





Agenda Item Details

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|--------------------|--|
| Meeting | Dec 08, 2020 - Regular Meeting of the Board of Trustees |
| Category | 5. CONSENT AGENDA |
| Subject | B. Budget Transfers and Amendments including Increases for the Purchase of iPads for Covid Testing, Tableau, Cardonex, Covid Cleaning Supplies and Small Wares |
| Access | Public |
| Type | Action (Consent) |
| Fiscal Impact | Yes |
| Dollar Amount | 10,547,140.00 |
| Budgeted | Yes |
| Budget Source | Assigned and Unassigned General Fund Balance and The National School Breakfast & Lunch Program |
| Recommended Action | Motion to approve the listing of budgetary transfers and amendments including the purchase of iPads for Covid testing, Tableau, Cardonex, Covid Cleaning Supplies and Small Wares. |
| Goals | <ul style="list-style-type: none">  Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.  Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture. |

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 Unassigned General Fund Balance will decrease by \$197,140. The Assigned General Fund Balance will decrease by \$10,300,000. Of this amount, \$8,800,000 will be transferred out to Funds 695 and 696. \$1,000,000 for Fine Arts, \$800,000 for CTE Wheel, \$2,000,000 for Technology for Distance Learning, \$1,000,000 for Quest Early College and \$4,000,000 for North Belt Elementary. The National School Breakfast & Lunch Program will decrease by \$50,000 for the purchase of Small Wares. There is no change to the Debt Service Fund Restricted Fund Balance.

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

 [A2 - BUDGET SUMMARY.pdf \(100 KB\)](#)

Administrative Content

Motion & Voting

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

Motion by Lori Twomey, second by Martina Lemond Dixon.

Final Resolution: Motion Carries

Yea: Robert Sitton, Martina Lemond Dixon, Robert Scarfo, Lori Twomey, Keith Lapeze, Nancy Morrison, Brent Engelage

Humble Independent School District
Budgetary Amendments Detail
December 8, 2020

| General Fund Explanation of Amendment | Net Effect on Budget | Change in Estimated Revenues | Instruction | Media Svcs | Staff Develop | Instruct Leadership | School Leadership | Guidance/ Counsel | Social Svcs | Health Svcs | Pupil Transp | Food Svcs | 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 | 35 | 36 | 41 | 51 | 52 | 53 | 61 | 71 | 81 | 95 | 97 | 99 |
| Items Affecting Fund Balance: | | | | | | | | | | | | | | | | | | | | | | | |
| Increase budget to purchase iPads for nurses conducting Covid testing. | (15,140) | | | | | | | | | 15,140 | | | | | | | | | | | | | |
| Increase budget to purchase Tableau. | (82,000) | | | | | | | | | | | | | | | | 82,000 | | | | | | |
| Increase budget to purchase Cardonex. | (100,000) | | | | | | | | | | | | | | | | 100,000 | | | | | | |
| Increase budget for the cost of Covid cleaning supplies. | (1,500,000) | | | | | | | | | | | | | | 1,500,000 | | | | | | | | |
| Items Affecting Revenues and Functional Categories: | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers Between Functional Categories: Transfers between functional categories for proper coding of contracted maintenance, consulting services, misc contracted svcs, library & media, testing materials, general supplies, employee travel, field trips, capital outlay > \$5,000 and classroom furniture. | | | (127,223) | 3,000 | (2,700) | 24,000 | 3,000 | 0 | 0 | 0 | 0 | 0 | 17,281 | (8,640) | 26,282 | (24,000) | 89,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | (1,697,140) | 0 | (127,223) | 3,000 | (2,700) | 24,000 | 3,000 | 0 | 0 | 15,140 | 0 | 0 | 17,281 | (8,640) | 1,526,282 | (24,000) | 271,000 | 0 | 0 | 0 | 0 | 0 | 0 |

| National School Breakfast & Lunch Program Explanation of Amendment | Net Effect on Budget | Change in Estimated Revenues | Revenue | | | Food Service | Maint & Operation | Security Svcs | Data Process | Facility Acquisit |
|--|----------------------|------------------------------|----------|----------|----------|---------------|-------------------|---------------|--------------|-------------------|
| | | | Local | State | Federal | | | | | |
| | | | 57XX | 58XX | 59XX | 35 | 51 | 52 | 53 | 81 |
| Items Affecting Fund Balance: | | | | | | | | | | |
| Increase budget to purchase Small Wares for Marketing. | (50,000) | | | | | 50,000 | | | | |
| Items Affecting Revenues and Functional Categories: | | | | | | | | | | |
| Transfers Between Functional Categories: Transfers between functional categories for proper coding of misc. contracted services. | | | | | | | | | | |
| Totals | (50,000) | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 |

| Debt Service Explanation of Amendment | Net Effect on Budget | Change in Estimated Revenues | Transfers In | Revenue | | Transfers Out | Expenditures | |
|--|----------------------|------------------------------|--------------|----------|----------|---------------|--------------|----------|
| | | | 79XX | Local | State | Debt | TIRZ | |
| | | | | 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 2020-21 BUDGET SUMMARY
Tuesday, December 8, 2020

| General Fund | Adopted Budget | Amended Budget November 10, 2020 | Proposed December 2020 Amendments | Proposed Amended Budget December 8, 2020 |
|---|----------------------|-------------------------------------|--------------------------------------|--|
| Budgeted Fund Balance at June 30, 2020 (Unaudited) | | | | |
| Unassigned | \$102,349,460 | | | \$102,349,460 |
| A010 Encumbrances | \$5,223,311 | | | \$5,223,311 |
| Non-Spendable | \$3,161,357 | | | \$3,161,357 |
| Other Assigned | \$93,110,898 | | | \$93,110,898 |
| Total | \$203,845,026 | | | \$203,845,026 |
| REVENUES: | | | | |
| Local Taxes | \$181,763,980 | \$181,763,980 | | \$181,763,980 |
| Local TIRZ | \$9,894,467 | \$9,894,467 | | \$9,894,467 |
| Local Other | \$3,650,000 | \$3,650,000 | | \$3,650,000 |
| State | \$225,951,451 | \$226,392,516 | | \$226,392,516 |
| State Other | \$0 | \$0 | | \$0 |
| TRS On-Behalf | \$22,490,153 | \$22,490,153 | | \$22,490,153 |
| Federal | \$4,600,000 | \$4,600,000 | | \$4,600,000 |
| Transfers In | \$0 | \$0 | | \$0 |
| TOTAL REVENUES AND OTHER SOURCES | \$448,350,051 | \$448,791,116 | \$0 | \$448,791,116 |
| EXPENDITURES: | | | | |
| 11 Instruction | \$264,859,086 | \$267,350,016 | (\$127,223) | \$267,222,793 |
| 12 Instructional Resources & Media Svcs. | \$3,780,178 | \$3,794,342 | \$3,000 | \$3,797,342 |
| 13 Curriculum Dev. & Instructional Staff Dev. | \$16,005,802 | \$16,168,901 | (\$2,700) | \$16,166,201 |
| 21 Instructional Leadership | \$5,440,024 | \$5,770,407 | \$24,000 | \$5,794,407 |
| 23 School Leadership | \$26,438,685 | \$26,987,979 | \$3,000 | \$26,990,979 |
| 31 Guidance, Counseling & Evaluation Svcs. | \$21,962,713 | \$22,120,554 | | \$22,120,554 |
| 32 Social Work Services | \$339,761 | \$399,761 | | \$399,761 |
| 33 Health Services | \$4,973,366 | \$5,447,229 | \$15,140 | \$5,462,369 |
| 34 Student (Pupil) Transportation | \$12,412,327 | \$13,699,121 | | \$13,699,121 |
| 35 Food Service | \$0 | \$450,000 | | \$450,000 |
| 36 Cocurricular / Extracurricular Activities | \$7,235,784 | \$7,669,195 | \$17,281 | \$7,686,476 |
| 41 General Administration | \$13,208,934 | \$14,762,845 | (\$8,640) | \$14,754,205 |
| 51 Plant Maintenance & Operations | \$35,290,460 | \$40,661,618 | \$1,526,282 | \$42,187,900 |
| 52 Security & Monitoring Svcs. | \$5,811,180 | \$6,348,057 | (\$24,000) | \$6,324,057 |
| 53 Data Processing Svcs. | \$6,370,006 | \$8,450,312 | \$271,000 | \$8,721,312 |
| 61 Community Svcs. | \$1,023,497 | \$1,035,155 | | \$1,035,155 |
| 71 Debt Service | \$0 | \$0 | | \$0 |
| 81 Facilities Acquisition & Construction | \$267,150 | \$335,650 | | \$335,650 |
| 95 Payments to Juvenile Justice Prg. | \$214,750 | \$216,325 | | \$216,325 |
| 97 Payments to Tax Increment Fund | \$7,000,000 | \$7,000,000 | | \$7,000,000 |
| 99 Other Intergovernmental Charges | \$1,850,000 | \$2,800,000 | | \$2,800,000 |
| Other Uses | | \$0 | | \$0 |
| TOTAL EXPENDITURES | \$434,483,703 | \$451,467,467 | \$1,697,140 | \$453,164,607 |
| Net Revenues over Expenditures | \$13,866,348 | (\$2,676,351) | (\$1,697,140) | (\$4,373,491) |
| Transfers Out | | (\$946,500) | (\$8,800,000) | (\$9,746,500) |
| Net Revenues and Other Sources over Expenditures | \$13,866,348 | (\$2,642,851) | (\$10,497,140) | (\$13,139,991) |
| Projected Fund Balance at June 30, 2020 | | | | |
| Unassigned | \$102,349,456 | \$94,879,039 | (\$197,140) | \$94,681,899 |
| Encumbrances | \$5,223,311 | \$5,223,311 | | \$5,223,311 |
| Non-Spendable | \$3,161,357 | \$3,161,357 | | \$3,161,357 |
| Other Assigned | \$93,110,918 | \$88,315,431 | (\$10,300,000) | \$78,015,431 |
| Total | \$203,845,042 | \$191,579,138 | (\$10,497,140) | \$181,081,998 |

| General Fund | Adopted Budget | Amended Budget November 10, 2020 | Proposed December 2020 Amendments | Proposed Amended Budget December 8, 2020 |
|--------------|----------------|-------------------------------------|--------------------------------------|--|
|--------------|----------------|-------------------------------------|--------------------------------------|--|

FUND BALANCE ASSIGNMENTS:

| | | | | | |
|------------------------------------|--------------------------------------|--------------|--------------|----------------|--------------|
| A018 | Emergency Preparedness | \$10,000,000 | \$6,340,000 | (\$1,500,000) | \$4,840,000 |
| A040 | Fiscal Contingency | \$36,000,000 | \$36,000,000 | \$0 | \$36,000,000 |
| A032 | One-Time Expenditures | \$940,467 | \$0 | \$0 | \$0 |
| A045 | KHS Mitigation | \$3,000,000 | \$3,000,000 | \$0 | \$3,000,000 |
| A012 | Unbudgeted Capital Expenditures-TIRZ | \$15,520,599 | \$15,520,599 | \$0 | \$15,520,599 |
| A013 | Capital Expenditures | \$5,000,000 | \$5,000,000 | (\$5,000,000) | \$0 |
| A042 | Student Programs Equipment | \$2,000,000 | \$2,000,000 | (\$1,800,000) | \$200,000 |
| A043 | Technology for Distance Learning | \$2,000,000 | \$2,000,000 | (\$2,000,000) | \$0 |
| A044 | Unbudgeted, Non-Recurring - Other | \$18,649,832 | \$18,454,832 | \$0 | \$18,454,832 |
| TOTAL ASSIGNED FUND BALANCE | | \$93,110,898 | \$88,315,431 | (\$10,300,000) | \$78,015,431 |

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, December 8, 2020

| NATIONAL SCHOOL BREAKFAST AND LUNCH PGM | Adopted Budget | Amended Budget November 10, 2020 | Proposed December 2020 Amendments | Proposed Amended Budget December 8, 2020 |
|--|----------------------|-------------------------------------|--------------------------------------|--|
| Budgeted Fund Balance at June 30, 2020 (audited) | | | | |
| Restricted | \$ 5,074,469 | | | \$ 5,074,469 |
| Non-Spendable | \$ - | | | - |
| Total | <u>\$ 5,074,469</u> | | | <u>\$ 5,074,469</u> |
| REVENUES: | | | | |
| Local Revenue | \$6,750,780 | \$6,750,780 | | \$6,750,780 |
| State | \$90,900 | \$90,900 | | \$90,900 |
| Federal | \$9,215,805 | \$9,215,805 | | \$9,215,805 |
| Transfers In | \$0 | \$0 | | \$0 |
| TOTAL REVENUES AND OTHER SOURCES | <u>\$ 16,057,485</u> | <u>\$ 16,057,485</u> | <u>\$ -</u> | <u>\$ 16,057,485</u> |
| EXPENDITURES: | | | | |
| 35 Food Services | \$15,234,750 | \$17,266,642 | \$50,000 | \$17,316,642 |
| 51 Plant Maintenance & Operations | \$794,540 | \$893,473 | | \$893,473 |
| 52 Security & Monitoring Services | \$26,480 | \$26,480 | | \$26,480 |
| 53 Data Processing Svcs | \$1,715 | \$1,715 | | \$1,715 |
| 81 Facilities Acquisition/Construction | \$0 | \$0 | | \$0 |
| TOTAL EXPENDITURES | <u>\$ 16,057,485</u> | <u>\$ 18,188,310</u> | <u>\$ 50,000</u> | <u>\$ 18,238,310</u> |
| Net Revenues and Other Sources over Expenditures and Other Uses | 0 | (2,130,825) | (50,000) | (2,180,825) |
| Projected Fund Balance at June 30, 2021 (audited) | | | | |
| Restricted | \$ 5,074,469 | \$2,943,644 | \$ (50,000) | \$2,893,644 |
| Non-Spendable | | \$0 | | \$0 |
| Total | <u>\$5,074,469</u> | <u>\$2,943,644</u> | <u>\$ (50,000)</u> | <u>\$2,893,644</u> |

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, December 8, 2020

| DEBT SERVICE | Adopted Budget | Amended Budget November 10, 2020 | Proposed December 2020 Amendments | Proposed Amended Budget December 8, 2020 |
|--|----------------------|-------------------------------------|--------------------------------------|--|
| Budgeted Fund Balance at June 30, 2020 (audited) | | | | |
| Restricted | \$ 72,145,624 | | | \$ 72,145,624 |
| Total | <u>\$ 72,145,624</u> | | | <u>\$ 72,145,624</u> |
| REVENUES: | | | | |
| Local Taxes | \$62,491,573 | \$62,491,573 | | \$62,491,573 |
| Local - TIRZ | \$2,500,000 | \$2,500,000 | | \$2,500,000 |
| Local Other | \$9,300,000 | \$9,300,000 | | \$9,300,000 |
| State | \$1,000,000 | \$1,000,000 | | \$1,000,000 |
| TOTAL REVENUES AND OTHER SOURCES | <u>\$ 75,291,573</u> | <u>\$ 75,291,573</u> | <u>\$ -</u> | <u>\$ 75,291,573</u> |
| EXPENDITURES: | | | | |
| 71 Debt Service | \$71,291,573 | \$71,291,573 | | \$71,291,573 |
| 97 Payments to Tax Increment Fund | \$4,000,000 | \$4,000,000 | | \$4,000,000 |
| TOTAL EXPENDITURES | <u>\$ 75,291,573</u> | <u>\$ 75,291,573</u> | <u>\$ -</u> | <u>\$ 75,291,573</u> |
| Net Revenues and Other Sources over Expenditures and Other Uses | 0 | 0 | 0 | 0 |
| 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, 2021 (audited) | | | | |
| Restricted | \$ 72,145,624 | \$ 72,258,088 | \$0 | \$ 72,258,088 |
| Total | <u>\$ 72,145,624</u> | <u>\$ 72,258,088</u> | <u>\$0</u> | <u>\$ 72,258,088</u> |