



Agenda Item Details

Meeting	Jul 23, 2019 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	F. Budget Transfers and Amendments
Type	Action (Consent)
Fiscal Impact	No
Recommended Action	Motion to approve the listing of budgetary transfers and amendments.
Goals	<p>Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.</p> <p>Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.</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:

There is no change to the Assigned or Unassigned General Fund Balance, the National School Breakfast & Lunch Fund Balance or the Debt Service Fund Restricted Fund Balance.

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

[A2 - BUDGET SUMMARY.pdf \(95 KB\)](#)

Motion & Voting

Motion to approve Consent Agenda Items A-U as presented with the exception of items A, E, H, P, Q, and R which will be voted on as Action Items.

Motion by Angela Conrad, second by Martina Lemond Dixon.

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
 July 23, 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 stipends, office professional, social security, workers' comp, trs district share, misc contracted svcs and general supplies.			(83,500)	0	0	3,417	0	0	0	135,083	0	0	0	(28,363)	0	(26,637)	0	0	0	0	0	0	0
Totals	0	0	(83,500)	0	0	3,417	0	0	0	135,083	0	0	0	(28,363)	0	(26,637)	0	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 Service	Maint & Operation	Security Svcs	Data Process	Facility Acquisit
			Local 57XX	State 58XX	Federal 59XX	35	51	52	53	81
Items Affecting Fund Balance:										
Items Affecting Revenues and Functional Categories:										
Transfers Between Functional Categories:										
Totals	0	0	0	0	0	0	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 57XX	State 58XX	00	Debt 71	TIRZ 97
Items Affecting Fund Balance:								
Items Affecting Revenues and Functional Categories:								
Transfers Between Functional Categories:								
Totals	0	0	0	0	0	0	0	0

HUMBLE ISD 2019-20 BUDGET SUMMARY
Tuesday, July 23, 2019

General Fund	2019-20 Adopted Budget	Amended Budget Non-Recurring	Proposed July 2019 Amendments	Proposed Amended Budget July 23, 2019
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Unassigned	***			***
A010 Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***			***
Total	<u>\$0</u>			<u>\$0</u>
REVENUES:				
Local Taxes	\$183,371,592			\$183,371,592
Local TIRZ	\$9,423,302			\$9,423,302
Local Other	\$5,950,000			\$5,950,000
State	\$203,799,325			\$203,799,325
State Other	\$0			\$0
TRS On-Behalf	\$20,930,151			\$20,930,151
Federal	\$4,600,000			\$4,600,000
Transfers In	\$0			\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$428,074,370</u>	<u>\$0</u>	<u>\$0</u>	<u>\$428,074,370</u>
EXPENDITURES:				
11 Instruction	\$254,655,262		(\$83,500)	\$254,571,762
12 Instructional Resources & Media Svcs.	\$3,775,823			\$3,775,823
13 Curriculum Dev. & Instructional Staff Dev.	\$14,807,552			\$14,807,552
21 Instructional Leadership	\$4,731,058		\$3,417	\$4,734,475
23 School Leadership	\$26,410,652			\$26,410,652
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603			\$20,736,603
32 Social Work Services	\$248,908			\$248,908
33 Health Services	\$4,818,675		\$135,083	\$4,953,758
34 Student (Pupil) Transportation	\$11,855,321			\$11,855,321
36 Cocurricular / Extracurricular Activities	\$6,809,803			\$6,809,803
41 General Administration	\$13,014,570			\$13,014,570
51 Plant Maintenance & Operations	\$34,001,074		(\$28,363)	\$33,972,711
52 Security & Monitoring Svcs.	\$5,570,418			\$5,570,418
53 Data Processing Svcs.	\$6,081,203		(\$26,637)	\$6,054,566
61 Community Svcs.	\$841,462			\$841,462
71 Debt Service	\$0			\$0
81 Facilities Acquisition & Construction	\$613			\$613
95 Payments to Juvenile Justice Prg.	\$214,750			\$214,750
97 Payments to Tax Increment Fund	\$7,000,000			\$7,000,000
99 Other Intergovernmental Charges	\$1,800,000			\$1,800,000
TOTAL EXPENDITURES	<u>\$417,373,747</u>	<u>\$0</u>	<u>\$0</u>	<u>\$417,373,747</u>
Net Revenues over Expenditures	<u>\$10,700,623</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,700,623</u>
Transfers Out				\$0
Net Revenues and Other Sources over Expenditures	<u>\$10,700,623</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,700,623</u>
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Unassigned	***			***
Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***		\$0	***
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

HUMBLE ISD 2019-20 BUDGET SUMMARY

Tuesday, July 23, 2019

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	2019-20 Adopted Budget	Amended Budget One Time	Proposed July 2019 Amendments	Proposed Amended Budget July 23, 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
State	\$90,900			\$90,900
Federal	\$10,073,655			\$10,073,655
Transfers In	\$0			\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 17,803,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,803,779</u>
EXPENDITURES:				
35 Food Services	\$16,927,514			\$16,927,514
51 Plant Maintenance & Operations	\$819,340			\$819,340
52 Security & Monitoring Services	\$55,210			\$55,210
53 Data Processing Svcs	\$1,715			\$1,715
81 Facilities Acquisition/Construction	\$0			\$0
TOTAL EXPENDITURES	<u>\$ 17,803,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,803,779</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	0	0	0
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Restricted	\$ 3,091,918		\$0	\$3,091,918
Non-Spendable	252,643			\$252,643
Total	<u>\$3,344,561</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,344,561</u>

HUMBLE ISD 2019-20 BUDGET SUMMARY

Tuesday, July 23, 2019

DEBT SERVICE	2019-20 Adopted Budget	Amended Budget One Time	July 2019 Amendments	Proposed Amended Budget July 23, 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
Local - TIRZ	\$2,500,000			\$2,500,000
Local Other	\$9,300,000			\$9,300,000
State	\$1,614,930			\$1,614,930
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 70,569,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,569,983</u>
EXPENDITURES:				
71 Debt Service	\$58,469,775			\$58,469,775
97 Payments to Tax Increment Fund	\$8,000,000			\$8,000,000
TOTAL EXPENDITURES	<u>\$ 66,469,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,469,775</u>
Net Revenues and Other Sources over Expenditures and Other Uses	4,100,208	0	0	4,100,208
Other Financing Sources and Uses				
Other Resources (Transfer In)	0			\$0
Sale of Bonds	0			\$0
Premium/Discount-Bonds	0			\$0
Prepaid Interest	0			\$0
Other Resources	0			\$0
Other Uses (Transfer Out)	0			\$0
Budgeted Fund Balance at June 30, 2018 (Unaudited)				
Restricted	\$ 41,624,083			\$41,624,083
Total	<u>\$ 41,624,083</u>	<u>\$0</u>	<u>\$0</u>	<u>\$41,624,083</u>