



### Agenda Item Details

|                    |  |
|--------------------|--|
| Meeting            | Jan 15, 2019 - Regular Meeting of the Board of Trustees  |
| Category           | 5. CONSENT AGENDA  |
| Subject            | D. Budget Transfers and Amendments Including 2014 Property Value Survey Audit  |
| Access             | Public   |
| Type               | Action (Consent)   |
| Fiscal Impact      | Yes  |
| Dollar Amount      | 2,264,759.00   |
| Budgeted           | Yes  |
| Budget Source      | Unassigned General Fund Balance  |
| Recommended Action | Motion to approve the listing of budgetary transfers and amendments.   |
| Goals              | <ul style="list-style-type: none"> <li> Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.</li> <li> Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.</li> </ul> |

### 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 Unassigned General Fund Balance will increase by \$2,264,759. There is no change to the Assigned General Fund Balance, the National School Breakfast & Lunch Program Restricted Fund Balance or the Debt Service Fund Restricted Fund Balance.

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

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

### Administrative Content

### Motion & Voting

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

Motion by Martina Lemond Dixon, second by Robert Sitton.

Final Resolution: Motion Carries

Yea: Angela Conrad, Charles Cunningham, Robert Sitton, Colin Carney, Martina Lemond Dixon

Not Present at Vote: Nancy Morrison

**Humble Independent School District  
Budgetary Amendments Detail  
January 15, 2019**

| General Fund<br>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    |
| <b>Items Affecting Fund Balance:</b>  |                            |                              |             |            |               |                     |                   |                   |             |             |              |                     |           |                   |               |              |             |          |                   |                  |      |       |
| <b>Items Affecting Revenues and Functional Categories:</b>  |                            |                              |             |            |               |                     |                   |                   |             |             |              |                     |           |                   |               |              |             |          |                   |                  |      |       |
| Establish budget for proceeds received from the 2014 Property Value Survey Audit.   | 2,264,759                  | 2,459,098                    |             |            |               |                     |                   |                   |             |             |              |                     | 194,339   |                   |               |              |             |          |                   |                  |      |       |
| <b>Transfers Between Functional Categories:</b><br>Transfers between functional categories for proper coding of contracted maintenance, contracted maintenance, misc contracted svcs, testing materials and general supplies. |                            |                              | (8,788)     | 0          | 0             | 0                   | 0                 | 4,300             | 0           | 0           | 0            | 0                   | 0         | 13,584            | 0             | (9,096)      | 0           | 0        | 0                 | 0                | 0    | 0     |
| <b>Totals</b>   | 2,264,759                  | 2,459,098                    | (8,788)     | 0          | 0             | 0                   | 0                 | 4,300             | 0           | 0           | 0            | 0                   | 194,339   | 13,584            | 0             | (9,096)      | 0           | 0        | 0                 | 0                | 0    | 0     |

| National School Breakfast & Lunch Program<br>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                |
| <b>Items Affecting Fund Balance:</b>                                  |                        |                              |         |       |         |              |                   |               |              |                   |
| <b>Items Affecting Revenues and Functional Categories:</b>            |                        |                              |         |       |         |              |                   |               |              |                   |
| <b>Transfers Between Functional Categories:</b>                       |                        |                              |         |       |         |              |                   |               |              |                   |
| <b>Totals</b>   | 0                      | 0                            | 0       | 0     | 0       | 0            | 0                 | 0             | 0            | 0                 |

| Debt Service<br>Explanation of Amendment                   | Net Effect on Fund Bal | Change in Estimated Revenues | Transfers In | Revenue |       | Transfers Out | Expenditures |   |
|--|------------------------|------------------------------|--------------|---------|-------|---------------|--------------|---|
|  |                        |                              | 79XX         | Local   | State | Debt          | TIRZ         |   |
| <b>Items Affecting Fund Balance:</b>                       |                        |                              |              |         |       |               |              |   |
| <b>Items Affecting Revenues and Functional Categories:</b> |                        |                              |              |         |       |               |              |   |
| <b>Transfers Between Functional Categories:</b>            |                        |                              |              |         |       |               |              |   |
| <b>Totals</b>  | 0                      | 0                            | 0            | 0       | 0     | 0             | 0            | 0 |

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, January 15, 2019

| General Fund   | Adopted Budget       | Amended Budget<br>December 11, 2018 | Proposed January<br>2019 Amendments | Proposed Amended<br>Budget<br>January 8, 2019 |
|--|----------------------|-------------------------------------|-------------------------------------|---|
| <b>Budgeted Fund Balance at June 30, 2018 (Audited)</b>    |                      |                                     |                                     |   |
| 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                                  |
| <b>Total</b>   | <u>\$165,666,909</u> |                                     |                                     | <u>\$165,666,909</u>                          |
| <b>REVENUES:</b>   |                      |                                     |                                     |   |
| 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        | \$168,387,362                       | \$2,459,098                         | \$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   |
| <b>TOTAL REVENUES AND OTHER SOURCES</b>                    | <u>\$376,332,702</u> | <u>\$376,440,183</u>                | <u>\$2,459,098</u>                  | <u>\$378,899,281</u>                          |
| <b>EXPENDITURES:</b>                                       |                      |                                     |                                     |   |
| 11 Instruction   | \$225,088,297        | \$226,398,706                       | (\$8,788)                           | \$226,389,918                                 |
| 12 Instructional Resources & Media Svcs.                   | \$3,455,034          | \$3,518,786                         |                                     | \$3,518,786                                   |
| 13 Curriculum Dev. & Instructional Staff Dev.              | \$12,716,815         | \$13,305,457                        |                                     | \$13,305,457                                  |
| 21 Instructional Leadership                                | \$3,752,143          | \$3,794,144                         |                                     | \$3,794,144                                   |
| 23 School Leadership                                       | \$22,208,302         | \$22,274,721                        |                                     | \$22,274,721                                  |
| 31 Guidance, Counseling & Evaluation Svcs.                 | \$17,866,722         | \$17,972,851                        | \$4,300                             | \$17,977,151                                  |
| 32 Social Work Services                                    | \$265,925            | \$265,925                           |                                     | \$265,925                                     |
| 33 Health Services   | \$3,819,137          | \$3,836,247                         |                                     | \$3,836,247                                   |
| 34 Student (Pupil) Transportation                          | \$11,643,787         | \$12,991,273                        |                                     | \$12,991,273                                  |
| 36 Cocurricular / Extracurricular Activities               | \$7,934,494          | \$8,366,357                         |                                     | \$8,366,357                                   |
| 41 General Administration                                  | \$10,935,025         | \$13,135,785                        | \$194,339                           | \$13,330,124                                  |
| 51 Plant Maintenance & Operations                          | \$35,519,678         | \$38,973,581                        | \$13,584                            | \$38,987,165                                  |
| 52 Security & Monitoring Svcs.                             | \$5,237,070          | \$6,833,833                         |                                     | \$6,833,833                                   |
| 53 Data Processing Svcs.                                   | \$5,336,336          | \$5,693,600                         | (\$9,096)                           | \$5,684,504                                   |
| 61 Community Svcs.   | \$809,959            | \$810,217                           |                                     | \$810,217                                     |
| 71 Debt Service  | \$0                  | \$0                                 |                                     | \$0   |
| 81 Facilities Acquisition & Construction                   | \$0                  | \$283,448                           |                                     | \$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          | \$1,800,000                         |                                     | \$1,800,000                                   |
| Other Uses   |                      | \$0                                 |                                     | \$0   |
| <b>TOTAL EXPENDITURES</b>                                  | <u>\$375,532,824</u> | <u>\$387,399,031</u>                | <u>\$194,339</u>                    | <u>\$387,593,370</u>                          |
| Net Revenues over Expenditures                             | <u>\$799,878</u>     | <u>(\$10,958,848)</u>               | <u>\$2,264,759</u>                  | <u>(\$8,694,089)</u>                          |
| Transfers Out  |                      | <u>(\$1,600,000)</u>                |                                     | <u>(\$1,600,000)</u>                          |
| Net Revenues and Other Sources over Expenditures           | <u>\$799,878</u>     | <u>(\$10,733,848)</u>               | <u>\$2,264,759</u>                  | <u>(\$8,469,089)</u>                          |
| <b>Projected Fund Balance at June 30, 2019 (Unaudited)</b> |                      |                                     |                                     |   |
| Unassigned   | \$92,512,479         | \$91,894,142                        | \$2,264,759                         | \$94,158,901                                  |
| Encumbrances   | \$9,395,262          | \$0                                 |                                     | \$0   |
| Non-Spendable  | \$2,407,324          | \$2,407,324                         |                                     | \$2,407,324                                   |
| Other Assigned   | \$62,151,722         | \$58,185,695                        | \$0                                 | \$58,185,695                                  |
| <b>Total</b>   | <u>\$166,466,787</u> | <u>\$152,487,161</u>                | <u>\$2,264,759</u>                  | <u>\$154,751,920</u>                          |

HUMBLE I.S.D 2018-19 BUDGET SUMMARY  
 Tuesday, January 15, 2019

| General Fund                       |                                    | Adopted Budget      | Amended Budget<br>December 11, 2018 | Proposed January<br>2019 Amendments | Proposed Amended<br>Budget<br>January 8, 2019 |
|------------------------------------|------------------------------------|---------------------|-------------------------------------|-------------------------------------|---|
| <b>FUND BALANCE ASSIGNMENTS:</b>   |                                    |                     |                                     |                                     |   |
| 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        | \$51,806,595                        |                                     | \$51,806,595                                  |
|                                    | Nonrecurring, Noncapital Purchases | \$1,000,000         | \$1,000,000                         |                                     | \$1,000,000                                   |
| <b>TOTAL ASSIGNED FUND BALANCE</b> |                                    | <b>\$62,151,722</b> | <b>\$58,185,695</b>                 | <b>\$0</b>                          | <b>\$58,185,695</b>                           |

HUMBLE I.S.D 2018-19 BUDGET SUMMARY  
Tuesday, January 15, 2019

| NATIONAL SCHOOL BREAKFAST AND LUNCH PGM                            | Adopted Budget       | Amended Budget<br>December 11, 2018 | Proposed January 2019<br>Amendments | Proposed Amended<br>Budget<br>January 8, 2019 |
|--|----------------------|-------------------------------------|-------------------------------------|---|
| <b>Budgeted Fund Balance at June 30, 2018 (Audited)</b>            |                      |                                     |                                     |   |
| Restricted   | \$ 3,959,725         |                                     |                                     | \$ 3,959,725                                  |
| Non-Spendable  | \$ 220,338           |                                     |                                     | \$ 220,338                                    |
| <b>Total</b>   | <u>\$ 4,180,063</u>  |                                     |                                     | <u>\$ 4,180,063</u>                           |
| <b>REVENUES:</b>   |                      |                                     |                                     |   |
| 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   |
| <b>TOTAL REVENUES AND OTHER SOURCES</b>                            | <u>\$ 19,461,299</u> | <u>\$ 19,461,299</u>                | <u>\$ -</u>                         | <u>\$ 19,461,299</u>                          |
| <b>EXPENDITURES:</b>   |                      |                                     |                                     |   |
| 35 Food Services   | \$18,594,607         | \$18,598,608                        |                                     | \$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   |
| <b>TOTAL EXPENDITURES</b>  | <u>\$ 19,461,299</u> | <u>\$ 19,501,800</u>                | <u>\$ -</u>                         | <u>\$ 19,501,800</u>                          |
| Net Revenues and Other Sources over Expenditures<br>and Other Uses | <b>0</b>             | <b>(40,501)</b>                     | <b>0</b>                            | <b>(40,501)</b>                               |
| <b>Budgeted Fund Balance at June 30, 2019</b>                      |                      |                                     |                                     |   |
| Restricted   | \$ 3,959,725         | \$3,919,224                         | \$ -                                | \$3,919,224                                   |
| Non-Spendable  | 220,338              | \$220,338                           |                                     | \$220,338                                     |
| <b>Total</b>   | <u>\$4,180,063</u>   | <u>\$4,139,562</u>                  | <u>\$0</u>                          | <u>\$4,139,562</u>                            |

HUMBLE I.S.D 2018-19 BUDGET SUMMARY  
Tuesday, January 15, 2019

| DEBT SERVICE   | Adopted Budget       | Amended Budget<br>December 11, 2018 | Proposed January<br>2019 Amendments | Proposed Amended<br>Budget<br>January 8, 2019 |
|--|----------------------|-------------------------------------|-------------------------------------|---|
| <b>Budgeted Fund Balance at June 30, 2018 (Audited)</b>            |                      |                                     |                                     |   |
| Restricted   | \$ 49,342,434        |                                     |                                     | \$ 49,342,434                                 |
| <b>Total</b>   | <u>\$ 49,342,434</u> |                                     |                                     | <u>\$ 49,342,434</u>                          |
| <b>REVENUES:</b>   |                      |                                     |                                     |   |
| 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                                   |
| <b>TOTAL REVENUES AND OTHER SOURCES</b>                            | <u>\$ 65,787,030</u> | <u>\$ 65,787,030</u>                | <u>\$ -</u>                         | <u>\$ 65,787,030</u>                          |
| <b>EXPENDITURES:</b>   |                      |                                     |                                     |   |
| 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                                   |
| <b>TOTAL EXPENDITURES</b>  | <u>\$ 60,825,669</u> | <u>\$ 60,832,369</u>                | <u>\$ -</u>                         | <u>\$ 60,832,369</u>                          |
| Net Revenues and Other Sources over Expenditures<br>and Other Uses | <b>4,961,361</b>     | <b>4,954,661</b>                    | <b>0</b>                            | <b>4,954,661</b>                              |
| <b>Other Financing Sources and Uses</b>                            |                      |                                     |                                     |   |
| 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   |
| <b>Budgeted Fund Balance at June 30, 2019</b>                      |                      |                                     |                                     |   |
| Restricted   | \$ 54,303,795        | \$54,297,095                        | \$0                                 | \$54,297,095                                  |
| <b>Total</b>   | <u>\$ 54,303,795</u> | <u>\$54,297,095</u>                 | <u>\$0</u>                          | <u>\$54,297,095</u>                           |