



Agenda Item Details

Meeting	Oct 13, 2020 - Regular Meeting of the Board of Trustees
Category	5. CONSENT AGENDA
Subject	E. Budgetary Transfers and Amendments including Increases for New Positions due to Covid, PPE from TEA, Increase Cost of Outdoor Tables and FSMC (Aramark) Contract
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	567,411.00
Budgeted	Yes
Budget Source	Assigned and Unassigned General Fund Balance and The National School Breakfast & Lunch Program Fund Balance
Recommended Action	Motion to approve the budgetary transfers and amendments including the increases for new positions due to Covid, PPE from TEA, increase cost of outdoor tables and FSMC (Aramark) contract.
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 \$240,000. The Assigned General Fund Balance will decrease by \$32,767. The National School Breakfast & Lunch Program will decrease by \$294,644. There is no change to the Debt Service Fund Restricted Fund Balance.

[A1 - BUDGETARY AMENDMENTS DETAIL.pdf \(75 KB\)](#)

[A2 - BUDGET SUMMARY.pdf \(99 KB\)](#)

Administrative Content

Motion & Voting

Motion to approve Consent Agenda Items A through R.

Motion by Lori Twomey, second by Martina Lemond Dixon.

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
October 13, 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 for the PPE from TEA.		441,065								441,065													
Increase budget for new positions added due to Covid.	(240,000)													150,000			90,000						
Increase budget to cover the change in cost of the outdoor tables.	(32,767)		32,767																				
Items Affecting Revenues and Functional Categories:																							
Transfers Between Functional Categories: Transfers between functional categories for proper coding of substitute wages, stipends, overtime, salaries/wages for subs, hourly wages, office professional, social security, employee ins, workers' comp, trs district share, other professional svcs, contracted maintenance, operating leases, misc contracted svcs, testing materials, general supplies, employee travel, field trips, capital outlay > \$5,000 and electronic equipment.			(94,217)	0	129,067	(147,683)	5,430	34,858	0	(2,435)	(4,000)	0	(5,925)	(109,977)	116,997	0	76,776	1,109	0	0	0	0	0
Totals	(272,767)	441,065	(61,450)	0	129,067	(147,683)	5,430	34,858	0	438,630	(4,000)	0	(5,925)	40,023	116,997	0	166,776	1,109	0	0	0	0	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:										
Increase budget for the Food Service Management Company (Aramark) contract.	(295,000)					295,000				
Reduce budget due to an Accounts Payable accrual.	356					(356)				
Items Affecting Revenues and Functional Categories:										
Transfers Between Functional Categories: Transfers between functional categories for proper coding of misc. contracted services.										
Totals	(294,644)	0	0	0	0	294,644	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	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, October 13, 2020

General Fund	Adopted Budget	Amended Budget September 8, 2020	Proposed October 2020 Amendments	Proposed Amended Budget October 13, 2020
Budgeted Fund Balance at June 30, 2020 (Unaudited)				
Unassigned	***			***
A010 Encumbrances	***			***
Non-Spendable	***			***
Other Assigned	***			***
Total	<u>\$0</u>			<u>\$0</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	\$3,650,000		\$3,650,000
State	\$225,951,451	\$225,951,451	\$441,065	\$226,392,516
State Other	\$0	\$0		\$0
TRS On-Behalf	\$22,490,153	\$22,490,153		\$22,490,153
Federal	\$4,600,000	\$4,600,000		\$4,600,000
Transfers In	\$0	\$0		\$0
TOTAL REVENUES AND OTHER SOURCES	<u>\$448,350,051</u>	<u>\$448,350,051</u>	<u>\$441,065</u>	<u>\$448,791,116</u>
EXPENDITURES:				
11 Instruction	\$264,859,086	\$267,316,184	(\$61,450)	\$267,254,734
12 Instructional Resources & Media Svcs.	\$3,780,178	\$3,794,342		\$3,794,342
13 Curriculum Dev. & Instructional Staff Dev.	\$16,005,802	\$16,056,712	\$129,067	\$16,185,779
21 Instructional Leadership	\$5,440,024	\$5,918,090	(\$147,683)	\$5,770,407
23 School Leadership	\$26,438,685	\$26,982,549	\$5,430	\$26,987,979
31 Guidance, Counseling & Evaluation Svcs.	\$21,962,713	\$22,085,696	\$34,858	\$22,120,554
32 Social Work Services	\$339,761	\$399,761		\$399,761
33 Health Services	\$4,973,366	\$5,008,599	\$438,630	\$5,447,229
34 Student (Pupil) Transportation	\$12,412,327	\$13,797,696	(\$4,000)	\$13,793,696
35 Food Service	\$0	\$450,000		\$450,000
36 Cocurricular / Extracurricular Activities	\$7,235,784	\$7,659,729	(\$5,925)	\$7,653,804
41 General Administration	\$13,208,934	\$14,722,822	\$40,023	\$14,762,845
51 Plant Maintenance & Operations	\$35,290,460	\$39,562,416	\$116,997	\$39,679,413
52 Security & Monitoring Svcs.	\$5,811,180	\$6,348,057		\$6,348,057
53 Data Processing Svcs.	\$6,370,006	\$8,286,536	\$166,776	\$8,453,312
61 Community Svcs.	\$1,023,497	\$1,034,046	\$1,109	\$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	\$214,750		\$214,750
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>\$449,773,635</u>	<u>\$713,832</u>	<u>\$450,487,467</u>
Net Revenues over Expenditures	<u>\$13,866,348</u>	<u>(\$1,423,584)</u>	<u>(\$272,767)</u>	<u>(\$1,696,351)</u>
Transfers Out		(\$946,500)		(\$946,500)
Net Revenues and Other Sources over Expenditures	<u>\$13,866,348</u>	<u>(\$2,370,084)</u>	<u>(\$272,767)</u>	<u>(\$2,642,851)</u>
Projected Fund Balance at June 30, 2021				
Unassigned	***	***	(\$240,000)	***
Encumbrances	***	***	\$0	***
Non-Spendable	***	***	\$0	***
Other Assigned	***	***	(\$32,767)	***
Total	<u>\$0</u>	<u>\$0</u>	<u>(\$272,767)</u>	<u>\$0</u>

HUMBLE I.S.D 2020-21 BUDGET SUMMARY
Tuesday, October 13, 2020

NATIONAL SCHOOL BREAKFAST AND LUNCH PGM	Adopted Budget	Amended Budget September 8, 2020	Proposed October 2020 Amendments	Proposed Amended Budget October 13, 2020
Budgeted Fund Balance at June 30, 2020 (Unaudited)				
Restricted	\$ 6,073,365			\$ 6,073,365
Non-Spendable	-			-
Total	<u>\$ 6,073,365</u>			<u>\$ 6,073,365</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	\$15,908,108	\$294,644	\$16,202,752
51 Plant Maintenance & Operations	\$794,540	\$848,473		\$848,473
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>\$ 16,784,776</u>	<u>\$ 294,644</u>	<u>\$ 17,079,420</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	(727,291)	(294,644)	(1,021,935)
Projected Fund Balance at June 30, 2021 (Unaudited)				
Restricted	\$ 6,073,365	\$ 5,346,074	\$ (294,644)	\$5,051,430
Non-Spendable	-	-		\$0
Total	<u>\$6,073,365</u>	<u>\$ 5,346,074</u>	<u>(294,644)</u>	<u>\$5,051,430</u>

HUMBLE I.S.D 2019-20 BUDGET SUMMARY
Tuesday, October 13, 2020

DEBT SERVICE	Adopted Budget	Amended Budget September 8, 2020	Proposed October 2020 Amendments	Proposed Amended Budget October 13, 2020
Budgeted Fund Balance at June 30, 2020 (Unaudited)				
Restricted	\$ 72,258,088			\$ 72,258,088
Total	<u>\$ 72,258,088</u>			<u>\$ 72,258,088</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		\$9,300,000
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>\$ -</u>	<u>\$ 75,291,573</u>
EXPENDITURES:				
71 Debt Service	\$71,291,573	\$71,291,573		\$71,291,573
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>\$ -</u>	<u>\$ 75,291,573</u>
Net Revenues and Other Sources over Expenditures and Other Uses	0	0	0	0
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 (Unaudited)				
Restricted	\$ 72,258,088	\$ 72,258,088	\$0	\$72,258,088
Total	<u>\$ 72,258,088</u>	<u>\$72,258,088</u>	<u>\$0</u>	<u>\$72,258,088</u>

* In order to be consistent throughout all Financial Services Dept. reporting, some elements of these categories have been moved. Taxes collected from local property owners in the TIRZ will be reclassified to "Local Taxes" and the proceeds received back from the City of Houston will be reclassified as "Local TIRZ".