



Agenda Item Details

Meeting	Oct 15, 2019 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	F. Budget Transfers and Amendments Including an Increase for the PASA Survey, Storm Recovery, Flood Mitigation, Quest Relocation and T-Buildings
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	4,343,200.00
Budgeted	Yes
Budget Source	Assigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the authorization of Assigned Fund Balance for the PASA Survey, Storm Recovery, Flood Mitigation, Quest Relocation, and T-Buildings.
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>

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 decrease by \$4,343,200. Of this amount:

- \$500,000 will be transferred to Fund 681 for Flood Mitigation
- \$1,253,200 will be transferred to Fund 695 for expenses related to the Quest relocation
- \$2,000,000 will also be transferred to Fund 695 to purchase T Buildings
- The remainder will stay in General Fund for expenses related to the PASA Survey and storm damage from Imelda

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

[A1 - BUDGETARY AMENDMENTS DETAIL.pdf \(77 KB\)](#)

[A2 - BUDGET SUMMARY.pdf \(98 KB\)](#)

Administrative Content

Motion & Voting

Motion to approve Consent Agenda Items, exclusive of pulled items (if applicable).

Motion by Angela Conrad, second by Robert Scarfo.

Final Resolution: Motion Carries

Yea: Angela Conrad, Nancy Morrison, Robert Sitton, Martina Lemond Dixon, Lori Twomey, Robert Scarfo, Keith Lapeze

Humble Independent School District
 Budgetary Amendments Detail
 October 15, 2019

General Fund	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
Explanation of Amendment																						
Items Affecting Fund Balance:																						
Increase budget due to the increase in cost of the PASA Survey.	(90,000)												90,000									
Increase budget due to storm damage.	(500,000)													500,000								
Items Affecting Revenues and Functional Categories:																						
Transfers Between Functional Categories:																						
Transfers between functional categories for proper coding of stipends, teacher/professional, overtime, #n/a, social security, workers' comp, trs district share, contracted maintenance, operating leases, misc contracted svcs, testing materials, general supplies, employee travel, misc operating expenses and capital outlay > \$5,000.			(113,623)	0	72,452	(8,014)	0	13,748	0	(1,663)	32,200	0	0	4,900	0	0	0	0	0	0	0	0
Totals	(590,000)	0	(113,623)	0	72,452	(8,014)	0	13,748	0	(1,663)	32,200	0	90,000	504,900	0	0	0	0	0	0	0	0

*Unspent assignments are items that have been approved and allocated by the Board but not expended during the year. At the end of each budget year, there are funds that have been budgeted to departments for specific projects that were not completed by year end. Following year-end closeout, the finance department reviews those unexpended funds and the related projects with the departments to determine if those funds are still needed. This amendment reallocates funds for those 2018-19 projects that are still in process.

National School Breakfast & Lunch Program	Net Effect on Fund Bal	Change in Estimated Revenues	Revenue			Food Service	Maint & Operation	Security Svcs	Data Process	Facility Acquisit
			Local	State	Federal					
Explanation of Amendment			57XX	58XX	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	Net Effect on Fund Bal	Change in Estimated Revenues	Transfers In	Revenue		Transfers Out	Expenditures	
				Local	State		Debt	TIRZ
Explanation of Amendment			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	0

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, October 15, 2019

General Fund	Adopted Budget	Amended Budget September 10, 2019	Proposed October 2019 Amendments	Proposed Amended Budget October 15, 2019
Budgeted Fund Balance at June 30, 2019 (Unaudited)				
Unassigned	***			***
A010 Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***			***
Total	\$0			\$0
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	\$428,074,370	\$428,074,370	\$0	\$428,074,370
EXPENDITURES:				
11 Instruction	\$254,655,262	\$255,351,575	(\$113,623)	\$255,237,952
12 Instructional Resources & Media Svcs.	\$3,775,823	\$3,776,181		\$3,776,181
13 Curriculum Dev. & Instructional Staff Dev.	\$14,807,552	\$14,933,666	\$72,452	\$15,006,118
21 Instructional Leadership	\$4,731,058	\$4,797,206	(\$8,014)	\$4,789,192
23 School Leadership	\$26,410,652	\$26,460,500		\$26,460,500
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603	\$20,797,920	\$13,748	\$20,811,668
32 Social Work Services	\$248,908	\$248,208		\$248,208
33 Health Services	\$4,818,675	\$4,973,731	(\$1,663)	\$4,972,068
34 Student (Pupil) Transportation	\$11,855,321	\$13,824,699	\$32,200	\$13,856,899
36 Cocurricular / Extracurricular Activities	\$6,809,803	\$7,056,293		\$7,056,293
41 General Administration	\$13,014,570	\$13,112,828	\$90,000	\$13,202,828
51 Plant Maintenance & Operations	\$34,001,074	\$35,673,246	\$504,900	\$36,178,146
52 Security & Monitoring Svcs.	\$5,570,418	\$5,946,833		\$5,946,833
53 Data Processing Svcs.	\$6,081,203	\$6,287,914		\$6,287,914
61 Community Svcs.	\$841,462	\$844,069		\$844,069
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$613	\$107,774		\$107,774
95 Payments to Juvenile Justice Prg.	\$214,750	\$224,200		\$224,200
97 Payments to Tax Increment Fund	\$7,000,000	\$7,000,000		\$7,000,000
99 Other Intergovernmental Charges	\$1,800,000	\$1,850,000		\$1,850,000
Other Uses		\$0		\$0
TOTAL EXPENDITURES	\$417,373,747	\$423,266,843	\$590,000	\$423,856,843
Net Revenues over Expenditures	\$10,700,623	\$4,807,527	(\$590,000)	\$4,217,527
Transfers Out		(\$5,837,500)	(\$3,753,200)	(\$9,590,700)
Net Revenues and Other Sources over Expenditures	\$10,700,623	(\$1,029,973)	(\$4,343,200)	(\$5,373,173)
Projected Fund Balance at June 30, 2020				
Unassigned	***	***		***
Encumbrances	***	***		***
Non-Spendable	***	***		***
Other Assigned	***	***	\$0	***
Total	\$0	\$0	\$0	\$0

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, October 15, 2019

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget September 10, 2019	Proposed October 2019 Amendments	Proposed Amended Budget October 15, 2019
Budgeted Fund Balance at June 30, 2019 (Unaudited)				
Restricted	\$ 3,550,216			\$ 3,550,216
Non-Spendable	245,358			\$ 245,358
Total	<u>\$ 3,795,574</u>			<u>\$ 3,795,574</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	\$17,027,514		\$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>\$ 17,903,779</u>	<u>\$ -</u>	<u>\$ 17,903,779</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	(100,000)	0	(100,000)
Projected Fund Balance at June 30, 2020 (Unaudited)				
Restricted	\$ 3,550,216	\$ 3,450,216	\$ -	\$3,450,216
Non-Spendable	245,358	\$ 245,358		\$245,358
Total	<u>\$3,795,574</u>	<u>\$ 3,695,574</u>	<u>0</u>	<u>\$3,695,574</u>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, October 15, 2019

DEBT SERVICE	Adopted Budget	Amended Budget September 10, 2019	Proposed October 2019 Amendments	Proposed Amended Budget October 15, 2019
Budgeted Fund Balance at June 30, 2019 (Unaudited)				
Restricted	\$ 44,192,136			\$ 44,192,136
Total	<u>\$ 44,192,136</u>			<u>\$ 44,192,136</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
Projected Fund Balance at June 30, 2020 (Unaudited)				
Restricted	\$ 48,292,344	\$ 48,292,344	\$0	\$48,292,344
Total	<u>\$ 48,292,344</u>	<u>\$48,292,344</u>	<u>\$0</u>	<u>\$48,292,344</u>

* In order to be consistent throughout all Financial Services Dept. reporting, some elements of these categories have been moved.
Taxes collected from local property owners in the TIRZ will be reclassified to "Local Taxes" and the proceeds received back from the City of Houston will be reclassified as "Local TIRZ".