





Agenda Item Details

Meeting	May 11, 2021 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	F. Budget Transfers and Amendments Including an Increase in Energy Costs Due to Covid
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	1,576,261.00
Budgeted	Yes
Budget Source	Assigned General Fund Balance
Recommended Action	Motion to approve the listing of budgetary transfers and amendments including an increase in energy costs due to Covid.
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 \$1,576,261. There is no change to the Unassigned General Fund Balance, the National School Breakfast & Lunch Program or the Debt Service Fund Restricted Fund Balance.

 [A1 - BUDGET AMENDMENTS DETAIL.pdf \(74 KB\)](#)

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

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

Administrative Content

Motion & Voting

Motion to approve Consent Agenda Items A-P.

Motion by Lori Twomey, second by Robert Scarfo.

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
May 11, 2021

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 for the increased energy usage due to Covid.	(1,576,261)														1,576,261								
Increase budget for TIRZ Payment		576,287																				576,287	
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories: Transfers between functional categories for proper coding of substitute wages, stipends, teacher/professional, overtime, salaries/wages for subs, social security, employee ins, workers' comp, trs district share, other professional svcs, education svc ctr, contracted maintenance, contracted maintenance, operating leases, consulting services, misc contracted svcs, textbooks, library & media, testing materials, general supplies, employee travel, student travel, field trips, dues, misc operating expenses, classroom furniture, electronic equipment and controllable assets.			(1,219,973)	5,810	25,959	(48,681)	35,637	118,637	0	0	(2,536)	0	910,798	20,000	154,349	0	0	0	0	0	0	0	0
Totals	(1,576,261)	576,287	(1,219,973)	5,810	25,959	(48,681)	35,637	118,637	0	0	(2,536)	0	910,798	20,000	1,730,610	0	0	0	0	0	0	576,287	0

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	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	
			79XX	Local	State	58XX	Debt	TIRZ
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, May 11, 2021

General Fund	Adopted Budget	Amended Budget April 13, 2021	Proposed May 2021 Amendments	Proposed Amended Budget May 11, 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	\$576,287	\$10,470,754
Local Other	\$3,650,000	\$5,077,574		\$5,077,574
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>\$450,979,342</u>	<u>\$576,287</u>	<u>\$451,555,629</u>
EXPENDITURES:				
11 Instruction	\$264,859,086	\$267,482,680	(\$1,219,973)	\$266,262,707
12 Instructional Resources & Media Svcs.	\$3,780,178	\$3,799,442	\$5,810	\$3,805,252
13 Curriculum Dev. & Instructional Staff Dev.	\$16,005,802	\$16,191,787	\$25,959	\$16,217,746
21 Instructional Leadership	\$5,440,024	\$5,824,957	(\$48,681)	\$5,776,276
23 School Leadership	\$26,438,685	\$27,045,150	\$35,637	\$27,080,787
31 Guidance, Counseling & Evaluation Svcs.	\$21,962,713	\$22,133,982	\$118,637	\$22,252,619
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	\$13,878,594	(\$2,536)	\$13,876,058
35 Food Service	\$0	\$450,000		\$450,000
36 Cocurricular / Extracurricular Activities	\$7,235,784	\$7,685,003	\$910,798	\$8,595,801
41 General Administration	\$13,208,934	\$15,198,287	\$20,000	\$15,218,287
51 Plant Maintenance & Operations	\$35,290,460	\$43,902,027	\$1,730,610	\$45,632,637
52 Security & Monitoring Svcs.	\$5,811,180	\$6,322,742		\$6,322,742
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	\$576,287	\$7,576,287
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>\$456,328,003</u>	<u>\$2,152,548</u>	<u>\$458,480,551</u>
Net Revenues over Expenditures	<u>\$13,866,348</u>	<u>(\$5,348,661)</u>	<u>(\$1,576,261)</u>	<u>(\$6,924,922)</u>
Transfers Out		(\$12,560,003)		(\$12,560,003)
Net Revenues and Other Sources over Expenditures	<u>\$13,866,348</u>	<u>(\$16,573,714)</u>	<u>(\$1,576,261)</u>	<u>(\$18,149,975)</u>
Projected Fund Balance at June 30, 2021				
Unassigned	\$102,349,456	\$94,189,679	\$0	\$94,189,679
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	\$74,718,978	(\$1,576,261)	\$73,142,717
Total	<u>\$203,845,042</u>	<u>\$177,293,325</u>	<u>(\$1,576,261)</u>	<u>\$175,717,064</u>

General Fund	Adopted Budget	Amended Budget April 14, 2020	Proposed May 2020 Amendments	Proposed Amended Budget May 12, 2020
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FUND BALANCE ASSIGNMENTS:

A018 Emergency Preparedness	\$10,000,000	\$4,185,050	\$0	\$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	\$400,000	\$0	\$400,000
A043 Technology for Distance Learning	\$2,000,000	\$0	\$0	\$0
A044 Unbudgeted, Non-Recurring - Other	\$18,649,832	\$18,075,629	(\$1,576,261)	\$16,499,368
TOTAL ASSIGNED FUND BALANCE	\$93,110,898	\$74,718,978	(\$1,576,261)	\$73,142,717

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, May 11, 2021

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget April 13, 2021	Proposed May 2021 Amendments	Proposed Amended Budget May 11, 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, May 11, 2021

DEBT SERVICE	Adopted Budget	Amended Budget April 13, 2021	Proposed May 2021 Amendments	Proposed Amended Budget May 11, 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	\$33,017,747		\$33,017,747
State	\$1,000,000	\$1,000,000		\$1,000,000
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 75,291,573</u>	<u>\$ 99,009,320</u>	<u>\$ -</u>	<u>\$ 99,009,320</u>
EXPENDITURES:				
71 Debt Service	\$71,291,573	\$97,890,418		\$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>\$ 101,890,418</u>	<u>\$ -</u>	<u>\$ 101,890,418</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	(2,881,098)	0	(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	\$69,376,990	\$0	\$69,376,990
Total	<u>\$ 72,145,624</u>	<u>\$69,376,990</u>	<u>\$0</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
11-May-21

Board Meeting

	7/7	8/11	12/8	1/12	2/23	3/16	4/13	5/11	
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
REF Building Move for Cambridge & Groves							\$392,223		\$ 392,223
									\$ -
									\$ -

Total Transfers Out 2021 FY

\$ 12,560,003