





### Agenda Item Details

Meeting	Jul 14, 2020 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	E. Budgetary Transfers and Amendments Including a Transfer Out for Non-Recurring Expenditures
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	408,800.00
Budgeted	Yes
Budget Source	Unassigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the transfer out for non-recurring expenditures.
Goals	<ul style="list-style-type: none"> <li> Resource Alignment: Align all resources (time, money, and talent) with the highest priorities of Humble ISD -- safety, talent, instruction, and culture.</li> <li> Culture: 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 Unassigned General Fund Balance will decrease by \$408,800. This amount will be transferred out to Fund 695 for Non-Recurring Expenditure items from the 2020-21 Budget. There is no change to the Assigned General Fund Balance, the National School Breakfast & Lunch Program Restricted Fund Balance, or the Debt Service Fund Restricted Fund Balance.

 [A1 - BUDGETARY AMENDMENTS DETAIL.pdf \(76 KB\)](#)

 [A2 - BUDGET SUMMARY.pdf \(85 KB\)](#)

 [Non-Recurring Expenditures.docx.xlsx.pdf \(54 KB\)](#)

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

**Humble Independent School District  
Budgetary Amendments Detail  
July 7, 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
<b>Items Affecting Fund Balance:</b>																							
<b>Items Affecting Revenues and Functional Categories:</b>																							
<b>Transfers Between Functional Categories:</b> Transfers between functional categories for proper coding of operating leases and general supplies.			(698,007)	0	(34,415)	0	0	0	0	0	0	0	0	(45,480)	0	0	777,902	0	0	0	0	0	0
<b>Totals</b>	0	0	(698,007)	0	(34,415)	0	0	0	0	0	0	0	0	(45,480)	0	0	777,902	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					
<b>Items Affecting Fund Balance:</b>										
<b>Items Affecting Revenues and Functional Categories:</b>										
<b>Transfers Between Functional Categories:</b>										
<b>Totals</b>	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
<b>Items Affecting Fund Balance:</b>								
<b>Items Affecting Revenues and Functional Categories:</b>								
<b>Transfers Between Functional Categories:</b>								
<b>Totals</b>	0	0	0	0	0	0	0	0

HUMBLE ISD 2020-21 BUDGET SUMMARY  
Tuesday, July 14, 2020

General Fund	2020-21 Adopted Budget	Amended Budget Non-Recurring	Proposed July 2020 Amendments	Proposed Amended Budget July 14, 2020
<b>Budgeted Fund Balance at June 30, 2020 (Unaudited)</b>				
Unassigned	***			***
A010 Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***			***
<b>Total</b>	<b>\$0</b>			<b>\$0</b>
<b>REVENUES:</b>				
Local Taxes	\$181,763,980			\$181,763,980
Local TIRZ	\$9,894,467			\$9,894,467
Local Other	\$3,650,000			\$3,650,000
State	\$225,951,451			\$225,951,451
State Other	\$0			\$0
TRS On-Behalf	\$22,490,153			\$22,490,153
Federal	\$4,600,000			\$4,600,000
Transfers In	\$0			\$0
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$448,350,051</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,350,051</b>
<b>EXPENDITURES:</b>				
11 Instruction	\$264,859,086		(\$698,007)	\$264,161,079
12 Instructional Resources & Media Svcs.	\$3,780,178			\$3,780,178
13 Curriculum Dev. & Instructional Staff Dev.	\$16,005,802		(\$34,415)	\$15,971,387
21 Instructional Leadership	\$5,440,024			\$5,440,024
23 School Leadership	\$26,438,685			\$26,438,685
31 Guidance, Counseling & Evaluation Svcs.	\$21,962,713			\$21,962,713
32 Social Work Services	\$339,761			\$339,761
33 Health Services	\$4,973,366			\$4,973,366
34 Student (Pupil) Transportation	\$12,412,327			\$12,412,327
36 Cocurricular / Extracurricular Activities	\$7,235,784			\$7,235,784
41 General Administration	\$13,208,934		(\$45,480)	\$13,163,454
51 Plant Maintenance & Operations	\$35,290,460			\$35,290,460
52 Security & Monitoring Svcs.	\$5,811,180			\$5,811,180
53 Data Processing Svcs.	\$6,370,006		\$777,902	\$7,147,908
61 Community Svcs.	\$1,023,497			\$1,023,497
71 Debt Service	\$0			\$0
81 Facilities Acquisition & Construction	\$267,150			\$267,150
95 Payments to Juvenile Justice Prg.	\$214,750			\$214,750
97 Payments to Tax Increment Fund	\$7,000,000			\$7,000,000
99 Other Intergovernmental Charges	\$1,850,000			\$1,850,000
<b>TOTAL EXPENDITURES</b>	<b>\$434,483,703</b>	<b>\$0</b>	<b>\$0</b>	<b>\$434,483,703</b>
Net Revenues over Expenditures	<b>\$13,866,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,866,348</b>
Transfers Out			(\$408,800)	(\$408,800)
Net Revenues and Other Sources over Expenditures	<b>\$13,866,348</b>	<b>\$0</b>	<b>(\$408,800)</b>	<b>\$13,457,548</b>
<b>Budgeted Fund Balance at June 30, 2020 (Unaudited)</b>				
Unassigned	***	\$0	\$0	***
Encumbrances	***	\$0	\$0	***
Non-Spendable	***	\$0	\$0	***
Other Assigned	***	\$0	\$0	***
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Humble Independent School District  
Non-Recurring Expenditures  
2020-2021**

FINE ARTS	Per Leadership Team additional One-Time Increase	\$300,000
SPECIAL ED	Dyslexia Curriculum Roll Out Supplies	\$20,000
SPECIAL ED	15 Administrative Laptop bundles for 504	\$11,100
SPECIAL ED	41 Laptops for Special Ed	\$32,700
CATE	Work truck for Agriculture Facilities & Events Specialist	\$45,000