





### Agenda Item Details

Meeting	Dec 10, 2019 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	E. Budget Transfers and Amendments Including Budget Increase for New Positions and Stipends
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	8,215,480.00
Budgeted	Yes
Budget Source	Assigned and Unassigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the increase for new positions and stipends.
Goals	<ul style="list-style-type: none"> <li> <b>Resource Alignment:</b> Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.</li> <li> <b>Culture:</b> Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.</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 Assigned General Fund Balance will decrease by \$7,200,000. Of this amount, \$2,000,000 will be transferred out to Fund 695 for Transportation and \$2,200,000 to Fund 695 for Fine Arts. The remaining \$3,000,000 will fund stipends that were approved in November. The Unassigned General Fund Balance will decrease by \$1,015,480 to fund new positions that were also approved in November. 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 \(74 KB\)](#)

 [A2 - BUDGET SUMMARY.pdf \(99 KB\)](#)

### 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, Robert Sitton, Martina Lemond Dixon, Lori Twomey, Robert Scarfo, Keith Lapeze

Humble Independent School District  
 Budgetary Amendments Detail  
 December 10, 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	Food Svcs	Cocurr/ 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	35	36	41	51	52	53	61	71	81	95	97	99
<b>Items Affecting Fund Balance:</b>																							
Increase budget for stipends given to employees who are not teachers.	(3,000,000)					300,000	450,000		60,000		450,000	450,000		300,000	600,000	150,000	180,000			60,000			
Increase budget for new positions added for the 2019-20 year.	(1,015,480)		1,015,480																				
<b>Items Affecting Revenues and Functional Categories:</b>																							
<b>Transfers Between Functional Categories:</b> Transfers between functional categories for proper coding of contracted maintenance, testing materials and general supplies.			0	0	0	0	2,179	(2,179)	0	0	0	0	0	0	3,321	0	(3,321)	0	0	0	0	0	0
<b>Totals</b>	<b>(4,015,480)</b>	<b>0</b>	<b>1,015,480</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>452,179</b>	<b>(2,179)</b>	<b>60,000</b>	<b>0</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>	<b>300,000</b>	<b>603,321</b>	<b>150,000</b>	<b>176,679</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*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 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
<b>Items Affecting Fund Balance:</b>										
			57XX	58XX	59XX	35	51	52	53	81
<b>Items Affecting Revenues and Functional Categories:</b>										
<b>Transfers Between Functional Categories:</b>										
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Debt Service 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>								
				57XX	58XX	00	71	97
<b>Items Affecting Revenues and Functional Categories:</b>								
<b>Transfers Between Functional Categories:</b>								
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY  
Tuesday, December 10, 2019

General Fund	Adopted Budget	Amended Budget November 12, 2019	Proposed December 2019 Amendments	Proposed Amended Budget December 10, 2019
<b>Budgeted Fund Balance at June 30, 2019 (Audited)</b>				
Unassigned	\$92,986,115			\$92,986,115
A010 Encumbrances	\$5,769,873			\$5,769,873
Non-Spendable	\$2,807,372			\$2,807,372
Other Assigned	\$105,669,576			\$105,669,576
<b>Total</b>	<b>\$207,232,936</b>			<b>\$207,232,936</b>
<b>REVENUES:</b>				
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
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$428,074,370</b>	<b>\$428,074,370</b>	<b>\$0</b>	<b>\$428,074,370</b>
<b>EXPENDITURES:</b>				
11 Instruction	\$254,655,262	\$255,259,461	\$1,015,480	\$256,274,941
12 Instructional Resources & Media Svcs.	\$3,775,823	\$3,792,786		\$3,792,786
13 Curriculum Dev. & Instructional Staff Dev.	\$14,807,552	\$15,008,458		\$15,008,458
21 Instructional Leadership	\$4,731,058	\$4,789,192	\$300,000	\$5,089,192
23 School Leadership	\$26,410,652	\$26,484,270	\$452,179	\$26,936,449
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603	\$20,932,068	(\$2,179)	\$20,929,889
32 Social Work Services	\$248,908	\$248,208	\$60,000	\$308,208
33 Health Services	\$4,818,675	\$4,972,068		\$4,972,068
34 Student (Pupil) Transportation	\$11,855,321	\$13,844,024	\$450,000	\$14,294,024
35 Food Service	\$0	\$0	\$450,000	\$450,000
36 Cocurricular / Extracurricular Activities	\$6,809,803	\$7,081,444		\$7,081,444
41 General Administration	\$13,014,570	\$13,202,828	\$300,000	\$13,502,828
51 Plant Maintenance & Operations	\$34,001,074	\$36,166,646	\$603,321	\$36,769,967
52 Security & Monitoring Svcs.	\$5,570,418	\$5,946,833	\$150,000	\$6,096,833
53 Data Processing Svcs.	\$6,081,203	\$6,287,914	\$176,679	\$6,464,593
61 Community Svcs.	\$841,462	\$844,069		\$844,069
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$613	\$107,774	\$60,000	\$167,774
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
<b>TOTAL EXPENDITURES</b>	<b>\$417,373,747</b>	<b>\$424,042,243</b>	<b>\$4,015,480</b>	<b>\$428,057,723</b>
Net Revenues over Expenditures	<b>\$10,700,623</b>	<b>\$4,032,127</b>	<b>(\$4,015,480)</b>	<b>\$16,647</b>
Transfers Out		(\$6,337,500)	(\$4,200,000)	(\$10,537,500)
Net Revenues and Other Sources over Expenditures	<b>\$10,700,623</b>	<b>(\$2,119,973)</b>	<b>(\$8,215,480)</b>	<b>(\$10,335,453)</b>
<b>Projected Fund Balance at June 30, 2020</b>				
Unassigned	\$103,686,738	\$103,411,338	(\$1,015,480)	\$102,395,858
Encumbrances	\$5,769,873	\$0		\$0
Non-Spendable	\$2,807,372	\$2,807,372		\$2,807,372
Other Assigned	\$105,669,576	\$99,085,630	(\$7,200,000)	\$91,885,630
<b>Total</b>	<b>\$217,933,559</b>	<b>\$205,304,340</b>	<b>(\$8,215,480)</b>	<b>\$197,088,860</b>

General Fund	Adopted Budget	Amended Budget November 13, 2018	Proposed December 2018 Amendments	Proposed Amended Budget December 11, 2018
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**FUND BALANCE ASSIGNMENTS:**

A007	Facility Rental	\$0	(\$2,069)	\$0	(\$2,069)
A029	Repairs and Maintenance	\$0	(\$100,210)	\$0	(\$100,210)
A041	Nonrecurring, Noncapital Purchases	\$1,000,000	\$981,651	\$0	\$981,651
A018	Emergency Preparedness	\$4,000,000	\$4,000,000	\$0	\$4,000,000
A009	Operating Contingency	\$1,000,000	\$1,000,000	(\$1,000,000)	\$0
A032	One-Time Expenditures	\$2,000,000	\$2,000,000	(\$2,000,000)	\$0
A013	Capital Expenditures	\$97,546,353	\$91,206,258	(\$4,200,000)	\$87,006,258
<b>TOTAL ASSIGNED FUND BALANCE</b>		\$105,546,353	\$99,085,630	(\$7,200,000)	\$91,885,630

HUMBLE I.S.D 2019-20 BUDGET SUMMARY  
Tuesday, December 10, 2019

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget November 12, 2019	Proposed December 2019 Amendments	Proposed Amended Budget December 10, 2019
<b>Fund Balance at June 30, 2018</b>				
Restricted	\$ 5,532,972			\$ 5,532,972
Non-Spendable	\$ -			-
<b>Total</b>	<u>\$ 5,532,972</u>			<u>\$ 5,532,972</u>
<b>REVENUES:</b>				
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
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<u>\$ 17,803,779</u>	<u>\$ 17,803,779</u>	<u>\$ -</u>	<u>\$ 17,803,779</u>
<b>EXPENDITURES:</b>				
35 Food Services	\$16,927,514	\$18,091,404		\$18,091,404
51 Plant Maintenance & Operations	\$819,340	\$864,340		\$864,340
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
<b>TOTAL EXPENDITURES</b>	<u>\$ 17,803,779</u>	<u>\$ 19,012,669</u>	<u>\$ -</u>	<u>\$ 19,012,669</u>
Net Revenues and Other Sources over Expenditures and Other Uses	<b>0</b>	<b>(1,208,890)</b>	<b>0</b>	<b>(1,208,890)</b>
<b>Budgeted Fund Balance at June 30, 2019</b>				
Restricted	\$ 3,091,918	\$4,324,082	\$ -	\$4,324,082
Non-Spendable	252,643	\$0		\$0
<b>Total</b>	<u>\$3,344,561</u>	<u>\$3,115,192</u>	<u>\$0</u>	<u>\$3,115,192</u>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY

Tuesday, December 10, 2019

DEBT SERVICE	Adopted Budget	Amended Budget November 12, 2019	Proposed December 2019 Amendments	Proposed Amended Budget December 10, 2019
<b>Fund Balance at June 30, 2018</b>				
Restricted	\$ 57,891,811			\$ 57,891,811
<b>Total</b>	<u>\$ 57,891,811</u>			<u>\$ 57,891,811</u>
<b>REVENUES:</b>				
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
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<u>\$ 70,569,983</u>	<u>\$ 70,569,983</u>	<u>\$ -</u>	<u>\$ 70,569,983</u>
<b>EXPENDITURES:</b>				
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
<b>TOTAL EXPENDITURES</b>	<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	<b>4,100,208</b>	<b>4,100,208</b>	<b>0</b>	<b>4,100,208</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	\$ 61,992,019	\$61,992,019	\$0	\$61,992,019
<b>Total</b>	<u>\$ 61,992,019</u>	<u>\$61,992,019</u>	<u>\$0</u>	<u>\$61,992,019</u>