

**HUMBLE INDEPENDENT SCHOOL DISTRICT**  
**GENERAL FUND BUDGET - SUMMARY BY FUNCTION**  
**2009-2010 Through 2013-2014**

	2009-2010 Actual (Audited)		2010-2011 Actual (Audited)		2011-2012 Actual (Audited)		2012-2013 Budget (Amended)		2013-2014 Budget (Proposed)	
<b>Revenues</b>										
Local	\$124,307,770	48.97%	\$124,083,037	51.61%	\$125,580,851	48.61%	\$124,333,482	46.62%	\$129,473,327	47.45%
State	129,050,365	50.84%	115,954,903	48.23%	132,239,241	51.19%	142,298,927	53.36%	143,300,948	52.53%
Federal	473,445	0.19%	384,916	0.16%	528,785	0.20%	45,000	0.02%	45,000	0.02%
Total	<u>\$ 253,831,580</u>	100.00%	<u>\$ 240,422,856</u>	100.00%	<u>\$ 258,348,877</u>	100.00%	<u>\$ 266,677,409</u>	100.00%	<u>\$ 272,819,275</u>	100.00%
<b>Expenditures</b>										
Instruction	\$ 153,978,260	60.69%	\$ 147,129,221	59.82%	\$ 146,066,537	60.49%	\$ 159,071,215	57.84%	\$ 163,865,256	60.06%
Instructional Resources and Media Services	2,758,880	1.09%	2,773,592	1.13%	2,609,759	1.08%	2,865,415	1.04%	2,979,883	1.09%
Curriculum Development and Instructional Staff Development	2,532,793	1.00%	2,559,978	1.04%	2,957,485	1.22%	6,703,167	2.44%	6,366,139	2.33%
Instructional Leadership	2,378,684	0.94%	1,752,651	0.71%	2,013,135	0.83%	2,838,051	1.03%	2,655,606	0.97%
School Leadership	17,203,020	6.78%	18,023,432	7.33%	16,916,120	7.00%	17,342,105	6.31%	17,517,158	6.42%
Guidance, Counseling and Evaluation Services	10,983,500	4.33%	10,471,962	4.26%	11,407,167	4.72%	12,752,229	4.64%	12,771,408	4.68%
Social Work Services	327,958	0.13%	261,968	0.11%	78,452	0.03%	134,003	0.05%	137,296	0.05%
Health Services	2,463,390	0.97%	2,644,816	1.08%	2,536,174	1.05%	2,856,638	1.04%	2,909,617	1.07%
Student (Pupil) Transportation	7,629,507	3.01%	8,233,070	3.35%	7,822,871	3.24%	9,097,000	3.31%	8,809,716	3.23%
Co-curricular/Extracurricular Activities	6,359,031	2.51%	6,677,492	2.72%	6,733,508	2.79%	6,606,234	2.40%	6,502,032	2.38%
General Administration	6,126,522	2.41%	6,221,551	2.53%	6,267,203	2.59%	6,825,340	2.48%	6,739,387	2.47%
Plant Maintenance and Operations	25,014,973	9.86%	25,506,812	10.37%	23,482,752	9.72%	31,157,946	11.33%	28,038,368	10.28%
Security and Monitoring Services	2,153,765	0.85%	2,452,041	1.00%	2,364,051	0.98%	3,022,102	1.10%	2,508,604	0.92%
Data Processing Services	1,751,547	0.69%	2,279,345	0.93%	2,367,756	0.98%	5,483,312	1.99%	2,780,148	1.02%
Community Services	669,894	0.26%	691,173	0.28%	495,648	0.21%	603,793	0.22%	604,503	0.22%
Debt Service	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Facilities Acquisition	-	0.00%	1,633	0.00%	-	0.00%	18,000	0.01%	-	0.00%
Juvenile Justice Alternative Education	92,300	0.04%	86,950	0.04%	96,010	0.04%	95,000	0.03%	96,800	0.04%
Tax Increment Fund	9,982,966	3.93%	6,811,400	2.77%	6,004,938	2.49%	6,184,354	2.25%	6,184,354	2.27%
Payment to Other Governmental Charges	1,298,101	0.51%	1,313,349	0.53%	1,300,625	0.54%	1,340,000	0.49%	1,353,000	0.50%
Total	<u>\$ 253,705,091</u>	100.00%	<u>\$ 245,892,436</u>	100.00%	<u>\$ 241,520,191</u>	100.00%	<u>\$ 274,995,904</u>	100.00%	<u>\$ 272,819,275</u>	100.00%
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$ 126,489		\$ (5,469,580)		\$ 16,828,686		\$ (8,318,495)		\$ -	
<b>Other Financing Sources and (Uses)</b>										
Sale of Real and Personal Property	\$ 420,336		\$ 235,155		\$ 84,425		\$ -		\$ -	
Transfers In	-		-		-		-		-	
Other Resources	319,162		-		-		-		-	
Transfers Out (Use)	(80,735)		(8,875,035)		(20,487)		-		-	
	<u>\$ 658,763</u>		<u>\$ (8,639,880)</u>		<u>\$ 63,938</u>		<u>\$ -</u>		<u>\$ -</u>	
<b>Net Changes in Fund Balance</b>	\$ 785,252		\$ (14,109,460)		\$ 16,892,624		\$ (8,318,495)		\$ -	
<b>Total Fund Balance - July 1</b>	83,787,711		84,572,963		70,463,503		87,356,127		79,037,632	
<b>Unspent Funds &amp; Adjustments</b>	-		-		-		-		-	
<b>Total Fund Balance - June 30</b>	\$ 84,572,963		\$ 70,463,503		\$ 87,356,127		\$ 79,037,632		\$ 79,037,632	
<b>Less Assigned Fund Balance</b>	<u>20,088,969</u>		<u>3,127,713</u>		<u>26,970,956</u>		<u>18,009,322</u>		<u>18,009,322</u>	
<b>Total Unassigned Fund Balance</b>	<u>\$ 64,483,994</u>		<u>\$ 67,335,790</u>		<u>\$ 60,385,171</u>		<u>\$ 61,028,310</u>		<u>\$ 61,028,310</u>	
<b>Number of Days</b>	<u>93</u>		<u>100</u>		<u>91</u>		<u>81</u>		<u>82</u>	
<b>Fund Balance - Percentage</b>	<u>25.42%</u>		<u>27.38%</u>		<u>25.00%</u>		<u>22.19%</u>		<u>22.37%</u>	
<b>Fund Balance - 90 Days</b>	<u>\$62,557,420</u>		<u>\$60,631,012</u>		<u>\$59,552,924</u>		<u>\$67,807,209</u>		<u>\$67,270,506</u>	

Note: The District shall target a yearly unassigned general fund balance between 17% (60 days) and 25% (90 days) of total operating expenditures.

**HUMBLE INDEPENDENT SCHOOL DISTRICT**  
**NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM FUND BUDGET - SUMMARY BY FUNCTION**  
**2009-2010 Through 2013-2014**

	<b>2009-2010</b>		<b>2010-2011</b>		<b>2011-2012</b>		<b>2012-2013</b>		<b>2013-2014</b>	
	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Budget</b>		<b>Budget</b>	
	<b>(Audited)</b>		<b>(Audited)</b>		<b>(Audited)</b>		<b>(Amended)</b>		<b>(Proposed)</b>	
<b>Revenues</b>										
Local	\$ 7,606,938	57.05%	\$ 7,776,392	52.54%	\$ 8,360,285	53.46%	\$ 8,208,047	56.12%	\$ 8,891,178	55.61%
State	74,295	0.56%	76,688	0.52%	82,798	0.53%	75,000	0.51%	80,000	0.50%
Federal	5,651,814	42.39%	6,947,462	46.94%	7,194,393	46.01%	6,343,222	43.37%	7,018,018	43.89%
Total	<u>\$ 13,333,047</u>	100.00%	<u>\$ 14,800,542</u>	100.00%	<u>\$ 15,637,476</u>	100.00%	<u>\$ 14,626,269</u>	100.00%	<u>\$ 15,989,196</u>	100.00%
<b>Expenditures</b>										
Food Services	\$ 11,405,007	95.06%	\$ 12,965,497	91.62%	\$ 13,869,909	87.74%	\$ 14,908,983	88.74%	\$ 15,348,328	95.98%
Plant Maintenance and Operations	557,043	4.64%	557,295	3.94%	562,060	3.56%	590,740	3.52%	587,888	3.68%
Security and Monitoring Services	36,375	0.30%	33,946	0.24%	38,420	0.24%	62,717	0.37%	52,128	0.33%
Data Processing Services	-	0.00%	-	0.00%	1,548	0.01%	852	0.01%	852	0.01%
Facilities Acquisition	-	0.00%	594,038	4.20%	1,335,400	8.45%	1,235,634	7.36%	-	0.00%
Total	<u>11,998,425</u>	100.00%	<u>14,150,776</u>	100.00%	<u>15,807,337</u>	100.00%	<u>16,798,926</u>	100.00%	<u>15,989,196</u>	100.00%
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,334,622		649,766		(169,861)		(2,172,657)		-	
<b>Other Financing Sources (Uses)</b>										
Transfers In	-		-		-		-		-	
Transfers Out (Use)	(32,745)		(38,937)		(1,005)		-		-	
<b>Total Other Financing Sources (Uses)</b>	<u>(32,745)</u>		<u>(38,937)</u>		<u>(1,005)</u>		<u>-</u>		<u>-</u>	
<b>Net Changes in Fund Balance</b>	1,301,877		610,829		(170,866)		(2,172,657)		-	
<b>Total Fund Balances - July 1</b>	<u>\$ 3,290,541</u>		<u>\$ 4,592,418</u>		<u>\$ 5,203,247</u>		<u>\$ 5,032,381</u>		<u>\$ 2,859,724</u>	
<b>Total Fund Balances - June 30</b>	4,592,418		5,203,247		5,032,381		2,859,724		2,859,724	
<b>Less Reserved Fund Balance(2007-08 thru 2009-10)*</b>	29,407		-		-		-		-	
<b>Total Restricted Fund Balance*</b>	<u>\$ 4,563,011</u>		<u>\$ 5,203,247</u>		<u>\$ 5,032,381</u>		<u>\$ 2,859,724</u>		<u>\$ 2,859,724</u>	
<b>Fund Balance Percentage</b>	<b>37.93%</b>		<b>36.67%</b>		<b>31.83%</b>		<b>17.02%</b>		<b>17.89%</b>	

**Note:** Federal guidelines restrict fund balance to no greater than the total of three months of expenditures (or approximately 25%).

**HUMBLE INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND BUDGET  
2009-2010 Through 2013-2014**

	2009-2010 Actual (Audited)		2010-2011 Actual (Audited)		2011-2012 Actual (Audited)		2012-2013 Budget (Amended)		2013-2014 Budget (Proposed)	
<b>Revenues:</b>										
<b>Local</b>										
Property Taxes - Local	\$ 34,584,525	71.70%	\$ 34,591,576	77.29%	\$ 34,675,100	75.34%	\$ 34,955,765	77.50%	\$ 36,343,089	78.18%
Property Taxes - Tax Increment Fund	1,856,890	3.85%	1,745,622	3.90%	2,059,693	4.47%	2,081,624	4.61%	2,081,624	4.48%
Interest on Investments	148,650	0.31%	43,030	0.10%	31,787	0.07%	36,548	0.08%	30,000	0.06%
TIRZ	11,642,730	24.14%	8,376,196	18.71%	9,262,916	20.12%	8,034,373	17.81%	8,034,373	17.28%
<b>Total</b>	<b>\$ 48,232,795</b>	<b>100.00%</b>	<b>\$ 44,756,424</b>	<b>100.00%</b>	<b>\$ 46,029,496</b>	<b>100.00%</b>	<b>\$ 45,108,310</b>	<b>100.00%</b>	<b>\$ 46,489,086</b>	<b>100.00%</b>
<b>State</b>										
Existing Debt Allotment	\$ 4,755,738	91.16%	\$ 4,701,030	92.48%	\$ 5,823,871	93.68%	\$ 5,198,203	91.87%	\$ 5,198,203	92.46%
Instructional Facility Allotment	461,212	8.84%	382,417	7.52%	392,973	6.32%	460,196	8.13%	423,891	7.54%
<b>Total</b>	<b>\$ 5,216,950</b>	<b>100.00%</b>	<b>\$ 5,083,447</b>	<b>100.00%</b>	<b>\$ 6,216,844</b>	<b>100.00%</b>	<b>\$ 5,658,399</b>	<b>100.00%</b>	<b>\$ 5,622,094</b>	<b>100.00%</b>
<b>Total Revenues</b>	<b>\$ 53,449,745</b>		<b>\$ 49,839,871</b>		<b>\$ 52,246,340</b>		<b>\$ 50,766,709</b>		<b>\$ 52,111,180</b>	
<b>Expenditures:</b>										
Principal on Long Term Debt (1)	\$ 20,575,000	40.40%	\$ 16,680,000	33.16%	\$ 16,850,000	33.80%	\$ 17,605,000	33.53%	\$ 17,500,000	33.55%
Interest on Long Term Debt	28,645,244	56.25%	30,780,603	61.20%	31,185,628	62.56%	32,604,934	62.09%	32,611,728	62.52%
Debt Fees	47,740	0.09%	1,269,970	2.53%	19,538	0.04%	450,071	0.86%	200,000	0.38%
Payments to Tax Increment Fund (2)	1,659,764	3.26%	1,564,796	3.11%	1,796,349	3.60%	1,850,020	3.52%	1,850,020	3.55%
<b>Total</b>	<b>\$ 50,927,748</b>	<b>100.00%</b>	<b>\$ 50,295,369</b>	<b>100.00%</b>	<b>\$ 49,851,515</b>	<b>100.00%</b>	<b>\$ 52,510,025</b>	<b>100.00%</b>	<b>\$ 52,161,748</b>	<b>100.00%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 2,521,997</b>		<b>\$ (455,498)</b>		<b>\$ 2,394,825</b>		<b>\$ (1,743,316)</b>		<b>\$ (50,568)</b>	
<b>Other Financing Sources (Uses)</b>										
Issuance of Bonds	\$ -		\$ 33,365,000		\$ -		\$ 32,200,000		\$ -	
Operating Transfers In (Int. Inc. on Bond Funds)	124,801		100,408		77,758		23,708		50,000	
Premium/Discount on Issuance of Bonds	-		4,387,616		-		4,748,950		-	
Prepaid Interest	-		-		-		-		-	
Other Uses - Pmt to Refunded Bonds Escrow Agent	-		(37,465,263)		-		(36,686,416)		-	
<b>Total</b>	<b>\$ 124,801</b>		<b>\$ 387,761</b>		<b>\$ 77,758</b>		<b>\$ 286,242</b>		<b>\$ 50,000</b>	
<b>Net Changes in Fund Balance</b>	<b>\$ 2,646,798</b>		<b>\$ (67,737)</b>		<b>\$ 2,472,583</b>		<b>\$ (1,457,074)</b>		<b>\$ (568)</b>	
<b>Total Fund Balance - July 1</b>	<b>32,562,171</b>		<b>35,208,969</b>		<b>35,141,232</b>		<b>37,613,815</b>		<b>36,156,741</b>	
<b>Total Restricted Fund Balance - June 30*</b>	<b>\$ 35,208,969</b>		<b>\$ 35,141,232</b>		<b>\$ 37,613,815</b>		<b>\$ 36,156,741</b>		<b>\$ 36,156,173</b>	
<b>Fund Balance Percentage</b>	<b>69.14%</b>		<b>69.87%</b>		<b>75.45%</b>		<b>68.86%</b>		<b>69.32%</b>	

**Note:** The District shall target a yearly **minimum** restricted debt service fund balance of 25% of annual debt service requirements on all outstanding debt issuance.

(1) Total general obligation bonds payable at June 30, 2013 is \$932,052,470.05

(2) The District has an interlocal agreement with the City of Houston pursuant to Section 311.013 of the Texas Tax Code and Chapter 791 of the Texas Government Code creating Reinvestment Zone No. 10 (Lake Houston Zone). The Lake Houston Zone was created on Dec. 17, 1997 and enlarged on Aug. 11, 1999 for the purposes of development and redevelopment in the Lake Houston Area. The District contributes the tax increment collected in the Lake Houston Zone attributable to the District to the Tax Increment Fund. The Tax Increment Fund retains \$.2083 of the tax rate for Non-Educational Project Costs and returns the balance to the District for Educational Facilities Project Costs. The amount is deposited into the District's Debt Service Fund to pay principal and interest on bonds related to projects within the Zone. The amount withheld for Non-Educational Projects will no longer be retained after 2009. The estimated revenue from the TIRZ into the Debt Service Fund represents approximately 7.2 cents of the total 35 cent tax rate.