

**Judson Independent School District
Budget Summary for 2011-2012
with Budget Comparison to 2010-2011**

FINAL ADOPTED

Working Budget Document

<i>Est. Taxable Value</i>	\$5,800,000,000
<i>Collection rate</i>	98%
<i>A.D.A.</i>	20,400
<i>Attendance Rate</i>	94.60%
<i>Tax rate @ \$1.04 per \$100</i>	

General Operating Fund

<u>Revenue:</u>	2010-2011 Budget Original	2010-2011 Budget Final Amended	2011-2012 Budget	Net Change Original vs. Proposed	Percent Change
Local Revenue:					
Current Year Taxes	\$ 60,055,689	\$ 60,705,689	\$ 59,113,600	\$ (942,089)	-1.57%
Prior Year Taxes (Delinquent)	1,200,000	700,000	1,200,000	-	0.00%
Penalty & Interest	600,000	450,000	450,000	(150,000)	-25.00%
Athletics	300,000	350,000	300,000	-	0.00%
Tuition	1,200,000	1,085,000	1,200,000	-	0.00%
Investment Interest	80,000	80,000	60,000	(20,000)	-25.00%
Other	350,000	419,084	350,000	-	0.00%
Total Local Revenue	\$ 63,785,689	\$ 63,789,773	\$ 62,673,600	\$ (1,112,089)	-1.74%
State Revenue:					
State Funding:					
Regular Ed Allotment	\$ 98,272,264	\$ 99,164,735	\$ 98,226,390	\$ (45,874)	-0.05%
Special Ed Allotment	12,213,803	12,573,955	12,272,974	59,171	0.48%
Career & Tech Allotment	5,116,163	5,006,680	5,201,213	85,050	1.66%
Gifted/Talented Allotment	625,469	630,880	625,769	300	0.05%
Compensatory Ed Allotment	13,946,279	14,304,070	14,331,578	385,299	2.76%
Bilingual/ESL	679,836	699,657	678,747	(1,089)	-0.16%
Transportation	1,382,183	1,587,807	1,587,807	205,624	14.88%
New Instructional Facilities (NIFA)	625,000	625,000	-	(625,000)	-100.00%
<i>Less Local Share</i>	(59,631,550)	(59,631,550)	(59,845,055)	(213,505)	0.36%
				-	
Tier II Aid/High School Allotment	5,414,416	5,511,595	5,357,767	(56,649)	-1.05%
Technology Allotment	600,372	605,034	-	(600,372)	-100.00%
Add Aid Tax Reduction	4,758,175	4,913,764	5,982,487	1,224,312	25.73%
Staff Allotment Ins. Supp.	583,750	610,750	562,500	(21,250)	-3.64%
State Stabilization Funds		(6,054,538)			
EST. STATE FUNDING REDUCTIONS	\$ -	\$ -	\$ (9,000,000)	(9,000,000)	
Total State Funding	\$ 84,586,160	\$ 80,547,839	\$ 75,982,177	\$ (8,603,983)	-10.17%
TRS On-Behalf	7,500,000	7,500,000	7,500,000	-	0.00%
Total State Revenue	\$ 92,086,160	\$ 88,047,839	\$ 83,482,177	\$ (8,603,983)	-9.34%

	<u>2010-2011</u> <u>Budget</u>	<u>2010-2011</u> <u>Budget</u>	<u>2011-2012</u> <u>Budget</u>	<u>Net</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Federal Revenue:					
Impact Aid	\$ 500,000	\$ 300,000	\$ 500,000	\$ -	0.00%
Grants,J.R.O.T.C., SHARS	300,000	1,327,157	300,000	-	0.00%
E-Rate Discounts	600,000	720,000	600,000	-	0.00%
Total Federal Revenue	\$ 1,400,000	\$ 2,347,157	\$ 1,400,000	\$ -	0.00%
Total Revenue	<u>\$ 157,271,849</u>	<u>\$ 154,184,769</u>	<u>\$ 147,555,777</u>	<u>\$ (9,716,072)</u>	-6.18%
<u>Expenditures:</u>					
Salaries & Benefits	\$ 124,465,280	\$ 130,464,675	\$ 127,439,247	\$ 2,973,967	2.39%
New Staff/Upgrades/Deletions	546,142		(10,393,370)	(10,939,512)	-2003.05%
Salary Increase	677,825		-	(677,825)	-100.00%
Workers Compensation (1 year stop)	-	-	-	-	
Performance/Attendance Incentive	900,000		-	(900,000)	-100.00%
Subtotal Salaries & Benefits	<u>\$ 126,589,247</u>	<u>\$ 130,464,675</u>	<u>\$ 117,045,877</u>	<u>\$ (9,543,370)</u>	<u>-7.54%</u>
Operating Costs (campus/depart.)	22,578,431	22,540,076	22,909,550	331,119	1.47%
TRS On-Behalf	7,500,000	7,500,000	7,500,000	-	0.00%
State Technology Allotment	600,372	605,034	-	(600,372)	-100.00%
Total Expenditures	<u>\$ 157,268,050</u>	<u>\$ 161,109,785</u>	<u>\$ 147,455,427</u>	<u>\$ (9,812,623)</u>	-6.24%
Revenue vs. Expenditures	<u>\$ 3,799</u>	<u>\$ (6,925,016)</u>	<u>\$ 100,350</u>	<u>\$ 96,551</u>	2541.48%
Estimated Unassigned Fund Balance	<u>\$ 32,500,000</u>	<u>\$ 28,819,079</u>	<u>\$ 30,419,429</u>		
		budgeted			
		* \$	* \$		

* Note: Unassigned Fund Balance does not include \$2,000,000 Committed Fund Balance for Site Acquisitions