





Agenda Item Details

Meeting	Mar 09, 2021 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	C. Budget Transfers and Amendments including the purchase of Vape Detectors and Servers for BBTC
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	427,000.00
Budgeted	Yes
Budget Source	Assigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including the purchase of Vape Detectors and Servers for BBTC.
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 Assigned General Fund Balance will decrease by \$427,000. This amount consists of \$300,000 for BBTC Servers and \$327,000 for Vape Detectors. This amount will be transferred out to Fund 695. The remaining \$200,000 will be transferred in to Fund 199 from Fund 696. The Debt Service Fund Restricted Fund Balance will decrease by \$2,881,098 due to bond sale transactions. There is no change to the Unassigned General Fund Balance or the National School Breakfast & Lunch Program.

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

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

 [A3 - FUND BALANCE TRANSFER DETAIL.pdf \(61 KB\)](#)

 [WINTER STORM AMENDMENTS FROM FEBRUARY.pdf \(154 KB\)](#)

Administrative Content

Motion & Voting

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

Motion by Lori Twomey, second by Nancy Morrison.

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
 March 9, 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	Occurric/ 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 refund from NRG Stadium due to graduation being cancelled.		102,000	102,000																				
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories:																							
Transfers between functional categories for proper coding of stipends, contracted maintenance, general supplies, employee travel, student travel, misc operating expenses, capital outlay > \$5,000 and electronic equipment.			(21,616)	0	(7,131)	0	26,500	0	0	0	(26,527)	0	15,000	0	13,774	0	0	0	0	0	0	0	0
Totals	0	102,000	80,384	0	(7,131)	0	26,500	0	0	0	(26,527)	0	15,000	0	13,774	0	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:										
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:								
Increase budget for refunding bond sale approved and completed 11/17/2020.		23,717,747					23,717,747	
Increase budget for expenses incurred due to the refunding bond sale 11/17/2020.							351,308	
Increase budget for additional bond payment due for current fiscal year on new bond issuances.							2,529,790	
Items Affecting Revenues and Functional Categories:								
Transfers Between Functional Categories:								
Totals	0	23,717,747	0	0	0	0	26,598,845	0

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, March 9, 2021

General Fund	Adopted Budget	Amended Budget February 19, 2021	Proposed March 2021 Amendments	Proposed Amended Budget March 9, 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	\$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	\$3,763,260	\$102,000	\$3,865,260
State	\$225,951,451	\$226,905,296		\$226,905,296
State Other	\$0	\$0		\$0
TRS On-Behalf	\$22,490,153	\$22,490,153		\$22,490,153
Federal	\$4,600,000	\$4,847,872		\$4,847,872
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	\$448,350,051	\$449,665,028	\$102,000	\$449,767,028
EXPENDITURES:				
11 Instruction	\$264,859,086	\$267,375,520	\$80,384	\$267,455,904
12 Instructional Resources & Media Svcs.	\$3,780,178	\$3,797,342		\$3,797,342
13 Curriculum Dev. & Instructional Staff Dev.	\$16,005,802	\$16,191,701	(\$7,131)	\$16,184,570
21 Instructional Leadership	\$5,440,024	\$5,804,957		\$5,804,957
23 School Leadership	\$26,438,685	\$27,011,904	\$26,500	\$27,038,404
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	\$5,905,149		\$5,905,149
34 Student (Pupil) Transportation	\$12,412,327	\$13,905,121	(\$26,527)	\$13,878,594
35 Food Service	\$0	\$450,000		\$450,000
36 Cocurricular / Extracurricular Activities	\$7,235,784	\$7,686,252	\$15,000	\$7,701,252
41 General Administration	\$13,208,934	\$14,998,287		\$14,998,287
51 Plant Maintenance & Operations	\$35,290,460	\$42,556,957	\$13,774	\$42,570,731
52 Security & Monitoring Svcs.	\$5,811,180	\$6,323,742		\$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	\$434,483,703	\$454,635,689	\$102,000	\$454,737,689
Net Revenues over Expenditures	\$13,866,348	(\$4,615,711)	\$0	(\$4,970,661)
Transfers Out		(\$11,740,780)	(\$427,000)	(\$12,167,780)
Net Revenues and Other Sources over Expenditures	\$13,866,348	(\$15,376,491)	(\$427,000)	(\$15,803,491)
Projected Fund Balance at June 30, 2020				
Unassigned	\$102,349,456	\$94,439,679	\$0	\$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	\$75,666,201	(\$427,000)	\$75,239,201
Total	\$203,845,042	\$178,490,548	(\$427,000)	\$178,063,548

General Fund	Adopted Budget	Amended Budget February 19, 2021	Proposed March 2021 Amendments	Proposed Amended Budget March 9, 2021
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FUND BALANCE ASSIGNMENTS:

A018 Emergency Preparedness	\$10,000,000	\$4,485,050	(\$300,000)	\$4,185,050
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	\$0	\$0	\$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	\$200,000	\$400,000
A043 Technology for Distance Learning	\$2,000,000	\$0	\$0	\$0
A044 Unbudgeted, Non-Recurring - Other	\$18,649,832	\$18,922,852	(\$327,000)	\$18,595,852
TOTAL ASSIGNED FUND BALANCE	\$93,110,898	\$75,666,201	(\$427,000)	\$75,239,201

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, March 9, 2021

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget February 16, 2021	Proposed March 2021 Amendments	Proposed Amended Budget March 9, 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, March 9, 2021

DEBT SERVICE	Adopted Budget	Amended Budget February 16, 2021	Proposed March 2021 Amendments	Proposed Amended Budget March 9, 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	\$23,717,747	\$33,017,747
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>\$ 23,717,747</u>	<u>\$ 99,009,320</u>
EXPENDITURES:				
71 Debt Service	\$71,291,573	\$71,291,573	\$26,598,845	\$97,890,418
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>\$ 26,598,845</u>	<u>\$ 101,890,418</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	0	(2,881,098)	(2,881,098)
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	(\$2,881,098)	\$69,376,990
Total	<u>\$ 72,145,624</u>	<u>\$72,258,088</u>	<u>(\$2,881,098)</u>	<u>\$69,376,990</u>

*Board approval based on amendments and transfers located on the Budgetary Amendments Detail - Attachment 1

Humble ISD List of Transfers Out - Fund 199
9-Mar-21

Board Meeting

	7/7	8/11	12/8	1/12	2/23	3/9-Pending	
Non Recurring Items from Budget Adoption	\$ 408,800						\$ 408,800
Technology Chromebooks/Hotspots		\$ 537,700					\$ 537,700
High Priority Immediate Needs			\$ 8,800,000				\$ 8,800,000
4 mill for North Belt Elem							\$ -
1 mill for Quest Early College							\$ -
1 mill for Fine Arts							\$ -
800K for CTE							\$ -
2mill from Tech for Dist Lrn							\$ -
Non Bud Non Recurring				\$ 2,348,320			\$ 2,348,320
348,320 for Chromebooks							\$ -
2,000,000 for buses							\$ -
Returned to 199. Exp reclassified to Fund 277				\$ (537,700)			\$ (537,700)
Final Mitigation for ISC					\$ 183,660		\$ 183,660
Return to 199 from CTE						\$ (200,000)	\$ (200,000)
Vape Detectors						\$ 327,000	\$ 327,000
BBTC Server						\$ 300,000	\$ 300,000
							\$ -
							\$ -
							\$ -

Total Transfers Out 2021 FY

\$ 12,167,780

Humble Independent School District
 Budgetary Amendments Detail
 February 19, 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 to replace sensors due to Winter Storm.	(4,950)														4,950								
Increase budget for Winter Storm remediation for AMS.	(25,000)														25,000								
Increase budget for Winter Storm remediation for BBTC.	(175,000)														175,000								
Increase budget for Winter Storm remediation for HHS.	(150,000)														150,000								
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories:																							
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	(354,950)	0	0	0	0	0	0	0	0	0	0	0	0	0	354,950	0	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	\$226,905,296		\$226,905,296
State Other	\$0	\$0		\$0
TRS On-Behalf	\$22,490,153	\$22,490,153		\$22,490,153
Federal	\$4,600,000	\$4,847,872		\$4,847,872
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$448,350,051</u>	<u>\$449,665,028</u>	<u>\$0</u>	<u>\$449,665,028</u>
EXPENDITURES:				
11 Instruction	\$264,859,086	\$267,375,520		\$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	\$16,191,701		\$16,191,701
21 Instructional Leadership	\$5,440,024	\$5,804,957		\$5,804,957
23 School Leadership	\$26,438,685	\$27,011,904		\$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	\$5,905,149		\$5,905,149
34 Student (Pupil) Transportation	\$12,412,327	\$13,905,121		\$13,905,121
35 Food Service	\$0	\$450,000		\$450,000
36 Cocurricular / Extracurricular Activities	\$7,235,784	\$7,686,252		\$7,686,252
41 General Administration	\$13,208,934	\$14,998,287		\$14,998,287
51 Plant Maintenance & Operations	\$35,290,460	\$42,202,007	\$354,950	\$42,556,957
52 Security & Monitoring Svcs.	\$5,811,180	\$6,323,742		\$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>\$454,280,739</u>	<u>\$354,950</u>	<u>\$454,635,689</u>
Net Revenues over Expenditures	<u>\$13,866,348</u>	<u>(\$4,615,711)</u>	<u>(\$354,950)</u>	<u>(\$4,970,661)</u>
Transfers Out		<u>(\$11,740,780)</u>		<u>(\$11,740,780)</u>
Net Revenues and Other Sources over Expenditures	<u>\$13,866,348</u>	<u>(\$15,376,491)</u>	<u>(\$354,950)</u>	<u>(\$15,731,441)</u>
Projected Fund Balance at June 30, 2021				
Unassigned	\$102,349,456	\$94,439,679	\$0	\$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	\$76,021,151	(\$354,950)	\$75,666,201
Total	<u>\$203,845,042</u>	<u>\$178,845,498</u>	<u>(\$354,950)</u>	<u>\$178,490,548</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	(\$354,950)	\$4,485,050
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	\$0	\$0	\$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	\$18,922,852		\$18,922,852
TOTAL ASSIGNED FUND BALANCE	\$93,110,898	\$76,021,151	(\$354,950)	\$75,666,201