CONROE
INDEPENDENT SCHOOL DISTRICT

Texas Comptroller
Leadership Circle
Gold Member

Second Year Award

2011 - 2012

Official Budget Overview

FINANCIAL HIGHLIGHTS
2010 - 2011

I. Undesignated General Fund Balance equals 21% of the Budget @ 8/31/10;

II. Budget Presentation & CAFR Awards from ASBO & GFOA

III. Financial Integrity Rating System of Texas (FIRST) - Superior Achievement Rating for year ended August 31, 2010

IV. 5-Star Rating by the Financial Allocation Study of Texas 2010 (FAST)

V. Clean Audit from Weaver & Tidwell

VI. Lowest Tax Rate ($1.295) Compared to our Area Peer Group

VII. Ranked 3rd out of the 200 largest school districts in Texas in overall performance (Academic & Financial) based on the ERG Performance Rating System

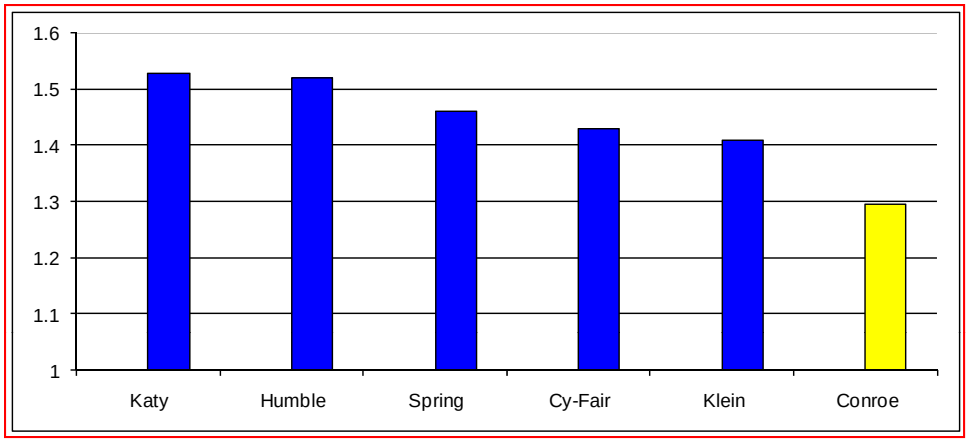
VIII. Conroe ISD was an EXEMPLARY school district in 2010-2011

Comparison To State Averages By Function

General Fund Expenditures by Function	2010-2011 Conroe ISD Budget	2010-2011 State Average Budget
Instruction	61.5 %	59.5 %
Instructional-Related Services	1.9 %	2.9 %
Instructional Leadership	1.0 %	1.3 %
School Leadership	6.6 %	6.3 %
Student Support Services	5.4 %	4.7 %
Student Transportation	5.2 %	3.3 %
Food Service	0.0 %	0.8 %
Co-Curricular/Extracurricular Activities	2.8 %	2.9 %
Central Administration	1.7 %	3.8 %
Plant Maintenance & Operations	11.4 %	12.0 %
Security & Monitoring Services	1.1 %	0.9 %
Data Processing Services	1.4 %	1.6 %
Total	100 %	100 %
Budgeted Expenditures per Student	$6,703	$7,503

Source: 2010-2011 Budgeted Financial Data (http://www.tea.state.tx.us)

2010-2011
Tax Rate Comparison

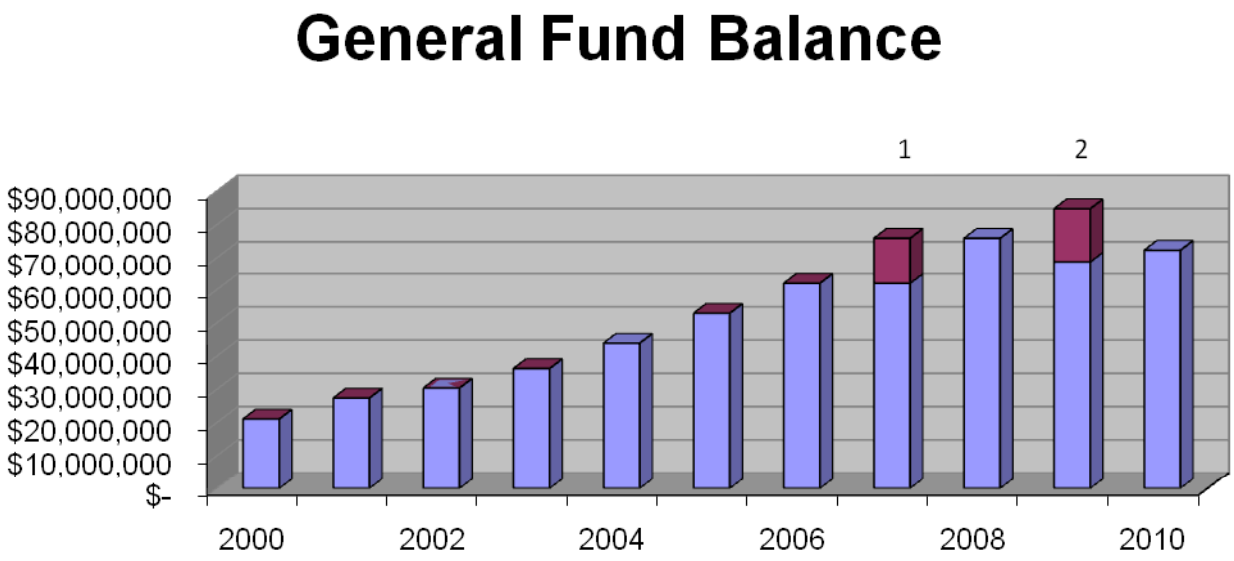


2010 – 2011 Combined Tax Rate Comparison With Area School Districts

District	Total Rate	General	Debt Service
Katy	1.527	1.127	0.400
Humble	1.520	1.170	0.350
Spring	1.460	1.040	0.420
Cy-Fair	1.430	1.040	0.390
Klein	1.410	1.040	0.370
Peer Average Tax Rate	1.469	1.083	0.386
Conroe Tax Rate	1.295	1.040	0.255

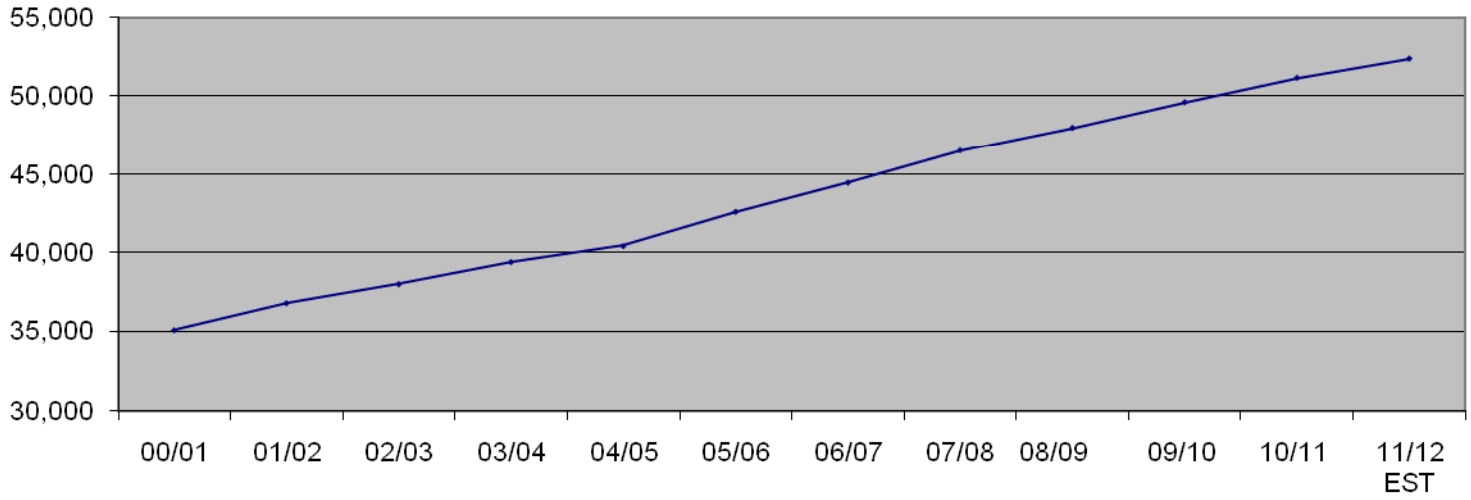
General Fund Balance

- $72.4 M (21% of Budget) Undesignated General Fund balance as of August 31, 2010



1. $14 M used to build Bonnie Wilkinson Elementary
2. $16 M to be used for Construction projects and Safety & Technology needs.

Enrollment Trend



- State revenue estimates & campus expenditure budget allocations rely on enrollment data.
- Enrollment will exceed 52,000 in 2011-2012

Attendance Data

Last Nine Fiscal Years, Current Year, & One Year Projection

Average Enrollment Growth Per Year
1,577

Average ADA Growth Per Year
1,531
4.0%

Year Ended 31-Aug	Enrollment: Actual Enrollment	Enrollment: Total Yearly Change	Average Daily Attendance: ADA Amount	Average Daily Attendance: Total Yearly Change	Average Daily Attendance: Percent Increase (Decrease)	Average Daily Attendance: Percent of Enrollment
2001	35,104	1,642	31,873	1,523	5.0%	90.80%
2002	36,819	1,715	33,384	1,511	4.7%	90.67%
2003	38,025	1,206	34,503	1,119	3.4%	90.74%
2004	39,426	1,401	35,680	1,177	3.4%	90.50%
2005	40,432	1,006	36,634	954	2.7%	90.61%
2006	42,613	2,181	38,484	1,850	5.0%	90.31%
2007	44,460	1,847	40,938	2,454	6.4%	92.08%
2008	46,524	2,064	43,305	2,367	5.8%	93.08%
2009	47,996	1,472	44,915	1,610	3.7%	93.58%
2010	49,629	1,633	46,275	1,360	3.0%	93.24%
2011	51,170	1,541	47,883	1,608	3.5%	93.58%
2012*	52,383	1,213	48,716	833	1.7%	93.00%
Ten Year Average		**1,577**		**1,531**	**4.0%**	**91.8%**

* BASED ON PROJECTED FIGURES

CONROE INDEPENDENT SCHOOL DISTRICT

Certified Property Values

Last 10 yr
Average
Increase
10.29%

Tax Year	Certified Value	Change in Certified Value	
		$	%
2013 est	21,874,465,296	428,911,084	*2.00%*
2012 est	21,445,554,212	420,501,063	*2.00%*
2011	21,025,053,149	752,065,529	*3.71%*
2010	20,272,987,620	558,807,212	*2.83%*
2009	19,714,180,408	1,358,634,446	*7.40%*
2008	18,355,545,962	1,768,563,478	*10.66%*
2007	16,586,982,484	2,092,386,379	*14.44%*
2006	14,494,596,105	1,537,496,618	*11.87%*
2005	12,957,099,487	1,197,300,737	*10.18%*
2004	11,759,798,750	861,026,838	*7.90%*
2003	10,898,771,912	811,035,343	*8.04%*
2002	10,087,736,569	1,327,506,290	15.15%
2001	8,760,230,279	1,103,602,525	14.41%
2000	7,656,627,754		

CISD Funding Reduction

2011 – 2012	$ 21.3 M
2012 – 2013	$ 24.5 M

Planned Budget Increases

• Transportation – 10 new routes to handle student growth	$ 475,000
• Fuel Cost	$725,000
• Technology	$400,000
• Career & Technology	$ 50,000
• Contingency	$ 50,000
Total	$ 1,700,000

Funding Challenge

• Projected State Funding Reduction	$ 21.3 M
• Required Budget Increases	$ 1.7 M
Total Funding Challenge	$ 23.0 M

Response to Funding Challenge

	Amount ($ millions)
Revenue Increases:	
• Formula Funding for Student Growth	10.4
• New Revenue Initiatives	0.3
Total Revenue	10.7
Cost Reductions:	
• Personnel – Campus	5.1
• Personnel – Central Admin & Auxiliary	3.4
• General Expenses	3.8
Total Cost Reductions	12.3
Total Response to Funding Challenge	$23.0

2011-2012
Personnel Allocations

CAMPUS POSITIONS	Elementary	Intermediate	Junior High	High School	Grand Total	Total Cost
Teachers	(53.00)	(13.50)	(2.50)	(14.00)	(83.00)	(4,565,000)
Contingency Teaching Positions	10.00	2.00	2.00	2.00	16.00	880,000
Other Professionals	(1.00)	0.00	(1.00)	(4.00)	(6.00)	(340,000)
Para-Professionals	(6.50)	(1.00)	(6.50)	(9.50)	(23.50)	(470,000)
Stipend Reductions						(585,000)
Administrators	0.00	0.00	0.00	(1.00)	(1.00)	(77,000)
Total	(50.50)	(12.50)	(8.00)	(26.50)	(97.50)	(5,157,000)

SUPPORT POSITIONS	Operations	Administration	Grand Total	Total Cost
Professional	0.00	(29.25)	(29.25)	(1,904,700)
Para-Professional	0.00	(8.50)	(8.50)	(100,000)
Auxiliary	(61.50)	0.00	(61.50)	(1,348,104)
Total	(61.50)	(37.75)	(99.25)	(3,352,804)

Total FTE Change	**(196.75)**
Total Payroll Reductions	**($8,509,804)**

Summary of General Expense Reductions

Utilities	1,700,000
Central Admin	260,000
Staff Development	95,000
Auxiliary	620,000
Transportation	740,000
Spec Ed	35,000
Summer School	125,000
CTE	45,000
Athletics	190,000
Total	3,810,000

2011-2012 Adopted Budget

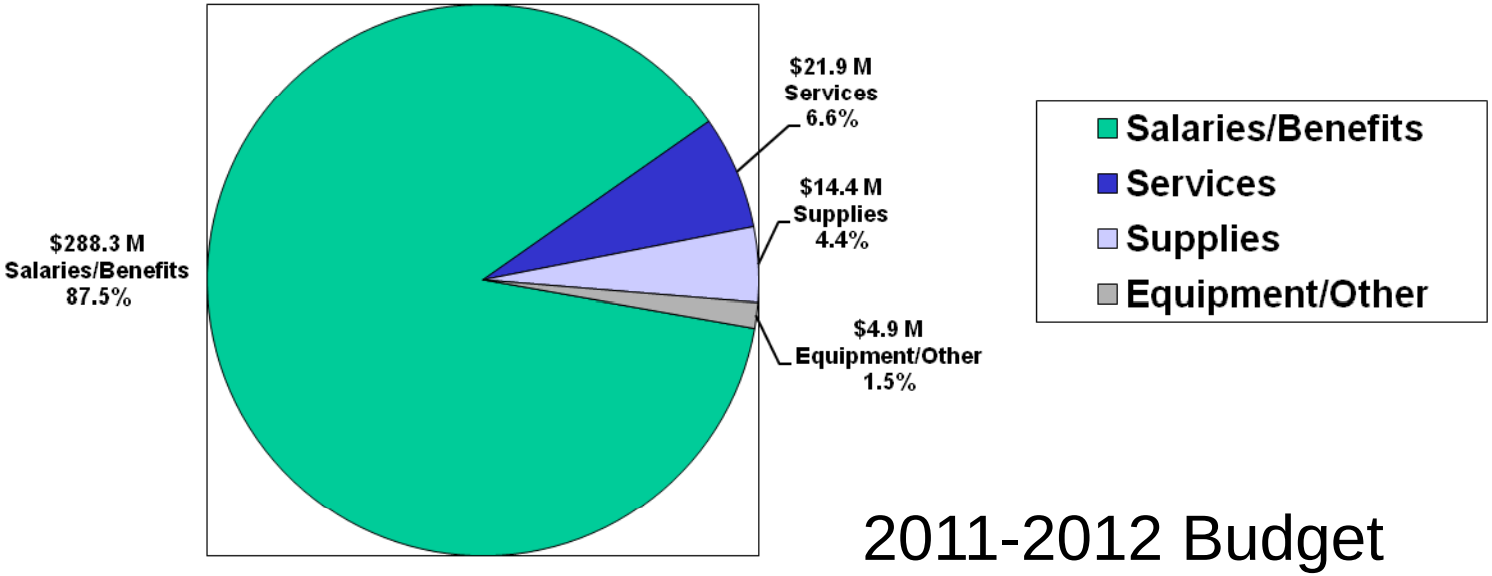
2010-2011 Budget	$340.1 M
Planned Budget Reductions	
• Personnel	(8.5 M)
• General Expenses	(3.8 M)
Planned Budget Increases	1.7 M
2011-2012 Adopted Budget	**$329.5 M**
% Reduction	3.1%
% Reduction including Student Growth	6.0%

CONROE INDEPENDENT SCHOOL DISTRICT

CISD 2011-2012 Adopted Budget

	General Operating Funds	Special Revenue Funds	Debt Service Fund
2010-11 Tax Rate	$ 1.0400		$ 0.2550
Tax Rate Change	-		-
2011-12 Adopted Tax Rate	$ 1.0400		$ 0.2550
Estimated Beginning Fund Balance	$ 75,686,126	$ 3,159,870	$ 44,029,573
Estimated Revenue			
Local Ad Valorem Taxes	202,810,148	-	53,701,391
State Funding	106,642,157	-	-
Federal Revenue	-	8,346,523	-
Other Local Revenue	3,596,951	8,262,077	100,000
TRS In-Kind Funds	16,500,000	-	-
Total	329,549,256	16,608,600	53,801,391
Estimated Appropriations			
11 Instructional	202,804,461	-	-
12 Instructional Resources and Media Services	4,820,853	-	-
13 Staff Development	941,128	-	-
21 Instructional Administration	2,437,396	-	-
23 School Administration	22,178,452	-	-
31 Guidance and Counseling	13,624,627	-	-
32 Attendance and Social Work Services	267,739	-	-
33 Health Services	3,583,836	-	-
34 Pupil Transportation	17,537,159	-	-
35 Child Nutrition	-	15,303,600	-
36 Co-Curricular Activities	8,921,591	-	-
41 General Administration	5,432,515	-	-
51 Plant Maintenance and Operation	36,144,916	1,305,000	-
52 School Police	3,811,628	-	-
53 Technology	5,124,922	-	-
61 Community Service	18,033	-	-
71 Debt Service	-	-	72,253,573
81 Facilities Acquisition and Construction	-	-	-
99 Other Intergovernmental Charges	1,900,000	-	-
Total	329,549,256	16,608,600	72,253,573
Estimated Ending Fund Balance	$ 75,686,126	$ 3,159,870	$ 25,577,391

2011 – 2012
BUDGET SUMMARY



2011-2012 Budget
$329,549,256

Debt Tax Rate

07-08 Without General Fund Subsidy	$ 0.29
2008 Bond Referendum	0.10
Potential Maximum Tax Rate	$ 0.39

		w/o GF Subsidy
08-09 Tax Rate	$0.230	$0.295
09-10 Tax Rate	$0.245	$0.334
10-11 Tax Rate	$0.255	$0.335
11-12 Tax Rate	$0.255	$0.355

Adopted Tax Rate

		Tax Rate 2010-2011		Tax Rate 2011-2012		Increase <Decrease>
M & O		$1.04		$1.04		$0.00
Debt		$0.255		$ 0.255		$0.00
Total		$1.295		$1.295		$0.00

The 2011-2012 Adopted Tax Rate of $1.295 is 46.5¢ lower than 2005-2006 Tax Rate of $1.76

CONROE INDEPENDENT SCHOOL DISTRICT

Tax on $100,000 Home

School Year	School Tax Rate Per $100	Tax w/o Homestead Exemption	Tax with Homestead Exemption
10-11	$1.295	$1,295.00	$1,100.75
11-12	$1.295	$1,295.00	$1,100.75
	Tax Increase	$ -0-	$ -0-

Note: The Homestead Exemption for Conroe ISD is $15,000