

**GENERAL FUND
2010-2011 BUDGET
FUND NO 199**

PROPOSED BUDGET

EXPENDITURES	FUNCTION 11	FUNCTION 12	FUNCTION 13	FUNCTION 21	FUNCTION 23	FUNCTION 31	FUNCTION 33	FUNCTION 34	FUNCTION 35
6100-Payroll Costs	30,575,356	1,007,153	12,365	411,078	3,408,347	1,526,630	537,085	1,639,705	60,840
6200-Contracted Services	578,089	15,030	33,350	35,750	6,400	22,200	30,250	48,907	0
6300-Supplies	1,198,591	152,484	4,300	34,000	66,759	27,350	19,125	637,180	0
6400-Other Operating	161,999	15,444	123,355	43,400	86,270	19,885	7,656	(216,460)	5,000
6500-Debt Service	0	0	0	0	0	0	0	0	0
6600-Capital Outlay	0	0	0	0	0	0	0	230,000	0
8900-Tranfers Out	0	0	0	0	0	0	0	0	0
GRAND TOTAL EXPENDITURES	32,514,035	1,190,111	173,370	524,228	3,567,776	1,596,065	594,116	2,339,332	65,840

	FUNCTION 36	FUNCTION 41	FUNCTION 51	FUNCTION 52	FUNCTION 53	FUNCTION 61	FUNCTION 71	FUNCTION 81	FUNCTION 99	TOTALS
6100-Payroll Costs	825,085	1,246,634	3,412,120	0	301,184	42,885	0	0	0	45,006,467
6200-Contracted Services	42,860	177,465	2,927,912	105,079	290,942	600	0	0	508,500	4,823,334
6300-Supplies	157,320	99,725	647,225	15,000	46,370	16,550	0	0	0	3,121,979
6400-Other Operating	797,206	203,810	408,445	12,000	5,500	6,275	0	0	0	1,679,785
6500-Debt Service	0	0	0	0	0	0	522,000	0	0	522,000
6600-Capital Outlay	0	0	60,000	0	72,500	0	0	0	0	362,500
8900-Tranfers Out	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL EXPENDITURES	1,822,471	1,727,634	7,455,702	132,079	716,496	66,310	522,000	0	508,500	55,516,065

	TOTALS
REVENUES	
5700-Local Revenues	32,007,163
5800-State Revenues	23,648,822
5900-Federal Revenues	40,000
GRAND TOTAL REVENUES	55,695,985
Fund Balance	
GRAND TOTAL	179,920

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|-------------------------------|---------------------------|----------------------------|-------------------------|-----------------------|
| Functions: | | | | |
| 11-Instruction | 23-Campus Administration | 36-Cocurricular Activities | 53-Data Processing | 99- Intergovernmental |
| 12-Instruction Media/Library | 31-Guidance & Counseling | 41-General Administration | 61-Community Services | |
| 13-Staff Development | 33-Health Services | 51-Plant Maintenance | 71-Debt Service | |
| 21-Instruction Administration | 34-Student Transportation | 52-Security | 81-Capital Improvements | |

**GENERAL FUND
FISCAL YEAR 2011 REVENUE COMPARISON**

	2009-2010		2010-2011
	Approved Budget	Current Projection	Proposed Budget
Local Revenues:			
Tax Rate	\$1.0400	\$1.0400	\$1.0400
Property Value	3,065,468,149	3,065,468,149	3,177,983,825
Property Taxes:			
Current Tax	29,838,997	29,838,997	30,969,863
Delinquent Tax	350,000	350,000	350,000
Penalties & Interest	150,000	150,000	150,000
Total Property Taxes	30,338,997	30,338,997	31,469,863
Tuition - Summer School	34,300	34,300	34,300
Sale of Equipment	2,000	2,000	2,000
Interest Income	350,000	150,000	175,000
Rent of Facilities	40,000	65,000	65,000
Miscellaneous Local Revenue	53,000	53,000	53,000
Athletic Gate Revenue	215,000	190,000	190,000
Student Fees	18,000	18,500	18,000
Total Local Revenues	31,051,297	30,851,797	32,007,163
State Revenues:			
State Aid:			
Available School Fund	2,154,378	874,497	707,224
Foundation School Fund	18,988,037	20,610,580	20,280,598
New Instructional Facilities Allot. (NIFA)	125,000	123,700	0
TRS On-Behalf	2,553,900	2,553,900	2,651,000
Other State Revenue	10,000	10,000	10,000
Total State Revenues	23,831,315	24,172,677	23,648,822
Federal Revenues:			
Medicaid Admin Claims	20,000	153,329	40,000
Total Federal Revenues:	20,000	153,329	40,000
TOTAL PROJECTED REVENUE	54,902,612	55,177,803	55,695,985
State Fiscal Stabilization Funds:			
Available School Fund	1,263,563	1,263,563	1,123,209
Foundation School Fund Grant	1,192,999	1,192,999	1,210,226
Total SFSF	2,456,562	2,456,562	2,333,435
Total General Fund Revenue Including SFSF	57,359,174	57,634,365	58,029,420

**GENERAL FUND
FISCAL YEAR 2011 BUDGET COMPARISON**

	Description	2009-2010 Approved Budget	2010-2011 Proposed Budget	Amount Change	Percent Change	Percent of Total
Revenue:						
57XX	Local Revenue	31,264,422	32,007,163	742,741	2.38%	57.47%
58XX	State Revenue	23,831,315	23,648,822	(182,493)	-0.77%	42.46%
59XX	Federal Revenue	20,000	40,000	20,000	100.00%	0.07%
	Revenue Budget	55,115,737	55,695,985	580,248	1.05%	100.00%
Expense:						
11	Instruction	31,563,506	32,514,035	950,529	3.01%	58.57%
12	Instruction Media/Library	1,163,239	1,190,111	26,872	2.31%	2.14%
13	Staff Development	189,199	173,370	(15,829)	-8.37%	0.31%
21	Instruction Administration	534,857	524,228	(10,629)	-1.99%	0.94%
23	Campus Administration	3,455,547	3,567,776	112,229	3.25%	6.43%
31	Guidance & Counseling	1,621,124	1,596,065	(25,059)	-1.55%	2.87%
33	Health Services	600,264	594,116	(6,148)	-1.02%	1.07%
34	Student Transportation	2,280,557	2,339,332	58,775	2.58%	4.21%
35	Food Services	56,500	65,840	9,340	16.53%	0.12%
36	Cocurricular Activities	2,010,617	1,822,471	(188,146)	-9.36%	3.28%
41	General Administration	1,642,831	1,727,634	84,803	5.16%	3.11%
51	Plant Maintenance	7,127,736	7,455,702	327,966	4.60%	13.43%
52	Security	136,715	132,079	(4,636)	-3.39%	0.24%
53	Data Processing	911,511	716,496	(195,015)	-21.39%	1.29%
61	Community Services	66,219	66,310	91	0.14%	0.12%
71	Debt Service	522,000	522,000	0	0.00%	0.94%
81	Capital Improvement	4,214,945	0	(4,214,945)	-100.00%	0.00%
99	Intergovernmental Costs	486,614	508,500	21,886	4.50%	0.92%
	Expenditure Budget	58,583,981	55,516,065	(3,067,916)	-5.24%	100.00%
FUND BALANCE						
	Revenue in Excess (Less) Expense	(3,468,244)	179,920	3,648,164		

**FOOD SERVICE
2010-2011 BUDGET
FUND NO 240**

PROPOSED BUDGET

EXPENDITURES	FUNCTION 35	TOTAL
6100-Payroll Costs	1,220,000	1,220,000
6200-Contracted Services	1,929,043	1,929,043
6300-Supplies	161,932	161,932
6400-Other Operating	15,425	15,425
6600-Capital Outlay	10,000	10,000
GRAND TOTAL EXPENDITURES	3,336,400	3,336,400
		TOTALS
REVENUES		
5700-Local Revenues		1,990,000
5800-State Revenues		18,400
5900-Federal Revenues		1,328,000
7900-Transfers In		0
GRAND TOTAL REVENUES		3,336,400
Fund Balance		
GRAND TOTAL		0

Function:
35-Food Service

**DEBT SERVICE
2010-2011 BUDGET
FUND NO 511**

PROPOSED BUDGET

EXPENDITURES	FUNCTION 71	TOTAL
6500-Debt Service	7,540,555	7,540,555
GRAND TOTAL EXPENDITURES		7,540,555
		TOTALS
REVENUES		
5700-Local Revenues		7,531,055
5800-State Revenues		9,500
GRAND TOTAL REVENUES		7,540,555
Fund Balance		
GRAND TOTAL		0

Function:
71-Debt Service

2011 Proposed
Budget

2010-2011 Special Revenue Allotments

FEDERAL FUNDS

Fund Number	Project Title	2010-2011 Tenative Entitlement	2009-2010 Tenative Entitlement
204	Title IV, Part A	\$ -	\$ 17,983
205	Head Start SSA	58,500	56,954
211	Title I, Part A	586,805	847,008
215	Title I, Part D, Subpart 2	107,297	108,400
224	IDEA B Formula	1,254,040	1,258,193
225	IDEA B Preschool	26,549	26,559
244	Vocational Basic	56,083	57,689
255	Title II, Part A	260,349	303,505
262	Title II, Part D	8,938	8,938
283	IDEA B Formula, ARRA	Continued	1,579,705
284	IDEA B Preschool, ARRA	Continued	40,824
285	Title I, Part A, ARRA	Continued	356,779
216	Title I, Part D, ARRA	Continued	75,473

STATE FUNDS

Fund Number	Project Title	2010-2011 Tenative Entitlement	2009-2010 Tenative Entitlement
411	Technology Allotment	\$ 249,144	\$ 242,798

**FINANCING PUBLIC EDUCATION IN CISD
A Comparative Perspective**

CISD STATE FUNDING DATA:

	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>Near Final 2009-2010</u>	<u>Budget 2010-2011</u>
ADA - Average Daily Attendance	7,663.410	7,803.510	7,922.998	8,160.522	8,320.149	8,400.000
WADA - Weighted ADA	9,248.734	9,433.362	9,536.899	9,765.597	9,927.559	10,027.368
ASF/FSP - State Funding	13,194,646	\$ 17,371,089	\$ 24,144,465	\$ 22,404,441	\$ 24,065,355	\$ 23,321,257
State aid per WADA	\$ 1,427	\$ 1,841	\$ 2,532	\$ 2,294	\$ 2,424	\$ 2,326
Total taxable value	2,119,618,679	2,311,478,467	2,612,961,002	2,877,537,140	3,065,468,149	3,177,983,825
Taxable value per WADA	\$ 229,179	\$ 245,032	\$ 273,984	\$ 294,661	\$ 308,784	\$ 316,931
M&O tax collections	\$ 30,228,590	\$ 29,551,405	\$ 25,650,000	\$ 28,550,000	\$ 30,188,997	\$ 31,319,863
M&O taxes per WADA	\$ 3,268	\$ 3,133	\$ 2,690	\$ 2,924	\$ 3,041	\$ 3,123
Total M&O rev. per WADA	\$ 4,695	\$ 4,974	\$ 5,221	\$ 5,218	\$ 5,465	\$ 5,449
Percent funded by state	30.39%	37.02%	48.49%	43.97%	44.36%	42.68%

CISD TAX RATE HISTORY:

M&O rate	\$ 1.49750	\$ 1.32780	\$ 1.04000	\$ 1.04000	\$ 1.04000	\$ 1.04000
I&S rate	\$ 0.19391	\$ 0.18202	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000
Total rate	\$ 1.69141	\$ 1.50982	\$ 1.29000	\$ 1.29000	\$ 1.29000	\$ 1.29000
Average home market value	118,442	125,590	137,190	144,180	149,049	151,146
Annual tax amount	\$ 1,749.63	1,669.71	1,576.25	1,666.42	1,729.23	1,756.28
Chg from prior year	\$ 63.49	\$ (79.92)	\$ (93.46)	\$ 90.17	\$ 62.81	\$ 27.05