



Agenda Item Details

Meeting	Jun 11, 2019 - Regular Meeting of the Board of Trustees
Category	6. CONSENT AGENDA
Subject	G. Budget Transfers and Amendments with Increase for TIRZ Payment
Type	Action (Consent)
Fiscal Impact	No
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the increase for TIRZ payment.
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:

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

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

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

Motion & Voting

Motion to approve Consent Agenda Items A-M as presented except A, B, C & K.

Motion by Angela Conrad, second by Charles Cunningham.

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
 June 11, 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:																							
Increase budget for TIRZ Payment		630,000																				630,000	
Transfers Between Functional Categories: Transfers between functional categories for proper coding of substitute wages, overtime, salaries/wages for subs, social security, workers' comp, contracted maintenance, contracted maintenance, consulting services, misc contracted svcs, library & media, testing materials, general supplies, employee travel, field trips, dues, misc operating expenses, land purchase, capital outlay > \$5,000, classroom furniture, electronic equipment and controllable assets.			(31,277)	0	6,719	(4,284)	(4,440)	(12,909)	0	0	0	(7,295)	0	148,332	0	0	0	0	(94,846)	0	0	0	0
Totals	0	630,000	(31,277)	0	6,719	(4,284)	(4,440)	(12,909)	0	0	0	(7,295)	0	148,332	0	0	0	0	(94,846)	0	630,000	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
Items Affecting Fund Balance:			57XX	58XX	59XX	35	51	52	53	81
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	State	58XX	Debt	TIRZ
Items Affecting Fund Balance:								
Items Affecting Revenues and Functional Categories:								
Transfers Between Functional Categories:								
Totals	0	0	0	0	0	0	0	0

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, June 11, 2019

General Fund	Adopted Budget	Amended Budget May 14, 2019	Proposed June 2019 Amendments	Proposed Amended Budget June 11, 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	\$630,000	\$11,055,000
Local Other	\$4,450,000	\$4,690,413		\$4,690,413
State	\$168,387,362	\$172,951,269		\$172,951,269
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>\$381,137,022</u>	<u>\$630,000</u>	<u>\$381,767,022</u>
EXPENDITURES:				
11 Instruction	\$225,088,297	\$225,179,261	(\$31,277)	\$225,147,984
12 Instructional Resources & Media Svcs.	\$3,455,034	\$3,594,769		\$3,594,769
13 Curriculum Dev. & Instructional Staff Dev.	\$12,716,815	\$14,171,188	\$6,719	\$14,177,907
21 Instructional Leadership	\$3,752,143	\$4,513,378	(\$4,284)	\$4,509,094
23 School Leadership	\$22,208,302	\$24,703,311	(\$4,440)	\$24,698,871
31 Guidance, Counseling & Evaluation Svcs.	\$17,866,722	\$18,185,107	(\$12,909)	\$18,172,198
32 Social Work Services	\$265,925	\$300,025		\$300,025
33 Health Services	\$3,819,137	\$4,342,294		\$4,342,294
34 Student (Pupil) Transportation	\$11,643,787	\$12,272,977		\$12,272,977
36 Cocurricular / Extracurricular Activities	\$7,934,494	\$7,096,310	(\$7,295)	\$7,089,015
41 General Administration	\$10,935,025	\$13,775,521		\$13,775,521
51 Plant Maintenance & Operations	\$35,519,678	\$37,985,627	\$148,332	\$38,133,959
52 Security & Monitoring Svcs.	\$5,237,070	\$6,697,473		\$6,697,473
53 Data Processing Svcs.	\$5,336,336	\$5,892,483		\$5,892,483
61 Community Svcs.	\$809,959	\$827,167		\$827,167
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$0	\$283,448	(\$94,846)	\$188,602
95 Payments to Juvenile Justice Prg.	\$144,100	\$170,425		\$170,425
97 Payments to Tax Increment Fund	\$7,000,000	\$7,000,000	\$630,000	\$7,630,000
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>\$388,790,764</u>	<u>\$630,000</u>	<u>\$389,420,764</u>
Net Revenues over Expenditures	<u>\$799,878</u>	<u>(\$7,653,742)</u>	<u>\$0</u>	<u>(\$7,653,742)</u>
Transfers Out		(\$2,510,900)		(\$2,510,900)
Net Revenues and Other Sources over Expenditures	<u>\$799,878</u>	<u>(\$8,339,642)</u>	<u>\$0</u>	<u>(\$8,339,642)</u>
Projected Fund Balance at June 30, 2019 (Unaudited)				
Unassigned	\$92,512,479	\$96,382,892	\$0	\$96,382,892
Encumbrances	\$9,395,262	\$0		\$0
Non-Spendable	\$2,407,324	\$2,407,324		\$2,407,324
Other Assigned	\$62,151,722	\$57,002,051	\$0	\$57,002,051
Total	<u>\$166,466,787</u>	<u>\$155,792,267</u>	<u>\$0</u>	<u>\$155,792,267</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY
Tuesday, June 11, 2019

General Fund		Adopted Budget	Amended Budget May 14, 2019	Proposed 2019 Amendments	June 2019	Proposed Amended Budget June 11, 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	\$50,896,595			\$50,896,595
	Nonrecurring, Noncapital Purchases	\$1,000,000	\$726,356			\$726,356
TOTAL ASSIGNED FUND BALANCE		\$62,151,722	\$57,002,051	\$0		\$57,002,051

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, June 11, 2019

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget May 14, 2019	Proposed June 2019 Amendments	Proposed Amended Budget June 11, 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	\$18,625,825		\$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>\$ 19,529,017</u>	<u>\$ -</u>	<u>\$ 19,529,017</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	(67,718)	0	(67,718)
Budgeted Fund Balance at June 30, 2019				
Restricted	\$ 3,959,725	\$3,892,007	\$ -	\$3,892,007
Non-Spendable	220,338	\$220,338		\$220,338
Total	<u>\$4,180,063</u>	<u>\$4,112,345</u>	<u>\$0</u>	<u>\$4,112,345</u>

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, June 11, 2019

DEBT SERVICE	Adopted Budget	Amended Budget May 14, 2019	Proposed June 2019 Amendments	Proposed Amended Budget June 11, 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