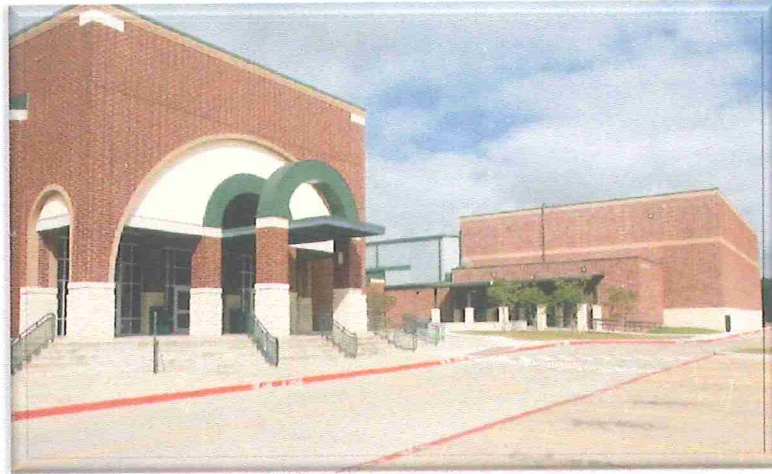


Canton

Independent School District

2010-11 Budget



Vision

*Canton ISD...Reaching for Excellence,
Leading to Great Accomplishment*

225 West Elm
Canton, Texas 75103
903-567-4179

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Sandra Dunlap - Int. Principal

Kelly Lamar - Elem. Principal

Table of Contents

A.	Copy of Notice Posted	page 1
B.	Budget Assumptions	page 3
C.	The Proposed General Operating Budget for 2009-10 School Year	page 5
D.	The Proposed State Stabilization Fund Budget	page 6
E.	The Proposed Food Service Budget	page 7
F.	The Proposed Debt Service Budget	page 8
G.	Other Revenue Sources	page 10
H.	A. Comparison of the 2009-10 Budget to the Proposed 2010-11 Budget	page 12
I.	List of Significant Changes in the Proposed 2010-11 Budget	page 14
J.	Appendix	
	1. Tax Collection Calculation	page 16
	3. General Operating Appropriations by Object Code	page 17
	4. Revenue by Source All Funds	page 18
	5. Tax Rate History	page 19
	6. Fund Balance	page 20

Canton ISD Official Budget 2010-11 General Operating

Estimated Revenue							
Estimated Revenue	Tax Collections	Tuition & Fees	Misc. Local	State Revenue	TRS On Behalf	Total Revenue	
Total Estimated Revenue	\$6,293,878	\$9,000	\$137,900	\$7,172,678	\$595,160	\$14,208,616	
Proposed Appropriations							
Proposed Appropriations	Payroll Costs	Purch & Cont Svc.	Materials & Supplies	Other Costs	Debt Service	Capital Outlay	Total Expend
Instructional Services							
11 Instruction	\$7,828,107	\$122,800	\$362,735	\$58,275	\$0	\$0	\$8,371,917
12 Resources & Media	\$227,378	\$6,550	\$48,450	\$1,850	\$0	\$0	\$284,228
13 Curr & Inst Staff Development	\$67,272	\$5,000	\$2,000	\$2,200	\$0	\$0	\$76,472
Total Instructional Services	\$8,122,757	\$134,350	\$413,185	\$62,325	\$0	\$0	\$8,732,617
Instruction Related Services							
21 Instructional Administration	\$28,327	\$0	\$0	\$0	\$0	\$0	\$28,327
23 School Administration	\$772,859	\$4,000	\$17,100	\$9,000	\$0	\$0	\$802,959
Total Instr. Related Services	\$801,186	\$4,000	\$17,100	\$9,000	\$0	\$0	\$831,286
Pupil Services							
31 Guidance & Counseling	\$336,384	\$5,200	\$15,075	\$3,700	\$0	\$0	\$360,359
33 Health Services	\$80,546	\$5,000	\$4,000	\$400	\$0	\$0	\$89,946
34 Student Transportation	\$265,421	\$26,100	\$110,000	\$30,500	\$0	\$0	\$432,021
35 Teacher Retirees	\$2,491	\$0	\$0	\$0	\$0	\$0	\$2,491
36 Co-Curricular Activities	\$459,860	\$53,650	\$124,600	\$220,646	\$0	\$0	\$858,756
Total Pupil Services	\$1,144,702	\$89,950	\$253,675	\$255,246	\$0	\$0	\$1,743,573
Administration							
41 General Administration	\$445,412	\$96,100	\$19,200	\$55,300	\$0	\$0	\$616,012
Total Administration	\$445,412	\$96,100	\$19,200	\$55,300	\$0	\$0	\$616,012
Plant Services							
51 Maintenance & Operation	\$276,282	\$919,000	\$77,500	\$124,500	\$0	\$0	\$1,397,282
52 Security/Monitoring	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
53 Data Processing Services	\$93,827	\$500	\$8,200	\$12,700	\$0	\$0	\$115,227
Total Plant Services	\$370,109	\$924,500	\$85,700	\$137,200	\$0	\$0	\$1,517,509
Debt Service							
71 Debt Service	\$0	\$0	\$0	\$0	\$51,773	\$0	\$51,773
Total Debt Services	\$0	\$0	\$0	\$0	\$51,773	\$0	\$51,773
Intergovernmental Charges							
93 SSA Payments	\$0	\$0	\$0	\$505,000	\$0	\$0	\$505,000
99 Other Governmental Charge	\$0	\$210,846	\$0	\$0	\$0	\$0	\$210,846
Total Governmental Charges	\$0	\$210,846	\$0	\$505,000	\$0	\$0	\$715,846
Total Appropriations	\$10,884,166	\$1,459,746	\$788,860	\$1,024,071	\$51,773	\$0	\$14,208,616

Board President:

Adopted on: 08/16/2010

FOR AGAINST

Canton Independent School District

State Stabilization Fund

2010-11



Revenue:

State FSP Fund \$ 555,573

Projected Funds Available \$ 555,573

Expenditures

Salary Expense \$ 64,573

Utilities Expense \$ 491,000

Projected Expenditures \$ 555,573

Net Increase in Fund Balance \$ -

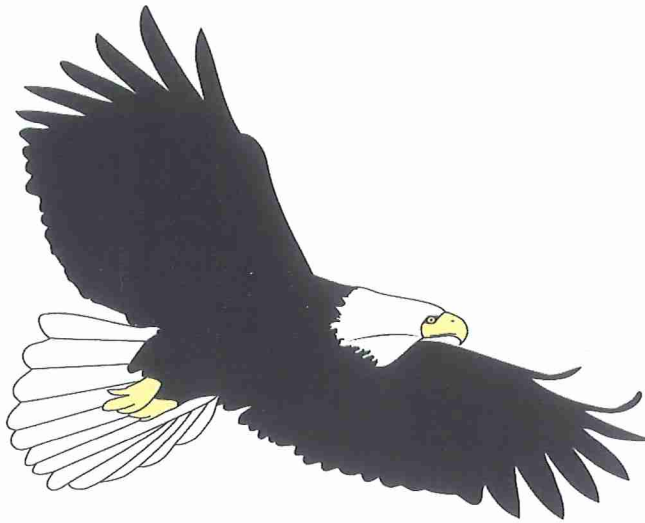


Board President: J. J. [Signature]

Adopted on: 08/16/2010

FOR AGAINST

Budget Assumptions





TO: Mr. Larry Davis
FROM: Denise Stone
DATE: 11-Aug-10
SUBJECT: 2010-11

The 2010-11 Budget proposed in this packet is based on the following assumptions:

Refined ADA -- 1885 (This is the highest estimate CISD has used in recent years. Using this number puts us at risk of ending the 10-11 year with a deficit budget).

Maintenance & Operations Tax Rate - \$1.04
Interest & Sinking Tax Rate - \$0.431
Total Tax Rate of \$1.471

Preliminary Kindergarten enrollment is 110. Canton ISD graduated 122 students. If we do not enroll additional students in Kindergarten this could result in a funding decrease as a result in the decrease in students.

Canton ISD Property Values decreased by 14%. With the current funding (target revenue) the State should compensate CISD for the decline. This is only related to Maintenance and Operations revenue.

Salary Increases for teachers bring CISD back to a step salary scale. Proposed teacher raises will cost CISD \$109,426. The average increase for a teacher is \$812.

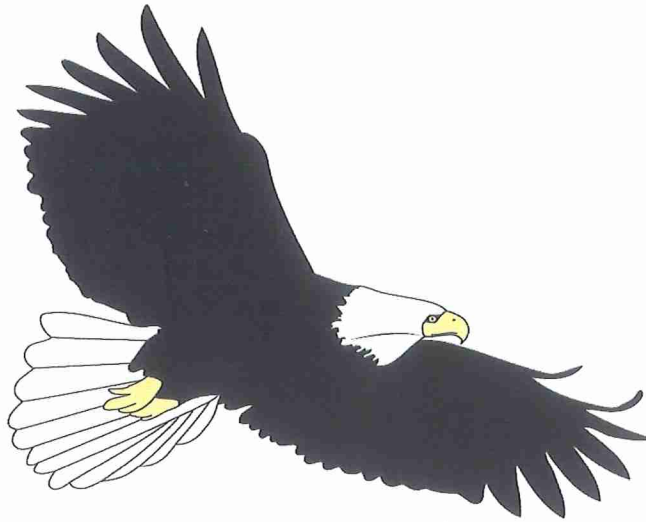
Salary Increases for administrators will cost CISD \$27,414. The average increase is \$1,151.

Salary Increase for Paraprofessionals will cost CISD \$31,272. The average increase is \$504.

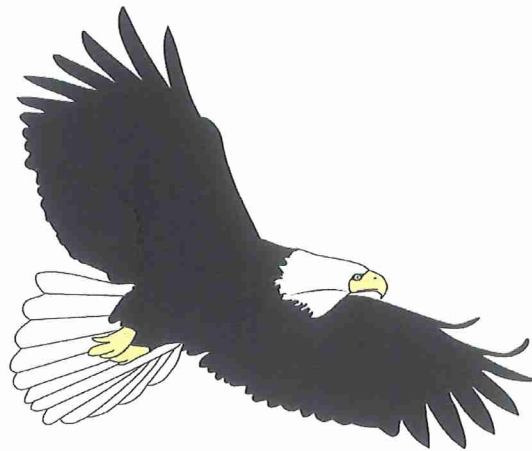
Salary Increase for Auxillary personnel will cost CISD \$6870. The average increase is \$500.

No salary increases were given to those personnel that are retire/rehire. Teachers that were topped out on the CISD Scale received \$500.

**Proposed
Official Operating
Budget
For Board Consideration**



Other Revenue Sources



Canton ISD Special Revenue Funds

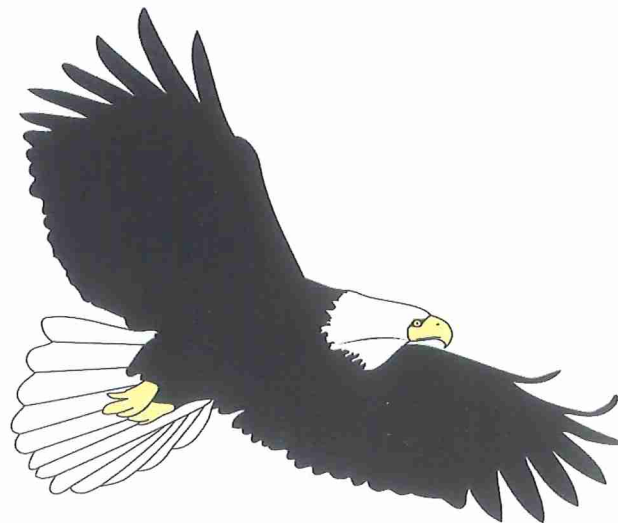
Fund	Name	Revenue	Expenditures					
			6100	6200	6300	6400	6600	
211	ESEA Title I	\$227,205	\$219,005	\$5,200	\$3,000			
244	Carl Perkins Vocational Education	\$15,431		\$4,630	\$8,801			
255	Title II	\$80,132	\$39,703	\$20,033	\$3,001	\$17,395		
263	Title III, LEP	\$6,406		\$1,500	\$4,906			
266	ARRA Stimulus	\$555,573	\$64,573	\$491,000				
283	IDEA B Stimulus ARRA	\$168,000	\$128,454		\$39,546			
284	IDEA Pre-School ARRA	\$3,711			\$3,711			
285	Title I Part A Stimulus ARRA	\$85,005		\$16,800	\$28,335		\$39,870	
411	Technology Allotment	\$55,476			\$55,476			
	Total	\$1,196,939	\$451,735	\$539,163	\$107,230	\$56,941	\$39,870	

Comparison

2009-10

VS.

2010-11



Canton ISD Comparison 2009-10 to 2010-11 Budget

General Operating		PAYROLL	CONTR SERV	SUPPLIES	MISC OPER	OTHER	TOTAL	PERC
11	INSTRUCTION	\$7,828,107	\$122,800	\$362,735	\$58,275		\$8,371,917	4.27%
		\$7,494,922	\$115,110	\$357,525	\$61,785		\$8,029,342	
12	INSTR. RES	\$227,378	\$6,550	\$48,450	\$1,850		\$284,228	-0.14%
	& MEDIA SERV	\$226,777	\$6,550	\$49,450	\$1,850		\$284,627	
13	CURR/STAFF	\$67,272	\$5,000	\$2,000	\$2,200		\$76,472	7.79%
	DEVELOPMENT	\$61,743	\$5,000	\$2,000	\$2,200		\$70,943	
21	INSTR	\$28,327					\$28,327	48.93%
	LEADERSHIP	\$19,020					\$19,020	
23	SCHOOL	\$772,859	\$4,000	\$17,100	\$9,000		\$802,959	14.48%
	LEADERSHIP	\$669,902	\$4,000	\$18,500	\$9,000		\$701,402	
31	GUIDANCE &	\$336,384	\$5,200	\$15,075	\$3,700		\$360,359	0.28%
	COUNSELING	\$335,378	\$5,200	\$15,075	\$3,700		\$359,353	
33	HEALTH	\$80,546	\$5,000	\$4,000	\$400		\$89,946	31.61%
	SERVICES	\$58,944	\$5,000	\$4,000	\$400		\$68,344	
34	TRANSPORTATION	\$265,421	\$26,100	\$110,000	\$30,500		\$432,021	-5.94%
		\$320,630	\$26,100	\$82,072	\$30,500		\$459,302	
35	FOOD SERVICES	\$2,491					\$2,491	100.00%
		\$0					\$0	
36	CO-CURR	\$459,860	\$53,650	\$124,600	\$220,646		\$858,756	2.81%
	ACTIVITIES	\$421,916	\$58,650	\$133,029	\$221,701		\$835,296	
41	ADMINISTRATION	\$445,412	\$96,100	\$19,200	\$55,300		\$616,012	-6.42%
		\$466,694	\$96,100	\$29,200	\$66,300		\$658,294	
51	PLANT MAINT	\$276,282	\$919,000	\$77,500	\$124,500		\$1,397,282	-24.64%
		\$281,550	\$1,360,000	\$77,500	\$125,000	\$10,000	\$1,854,050	
52	SECURITY		\$5,000				\$5,000	100.00%
			\$0				\$0	
53	DATA PROC	\$93,827	\$500	\$8,200	\$12,700		\$115,227	26.51%
	SERVICES	\$71,184	\$500	\$8,200	\$11,200		\$91,084	
71	DEBT SERVICE					\$51,773	\$51,773	-41.15%
						\$87,978	\$87,978	
93	PAYMENTS TO				\$505,000		\$505,000	3.06%
	FISCAL AGENT				\$490,000		\$490,000	
99	PAYMENTS TO		\$210,846				\$210,846	6.49%
	GOVMENTAL AG		\$198,000				\$198,000	
TOTALS		\$10,884,166	\$1,459,746	\$788,860	\$1,024,071	\$51,773	\$14,208,616	-0.62%
		\$10,428,660	\$1,880,210	\$776,551	\$1,023,636	\$97,978	\$14,297,034	

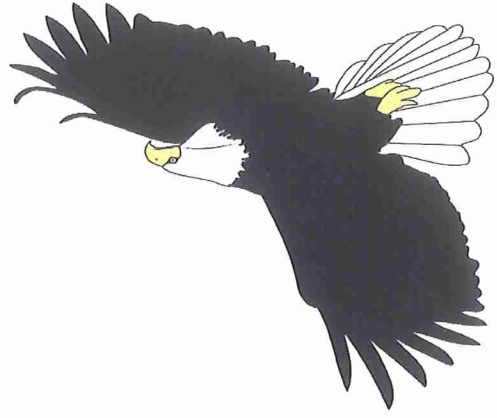
Canton ISD Comparison 2009-10 to 2010-11 Budget

FOOD SERVICE

		PAYROLL	CONTR SERV	SUPPLIES	MISC OPER	OTHER	TOTAL	PERC
35	FOOD SERVICE	10-11	\$675,400	\$53,000	\$2,500		\$774,738	7.69%
		09-10	\$588,476	\$55,500	\$7,807		\$719,391	

INTEREST & SINKING

		PAYROLL	CONTR SERV	SUPPLIES	MISC OPER	OTHER	TOTAL	PERC
71	DEBT SERVICE	10-11				\$2,801,199	\$2,801,199	1.87%
		09-10				\$2,749,862	\$2,749,862	



Significant Changes

**Canton Independent School District
2010-11 Budget
Significant Changes**

Salary increases constitute the majority of the increases for the 2010-11 School Year.

Function 21

Loss of ARI/AMI Grant resulted in an increase for the district Dyslexia Coordinator

Function 23

Additional Salary expense for Assistant Principals at the Elementary & Intermediate

Function 33

The nurse that was hired was funded out of Fund 266 last year. It is being funded from 199 this

Function 35

TRS Journal Entry that is being expensed to 199 instead of 240

Function 51

Utility Expense will partially be funded from Fund 266

Function 52

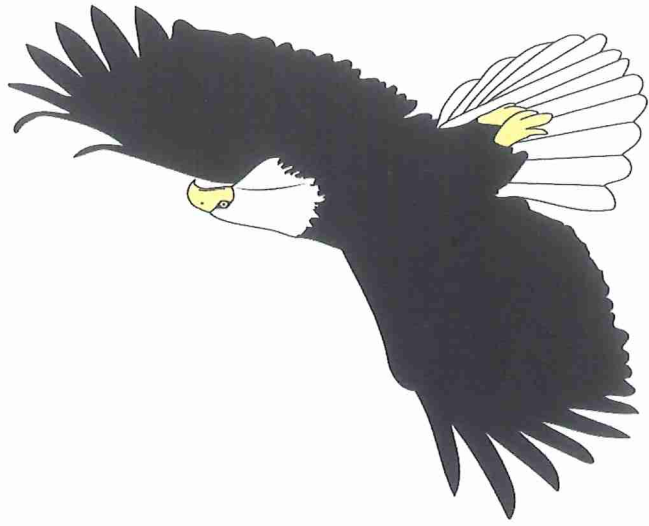
Security expense for RAPTOR that has previously been funded from a grant.

Function 53

Additional Salary Expense that was previously funded from instructional

Function 71

Retired debt for Energy Note in 09/10

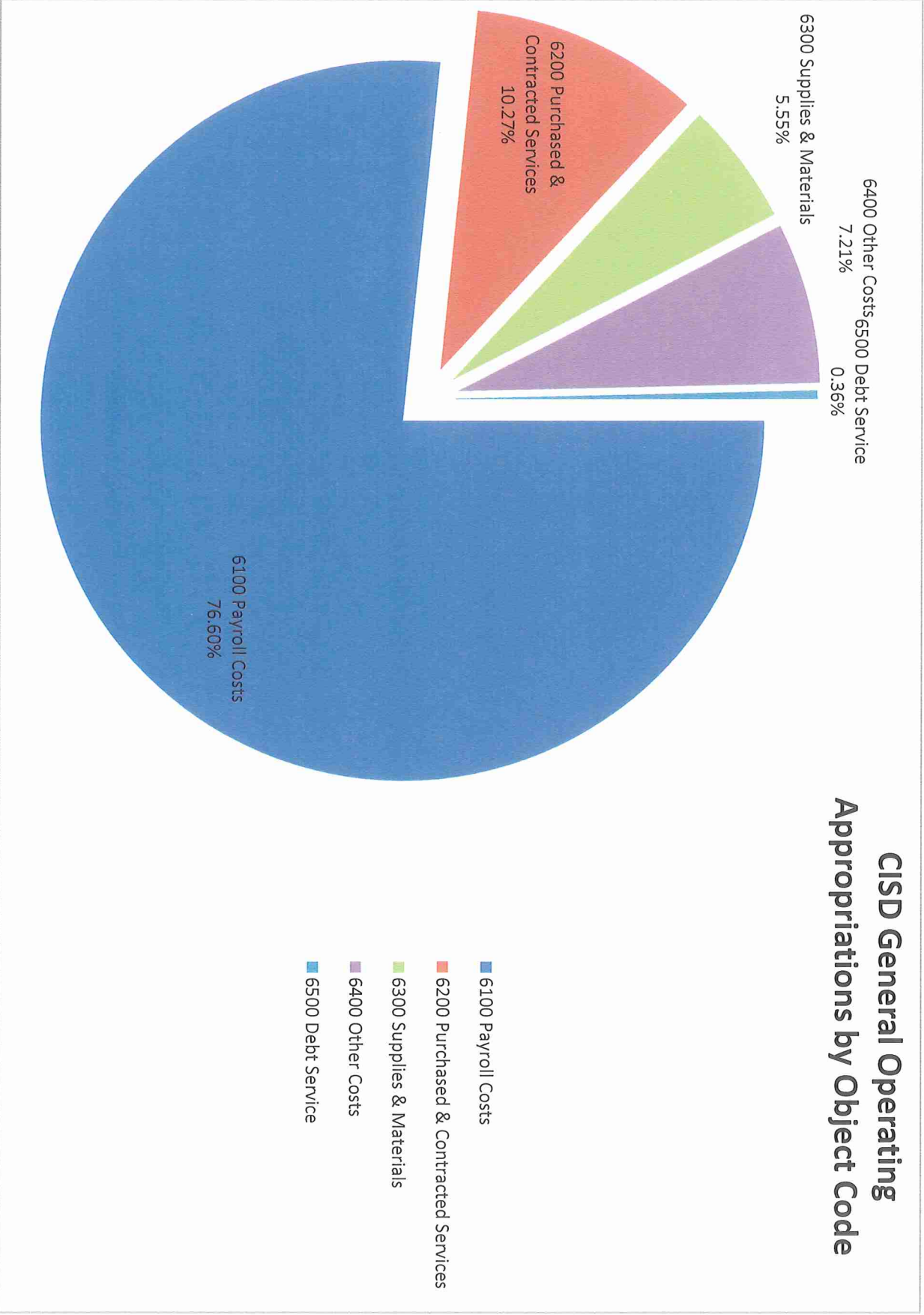


Appendix

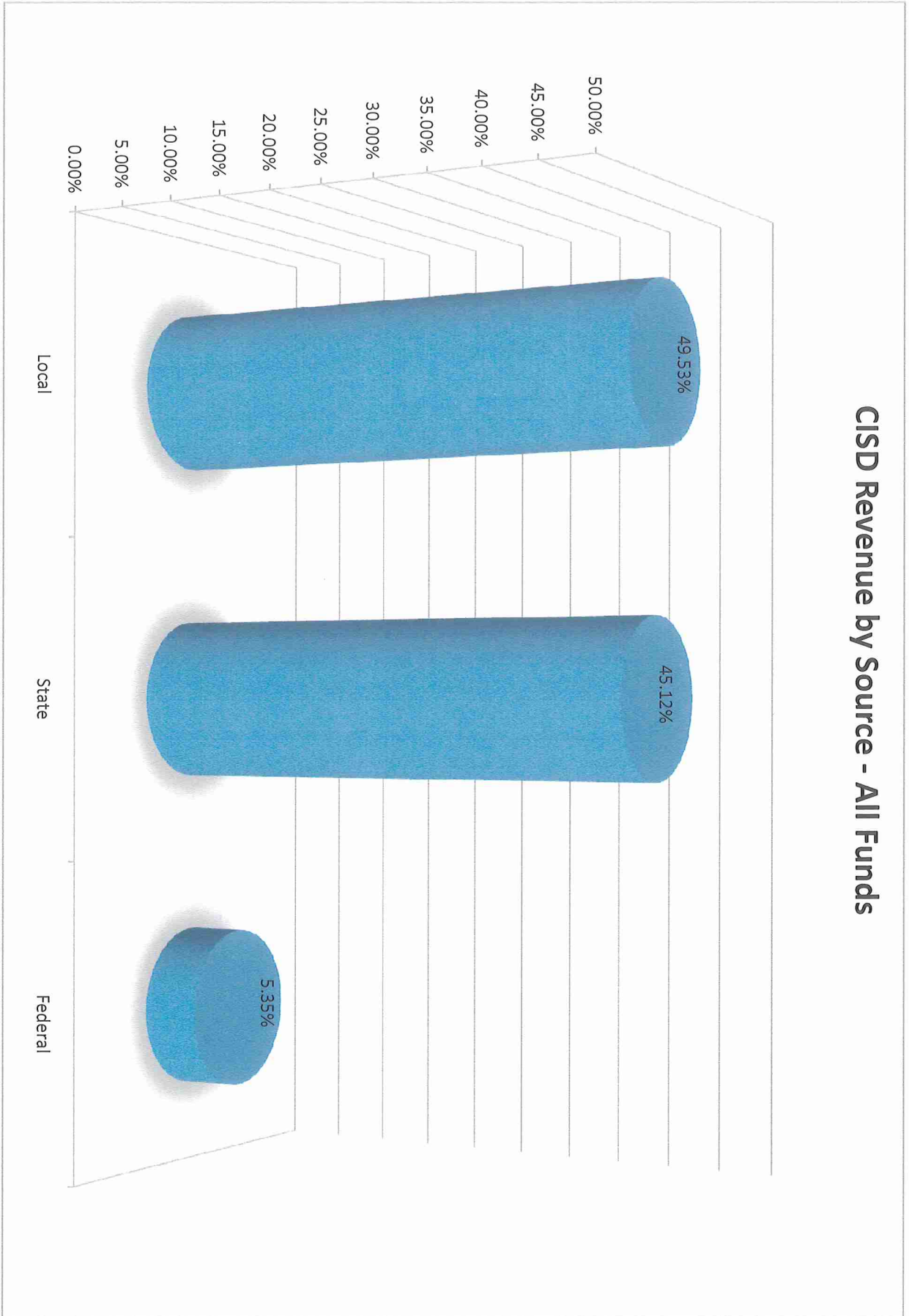
Canton ISD
Estimated Tax Revenue
Based on Certified Values
2010-11 Budget

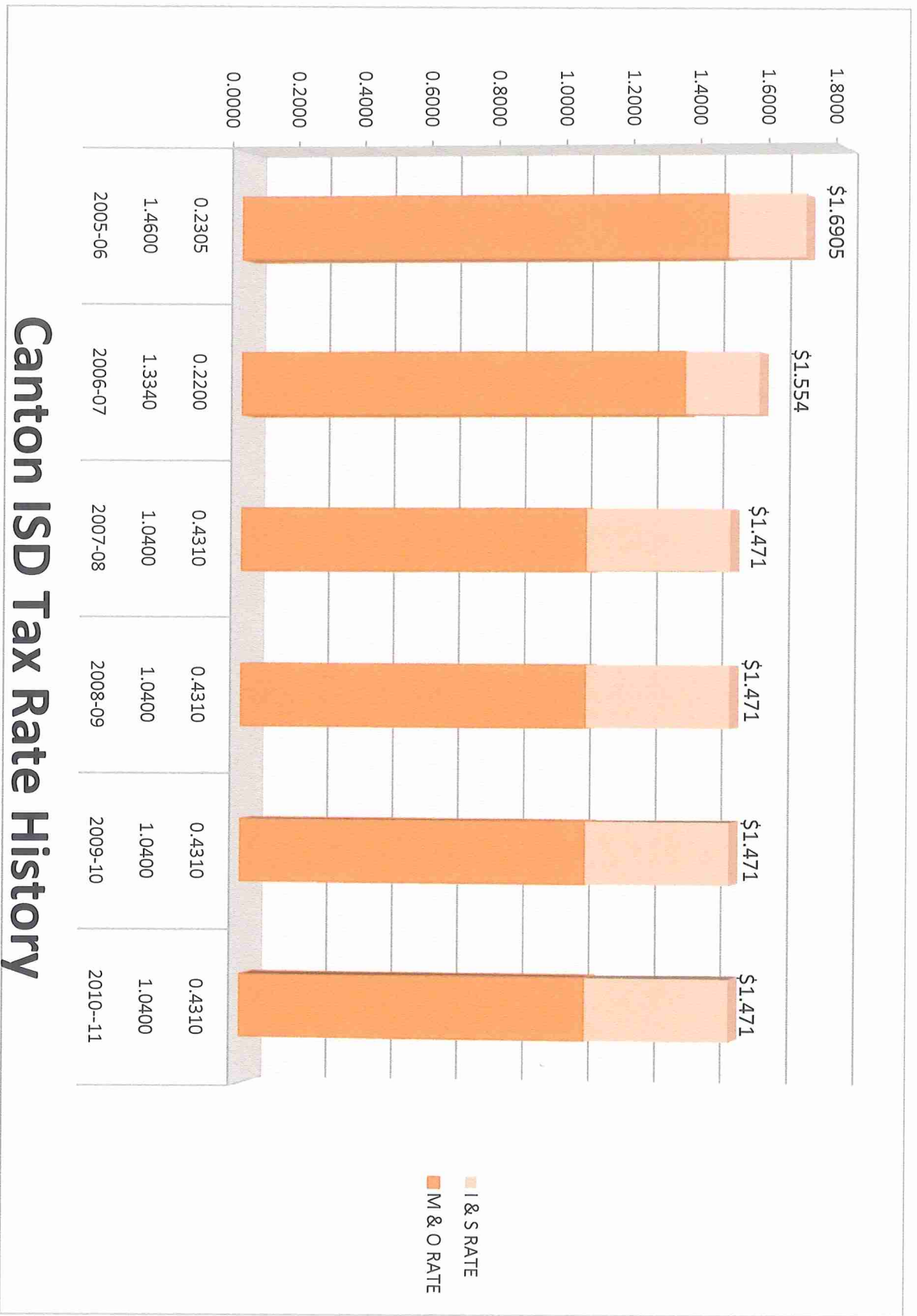
<u>Description</u>	<u>M&O</u>	<u>I&S</u>	<u>Total</u>
2010 Net Taxable Value			642,048,330
Estimated Freeze Taxable			(115,314,740)
Freeze Adjusted Taxable Value	526,733,590	526,733,590	526,733,590
Tax Rate	1.0400	0.431000	1.471000
Levy Without Frozen	5,478,029	2,270,222	7,748,251
Frozen Taxes	845,000	164,000	1,009,000
Total Levy	6,323,029	2,434,222	8,757,251
Estimated Adjustments	0	0	0
Adjusted Levy	6,323,029	2,434,222	8,757,251
Collection Rate	96.00%	96.00%	96.00%
Estimated Current Taxes	6,070,108	2,336,853	8,406,961
Estimated Delinquent Taxes		0	0
Total for State Aid Calculation	6,070,108	2,336,853	8,406,961
Estimated Penalty & Interest		0	0
Total Estimated Tax Revenue	<u>6,070,108</u>	<u>2,336,853</u>	<u>8,406,961</u>

CISD General Operating Appropriations by Object Code



CISD Revenue by Source - All Funds





Canton ISD Tax Rate History



Canton ISD Estimated Fund Balance