



**GENERAL FUND
2011-2012 BUDGET
FUND NO 199**

ADOPTED BUDGET

| EXPENDITURES | FUNCTION 11 | FUNCTION 12 | FUNCTION 13 | FUNCTION 21 | FUNCTION 23 | FUNCTION 31 | FUNCTION 33 | FUNCTION 34 | FUNCTION 35 |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 6100-Payroll Costs | 30,655,177 | 901,681 | 323,775 | 623,793 | 1,999,910 | 1,671,277 | 533,218 | 1,489,724 | 60,840 |
| 6200-Contracted Services | 623,219 | 13,400 | 36,331 | 29,350 | 5,600 | 19,760 | 44,000 | 46,373 | 0 |
| 6300-Supplies | 1,405,123 | 136,808 | 4,750 | 17,050 | 57,694 | 25,240 | 17,325 | 768,361 | 0 |
| 6400-Other Operating | 158,726 | 8,793 | 49,883 | 24,479 | 57,169 | 13,234 | 3,300 | (236,675) | 0 |
| 6500-Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600-Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 325,000 | 0 |
| 8900-Tranfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRAND TOTAL EXPENDITURES | 32,842,245 | 1,060,682 | 414,739 | 694,672 | 2,120,373 | 1,729,511 | 597,843 | 2,392,783 | 60,840 |

| | FUNCTION 36 | FUNCTION 41 | FUNCTION 51 | FUNCTION 52 | FUNCTION 53 | FUNCTION 61 | FUNCTION 71 | FUNCTION 81 | FUNCTION 99 | TOTALS |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| 6100-Payroll Costs | 918,245 | 1,222,281 | 3,236,544 | 0 | 352,630 | 42,881 | 0 | 0 | 0 | 44,031,976 |
| 6200-Contracted Services | 38,360 | 209,671 | 2,486,742 | 109,147 | 285,052 | 100 | 0 | 0 | 499,276 | 4,446,381 |
| 6300-Supplies | 210,050 | 59,388 | 752,375 | 7,500 | 39,205 | 10,925 | 0 | 0 | 0 | 3,511,794 |
| 6400-Other Operating | 761,999 | 181,272 | 285,504 | 11,000 | 5,500 | 4,995 | 0 | 0 | 0 | 1,329,179 |
| 6500-Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 992,000 | 0 | 0 | 992,000 |
| 6600-Capital Outlay | 0 | 10,000 | 0 | 0 | 43,000 | 0 | 0 | 150,000 | 0 | 528,000 |
| 8900-Tranfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRAND TOTAL EXPENDITURES | 1,928,654 | 1,682,612 | 6,761,165 | 127,647 | 725,387 | 58,901 | 992,000 | 150,000 | 499,276 | 54,839,330 |

| | TOTALS |
|-----------------------------|-------------------|
| REVENUES | |
| 5700-Local Revenues | 33,115,500 |
| 5800-State Revenues | 21,663,830 |
| 5900-Federal Revenues | 60,000 |
| GRAND TOTAL REVENUES | 54,839,330 |
| Fund Balance | |
| GRAND TOTAL | 0 |

Functions:

11-Instruction
12-Instruction Media/Library
13-Staff Development
21-Instruction Administration

23-Campus Administration
31-Guidance & Counseling
33-Health Services
34-Student Transportation

36-Cocurricular Activities
41-General Administration
51-Plant Maintenance
52-Security

53-Data Processing
61-Community Services
71-Debt Service
81-Capital Improvements

99- Intergovernmental



**GENERAL FUND
FISCAL YEAR 2012 REVENUE COMPARISON**

Local Revenues:

| | 2010-2011 | | 2011-2012 |
|-----------------------------|-------------------|--------------------|-------------------|
| | Approved Budget | Current Projection | Adopted Budget |
| Tax Rate | \$1.0400 | \$1.0400 | \$1.0400 |
| Property Value | 3,177,983,825 | 3,177,983,825 | 3,294,368,444 |
| Property Taxes: | | | |
| Current Tax | 30,969,863 | 30,969,863 | 32,150,000 |
| Delinquent Tax | 350,000 | 350,000 | 350,000 |
| Penalties & Interest | 150,000 | 275,000 | 150,000 |
| Total Property Taxes | 31,469,863 | 31,594,863 | 32,650,000 |
| Tuition - Summer School | 34,300 | 1,915 | 2,500 |
| Sale of Equipment | 2,000 | 189 | 2,000 |
| Interest Income | 175,000 | 160,000 | 140,000 |
| Rent of Facilities | 65,000 | 60,000 | 40,000 |
| Miscellaneous Local Revenue | 53,000 | 240,286 | 53,000 |
| Athletic Gate Revenue | 190,000 | 251,252 | 210,000 |
| Student Fees | 18,000 | 22,410 | 18,000 |
| Total Local Revenues | 32,007,163 | 32,330,915 | 33,115,500 |

State Revenues:

| | | | |
|-----------------------------|-------------------|-------------------|-------------------|
| State Aid: | | | |
| Available School Fund | 2,759,505 | 2,759,630 | 2,063,030 |
| Foundation School Fund | 18,228,317 | 18,163,935 | 16,939,800 |
| TRS On-Behalf | 2,651,000 | 2,651,000 | 2,651,000 |
| Other State Revenue | 10,000 | 9,357 | 10,000 |
| Total State Revenues | 23,648,822 | 23,583,922 | 21,663,830 |

Federal Revenues:

| | | | |
|--------------------------------|---------------|----------------|---------------|
| Medicaid Admin Claims | 40,000 | 279,917 | 60,000 |
| Total Federal Revenues: | 40,000 | 279,917 | 60,000 |

TOTAL PROJECTED REVENUE

| | | |
|-------------------|-------------------|-------------------|
| 55,695,985 | 56,194,754 | 54,839,330 |
|-------------------|-------------------|-------------------|

State Fiscal Stabilization Funds:

| | | | |
|------------------------------|------------------|------------------|----------|
| Available School Fund | 1,123,209 | 1,123,209 | 0 |
| Foundation School Fund Grant | 1,210,226 | 1,210,226 | 0 |
| Total SFSP | 2,333,435 | 2,333,435 | 0 |

| | | | |
|--|-------------------|-------------------|-------------------|
| Total General Fund Revenue Including SFSP | 58,029,420 | 58,528,189 | 54,839,330 |
|--|-------------------|-------------------|-------------------|



**GENERAL FUND
FISCAL YEAR 2012 BUDGET COMPARISON**

| | Description | 2010-2011 Approved Budget | 2011-2012 Adopted Budget | Amount Change | Percent Change | Percent of Total |
|---------------------|---|---------------------------------|--------------------------------|------------------|-------------------|---------------------|
| Revenue: | | | | | | |
| 57XX | Local Revenue | 32,007,163 | 33,115,500 | 1,108,337 | 3.46% | 60.39% |
| 58XX | State Revenue | 23,648,822 | 21,663,830 | (1,984,992) | -8.39% | 39.50% |
| 59XX | Federal Revenue | 40,000 | 60,000 | 20,000 | 50.00% | 0.11% |
| 79XX | Operating Transfers In | 0 | | | | |
| | Revenue Budget | 55,695,985 | 54,839,330 | (856,655) | -1.54% | 100.00% |
| Expense: | | | | | | |
| 11 | Instruction | 32,514,035 | 32,842,245 | 328,210 | 1.01% | 59.89% |
| 12 | Instruction Media/Library | 1,190,111 | 1,060,682 | (129,429) | -10.88% | 1.93% |
| 13 | Staff Development | 173,370 | 414,739 | 241,369 | 139.22% | 0.76% |
| 21 | Instruction Administration | 524,228 | 694,672 | 170,444 | 32.51% | 1.27% |
| 23 | Campus Administration | 3,567,776 | 2,120,373 | (1,447,403) | -40.57% | 3.87% |
| 31 | Guidance & Counseling | 1,596,065 | 1,729,511 | 133,446 | 8.36% | 3.15% |
| 33 | Health Services | 594,116 | 597,843 | 3,727 | 0.63% | 1.09% |
| 34 | Student Transportation | 2,339,332 | 2,392,783 | 53,451 | 2.28% | 4.36% |
| 35 | Food Services | 65,840 | 60,840 | (5,000) | -7.59% | 0.11% |
| 36 | Cocurricular Activities | 1,822,471 | 1,928,654 | 106,183 | 5.83% | 3.52% |
| 41 | General Administration | 1,727,634 | 1,682,612 | (45,022) | -2.61% | 3.07% |
| 51 | Plant Maintenance | 7,455,702 | 6,761,165 | (694,537) | -9.32% | 12.33% |
| 52 | Security | 132,079 | 127,647 | (4,432) | -3.36% | 0.23% |
| 53 | Data Processing | 716,496 | 725,387 | 8,891 | 1.24% | 1.32% |
| 61 | Community Services | 66,310 | 58,901 | (7,409) | -11.17% | 0.11% |
| 71 | Debt Service | 522,000 | 992,000 | 470,000 | 90.04% | 1.81% |
| 81 | Capital Improvement | 0 | 150,000 | 150,000 | 100.00% | 0.27% |
| 99 | Intergovernmental Costs | 508,500 | 499,276 | (9,224) | -1.81% | 0.91% |
| | Expenditure Budget | 55,516,065 | 54,839,330 | (676,735) | -1.22% | 100.00% |
| FUND BALANCE | | | | | | |
| | Revenue in Excess (Less) Expense | 179,920 | 0 | (179,920) | | |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
REVENUE FORECAST
GENERAL FUND**

| CLASSIFICATION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|-----------------------------------|----------------------------------|----------------------------------|-------------------|--------------------------------|
| <u>5000 REVENUE SOURCE</u> | | | | |
| LOCAL REVENUES | 32,007,163 | 33,115,500 | 1,108,337 | 3.46% |
| STATE REVENUES | 23,648,822 | 21,663,830 | (1,984,992) | -8.39% |
| FEDERAL REVENUES | 40,000 | 60,000 | 20,000 | 50.00% |
| REVENUE TOTAL | 55,695,985 | 54,839,330 | (856,655) | -1.54% |
| 199 FUND TOTAL | 55,695,985 | 54,839,330 | (856,655) | -1.54% |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

| FUNCTION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|--|--------------------------|--------------------------|------------------|------------------------|
| <u>11 INSTRUCTION</u> | | | | |
| PAYROLL COSTS | 30,575,356 | 30,655,177 | 79,821 | 0.26% |
| PURCH. AND CONT. SERVICES | 578,089 | 623,219 | 45,130 | 7.81% |
| SUPPLIES AND MATERIALS | 1,198,591 | 1,405,123 | 206,532 | 17.23% |
| OTHER OPERATING EXPENSES | 161,999 | 158,726 | (3,273) | -2.02% |
| CAPITAL OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 11 FUNCTION TOTAL | 32,514,035 | 32,842,245 | 328,210 | 1.01% |
| <u>12 INSTR. RESOURCES/MEDIA</u> | | | | |
| PAYROLL COSTS | 1,007,153 | 901,681 | (105,472) | -10.47% |
| PURCH. AND CONT. SERVICES | 15,030 | 13,400 | (1,630) | -10.84% |
| SUPPLIES AND MATERIALS | 152,484 | 136,808 | (15,676) | -10.28% |
| OTHER OPERATING EXPENSES | 15,444 | 8,793 | (6,651) | -43.07% |
| CAPITAL OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 12 FUNCTION TOTAL | 1,190,111 | 1,060,682 | (129,429) | -10.88% |
| <u>13 CURRICULUM & PERSONNEL DEV.</u> | | | | |
| PAYROLL COSTS | 12,365 | 323,775 | 311,410 | 2518.48% |
| PURCH. AND CONT. SERVICES | 33,350 | 36,331 | 2,981 | 8.94% |
| SUPPLIES AND MATERIALS | 4,300 | 4,750 | 450 | 10.47% |
| OTHER OPERATING EXPENSES | 123,355 | 49,883 | (73,472) | -59.56% |
| 13 FUNCTION TOTAL | 173,370 | 414,739 | 241,369 | 139.22% |
| <u>21 INSTRUCTIONAL LEADERSHIP</u> | | | | |
| PAYROLL COSTS | 411,078 | 623,793 | 212,715 | 51.75% |
| PURCH. AND CONT. SERVICES | 35,750 | 29,350 | (6,400) | -17.90% |
| SUPPLIES AND MATERIALS | 34,000 | 17,050 | (16,950) | -49.85% |
| OTHER OPERATING EXPENSES | 43,400 | 24,479 | (18,921) | -43.60% |
| CAPITAL OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 21 FUNCTION TOTAL | 524,228 | 694,672 | 170,444 | 32.51% |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

| FUNCTION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|--|--------------------------|--------------------------|--------------------|------------------------|
| <u>23 SCHOOL LEADERSHIP</u> | | | | |
| PAYROLL COSTS | 3,408,347 | 1,999,910 | (1,408,437) | -41.32% |
| PURCH. AND CONT. SERVICES | 6,400 | 5,600 | (800) | -12.50% |
| SUPPLIES AND MATERIALS | 66,759 | 57,694 | (9,065) | -13.58% |
| OTHER OPERATING EXPENSES | 86,270 | 57,169 | (29,101) | -33.73% |
| CAPITAL OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 23 FUNCTION TOTAL | 3,567,776 | 2,120,373 | (1,447,403) | -40.57% |
| <u>31 GUIDANCE & COUNSELING</u> | | | | |
| PAYROLL COSTS | 1,526,630 | 1,671,277 | 144,647 | 9.47% |
| PURCH. AND CONT. SERVICES | 22,200 | 19,760 | (2,440) | -10.99% |
| SUPPLIES AND MATERIALS | 27,350 | 25,240 | (2,110) | -7.71% |
| OTHER OPERATING EXPENSES | 19,885 | 13,234 | (6,651) | -33.45% |
| CAPITAL OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 31 FUNCTION TOTAL | 1,596,065 | 1,729,511 | 133,446 | 8.36% |
| <u>33 HEALTH SERVICES</u> | | | | |
| PAYROLL COSTS | 537,085 | 533,218 | (3,867) | -0.72% |
| PURCH. AND CONT. SERVICES | 30,250 | 44,000 | 13,750 | 45.45% |
| SUPPLIES AND MATERIALS | 19,125 | 17,325 | (1,800) | -9.41% |
| OTHER OPERATING EXPENSES | 7,656 | 3,300 | (4,356) | -56.90% |
| CAPITAL OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 33 FUNCTION TOTAL | 594,116 | 597,843 | 3,727 | 0.63% |
| <u>34 STUDENT TRANSPORTATION</u> | | | | |
| PAYROLL COSTS | 1,639,705 | 1,489,724 | (149,981) | -9.15% |
| PURCH. AND CONT. SERVICES | 48,907 | 46,373 | (2,534) | -5.18% |
| SUPPLIES AND MATERIALS | 637,180 | 768,361 | 131,181 | 20.59% |
| OTHER OPERATING EXPENSES | (216,460) | (236,675) | (20,215) | 9.34% |
| CAP OUTLAY - FIXED ASSETS | 230,000 | 325,000 | 95,000 | 41.30% |
| 34 FUNCTION TOTAL | 2,339,332 | 2,392,783 | 53,451 | 2.28% |
| <u>35 FOOD SERVICES</u> | | | | |
| PAYROLL COSTS | 65,840 | 60,840 | (5,000) | -7.59% |
| 35 FUNCTION TOTAL | 65,840 | 60,840 | (5,000) | -7.59% |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

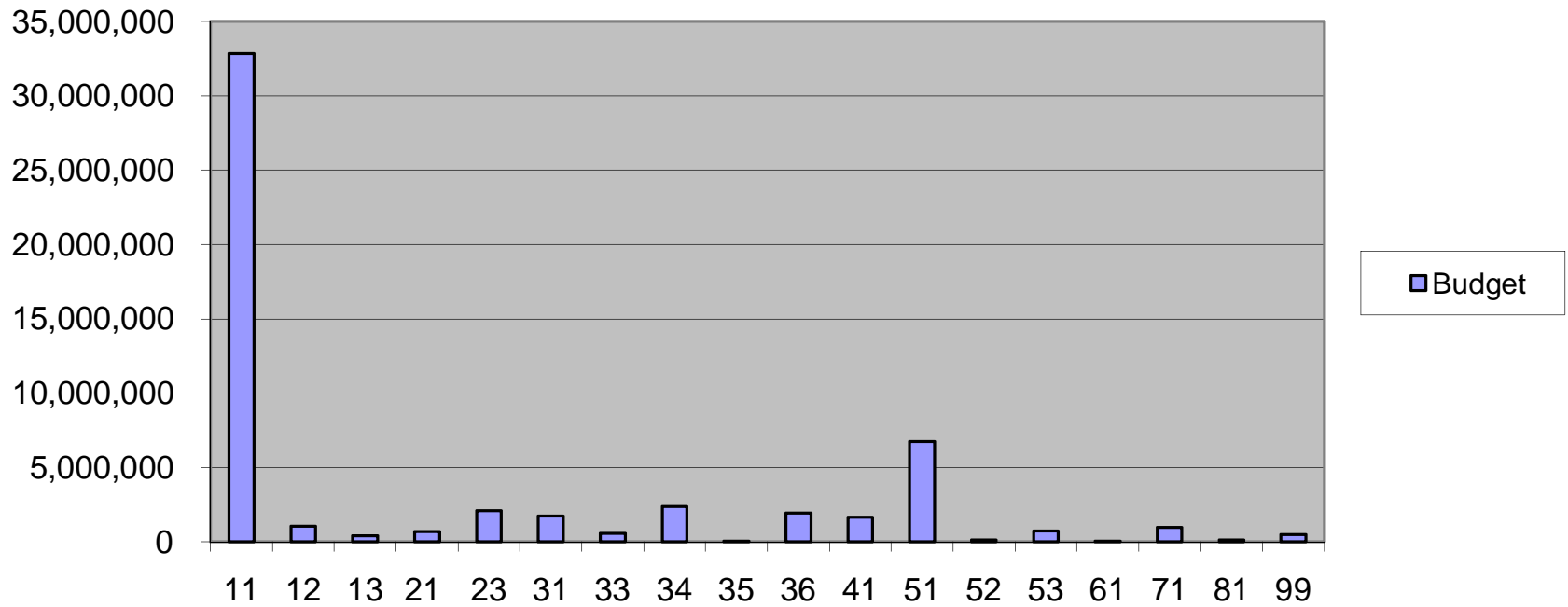
| FUNCTION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|---|--------------------------|--------------------------|------------------|------------------------|
| <u>36 COCURRICULAR ACTIVITIES</u> | | | | |
| PAYROLL COSTS | 825,085 | 918,245 | 93,160 | 11.29% |
| PURCH. AND CONT. SERVICES | 42,860 | 38,360 | (4,500) | -10.50% |
| SUPPLIES AND MATERIALS | 157,320 | 210,050 | 52,730 | 33.52% |
| OTHER OPERATING EXPENSES | 797,206 | 761,999 | (35,207) | -4.42% |
| CAP OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 36 FUNCTION TOTAL | 1,822,471 | 1,928,654 | 106,183 | 5.83% |
| <u>41 GENERAL ADMINISTRATION</u> | | | | |
| PAYROLL COSTS | 1,246,634 | 1,222,281 | (24,353) | -1.95% |
| PURCH. AND CONT. SERVICES | 177,465 | 209,671 | 32,206 | 18.15% |
| SUPPLIES AND MATERIALS | 99,725 | 59,388 | (40,337) | -40.45% |
| OTHER OPERATING EXPENSES | 203,810 | 181,272 | (22,538) | -11.06% |
| CAP OUTLAY - FIXED ASSETS | - | 10,000 | 10,000 | 100.00% |
| 41 FUNCTION TOTAL | 1,727,634 | 1,682,612 | (45,022) | -2.61% |
| <u>51 PLANT MAINTENANCE & OPER</u> | | | | |
| PAYROLL COSTS | 3,412,120 | 3,236,544 | (175,576) | -5.15% |
| PURCH. AND CONT. SERVICES | 2,927,912 | 2,486,742 | (441,170) | -15.07% |
| SUPPLIES AND MATERIALS | 647,225 | 752,375 | 105,150 | 16.25% |
| OTHER OPERATING EXPENSES | 408,445 | 285,504 | (122,941) | -30.10% |
| CAP OUTLAY - FIXED ASSETS | 60,000 | - | (60,000) | -100.00% |
| 51 FUNCTION TOTAL | 7,455,702 | 6,761,165 | (694,537) | -9.32% |
| <u>52 SECURITY & MONITORING</u> | | | | |
| PAYROLL COSTS | - | - | - | 0.00% |
| PURCH. AND CONT. SERVICES | 105,079 | 109,147 | 4,068 | 3.87% |
| SUPPLIES AND MATERIALS | 15,000 | 7,500 | (7,500) | -50.00% |
| OTHER OPERATING EXPENSES | 12,000 | 11,000 | (1,000) | -8.33% |
| CAP OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 52 FUNCTION TOTAL | 132,079 | 127,647 | (4,432) | -3.36% |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

| FUNCTION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|---|--------------------------|--------------------------|----------------------|------------------------|
| <u>53 DATA PROCESSING SERVICES</u> | | | | |
| PAYROLL COSTS | 301,184 | 352,630 | 51,446 | 17.08% |
| PURCH. AND CONT. SERVICES | 290,942 | 285,052 | (5,890) | -2.02% |
| SUPPLIES AND MATERIALS | 46,370 | 39,205 | (7,165) | -15.45% |
| OTHER OPERATING EXPENSES | 5,500 | 5,500 | - | 0.00% |
| CAP OUTLAY - FIXED ASSETS | 72,500 | 43,000 | (29,500) | -40.69% |
| 53 FUNCTION TOTAL | 716,496 | 725,387 | 8,891 | 1.24% |
| <u>61 COMMUNITY SERVICES</u> | | | | |
| PAYROLL COSTS | 42,885 | 42,881 | (4) | -0.01% |
| PURCH. AND CONT. SERVICES | 600 | 100 | (500) | -83.33% |
| SUPPLIES AND MATERIALS | 16,550 | 10,925 | (5,625) | -33.99% |
| OTHER OPERATING EXPENSES | 6,275 | 4,995 | (1,280) | -20.40% |
| CAP OUTLAY - FIXED ASSETS | - | - | - | 0.00% |
| 61 FUNCTION TOTAL | 66,310 | 58,901 | (7,409) | -11.17% |
| <u>71 DEBT SERVICES</u> | | | | |
| PRINCIPAL / INTEREST | 522,000 | 992,000 | 470,000 | 90.04% |
| 71 FUNCTION TOTAL | 522,000 | 992,000 | 470,000 | 90.04% |
| <u>81 FACILITIES ACQ. & CONST.</u> | | | | |
| CAP OUTLAY - FIXED ASSETS | - | 150,000 | 150,000 | 100.00% |
| 81 FUNCTION TOTAL | - | 150,000 | 150,000 | 100.00% |
| <u>99 INTERGOVERNMENTAL COSTS</u> | | | | |
| PURCH. AND CONT. SERVICES | 508,500 | 499,276 | (9,224) | -1.81% |
| 99 FUNCTION TOTAL | 508,500 | 499,276 | (9,224) | -1.81% |
| 199 FUND TOTAL | 55,516,065 | 54,839,330 | (676,735) | -1.22% |

General Fund Expenditures by Function





**FOOD SERVICE
2011-2012 BUDGET
FUND NO 240**

ADOPTED BUDGET

| EXPENDITURES | FUNCTION 35 | TOTAL |
|---------------------------------|------------------------|------------------|
| 6100-Payroll Costs | 1,242,885 | 1,242,885 |
| 6200-Contracted Services | 2,116,150 | 2,116,150 |
| 6300-Supplies | 174,582 | 174,582 |
| 6400-Other Operating | 22,925 | 22,925 |
| 6600-Capital Outlay | 100,000 | 100,000 |
| GRAND TOTAL EXPENDITURES | 3,656,542 | 3,656,542 |
| | | |
| | | TOTALS |
| REVENUES | | |
| 5700-Local Revenues | | 2,096,151 |
| 5800-State Revenues | | 18,404 |
| 5900-Federal Revenues | | 1,466,987 |
| 7900-Tranfers In | | 0 |
| GRAND TOTAL REVENUES | | 3,581,542 |
| | | |
| Fund Balance | | |
| GRAND TOTAL | | (75,000) |

Function:
35-Food Service



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
EXPENDITURES BY FUNCTION
FOOD SERVICES FUND**

| FUNCTION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|--------------------------------|--------------------------|--------------------------|----------------|------------------------|
| <u>35 FOOD SERVICES</u> | | | | |
| PAYROLL COSTS | 1,220,000 | 1,242,885 | 22,885 | 1.88% |
| PURCH. AND CONT. SERVICES | 1,929,043 | 2,116,150 | 187,107 | 9.70% |
| SUPPLIES AND MATERIALS | 161,932 | 174,582 | 12,650 | 7.81% |
| OTHER OPERATING EXPENSES | 15,425 | 22,925 | 7,500 | 48.62% |
| CAPITAL OUTLAY - FIXED ASSETS | 10,000 | 100,000 | 90,000 | 900.00% |
| 35 FUNCTION TOTAL | 3,336,400 | 3,656,542 | 320,142 | 9.60% |
| | | | | |
| 240 FUND TOTAL | 3,336,400 | 3,656,542 | 320,142 | 9.60% |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
REVENUE FORECAST
FOOD SERVICES FUND**

| CLASSIFICATION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|-----------------------------------|----------------------------------|----------------------------------|-------------------|--------------------------------|
| <u>5000 REVENUE SOURCE</u> | | | | |
| LOCAL REVENUES | 1,990,000 | 2,096,151 | 106,151 | 5.33% |
| STATE REVENUES | 18,400 | 18,404 | 4 | 0.02% |
| FEDERAL REVENUES | 1,328,000 | 1,466,987 | 138,987 | 10.47% |
| REVENUE TOTAL | 3,336,400 | 3,581,542 | 245,142 | 7.35% |
| 240 FUND TOTAL | 3,336,400 | 3,581,542 | 245,142 | 7.35% |



**DEBT SERVICE
2011-2012 BUDGET
FUND NO 511**

ADOPTED BUDGET

| EXPENDITURES | FUNCTION 71 | TOTAL |
|---------------------------------|------------------------|------------------|
| 6500-Debt Service | 7,535,630 | 7,535,630 |
| GRAND TOTAL EXPENDITURES | | 7,535,630 |
| | | TOTALS |
| REVENUES | | |
| 5700-Local Revenues | | 7,535,630 |
| 5800-State Revenues | | 0 |
| GRAND TOTAL REVENUES | | 7,535,630 |
| Fund Balance | | |
| GRAND TOTAL | | 0 |

Function:
71-Debt Service



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
EXPENDITURES BY FUNCTION
DEBT SERVICE FUND**

| FUNCTION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|--------------------------------|--------------------------|--------------------------|------------|------------------------|
| <u>71 DEBT SERVICES</u> | | | | |
| PRINCIPAL / INTEREST | 7,540,555 | 7,535,630 | (4,925) | -0.07% |
| 71 FUNCTION TOTAL | 7,540,555 | 7,535,630 | (4,925) | -0.07% |
| | | | | |
| 511 FUND TOTAL | 7,540,555 | 7,535,630 | (4,925) | -0.07% |



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2012 BUDGET
REVENUE FORECAST
DEBT SERVICE FUND**

| CLASSIFICATION | Fiscal Year 11 Budget | Fiscal Year 12 Budget | Difference | Percent Incr / Decr |
|-----------------------------------|----------------------------------|----------------------------------|-------------------|--------------------------------|
| <u>5000 REVENUE SOURCE</u> | | | | |
| LOCAL REVENUES | 7,531,055 | 7,535,630 | 4,575 | 0.06% |
| STATE REVENUES | 9,500 | - | (9,500) | -100.00% |
| REVENUE TOTAL | 7,540,555 | 7,535,630 | (4,925) | -0.07% |
| 511 FUND TOTAL | 7,540,555 | 7,535,630 | (4,925) | -0.07% |



**CANYON INDEPENDENT SCHOOL DISTRICT
Summary of Debt Payments and Outstanding Debt**

| Year Issued | Debt Issued | Description of Assets Acquired | Funding Source | Principal Payment | Interest Payment | Total Payment | Principal at Year-End |
|--------------------|--------------------|---------------------------------------|-----------------------|--------------------------|-------------------------|----------------------|------------------------------|
| 2002 | ULT Bonds | School improvements | I&S | 370,000 | 11,100 | 381,100 | - |
| 2002-A | ULT & REF Bonds | School improvements | I&S | 2,018,153 | 541,147 | 2,559,300 | 4,463,123 |
| 2007-R | ULT & REF Bonds | School improvements | I&S | 340,000 | 2,146,138 | 2,486,138 | 48,964,967 |
| 2007 | ULT Bonds | School improvements | I&S | <u>795,000</u> | <u>1,309,093</u> | <u>2,104,093</u> | <u>26,700,000</u> |
| | | Total I&S | | 3,523,153 | 4,007,478 | 7,530,631 | 80,128,090 |
| 2004 | Maint. Tax Note | Equipment | M&O | <u>480,000</u> | <u>31,973</u> | <u>511,973</u> | <u>495,000</u> |
| | | Total M&O | | 480,000 | 31,973 | 511,973 | 495,000 |



2011-2012 Special Revenue Allotments

FEDERAL FUNDS

| Fund Number | Project Title | 2011-2012 Tenative Entitlement | 2010-2011 Tenative Entitlement | 2009-2010 Tenative Entitlement |
|-------------|----------------------------|--------------------------------|--------------------------------|--------------------------------|
| 204 | Title IV, Part A | \$ - | \$ - | \$ 17,983 |
| 205 | Head Start SSA | 58,500 | 58,500 | 56,954 |
| 211 | Title I, Part A | 646,562 | 586,805 | 847,008 |
| 215 | Title I, Part D, Subpart 2 | 79,468 | 107,297 | 108,400 |
| 224 | IDEA B Formula | 1,243,298 | 1,254,040 | 1,258,193 |
| 225 | IDEA B Preschool | 29,247 | 26,549 | 26,559 |
| 244 | Vocational Basic | 61,631 | 56,083 | 57,689 |
| 255 | Title II, Part A | 226,304 | 260,349 | 303,505 |
| 262 | Title II, Part D | - | 8,938 | 8,938 |
| 266 | State Fiscal Stabilization | - | 2,333,435 | 2,456,562 |
| 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 |
| 287 | Education Jobs Fund | 1,347,969 | - | - |

STATE FUNDS

| Fund Number | Project Title | 2011-2012 Tenative Entitlement | 2010-2011 Tenative Entitlement | 2009-2010 Tenative Entitlement |
|-------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 411 | Technology Allotment | \$ - | \$ 249,144 | \$ 242,798 |
| 428 | Instructional Materials Allot. | \$ 922,343 | \$ - | \$ - |



FINANCING PUBLIC EDUCATION IN CISD A Comparative Perspective

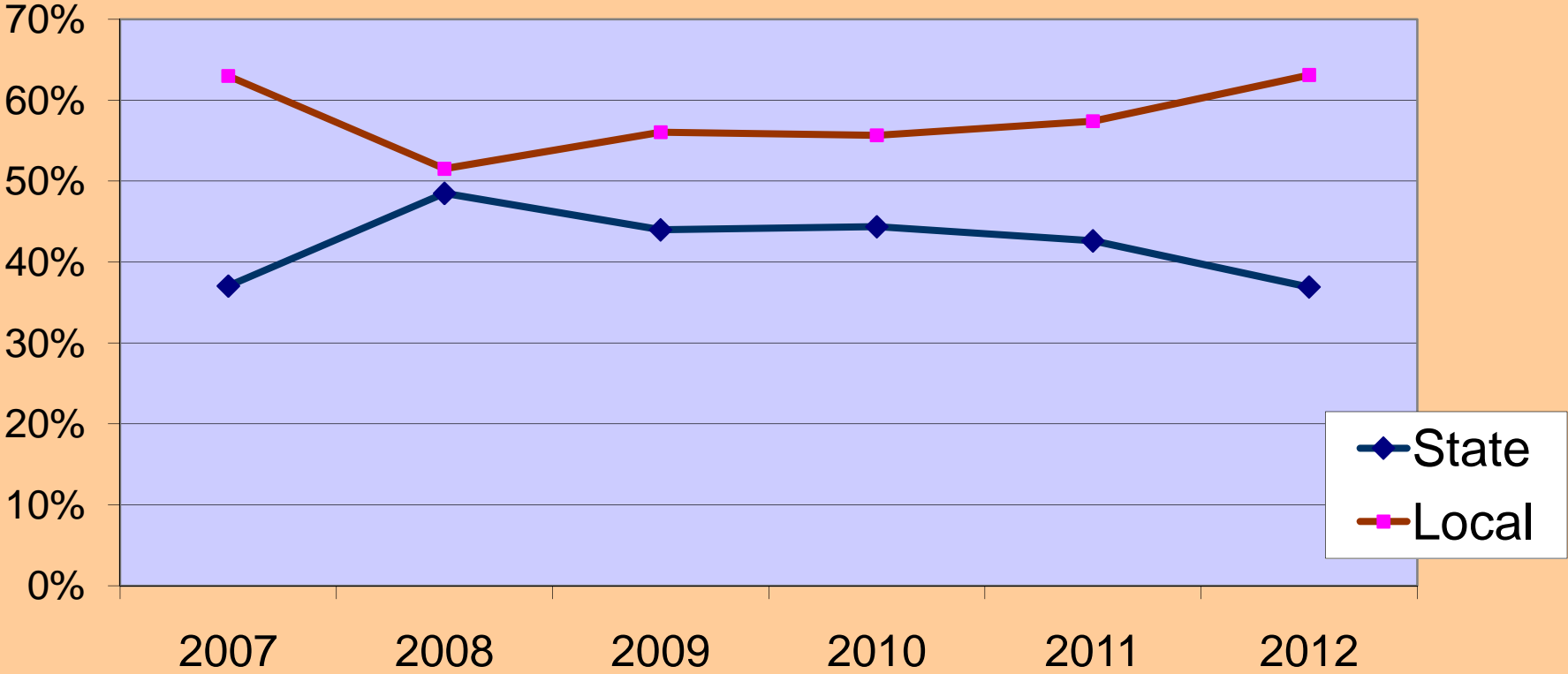
CISD STATE FUNDING DATA:

| | <u>2006-2007</u> | <u>2007-2008</u> | <u>2008-2009</u> | <u>2009-2010</u> | <u>Near Final 2010-2011</u> | <u>Budget 2011-2012</u> |
|--------------------------------|------------------|------------------|------------------|------------------|---------------------------------|-----------------------------|
| ADA - Average Daily Attendance | 7,803.510 | 7,922.998 | 8,160.522 | 8,320.149 | 8,386.300 | 8,425.000 |
| WADA - Weighted ADA | 9,433.362 | 9,536.899 | 9,765.597 | 9,927.559 | 10,019.082 | 9,452.353 |
| ASF/FSP - State Funding | \$ 17,371,089 | \$ 24,144,465 | \$ 22,404,441 | \$ 24,065,355 | \$ 23,257,000 | \$ 19,002,830 |
| State aid per WADA | \$ 1,841 | \$ 2,532 | \$ 2,294 | \$ 2,424 | \$ 2,321 | \$ 2,010 |
| Total taxable value | 2,311,478,467 | 2,612,961,002 | 2,877,537,140 | 3,065,468,149 | 3,177,983,825 | 3,294,368,444 |
| Taxable value per WADA | \$ 245,032 | \$ 273,984 | \$ 294,661 | \$ 308,784 | \$ 317,193 | \$ 348,524 |
| M&O tax collections | \$ 29,551,405 | \$ 25,650,000 | \$ 28,550,000 | \$ 30,188,997 | \$ 31,319,863 | \$ 32,500,000 |
| M&O taxes per WADA | \$ 3,133 | \$ 2,690 | \$ 2,924 | \$ 3,041 | \$ 3,126 | \$ 3,438 |
| Total M&O rev. per WADA | \$ 4,974 | \$ 5,221 | \$ 5,218 | \$ 5,465 | \$ 5,447 | \$ 5,449 |
| Percent funded by state | 37.02% | 48.49% | 43.97% | 44.36% | 42.61% | 36.90% |

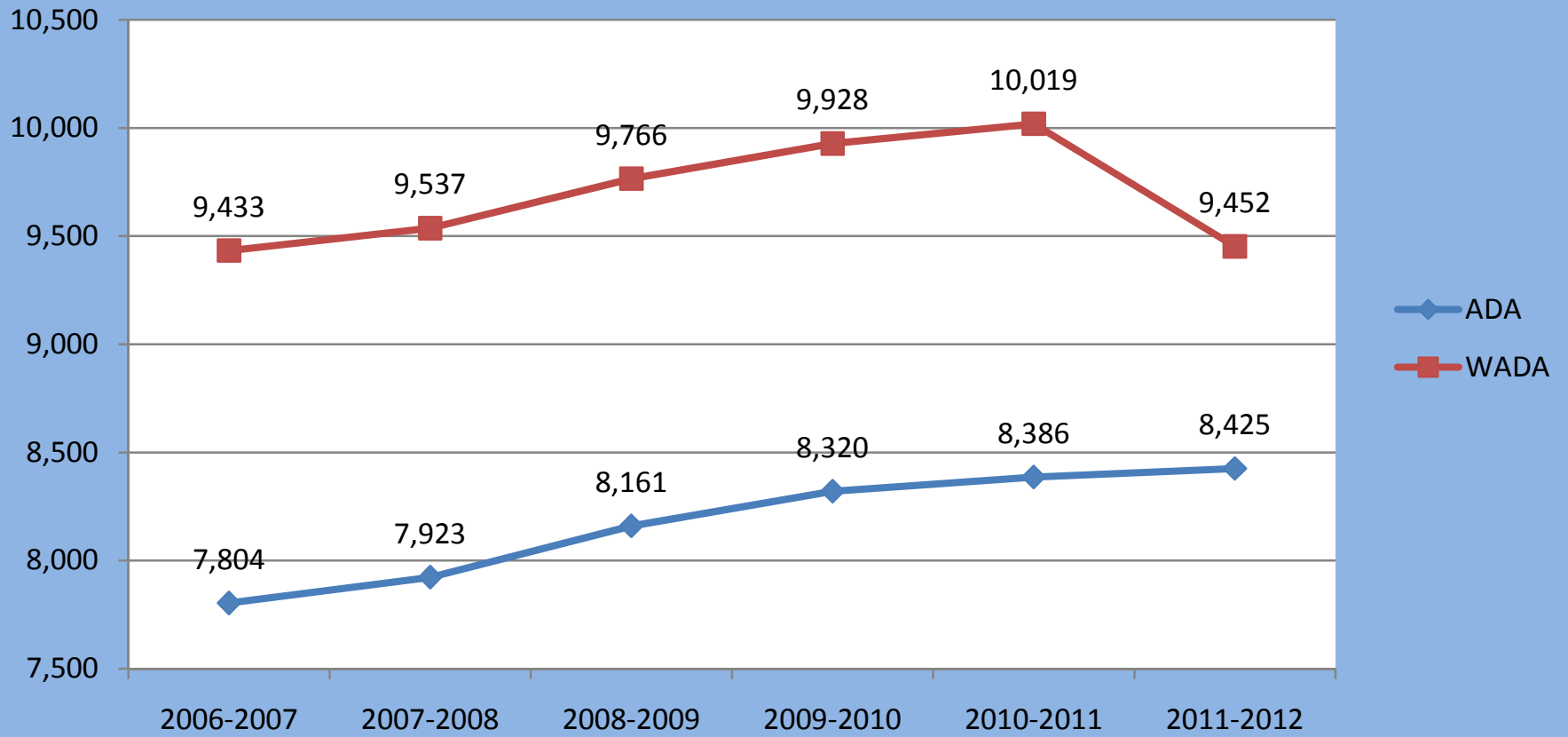
CISD TAX RATE HISTORY:

| | | | | | | |
|---------------------------|------------|------------|------------|------------|------------|------------|
| M&O rate | \$ 1.32780 | \$ 1.04000 | \$ 1.04000 | \$ 1.04000 | \$ 1.04000 | \$ 1.04000 |
| I&S rate | \$ 0.18202 | \$ 0.25000 | \$ 0.25000 | \$ 0.25000 | \$ 0.25000 | \$ 0.25000 |
| Total rate | \$ 1.50982 | \$ 1.29000 | \$ 1.29000 | \$ 1.29000 | \$ 1.29000 | \$ 1.29000 |
| Average home market value | 125,590 | 137,190 | 144,180 | 149,049 | 151,146 | 156,392 |
| Annual tax amount | 1,669.71 | 1,576.25 | 1,666.42 | 1,729.23 | 1,756.28 | 1,823.96 |
| Chg from prior year | \$ (79.92) | \$ (93.46) | \$ 90.17 | \$ 62.81 | \$ 27.05 | \$ 67.68 |

Funding Trend in CISD



Average Daily Attendance/Weighted ADA





50-280
(Rev. 6-06/2)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The _____ will hold a public meeting at _____ in _____

_____. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

| | | |
|---|----------|---|
| Maintenance Tax | \$ _____ | /\$100 (Proposed rate for maintenance and operations) |
| School Debt Service Tax Approved by Local Voters | \$ _____ | /\$100 (proposed rate to pay bonded indebtedness) |

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

| | | | |
|----------------------------|------------------|----|--------------------|
| Maintenance and operations | _____ % increase | or | _____ % (decrease) |
| Debt service | _____ % increase | or | _____ % (decrease) |
| Total expenditures | _____ % increase | or | _____ % (decrease) |

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

| | Preceding Tax Year | Current Tax Year |
|--|--------------------|------------------|
| Total appraised value* of all property | \$ _____ | \$ _____ |
| Total appraised value* of new property** | \$ _____ | \$ _____ |
| Total taxable value*** of all property | \$ _____ | \$ _____ |
| Total taxable value*** of new property** | \$ _____ | \$ _____ |

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ _____

* Outstanding principal.



Comparison of Proposed Rates with Last Year's Rates

| | <u>Maintenance & Operations</u> | <u>Interest & Sinking Fund*</u> | <u>Total</u> | <u>Local Revenue Per Student</u> | <u>State Revenue Per Student</u> |
|---|-------------------------------------|-------------------------------------|--------------|----------------------------------|----------------------------------|
| Last Year's Rate | \$ | \$ * | \$ | \$ | \$ |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service | \$ | \$ * | \$ | \$ | \$ |
| Proposed Rate | \$ | \$ * | \$ | \$ | \$ |

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

| | <u>Last Year</u> | <u>This Year</u> |
|---|------------------|------------------|
| Average Market Value of Residences | \$ | \$ |
| Average Taxable Value of Residences | \$ | \$ |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$ | \$ |
| Taxes Due on Average Residence | \$ | \$ |
| Increase (Decrease) in Taxes | | \$ |

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is _____. This election will be automatically held if the district adopts a rate in excess of the rollback rate of _____.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

| | |
|--|----|
| Maintenance and Operations Fund Balance(s) | \$ |
| Interest & Sinking Fund Balance(s) | \$ |