





Agenda Item Details

Meeting	Feb 23, 2021 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	C. Budget Transfers and Amendments including an Increase for Positions moving to General Fund
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	181,798.00
Budgeted	Yes
Budget Source	Assigned and Unassigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including an increase for positions moving to General Fund.
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(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 increase by \$1,862 after a decrease of \$110,010 for positions moving to Fund 199 from Fund 211 and an increase of \$111,872 from a TDEM Covid reimbursement. The Assigned General Fund Balance will decrease by \$183,660. This amount will be transferred out to Fund 682 for ISC mitigation. Assignment A045 KHS Mitigation has been released and added to Assignment A044 Unbudgeted, Non-Recurring. There is no change to the National School Breakfast & Lunch Program or the Debt Service Fund Restricted Fund Balance.

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

 [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
February 16, 2021**

General Fund	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
Explanation of Amendment																							
Items Affecting Fund Balance:																							
Increase budget for TDEM reimbursement of Covid expenses.		111,872																					
Increase budget to record PPE received for Covid.		442,780								442,780													
Increase budget for the H-GAC Emission Reduction Incentive Grant.		206,000									206,000												
Increase budget due to Title Positions being moved to General Fund.	(110,010)		110,010																				
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories:																							
Transfers between functional categories for proper coding of stipends, contracted maintenance, contracted maintenance, textbooks, general supplies, misc operating expenses, land purchase, vehicles, capital outlay > \$5,000, classroom furniture and controllable assets.			(65,393)	0	25,000	0	18,114	0	0	0	0	0	2,587	0	14,107	5,585	0	0	0	0	0	0	0
Totals	(110,010)	760,652	44,617	0	25,000	0	18,114	0	0	442,780	206,000	0	2,587	0	14,107	5,585	0	0	0	0	0	0	0

National School Breakfast & Lunch Program	Net Effect on Budget	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:										
Transfers between functional categories for proper coding of misc. contracted services.										
Totals	0	0	0	0	0	0	0	0	0	0

Debt Service	Net Effect on Budget	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 2020-21 BUDGET SUMMARY
Tuesday, February 16, 2021

General Fund	Adopted Budget	Amended Budget January 12, 2021	Proposed February 2021 Amendments	Proposed Amended Budget February 16, 2021
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	<u>\$203,845,026</u>			<u>\$203,845,026</u>
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	\$3,763,260		\$3,763,260
State	\$225,951,451	\$226,392,516	\$512,780	\$226,905,296
State Other	\$0	\$0		\$0
TRS On-Behalf	\$22,490,153	\$22,490,153		\$22,490,153
Federal	\$4,600,000	\$4,600,000	\$247,872	\$4,847,872
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$448,350,051</u>	<u>\$448,904,376</u>	<u>\$760,652</u>	<u>\$449,665,028</u>
EXPENDITURES:				
11 Instruction	\$264,859,086	\$267,330,903	\$44,617	\$267,375,520
12 Instructional Resources & Media Svcs.	\$3,780,178	\$3,797,342		\$3,797,342
13 Curriculum Dev. & Instructional Staff Dev.	\$16,005,802	\$16,166,701	\$25,000	\$16,191,701
21 Instructional Leadership	\$5,440,024	\$5,804,957		\$5,804,957
23 School Leadership	\$26,438,685	\$26,993,790	\$18,114	\$27,011,904
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	\$5,462,369	\$442,780	\$5,905,149
34 Student (Pupil) Transportation	\$12,412,327	\$13,699,121	\$206,000	\$13,905,121
35 Food Service	\$0	\$450,000		\$450,000
36 Cocurricular / Extracurricular Activities	\$7,235,784	\$7,683,665	\$2,587	\$7,686,252
41 General Administration	\$13,208,934	\$14,998,287		\$14,998,287
51 Plant Maintenance & Operations	\$35,290,460	\$42,187,900	\$14,107	\$42,202,007
52 Security & Monitoring Svcs.	\$5,811,180	\$6,318,157	\$5,585	\$6,323,742
53 Data Processing Svcs.	\$6,370,006	\$8,721,312		\$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	<u>\$434,483,703</u>	<u>\$453,521,949</u>	<u>\$758,790</u>	<u>\$454,280,739</u>
Net Revenues over Expenditures	<u>\$13,866,348</u>	<u>(\$4,617,573)</u>	<u>\$1,862</u>	<u>(\$4,615,711)</u>
Transfers Out		<u>(\$11,557,120)</u>	<u>(\$183,660)</u>	<u>(\$11,740,780)</u>
Net Revenues and Other Sources over Expenditures	<u>\$13,866,348</u>	<u>(\$15,194,693)</u>	<u>(\$181,798)</u>	<u>(\$15,376,491)</u>
Projected Fund Balance at June 30, 2021				
Unassigned	\$102,349,456	\$94,437,817	\$1,862	\$94,439,679
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	\$76,204,811	(\$183,660)	\$76,021,151
Total	<u>\$203,845,042</u>	<u>\$179,027,296</u>	<u>(\$181,798)</u>	<u>\$178,845,498</u>

General Fund	Adopted Budget	Amended Budget January 12, 2021	Proposed February 2021 Amendments	Proposed Amended Budget February 16, 2021
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FUND BALANCE ASSIGNMENTS:

A018	Emergency Preparedness	\$10,000,000	\$4,840,000	\$0	\$4,840,000
A040	Fiscal Contingency	\$36,000,000	\$36,000,000	\$0	\$36,000,000
A032	One-Time Expenditures	\$940,467	\$537,700	\$0	\$537,700
A045	KHS Mitigation	\$3,000,000	\$3,000,000	(\$3,000,000)	\$0
A012	Unbudgeted Capital Expenditures-TIRZ	\$15,520,599	\$15,520,599	\$0	\$15,520,599
A013	Capital Expenditures	\$5,000,000	\$0	\$0	\$0
A042	Student Programs Equipment	\$2,000,000	\$200,000	\$0	\$200,000
A043	Technology for Distance Learning	\$2,000,000	\$0	\$0	\$0
A044	Unbudgeted, Non-Recurring - Other	\$18,649,832	\$16,106,512	\$2,816,340	\$18,922,852
TOTAL ASSIGNED FUND BALANCE		\$93,110,898	\$76,204,811	(\$183,660)	\$76,021,151

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, February 16, 2021

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget January 12, 2021	Proposed February 2021 Amendments	Proposed Amended Budget February 16, 2021
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	\$17,316,642		\$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>\$ 18,238,310</u>	<u>\$ -</u>	<u>\$ 18,238,310</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	(2,180,825)	0	(2,180,825)
Projected Fund Balance at June 30, 2021 (audited)				
Restricted	\$ 3,091,918	\$2,893,644	\$ -	\$2,893,644
Non-Spendable	252,643	\$0		\$0
Total	<u>\$3,344,561</u>	<u>\$2,893,644</u>	<u>\$0</u>	<u>\$2,893,644</u>

HUMBLE I.S.D 2020-21 BUDGET SUMMARY

Tuesday, February 16, 2021

DEBT SERVICE	Adopted Budget	Amended Budget January 12, 2021	Proposed February 2021 Amendments	Proposed Amended Budget February 16, 2021
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>