



Agenda Item Details

Meeting	Sep 11, 2018 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	K. Budget Transfers and Amendments Including the Release of Carry-Forward Encumbrances and 10 New Contingency Positions
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	13,638,990.00
Budgeted	Yes
Budget Source	Assigned and Unassigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the authorization of Assigned General Fund Balance for carry-forward encumbrances and Unassigned General Fund Balance for new positions.
Goals	

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(LLEGAL), 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 \$13,088,990. The Unassigned General Fund Balance will decrease by \$550,000. There is no change to the National School Breakfast & Lunch Program Restricted Fund Balance or the Debt Service Fund Restricted Fund Balance.

 [A1 - BUDGETARY AMENDMENTS DETAIL.pdf \(206 KB\)](#)

 [A2 - BUDGET SUMMARY.pdf \(427 KB\)](#)

Administrative Content

Motion & Voting

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

Motion by Martina Lemond Dixon, second by Robert Sitton.

Final Resolution: Motion Carries

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

**Humble Independent School District
Budgetary Amendments Detail
September 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	Cocurrict/ 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:																						
Establish budget for release of funds from 6/30/2018 unspent assignment funds.	(3,168,155)		26,412	36,624		70,219	10,144	3,795		7,451	1,162,944	4,363	34,077	429,082	1,059,134	127,458				196,452		
Establish budget for release of funds for FF&E for ISC and Administration Buildings.	(525,573)		97,287		353,315	13,278		8,625		7,810			40,000		5,000		258					
Establish budget for the release of 6/30/2018 assignment of carry-forward Encumbrances.	(9,395,262)		882,592	50,853	257,371	8,287	51,332	56,596		7,792	184,542	583,146	413,406	3,669,897	541,498	303,325				2,384,625		
Establish budget for 10 contingency positions.	(550,000)		550,000																			
Items Affecting Revenues and Functional Categories:																						
Transfers Between Functional Categories: Transfers between functional categories for proper coding of stipends, consulting services, misc contracted svcs, testing materials, general supplies and field trips.			(41,844)	0	(13,000)	4,000	0	50,000	0	0	0	844	0	0	0	0	0	0	0	0	0	0
Totals	(13,638,990)	0	1,514,447	87,477	597,686	95,784	61,476	119,016	0	23,053	1,347,486	588,353	487,483	4,098,979	1,605,632	430,783	258	0	2,581,077	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	State	Federal	35	51	52	53	81
Items Affecting Fund Balance:										
Items Affecting Revenues and Functional Categories:										
Transfers Between Functional Categories: Transfer between misc. contracted services, other supplies and contracted services for buidings and grounds.						(36,500)	36,500			
Totals	0	0	0	0	0	(36,500)	36,500	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 2018-2019 BUDGET SUMMARY

Tuesday, September 11, 2018

General Fund	Adopted Budget	Amended Budget August 14, 2018	Proposed September 2018 Amendments	Proposed Amended Budget September 11, 2018
Budgeted Fund Balance at June 30, 2016 (Unaudited)				
Unassigned	***			***
A010 Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***			***
Total	<u>\$0</u>			<u>\$0</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		\$4,450,000
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>\$0</u>	<u>\$376,332,702</u>
EXPENDITURES:				
11 Instruction	\$225,088,297	\$225,103,702	\$1,514,447	\$226,618,149
12 Instructional Resources & Media Svcs.	\$3,455,034	\$3,420,034	\$87,477	\$3,507,511
13 Curriculum Dev. & Instructional Staff Dev.	\$12,716,815	\$12,716,815	\$597,686	\$13,314,501
21 Instructional Leadership	\$3,752,143	\$3,752,143	\$95,784	\$3,847,927
23 School Leadership	\$22,208,302	\$22,208,302	\$61,476	\$22,269,778
31 Guidance, Counseling & Evaluation Svcs.	\$17,866,722	\$17,853,722	\$119,016	\$17,972,738
32 Social Work Services	\$265,925	\$265,925		\$265,925
33 Health Services	\$3,819,137	\$3,819,137	\$23,053	\$3,842,190
34 Student (Pupil) Transportation	\$11,643,787	\$11,643,787	\$1,347,486	\$12,991,273
36 Cocurricular / Extracurricular Activities	\$7,934,494	\$7,611,703	\$588,353	\$8,200,056
41 General Administration	\$10,935,025	\$12,460,025	\$487,483	\$12,947,508
51 Plant Maintenance & Operations	\$35,519,678	\$35,590,610	\$4,098,979	\$39,689,589
52 Security & Monitoring Svcs.	\$5,237,070	\$5,144,170	\$1,605,632	\$6,749,802
53 Data Processing Svcs.	\$5,336,336	\$5,054,816	\$430,783	\$5,485,599
61 Community Svcs.	\$809,959	\$809,959	\$258	\$810,217
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$0	(\$920,689)	\$2,581,077	\$1,660,388
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		\$1,922,900
Other Uses		\$0		\$0
TOTAL EXPENDITURES	<u>\$375,532,824</u>	<u>\$375,601,161</u>	<u>\$13,638,990</u>	<u>\$389,240,151</u>
Net Revenues over Expenditures	<u>\$799,878</u>	<u>\$731,541</u>	<u>(\$13,638,990)</u>	<u>(\$12,907,449)</u>
Transfers Out				\$0
Net Revenues and Other Sources over Expenditures	<u>\$799,878</u>	<u>\$731,541</u>	<u>(\$13,638,990)</u>	<u>(\$12,907,449)</u>
Projected Fund Balance at June 30, 2017				
Unassigned	***	***		***
Encumbrances	***	***		***
Non-Spendable	***	***		***
Other Assigned	***	***	(\$3,168,155)	***
Total	<u>\$0</u>	<u>\$0</u>	<u>(\$3,168,155)</u>	<u>\$0</u>

Note: The Fund Balance information is provided for balancing purposes only. Finalized amounts will be provided after year-end audit.

The Fund Balance does not reflect the increase in Fund Balance that will occur as a result of an anticipated budget surplus from the 2017-2018 Budget Year.

HUMBLE I.S.D 2018-2019 BUDGET SUMMARY

Tuesday, September 11, 2018

General Fund		Adopted Budget	Amended Budget August 14, 2018	Proposed September 2018 Amendments	Proposed Amended Budget September 11, 2018
FUND BALANCE ASSIGNMENTS:					
A019	Assigned-Student Achievement-College Ready (Goal #1)	\$2,572	\$0		\$0
A020	Assigned-Safe/Nurturing School Environment (Goal #2)	\$214,375	\$0	(\$136,357)	(\$136,357)
A021	Assigned-Retain Staff (Goal #3)	\$465	\$465		\$465
A023	Assigned-Accountability; Effective/Efficient Op (Goal #5)	\$91,840	\$91,840		\$91,840
A001	Assigned-E-Rate	\$12,389	\$0	(\$12,389)	(\$12,389)
A007	Assigned-Facility Rental	\$2,000	\$0	(\$2,069)	(\$2,069)
A013	Assigned-Capital Expenditures	\$68,113	\$0	(\$32,182)	(\$32,182)
A014	Assigned-Technology	\$3,885,920	\$249,150	(\$48,237)	\$200,913
A004	Assigned-Insurance Deductibles - CE(REG.) - Tier 2	\$300,000	\$0	(\$79,034)	(\$79,034)
A003	Assigned-Legal Services - CE(REG.) - Tier 2	\$250,000	\$228,500	(\$21,500)	\$207,000
A008	Assigned-Special Education - CE(REG.) - Tier 2	\$5,262,500	\$4,512,234	(\$728,597)	\$3,783,637
A009	Assigned-Contingency - CE(REG.) - Tier 2	\$250,000	\$247,734	(\$1,525)	\$246,209
A018	Assigned-Emergency Preparedness - CE(REG.) - Tier 2	\$22,415,644	\$0	(\$239,572)	(\$239,572)
A032	District-Wide One-Time Expenditures - CE(REG.) - Tier 3	\$2,088,596	\$1,775,101	(\$35,839)	\$1,739,262
A033	Division Controllable & Cap Assets - CE(REG.) - Tier 3	\$12,342,707	\$743,577	(\$245,404)	\$498,173
A028	Tech Controllable & Capital Assets - CE(REG.) - Tier 3	\$1,149,676	\$350,920	(\$39,619)	\$311,301
A024	Portable Buildings - CE(REG.) - Tier 3	\$5,335,718	\$5,207,387	(\$97,623)	\$5,109,764
A030	Buses - CE(REG.) - Tier 3	\$4,319,270	\$3,207,387	(\$1,111,883)	\$2,095,504
A031	Safe & Secure Schools Cap. Assets - CE(REG.) - Tier 3	\$449,677	\$405,790		\$405,790
A029	Repairs & Maintenance - CE(REG.) - Tier 3	\$5,249,418	\$2,093,649	(\$336,325)	\$1,757,324
A034	Assigned Miscellaneous One Time	\$277,656	(\$14,537,524)		(\$14,537,524)
TOTAL ASSIGNED FUND BALANCE		\$63,968,536	\$4,576,210	(\$3,168,155)	\$1,408,055

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, September 11, 2018

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget August 14, 2018	Proposed September 2018 Amendments	Proposed Amended Budget September 11, 2018
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	\$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	\$18,594,607	(\$36,500)	\$18,558,107
51 Plant Maintenance & Operations	\$810,157	\$810,157	\$36,500	\$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>\$ -</u>	<u>\$ 19,461,299</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	0	0	0
Budgeted Fund Balance at June 30, 2019 (Unaudited)				
Restricted	\$ 3,091,918	\$3,091,918	0	\$3,091,918
Non-Spendable	252,643	\$252,643		\$252,643
Total	<u>\$3,344,561</u>	<u>\$3,344,561</u>	<u>0</u>	<u>\$3,344,561</u>

Note: The Fund Balance information is provided for balancing purposes only. Finalized amounts will be provided after year-end audit. The Fund Balance does not reflect the increase in Fund Balance that will occur as a result of an anticipated budget surplus from the 2016-2017 Budget Year.

HUMBLE I.S.D 2018-19 BUDGET SUMMARY

Tuesday, September 11, 2018

DEBT SERVICE	Adopted Budget	Amended Budget August 14, 2018	Proposed September 2018 Amendments	Proposed Amended Budget September 11, 2018
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	\$8,760,000	\$52,704,812		\$52,704,812
Local - TIRZ	\$1,822,218	\$2,500,000		\$2,500,000
Local Other	\$65,787,030	\$8,760,000		\$8,760,000
State	\$0	\$1,822,218		\$1,822,218
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 76,369,248</u>	<u>\$ 65,787,030</u>	<u>\$ -</u>	<u>\$ 65,787,030</u>
EXPENDITURES:				
71 Debt Service	\$60,111,088	\$55,825,669		\$55,825,669
97 Payments to Tax Increment Fund	\$2,500,000	\$5,000,000		\$5,000,000
TOTAL EXPENDITURES	<u>\$ 62,611,088</u>	<u>\$ 60,825,669</u>	<u>\$ -</u>	<u>\$ 60,825,669</u>
Net Revenues and Other Sources over Expenditures and Other Uses	13,758,160	4,961,361	0	4,961,361
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 (Unaudited)				
Restricted	\$ 51,282,035	\$42,485,236	\$0	\$42,485,236
Total	<u>\$ 51,282,035</u>	<u>\$42,485,236</u>	<u>\$0</u>	<u>\$42,485,236</u>

Note: The Fund Balance information is provided for balancing purposes only. Finalized amounts will be provided after year-end audit. The Fund Balance does not reflect the increase in Fund Balance that will occur as a result of an anticipated budget surplus from the 2016-2017 Budget Year.