



Agenda Item Details

Meeting	Jun 09, 2020 - Regular Meeting of the Board of Trustees
Category	6. CONSENT AGENDA
Subject	F. Budgetary Transfers and Amendments Including an Increase for TIRZ, TRS On-Behalf, District Radio System, Functions and Maintenance Summer Projects
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	6,766,119.00
Budgeted	Yes
Budget Source	Unassigned Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including an increase for TIRZ, TRS On-Behalf, district radio system, functions and Maintenance summer projects.
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 Unassigned General Fund Balance will decrease by \$6,766,119. Of that amount, \$5,000,000 is an entry created to ensure sufficient funds in all functional areas. That entry will not result in additional spending. Also included is a \$638,597 entry which moves funds received as Harvey reimbursement out of the operating fund and into Harvey Fund 680. We are also requesting to expedite the funding of \$350,000, which we had planned to include in the 2020-2021 budget for the Motorola Cap Max System (District Radio System). The remainder will fund TIRZ, TRS On-Behalf, and Maintenance summer projects. 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 \(100 KB\)](#)

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

Humble Independent School District
Budgetary Amendments Detail
June 9, 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 due to TIRZ increase.		750,000																					750,000
Increase budget due to TRS On-Behalf increase.		1,500,000	92,565	13,935	664,410	143,435	(290,680)	395,325	570	17,805	40,860		26,565	32,115	(126,235)	19,920	39,055	180,325		250,030			
Increase budget for matching funds for Motorola Cap Max System (District Radio System).		(350,000)														350,000							
Increase budget to ensure sufficient funds in all functional areas.		(5,000,000)			2,500,000								2,500,000										
Increase budget for Maintenance to process purchase orders for completion of summer projects.		(777,522)													777,522								
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories: Transfers between functional categories for proper coding of substitute wages, teacher/professional, social security, workers' comp, unemp comp ins, trs district share, contracted maintenance, textbooks, testing materials, general supplies, employee travel, student travel, field trips, dues, academic awards and misc operating expenses.			(2,145,714)	0	(43,079)	191,066	100,000	195,426	100,000	200,000	0	300,000	(352)	0	2,000	500,653	0	200,000	0	300,000	100,000	0	0
Totals	(6,127,522)	2,250,000	(2,053,149)	13,935	3,121,331	334,501	(190,680)	590,751	100,570	217,805	40,860	300,000	2,526,213	32,115	653,287	870,573	39,055	380,325	0	550,030	100,000	750,000	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, June 9, 2020

General Fund	Adopted Budget	Amended Budget May 19, 2020	Proposed 2020 June Amendments	Proposed Amended Budget June 9, 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	\$750,000	\$10,173,302
Local Other	\$5,950,000	\$6,171,083		\$6,171,083
State	\$203,799,325	\$203,799,325		\$203,799,325
State Other	\$0	\$0		\$0
TRS On-Behalf	\$20,930,151	\$20,930,151	\$1,500,000	\$22,430,151
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>\$428,295,453</u>	<u>\$2,250,000</u>	<u>\$430,545,453</u>
EXPENDITURES:				
11 Instruction	\$254,655,262	\$262,834,016	(\$2,053,149)	\$260,780,867
12 Instructional Resources & Media Svcs.	\$3,775,823	\$3,791,864	\$13,935	\$3,805,799
13 Curriculum Dev. & Instructional Staff Dev.	\$14,807,552	\$15,135,077	\$3,121,331	\$18,256,408
21 Instructional Leadership	\$4,731,058	\$5,189,652	\$334,501	\$5,524,153
23 School Leadership	\$26,410,652	\$26,998,826	(\$190,680)	\$26,808,146
31 Guidance, Counseling & Evaluation Svcs.	\$20,736,603	\$20,930,312	\$590,751	\$21,521,063
32 Social Work Services	\$248,908	\$338,112	\$100,570	\$438,682
33 Health Services	\$4,818,675	\$5,024,295	\$217,805	\$5,242,100
34 Student (Pupil) Transportation	\$11,855,321	\$14,790,300	\$40,860	\$14,831,160
35 Food Service	\$0	\$450,000	\$300,000	\$750,000
36 Cocurricular / Extracurricular Activities	\$6,809,803	\$6,894,546	\$2,526,213	\$9,420,759
41 General Administration	\$13,014,570	\$13,502,828	\$32,115	\$13,534,943
51 Plant Maintenance & Operations	\$34,001,074	\$37,458,776	\$653,287	\$38,112,063
52 Security & Monitoring Svcs.	\$5,570,418	\$6,096,833	\$870,573	\$6,967,406
53 Data Processing Svcs.	\$6,081,203	\$6,519,338	\$39,055	\$6,558,393
61 Community Svcs.	\$841,462	\$846,659	\$380,325	\$1,226,984
71 Debt Service	\$0	\$0	\$0	\$0
81 Facilities Acquisition & Construction	\$613	\$174,324	\$550,030	\$724,354
95 Payments to Juvenile Justice Prg.	\$214,750	\$224,200	\$100,000	\$324,200
97 Payments to Tax Increment Fund	\$7,000,000	\$7,000,000	\$750,000	\$7,750,000
99 Other Intergovernmental Charges	\$1,800,000	\$2,800,000	\$0	\$2,800,000
Other Uses		\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$417,373,747</u>	<u>\$436,999,958</u>	<u>\$8,377,522</u>	<u>\$445,377,480</u>
Net Revenues over Expenditures	<u>\$10,700,623</u>	<u>(\$8,704,505)</u>	<u>(\$6,127,522)</u>	<u>(\$14,832,027)</u>
Transfers Out		<u>(\$34,937,854)</u>	<u>(\$638,597)</u>	<u>(\$35,576,451)</u>
Net Revenues and Other Sources over Expenditures	<u>\$10,700,623</u>	<u>(\$43,456,959)</u>	<u>(\$6,766,119)</u>	<u>(\$50,223,078)</u>
Projected Fund Balance at June 30, 2020				
Unassigned	\$103,686,738	\$89,233,454	(\$6,766,119)	\$82,467,335
Encumbrances	\$5,769,873	\$0		\$0
Non-Spendable	\$2,807,372	\$2,807,372		\$2,807,372
Other Assigned	\$105,669,576	\$75,179,728	\$0	\$75,179,728
Total	<u>\$217,933,559</u>	<u>\$167,220,554</u>	<u>(\$6,766,119)</u>	<u>\$160,454,435</u>

General Fund	Adopted Budget	Amended Budget May 19, 2020	Proposed June 2020 Amendments	Proposed Amended Budget June 9, 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	\$90,721,601	\$71,050,356	\$0	\$71,050,356
TOTAL ASSIGNED FUND BALANCE	\$98,721,601	\$75,179,728	\$0	\$75,179,728

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, June 9, 2020

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget May 12, 2020	Proposed 2020 Amendments	June 2020 Amendments	Proposed Amended Budget June 9, 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, June 9, 2020

DEBT SERVICE	Adopted Budget	Amended Budget May 12, 2020	Proposed June 2020 Amendments	Proposed Amended Budget June 9, 2020
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>

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