



**GENERAL FUND
FISCAL YEAR 2013 REVENUE COMPARISON**

Local Revenues:

	2011-2012		2012-2013
	Approved Budget	Current Projection	Adopted Budget
Tax Rate	\$1.0400	\$1.0400	\$1.0400
Property Value	3,294,368,444	3,294,368,444	3,465,347,173
Property Taxes:			
Current Tax	32,150,000	32,150,000	33,883,728
Delinquent Tax	350,000	350,000	350,000
Penalties & Interest	150,000	150,000	150,000
Total Property Taxes	32,650,000	32,650,000	34,383,728
Tuition - Summer School	2,500	3,000	2,500
Sale of Equipment	2,000	0	10,000
Interest Income	140,000	175,000	140,000
Rent of Facilities	40,000	40,000	24,500
Miscellaneous Local Revenue	53,000	125,000	53,000
Athletic Revenue	210,000	230,000	242,000
Student Fees	18,000	28,500	18,000
Total Local Revenues	33,115,500	33,251,500	34,873,728
State Revenues:			
State Aid:			
Available School Fund	2,063,030	2,075,280	3,593,793
Foundation School Fund	16,939,800	17,657,916	16,733,891
TRS On-Behalf	2,651,000	2,651,000	2,651,000
Other State Revenue	10,000	10,000	10,000
Total State Revenues	21,663,830	22,394,196	22,988,684
Federal Revenues:			
Medicaid Admin Claims	60,000	85,000	60,000
Total Federal Revenues:	60,000	85,000	60,000
TOTAL PROJECTED REVENUE	54,839,330	55,730,696	57,922,412



**GENERAL FUND
FISCAL YEAR 2013 BUDGET COMPARISON**

	Description	2011-2012 Approved Budget	2012-2013 Proposed Budget	Amount Change	Percent Change	Percent of Total
Revenue:						
57XX	Local Revenue	33,115,500	34,873,728	1,758,228	5.31%	60.21%
58XX	State Revenue	21,663,830	22,988,684	1,324,854	6.12%	39.69%
59XX	Federal Revenue	60,000	60,000	0	0.00%	0.10%
79XX	Operating Transfers In	0				
	Revenue Budget	54,839,330	57,922,412	3,083,082	5.62%	100.00%
Expense:						
11	Instruction	32,842,245	34,445,804	1,603,559	4.88%	59.51%
12	Instruction Media/Library	1,060,682	1,078,129	17,447	1.64%	1.86%
13	Staff Development	414,739	438,924	24,185	5.83%	0.76%
21	Instruction Administration	694,672	668,722	(25,950)	-3.74%	1.16%
23	Campus Administration	2,120,373	3,592,685	1,472,312	69.44%	6.21%
31	Guidance & Counseling	1,729,511	1,804,966	75,455	4.36%	3.12%
33	Health Services	597,843	655,674	57,831	9.67%	1.13%
34	Student Transportation	2,392,783	2,410,298	17,515	0.73%	4.16%
35	Food Services	60,840	60,220	(620)	-1.02%	0.10%
36	Cocurricular Activities	1,928,654	2,030,106	101,452	5.26%	3.51%
41	General Administration	1,682,612	1,811,213	128,601	7.64%	3.13%
51	Plant Maintenance	6,761,165	7,142,953	381,788	5.65%	12.34%
52	Security	127,647	134,750	7,103	5.56%	0.23%
53	Data Processing	725,387	878,476	153,089	21.10%	1.52%
61	Community Services	58,901	74,883	15,982	27.13%	0.13%
71	Debt Service	992,000	0	(992,000)	-100.00%	0.00%
81	Capital Improvement	150,000	150,000	0	0.00%	0.26%
99	Intergovernmental Costs	499,276	501,367	2,091	0.42%	0.87%
	Expenditure Budget	54,839,330	57,879,170	3,039,840	5.54%	100.00%
FUND BALANCE						
Revenue in Excess (Less) Expense		0	43,242	43,242		



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

FUNCTION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>11 INSTRUCTION</u>				
PAYROLL COSTS	30,655,177	32,133,745	1,478,568	4.82%
PURCH. AND CONT. SERVICES	623,219	654,136	30,917	4.96%
SUPPLIES AND MATERIALS	1,405,123	1,491,336	86,213	6.14%
OTHER OPERATING EXPENSES	158,726	166,587	7,861	4.95%
CAPITAL OUTLAY - FIXED ASSETS	-	-	-	0.00%
11 FUNCTION TOTAL	32,842,245	34,445,804	1,603,559	4.88%
<u>12 INSTR. RESOURCES/MEDIA</u>				
PAYROLL COSTS	901,681	920,492	18,811	2.09%
PURCH. AND CONT. SERVICES	13,400	22,379	8,979	67.01%
SUPPLIES AND MATERIALS	136,808	125,065	(11,743)	-8.58%
OTHER OPERATING EXPENSES	8,793	10,193	1,400	15.92%
CAPITAL OUTLAY - FIXED ASSETS	-	-	-	0.00%
12 FUNCTION TOTAL	1,060,682	1,078,129	17,447	1.64%
<u>13 CURRICULUM & PERSONNEL DEV.</u>				
PAYROLL COSTS	323,775	337,537	13,762	4.25%
PURCH. AND CONT. SERVICES	36,331	37,931	1,600	4.40%
SUPPLIES AND MATERIALS	4,750	4,211	(539)	-11.35%
OTHER OPERATING EXPENSES	49,883	59,245	9,362	18.77%
13 FUNCTION TOTAL	414,739	438,924	24,185	5.83%
<u>21 INSTRUCTIONAL LEADERSHIP</u>				
PAYROLL COSTS	623,793	587,672	(36,121)	-5.79%
PURCH. AND CONT. SERVICES	29,350	28,650	(700)	-2.39%
SUPPLIES AND MATERIALS	17,050	23,950	6,900	40.47%
OTHER OPERATING EXPENSES	24,479	28,450	3,971	16.22%
CAPITAL OUTLAY - FIXED ASSETS	-	-	-	0.00%
21 FUNCTION TOTAL	694,672	668,722	(25,950)	-3.74%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

FUNCTION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>23 SCHOOL LEADERSHIP</u>				
PAYROLL COSTS	1,999,910	3,442,206	1,442,296	72.12%
PURCH. AND CONT. SERVICES	5,600	5,600	-	0.00%
SUPPLIES AND MATERIALS	57,694	84,294	26,600	46.11%
OTHER OPERATING EXPENSES	57,169	60,585	3,416	5.98%
CAPITAL OUTLAY - FIXED ASSETS	-	-	-	0.00%
23 FUNCTION TOTAL	2,120,373	3,592,685	1,472,312	69.44%
<u>31 GUIDANCE & COUNSELING</u>				
PAYROLL COSTS	1,671,277	1,743,592	72,315	4.33%
PURCH. AND CONT. SERVICES	19,760	19,960	200	1.01%
SUPPLIES AND MATERIALS	25,240	26,040	800	3.17%
OTHER OPERATING EXPENSES	13,234	15,374	2,140	16.17%
CAPITAL OUTLAY - FIXED ASSETS	-	-	-	0.00%
31 FUNCTION TOTAL	1,729,511	1,804,966	75,455	4.36%
<u>33 HEALTH SERVICES</u>				
PAYROLL COSTS	533,218	592,374	59,156	11.09%
PURCH. AND CONT. SERVICES	44,000	44,100	100	0.23%
SUPPLIES AND MATERIALS	17,325	15,900	(1,425)	-8.23%
OTHER OPERATING EXPENSES	3,300	3,300	-	0.00%
CAPITAL OUTLAY - FIXED ASSETS	-	-	-	0.00%
33 FUNCTION TOTAL	597,843	655,674	57,831	9.67%
<u>34 STUDENT TRANSPORTATION</u>				
PAYROLL COSTS	1,489,724	1,504,217	14,493	0.97%
PURCH. AND CONT. SERVICES	46,373	54,391	8,018	17.29%
SUPPLIES AND MATERIALS	768,361	817,150	48,789	6.35%
OTHER OPERATING EXPENSES	(236,675)	(288,260)	(51,585)	21.80%
CAP OUTLAY - FIXED ASSETS	325,000	322,800	(2,200)	-0.68%
34 FUNCTION TOTAL	2,392,783	2,410,298	17,515	0.73%
<u>35 FOOD SERVICES</u>				
PAYROLL COSTS	60,840	60,220	(620)	-1.02%
35 FUNCTION TOTAL	60,840	60,220	(620)	-1.02%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

FUNCTION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>36 COCURRICULAR ACTIVITIES</u>				
PAYROLL COSTS	918,245	969,271	51,026	5.56%
PURCH. AND CONT. SERVICES	38,360	42,050	3,690	9.62%
SUPPLIES AND MATERIALS	210,050	213,945	3,895	1.85%
OTHER OPERATING EXPENSES	761,999	804,840	42,841	5.62%
CAP OUTLAY - FIXED ASSETS	-	-	-	0.00%
36 FUNCTION TOTAL	1,928,654	2,030,106	101,452	5.26%
<u>41 GENERAL ADMINISTRATION</u>				
PAYROLL COSTS	1,222,281	1,208,557	(13,724)	-1.12%
PURCH. AND CONT. SERVICES	209,671	309,115	99,444	47.43%
SUPPLIES AND MATERIALS	59,388	77,762	18,374	30.94%
OTHER OPERATING EXPENSES	181,272	205,779	24,507	13.52%
CAP OUTLAY - FIXED ASSETS	10,000	10,000	-	0.00%
41 FUNCTION TOTAL	1,682,612	1,811,213	128,601	7.64%
<u>51 PLANT MAINTENANCE & OPER</u>				
PAYROLL COSTS	3,236,544	3,372,821	136,277	4.21%
PURCH. AND CONT. SERVICES	2,486,742	2,622,650	135,908	5.47%
SUPPLIES AND MATERIALS	752,375	787,775	35,400	4.71%
OTHER OPERATING EXPENSES	285,504	307,707	22,203	7.78%
CAP OUTLAY - FIXED ASSETS	-	52,000	52,000	100.00%
51 FUNCTION TOTAL	6,761,165	7,142,953	381,788	5.65%
<u>52 SECURITY & MONITORING</u>				
PAYROLL COSTS	-	-	-	0.00%
PURCH. AND CONT. SERVICES	109,147	113,250	4,103	3.76%
SUPPLIES AND MATERIALS	7,500	7,500	-	0.00%
OTHER OPERATING EXPENSES	11,000	14,000	3,000	27.27%
CAP OUTLAY - FIXED ASSETS	-	-	-	0.00%
52 FUNCTION TOTAL	127,647	134,750	7,103	5.56%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND**

FUNCTION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>53 DATA PROCESSING SERVICES</u>				
PAYROLL COSTS	352,630	367,611	14,981	4.25%
PURCH. AND CONT. SERVICES	285,052	323,410	38,358	13.46%
SUPPLIES AND MATERIALS	39,205	43,455	4,250	10.84%
OTHER OPERATING EXPENSES	5,500	6,000	500	9.09%
CAP OUTLAY - FIXED ASSETS	43,000	138,000	95,000	220.93%
53 FUNCTION TOTAL	725,387	878,476	153,089	21.10%
<u>61 COMMUNITY SERVICES</u>				
PAYROLL COSTS	42,881	69,063	26,182	61.06%
PURCH. AND CONT. SERVICES	100	100	-	0.00%
SUPPLIES AND MATERIALS	10,925	2,550	(8,375)	-76.66%
OTHER OPERATING EXPENSES	4,995	3,170	(1,825)	-36.54%
CAP OUTLAY - FIXED ASSETS	-	-	-	0.00%
61 FUNCTION TOTAL	58,901	74,883	15,982	27.13%
<u>71 DEBT SERVICES</u>				
PRINCIPAL / INTEREST	992,000	-	(992,000)	-100.00%
71 FUNCTION TOTAL	992,000	-	(992,000)	-100.00%
<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	499,276	501,367	2,091	0.42%
99 FUNCTION TOTAL	499,276	501,367	2,091	0.42%
 199 FUND TOTAL	 54,839,330	 57,879,170	 3,039,840	 5.54%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
REVENUE FORECAST
GENERAL FUND**

CLASSIFICATION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>5000 REVENUE SOURCE</u>				
LOCAL REVENUES	33,115,500	34,873,728	1,758,228	5.31%
STATE REVENUES	21,663,830	22,988,684	1,324,854	6.12%
FEDERAL REVENUES	60,000	60,000	-	0.00%
REVENUE TOTAL	54,839,330	57,922,412	3,083,082	5.62%
199 FUND TOTAL	54,839,330	57,922,412	3,083,082	5.62%



CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
EXPENDITURES BY FUNCTION
FOOD SERVICES FUND

FUNCTION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>35 FOOD SERVICES</u>				
PAYROLL COSTS	1,242,885	1,242,887	2	0.00%
PURCH. AND CONT. SERVICES	2,116,150	2,100,925	(15,225)	-0.72%
SUPPLIES AND MATERIALS	174,582	220,149	45,567	26.10%
OTHER OPERATING EXPENSES	22,925	23,125	200	0.87%
CAPITAL OUTLAY - FIXED ASSETS	100,000	-	(100,000)	-100.00%
35 FUNCTION TOTAL	3,656,542	3,587,086	(69,456)	-1.90%
240 FUND TOTAL	3,656,542	3,587,086	(69,456)	-1.90%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
REVENUE FORECAST
FOOD SERVICES FUND**

CLASSIFICATION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>5000 REVENUE SOURCE</u>				
LOCAL REVENUES	2,096,151	2,079,789	(16,362)	-0.78%
STATE REVENUES	18,404	18,841	437	2.37%
FEDERAL REVENUES	1,466,987	1,593,461	126,474	8.62%
REVENUE TOTAL	3,581,542	3,692,091	110,549	3.09%
240 FUND TOTAL	3,581,542	3,692,091	110,549	3.09%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
EXPENDITURES BY FUNCTION
DEBT SERVICE FUND**

FUNCTION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>71 DEBT SERVICES</u>				
PRINCIPAL / INTEREST	7,535,630	7,535,700	70	0.00%
71 FUNCTION TOTAL	7,535,630	7,535,700	70	0.00%
511 FUND TOTAL	7,535,630	7,535,700	70	0.00%



**CANYON INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2013 BUDGET
REVENUE FORECAST
DEBT SERVICE FUND**

CLASSIFICATION	Fiscal Year 12 Budget	Fiscal Year 13 Budget	Difference	Percent Incr / Decr
<u>5000 REVENUE SOURCE</u>				
LOCAL REVENUES	7,535,630	7,535,700	70	0.00%
STATE REVENUES	-	-	-	0.00%
REVENUE TOTAL	7,535,630	7,535,700	70	0.00%
511 FUND TOTAL	7,535,630	7,535,700	70	0.00%



**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-A	ULT & REF Bonds	School improvements	I&S	2,004,489	552,212	2,556,701	2,458,634
2007-R	ULT & REF Bonds	School improvements	I&S	745,000	2,124,438	2,869,438	48,219,967
2007	ULT Bonds	School improvements	I&S	<u>830,000</u>	<u>1,274,561</u>	<u>2,104,561</u>	<u>25,870,000</u>
		Total I&S		3,579,489	3,951,211	7,530,700	76,548,601
2004	Maint. Tax Note	Equipment	M&O	Paid off during 2011-2012			
		Total M&O					



2012-2013 Special Revenue Allotments

FEDERAL FUNDS

Fund Number	Project Title	2012-2013 Tenative Entitlement	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	58,500	56,954
211	Title I, Part A	\$562,278	646,562	586,805	847,008
215	Title I, Part D, Subpart 2	\$68,092	79,468	107,297	108,400
224	IDEA B Formula	\$1,256,998	1,243,298	1,254,040	1,258,193
225	IDEA B Preschool	\$26,492	29,247	26,549	26,559
244	Vocational Basic	\$58,938	61,631	56,083	57,689
255	Title II, Part A	\$203,181	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	2012-2013 Tenative Entitlement	2011-2012 Tenative Entitlement	2010-2011 Tenative Entitlement	2009-2010 Tenative Entitlement
411	Technology Allotment	-	\$ -	\$ 249,144	\$ 242,798
428	Instructional Materials Allot.	\$395,290	\$ 922,343	\$ -	\$ -



FINANCING PUBLIC EDUCATION IN CISD A Comparative Perspective

CISD STATE FUNDING DATA:

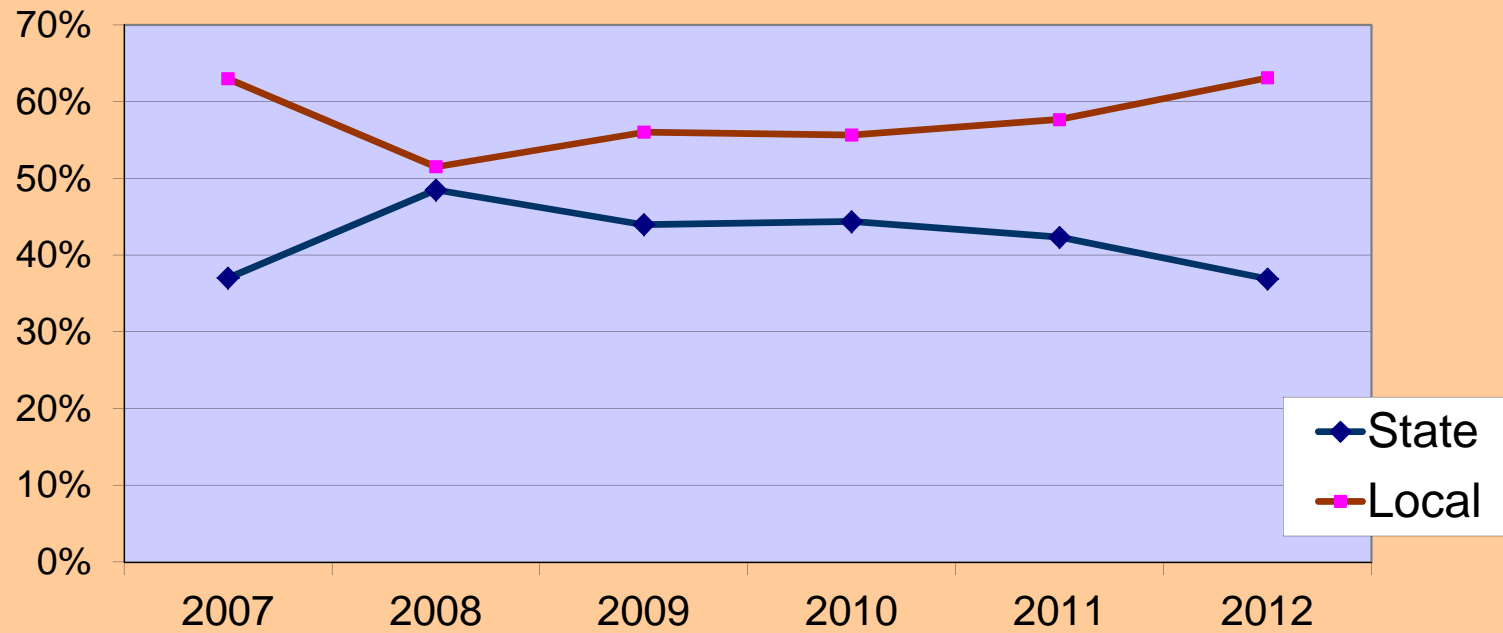
	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>Near Final 2011-2012</u>	<u>Budget 2012-2013</u>
ADA - Average Daily Attendance	7,803.510	7,922.998	8,160.522	8,320.149	8,385.818	8,583.319	8,680.000
WADA - Weighted ADA	9,433.362	9,536.899	9,765.597	9,927.559	10,019.345	9,588.908	10,141.321
ASF/FSP - State Funding	\$ 17,371,089	\$ 24,144,465	\$ 22,404,441	\$ 24,065,355	\$ 23,257,000	\$ 19,002,830	\$ 20,327,684
State aid per WADA	\$ 1,841	\$ 2,532	\$ 2,294	\$ 2,424	\$ 2,321	\$ 1,982	\$ 2,004
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	3,465,347,173
Taxable value per WADA	\$ 245,032	\$ 273,984	\$ 294,661	\$ 308,784	\$ 317,185	\$ 343,560	\$ 341,706
M&O tax collections	\$ 29,551,405	\$ 25,650,000	\$ 28,550,000	\$ 30,188,997	\$ 31,689,248	\$ 32,500,000	\$ 34,233,728
M&O taxes per WADA	\$ 3,133	\$ 2,690	\$ 2,924	\$ 3,041	\$ 3,163	\$ 3,389	\$ 3,376
Total M&O rev. per WADA	\$ 4,974	\$ 5,221	\$ 5,218	\$ 5,465	\$ 5,484	\$ 5,371	\$ 5,380
Percent funded by state	37.02%	48.49%	43.97%	44.36%	42.33%	36.90%	37.26%

CISD TAX RATE HISTORY:

M&O rate	\$ 1.32780	\$ 1.04000	\$ 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	\$ 0.22500
Total rate	\$ 1.50982	\$ 1.29000	\$ 1.29000	\$ 1.29000	\$ 1.29000	\$ 1.29000	\$ 1.26500
Average home market value	125,590	137,190	144,180	149,049	151,146	156,392	161,610
Annual tax amount	1,669.71	1,576.25	1,666.42	1,729.23	1,756.28	1,823.96	1,854.62
Chg from prior year	\$ (79.92)	\$ (93.46)	\$ 90.17	\$ 62.81	\$ 27.05	\$ 67.68	\$ 30.66

	2007	2008	2009	2010	2011	2012
State	37.02%	48.49%	43.97%	44.36%	42.33%	36.90%
Local	62.98%	51.51%	56.03%	55.64%	57.67%	63.10%

Funding Trend in CISD



	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
ADA	7,804	7,923	8,161	8,320	8,386	8,583	8,680
WADA	9,433	9,537	9,766	9,928	10,019	9,589	10,141

