



Agenda Item Details

Meeting	Jan 14, 2020 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	D. Budgetary Transfers and Amendments Including an Increase for Dual Credit, New Positions, Calculators, KHS Remediation and Timber Forest Bridge Project
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	14,290,000.00
Budgeted	Yes
Budget Source	Assigned and Unassigned Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the authorization of Assigned and Unassigned Fund Balance for new positions, calculators, KHS remediation and the Timber Forest bridge project.
Goals	<p>🚩 Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.</p> <p>🚩 Culture: Maintain and grow the family-like culture of Humble ISD in the best interest of the students, staff, and community.</p>

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 \$13,700,000. Of this amount, \$12,000,000 will be transferred out to Fund 695. \$10,000,000 will be used for Quest renovation and \$2,000,000 for the HHS Auditorium. The remaining \$1,700,000 will fund KHS renovations from Imelda, calculator purchase, and the Timber Forest bridge project. The Unassigned General Fund Balance will decrease by \$590,000 to fund new positions. There is no change to the National School Breakfast & Lunch Program Restricted Fund Balance or the Debt Service Fund Restricted Fund Balance.

[A1 - BUDGET AMENDMENTS DETAIL.pdf \(78 KB\)](#)

[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 Keith Lapeze.

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
 January 14, 2020

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	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:																							
Establish budget for 2019 Fall Semester Dual Credit funds from Lone Star College.		113,493	113,493																				
Increase budget for new positions added for the 2019-20 year.	(590,000)		590,000																				
Increase budget for the purchase of calculators.	(300,000)		300,000																				
Increase budget for the remediation of Kingwood High School from Imelda.	(450,000)														450,000								
Increase budget for the Timber Forest Bridge project.	(950,000)																						950,000
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories: Transfers between functional categories for proper coding of teacher/professional, misc contracted svcs, general supplies and employee travel.			(283,390)	0	37,800	100,000	50,000	(7,000)	0	50,000	0	0	7,000	0	(7,000)	0	50,000	2,590	0	0	0	0	0
Totals	(2,290,000)	113,493	720,103	0	37,800	100,000	50,000	(7,000)	0	50,000	0	0	7,000	0	443,000	0	50,000	2,590	0	0	0	0	950,000

*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
Items Affecting Fund Balance:										
			57XX	58XX	59XX	35	51	52	53	81
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 Fund Bal	Change in Estimated Revenues	Transfers In	Revenue		Transfers Out	Expenditures	
			Local	State	State	Debt	TIRZ	
Items Affecting Fund Balance:								
			79XX	57XX	58XX	00	71	97
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, January 14, 2020

General Fund	Adopted Budget	Amended Budget December 10, 2019	Proposed January 2020 Amendments	Proposed Amended Budget January 14, 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	\$5,950,000	\$113,493	\$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>\$428,074,370</u>	<u>\$113,493</u>	<u>\$428,187,863</u>
EXPENDITURES:				
11 Instruction	\$254,655,262	\$256,274,941	\$720,103	\$256,995,044
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	\$37,800	\$15,046,258
21 Instructional Leadership	\$4,731,058	\$5,089,192	\$100,000	\$5,189,192
23 School Leadership	\$26,410,652	\$26,936,449	\$50,000	\$26,986,449
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603	\$20,929,889	(\$7,000)	\$20,922,889
32 Social Work Services	\$248,908	\$308,208		\$308,208
33 Health Services	\$4,818,675	\$4,972,068	\$50,000	\$5,022,068
34 Student (Pupil) Transportation	\$11,855,321	\$14,294,024		\$14,294,024
36 Cocurricular / Extracurricular Activities	\$6,809,803	\$7,081,444	\$7,000	\$7,088,444
41 General Administration	\$13,014,570	\$13,502,828		\$13,502,828
51 Plant Maintenance & Operations	\$34,001,074	\$36,769,967	\$443,000	\$37,212,967
52 Security & Monitoring Svcs.	\$5,570,418	\$6,096,833		\$6,096,833
53 Data Processing Svcs.	\$6,081,203	\$6,464,593	\$50,000	\$6,514,593
61 Community Svcs.	\$841,462	\$844,069	\$2,590	\$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	\$1,850,000	\$950,000	\$2,800,000
Other Uses		\$0		\$0
TOTAL EXPENDITURES	<u>\$417,373,747</u>	<u>\$427,607,723</u>	<u>\$2,403,493</u>	<u>\$430,011,216</u>
Net Revenues over Expenditures	<u>\$10,700,623</u>	<u>\$16,647</u>	<u>(\$2,290,000)</u>	<u>(\$1,823,353)</u>
Transfers Out		<u>(\$10,537,500)</u>	<u>(\$12,000,000)</u>	<u>(\$22,537,500)</u>
Net Revenues and Other Sources over Expenditures	<u>\$10,700,623</u>	<u>(\$10,335,453)</u>	<u>(\$14,290,000)</u>	<u>(\$24,625,453)</u>
Projected Fund Balance at June 30, 2020				
Unassigned	\$103,686,738	\$102,395,858	(\$590,000)	\$101,805,858
Encumbrances	\$5,769,873	\$0		\$0
Non-Spendable	\$2,807,372	\$2,807,372		\$2,807,372
Other Assigned	\$105,669,576	\$91,885,630	(\$13,700,000)	\$78,185,630
Total	<u>\$217,933,559</u>	<u>\$197,088,860</u>	<u>(\$14,290,000)</u>	<u>\$182,798,860</u>

General Fund	Adopted Budget	Amended Budget December 10, 2019	Proposed January 2020 Amendments	Proposed Amended Budget January 14, 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	\$981,651	(\$300,000)	\$681,651
A018	Emergency Preparedness	\$4,000,000	\$4,000,000	(\$450,000)	\$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	\$87,006,258	(\$12,950,000)	\$74,056,258
TOTAL ASSIGNED FUND BALANCE		\$105,546,353	\$91,885,630	(\$13,700,000)	\$78,185,630

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, January 14, 2020

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget December 10, 2019	Proposed January 2020 Amendments	Proposed Amended Budget January 14, 2020
Fund Balance at June 30, 2018				
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)
Budgeted Fund Balance at June 30, 2019				
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, January 14, 2020

DEBT SERVICE	Adopted Budget	Amended Budget December 10, 2019	Proposed January 2020 Amendments	Proposed Amended Budget January 14, 2020
Fund Balance at June 30, 2018				
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
Budgeted Fund Balance at June 30, 2019				
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>