





Agenda Item Details

Meeting	Feb 11, 2020 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	E. Budgetary Transfers & Amendments including an increase for class size reduction teacher positions and purchase of chillers
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	3,181,000.00
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 to fund class size reduction teacher positions and chillers.
Goals	<ul style="list-style-type: none">  Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.  Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.

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 \$181,000 for the purchase of chillers. The Unassigned General Fund Balance will decrease by \$9,824,752. Of this amount, \$6,824,752 will be transferred out to Hurricane Harvey Fund 680. The remaining \$3,000,000 will fund new positions for class size reduction. There is no change to the National School Breakfast & Lunch Program Restricted Fund Balance or the Debt Service Fund Restricted Fund Balance

In the December 10, 2019 board item for the Budget Department, the Fiscal Impact statement should have stated that 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 696 for Fine Arts. The remaining \$3,000,000 will fund stipends that were approved in November.

 [A1 - BUDGETARY AMENDMENTS DETAIL.pdf \(75 KB\)](#)

 [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, Nancy Morrison, Robert Sitton, Martina Lemond Dixon, Lori Twomey, Robert Scarfo, Keith Lapeze

Humble Independent School District
 Budgetary Amendments Detail
 February 11, 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 for class size reduction teacher positions.	(3,000,000)		2,940,852					29,244	29,904														
Increase budget for the purchase of chillers.	(181,000)														181,000								
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories: Transfers between functional categories for proper coding of stipends, overtime, salaries/wages for subs, social security, workers' comp, trs district share, education svc ctr, misc contracted svcs, library & media, general supplies, employee travel, field trips and misc operating expenses.			2,312	0	(1,504)	5,400	(1,064)	1,000	0	0	(6,144)	0	0	0	0	0	0	0	0	0	0	0	0
Totals	(3,181,000)	0	2,943,164	0	(1,504)	5,400	(1,064)	30,244	29,904	0	(6,144)	0	0	0	181,000	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 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:										
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 Budget	Change in Estimated Revenues	Transfers In	Revenue		Transfers Out	Expenditures	
				Local	State		Debt	TIRZ
			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, February 11, 2020

General Fund	Adopted Budget	Amended Budget January 14, 2020	Proposed February 2020 Amendments	Proposed Amended Budget February 11, 2020
Budgeted Fund Balance at June 30, 2019 (Audited)				
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
Total	<u>\$207,232,936</u>			<u>\$207,232,936</u>
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	\$6,063,493		\$6,063,493
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	<u>\$428,074,370</u>	<u>\$428,187,863</u>	<u>\$0</u>	<u>\$428,187,863</u>
EXPENDITURES:				
11 Instruction	\$254,655,262	\$256,995,044	\$2,943,164	\$259,938,208
12 Instructional Resources & Media Svcs.	\$3,775,823	\$3,792,786		\$3,792,786
13 Curriculum Dev. & Instructional Staff Dev.	\$14,807,552	\$15,046,258	(\$1,504)	\$15,044,754
21 Instructional Leadership	\$4,731,058	\$5,189,192	\$5,400	\$5,194,592
23 School Leadership	\$26,410,652	\$26,986,449	(\$1,064)	\$26,985,385
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603	\$20,922,889	\$30,244	\$20,953,133
32 Social Work Services	\$248,908	\$308,208	\$29,904	\$338,112
33 Health Services	\$4,818,675	\$5,022,068		\$5,022,068
34 Student (Pupil) Transportation	\$11,855,321	\$14,294,024	(\$6,144)	\$14,287,880
36 Cocurricular / Extracurricular Activities	\$6,809,803	\$7,088,444		\$7,088,444
41 General Administration	\$13,014,570	\$13,502,828		\$13,502,828
51 Plant Maintenance & Operations	\$34,001,074	\$37,212,967	\$181,000	\$37,393,967
52 Security & Monitoring Svcs.	\$5,570,418	\$6,096,833		\$6,096,833
53 Data Processing Svcs.	\$6,081,203	\$6,514,593		\$6,514,593
61 Community Svcs.	\$841,462	\$846,659		\$846,659
71 Debt Service	\$0	\$0		\$0
81 Facilities Acquisition & Construction	\$613	\$167,774		\$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	\$2,800,000		\$2,800,000
Other Uses		\$0		\$0
TOTAL EXPENDITURES	<u>\$417,373,747</u>	<u>\$430,011,216</u>	<u>\$3,181,000</u>	<u>\$433,192,216</u>
Net Revenues over Expenditures	<u>\$10,700,623</u>	<u>(\$1,823,353)</u>	<u>(\$3,181,000)</u>	<u>(\$5,004,353)</u>
Transfers Out		<u>(\$22,537,500)</u>	<u>(\$6,824,752)</u>	<u>(\$29,362,252)</u>
Net Revenues and Other Sources over Expenditures	<u>\$10,700,623</u>	<u>(\$24,625,453)</u>	<u>(\$10,005,752)</u>	<u>(\$34,631,205)</u>
Projected Fund Balance at June 30, 2020				
Unassigned	\$103,686,738	\$101,805,858	(\$9,824,752)	\$91,981,106
Encumbrances	\$5,769,873	\$0		\$0
Non-Spendable	\$2,807,372	\$2,807,372		\$2,807,372
Other Assigned	\$105,669,576	\$78,185,630	(\$181,000)	\$78,004,630
Total	<u>\$217,933,559</u>	<u>\$182,798,860</u>	<u>(\$181,005,752)</u>	<u>\$172,793,108</u>

General Fund	Adopted Budget	Amended Budget January 14, 2020	Proposed February 2020 Amendments	Proposed Amended Budget February 11, 2020
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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	\$681,651	\$0	\$681,651
A018 Emergency Preparedness	\$4,000,000	\$3,550,000	\$0	\$3,550,000
A009 Operating Contingency	\$1,000,000	\$0	\$0	\$0
A032 One-Time Expenditures	\$2,000,000	\$0	\$0	\$0
A013 Capital Expenditures	\$97,546,353	\$74,056,258	(\$181,000)	\$73,875,258
TOTAL ASSIGNED FUND BALANCE	\$105,546,353	\$78,185,630	(\$181,000)	\$78,004,630

HUMBLE I.S.D 2019-20 BUDGET SUMMARY

Tuesday, February 11, 2020

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget January 14, 2020	Proposed February 2020 Amendments	Proposed Amended Budget February 11, 2020
Budgeted Fund Balance at June 30, 2019 (Audited)				
Restricted	\$ 5,532,972			\$ 5,532,972
Non-Spendable	\$ -			\$ -
Total	<u>\$ 5,532,972</u>			<u>\$ 5,532,972</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	\$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
TOTAL EXPENDITURES	<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	0	(1,208,890)	0	(1,208,890)
Projected Fund Balance at June 30, 2020 (Audited)				
Restricted	\$ 3,091,918	\$4,324,082	\$ -	\$4,324,082
Non-Spendable	252,643	\$0		\$0
Total	<u>\$3,344,561</u>	<u>\$4,324,082</u>	<u>\$0</u>	<u>\$4,324,082</u>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY

Tuesday, February 11, 2020

DEBT SERVICE	Adopted Budget	Amended Budget January 14, 2020	Proposed February 2020 Amendments	Proposed Amended Budget February 12, 2019
Budgeted Fund Balance at June 30, 2019 (Audited)				
Restricted	\$ 57,891,811			\$ 57,891,811
Total	<u>\$ 57,891,811</u>			<u>\$ 57,891,811</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 (Audited)				
Restricted	\$ 61,992,019	\$61,992,019	\$0	\$61,992,019
Total	<u>\$ 61,992,019</u>	<u>\$61,992,019</u>	<u>\$0</u>	<u>\$61,992,019</u>