760,000
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	\$55,825,669	\$6,700	\$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>\$ 60,825,669</u>	<u>\$ 6,700</u>	<u>\$ 60,832,369</u>
Net Revenues and Other Sources over Expenditures and Other Uses	4,961,361	4,961,361	(6,700)	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	\$54,303,795	(\$6,700)	\$54,297,095
Total	<u>\$ 54,303,795</u>	<u>\$54,303,795</u>	<u>(\$6,700)</u>	<u>\$54,297,095</u>