

2016-2017 BUDGET



The goal of the Carrollton-Farmers Branch Independent School District is high achievement for each student.

1445 N. Perry Road
Carrollton, Texas 75011-5186
www.cfbisd.edu

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EXECUTIVE SUMMARY
For 2016-17 Budget
QUICK FACTS VERSION

The following document represents a Quick Facts version of the financial plan for the Carrollton-Farmers Branch Independent School District for the 2016-17 fiscal year. Interested parties wanting more detail may request our complete 2016-17 Budget Book which is in a format that has, in the past, received awards from both the Governmental Finance Officers Association and the Association of Business Officials International for Distinguished Budget Presentation.

The primary purpose of this booklet is to provide budget information regarding the 2016-17 Budget in a “quick-to-read” format, which utilizes graphs and charts comparing prior year information to the 2016-17 budget.

Contact Information:

Tonya Tillman
Associate Superintendent for
Business Services
(972) 968-6112
tillmant@cfbisd.edu

Scott Roderick
Chief Financial Officer
(972) 968-6116
rodericks@cfbisd.edu

Thank you for your interest in the Carrollton-Farmers Branch ISD 2016-17 budget.
Tonya Tillman and Scott Roderick



CHAPTER 41 WEALTH EQUALIZATION

What is a Chapter 41 District?

A Chapter 41 district (also referred to as a property wealthy district) is a district where the wealth per student exceeds the lowest of the equalized wealth levels (EWL). The EWL represents the maximum amount the district is allowed to retain at various levels of tax effort. Funds in excess of the allowable amount are recaptured by the school finance system to assist with the funding of public education in school districts that are property poor. There are three equalized wealth levels:

Equalized Wealth Level:

	<u>Tax Rate</u>	<u>2016–2017 Wealth per WADA</u>
1 st EWL	\$1.00	\$514,000
2 nd EWL	\$0.06	Unlimited*
3 rd EWL	\$0.11	\$319,500

*Requires legislature to fund guaranteed yield on equivalent tax rate at yield of Austin ISD.

Calculation uses:

Prior year's property value of the district (as certified by the Comptroller).

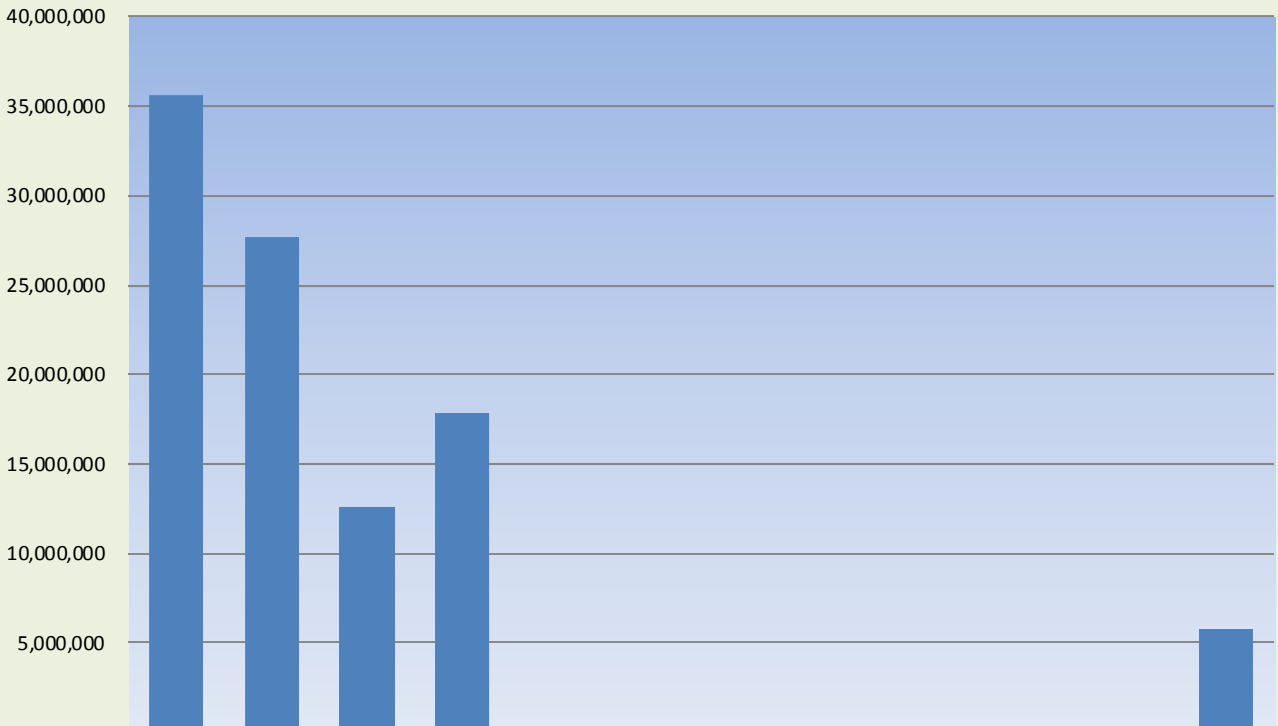
The count of students in weighted average daily attendance (WADA) (current year estimate).

Wealth per Student = District's Prior Year Tax Base (Comptroller Value)/Chapter 41 WADA Current Year.

C-FB ISD's estimated wealth per student for 2016-17 equals \$469,132. Since this is below the 1st equalized wealth level, there will not be a Chapter 41 recapture payment in 2016-17 related to the first \$1.00 of tax effort. Any pennies approved by voters above \$1.06 will be subject to recapture, due to our wealth per student exceeding the 3rd equalized wealth level.

Chapter 41 Wealth Equalization

*Assumes \$1.17 M&O Tax Rate



	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17*
■ Ch. 41 Payment	35,669,88	27,662,92	12,636,91	17,898,47	-	-	-	-	-	-	-	5,789,005

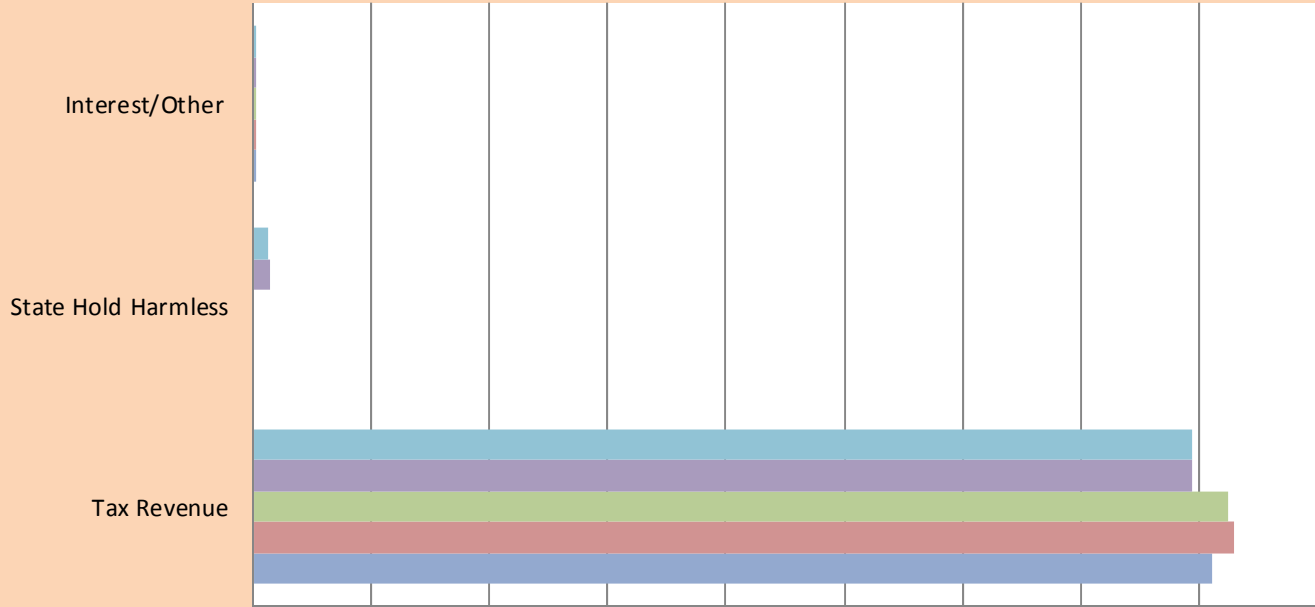


Carrollton-Farmers Branch ISD
Debt Service Fund
Five Year Summary of Revenues and Expenditures

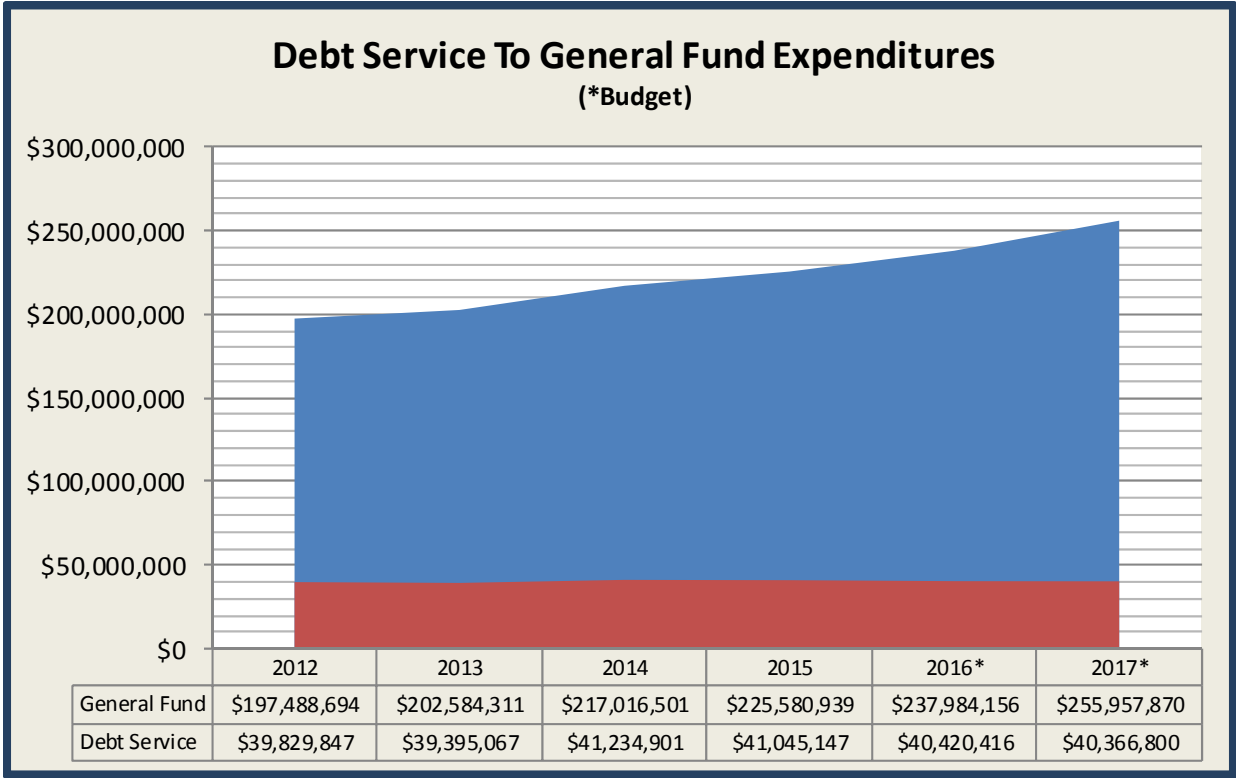
	Audited 2012-13	Audited 2013-14	Audited 2014-15	Beginning Budget 2015-16	Beginning Budget 2016-17	Increase (Decrease)	% Change	% Of Total
<i>Revenues</i>								
Local & Intermediate								
Tax Revenues	\$ 40,609,421	\$ 41,463,348	\$ 41,266,358	\$ 39,731,845	\$ 39,716,008	\$ (15,837)	-0.04%	98.39%
State Hold Harmless	-	-	-	686,660	640,792	(45,868)	0.00%	1.59%
Interest/Other Income	19,479	3,987	1,434	1,911	10,000	8,089	564.09%	0.02%
Total Revenue	\$ 40,628,900	\$ 41,467,335	\$ 41,267,792	\$ 40,420,416	\$ 40,366,800	\$ (53,616)	-0.13%	100.00%
<i>Expenditures</i>								
71 Debt Services								
Principal	\$ 25,770,000	\$ 26,755,000	\$ 28,295,000	\$ 29,095,000	\$ 30,310,000	\$ 1,215,000	4.29%	75.09%
Interest	13,361,108	14,472,101	12,446,881	11,318,258	10,046,800	(1,271,458)	-10.22%	24.89%
Issuance Costs & Fees	263,959	7,800	303,266	7,158	10,000	2,842	0.94%	0.02%
Total Expenditures	\$ 39,395,067	\$ 41,234,901	\$ 41,045,147	\$ 40,420,416	\$ 40,366,800	\$ (53,616)	-0.13%	100.00%
Other Sources & Uses								
Sale of Bonds	\$ 28,700,000	\$ -	\$ 34,725,000	\$ -	\$ -	\$ -	-	-
Operating Transfers In/Misc Non-Rev	-	539,647	-	-	-	-	-	-
Premium or Discount on Issuance of Bonds	3,795,191	-	2,642,857	-	-	-	-	-
Other (Uses)	-	-	-	-	-	-	-	-
Payment to Bond Refunding Escrow Agent	(32,806,131)	-	(37,393,627)	-	-	-	-	-
Net Other Sources & Uses	\$ (310,940)	\$ 539,647	\$ (25,770)	\$ -	\$ -	\$ -	-	-
<i>Estimated Change in Fund Balance</i>	\$ 922,893	\$ 772,081	\$ 196,875	\$ -	\$ -	\$ -	-	-
<i>Estimated Fund Balance 9/1</i>	6,408,260	7,331,153	8,103,234	8,300,109	8,300,109	-	-	-
Estimated Fund Balance 8/31	\$ 7,331,153	\$ 8,103,234	\$ 8,300,109	\$ 8,300,109	\$ 8,300,109	\$ -	-	-

DEBT SERVICE

Debt Service Fund Revenue Sources (*Budget)



	Tax Revenue	State Hold Harmless	Interest/Other
*2016-17	\$39,716,008	\$640,792	\$10,000
*2015-16	\$39,731,845	\$686,660	\$1,911
2014-15	\$41,266,358	\$-	\$1,434
2013-14	\$41,463,348	\$-	\$3,987
2012-13	\$40,609,421	\$-	\$19,479



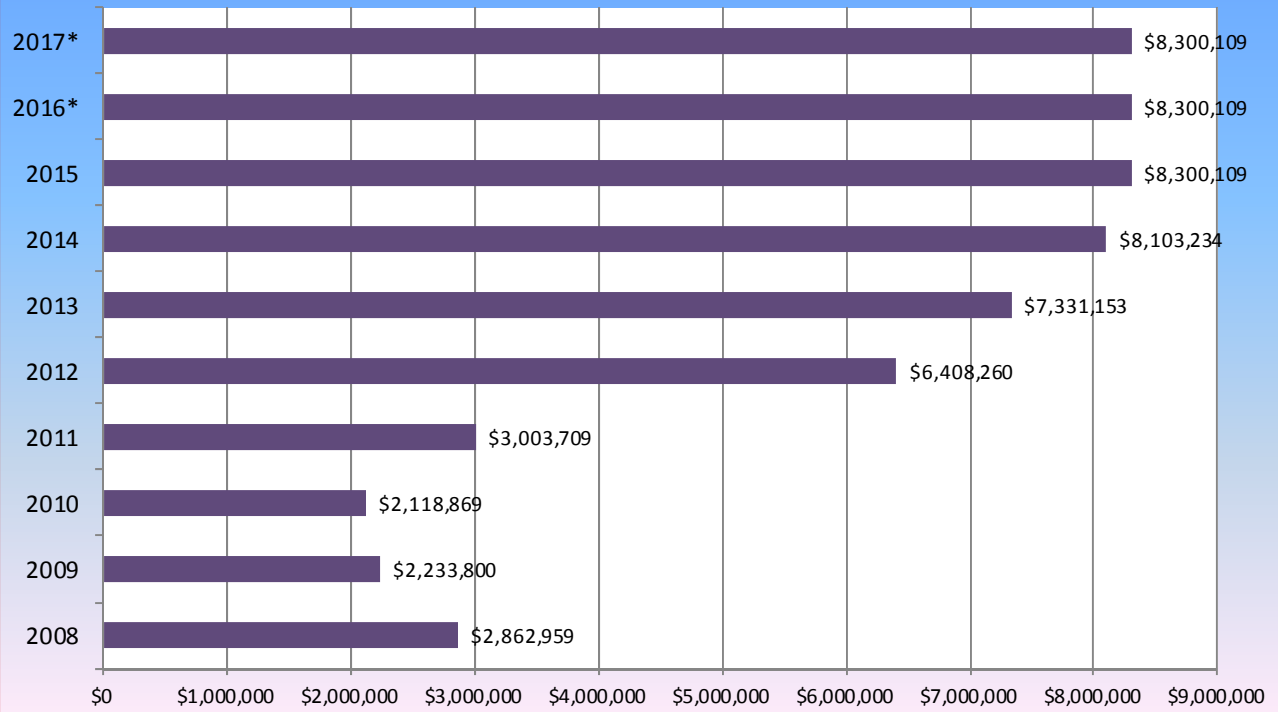
NOTE: 2011-12 General Fund does not include Edu-Job funds of \$4,075,811.

**Carrollton-Farmers Branch ISD
Debt Service Fund**

Debt Retirement Summary

Fiscal Year Ended 8/31	Principal	Interest	Total	Percent Retired
2017	30,310,000	10,046,788	40,356,788	12.39%
2018	23,065,000	8,918,063	31,983,063	9.43%
2019	24,195,000	7,878,969	32,073,969	9.89%
2020	19,755,000	6,954,406	26,709,406	8.08%
2021	17,015,000	6,155,169	23,170,169	6.96%
2022	11,925,000	5,493,694	17,418,694	4.87%
2023	12,495,000	4,920,681	17,415,681	5.11%
2024	13,105,000	4,316,097	17,421,097	5.36%
2025	13,725,000	3,695,687	17,420,687	5.61%
2026	10,750,000	3,145,797	13,895,797	4.39%
2027	11,235,000	2,672,806	13,907,806	4.59%
2028	11,710,000	2,202,953	13,912,953	4.79%
2029	12,235,000	1,695,319	13,930,319	5.00%
2030	9,745,000	1,209,131	10,954,131	3.98%
2031	10,175,000	787,519	10,962,519	4.16%
2032	8,490,000	385,284	8,875,284	3.47%
2033	4,695,000	99,009	4,794,009	1.92%
Totals	\$ 244,625,000	\$ 70,577,372	\$ 315,202,372	100.00%

Debt Service Fund Fund Balance Trend(*estimated)



Quick Bonded Debt Facts

Outstanding Bonded Debt as of 08/31/17	\$214,315,000
Bond Rate (Permanent School Foundation Guaranteed)	Aaa - Moody's Investor Service AAA - Standard & Poor's Corp
Bond Rate (underlying)	Aa1 - Moody's Investors Service AA+ - Standard & Poor's Corp
Authorized but Unissued School Building Bonds	\$0





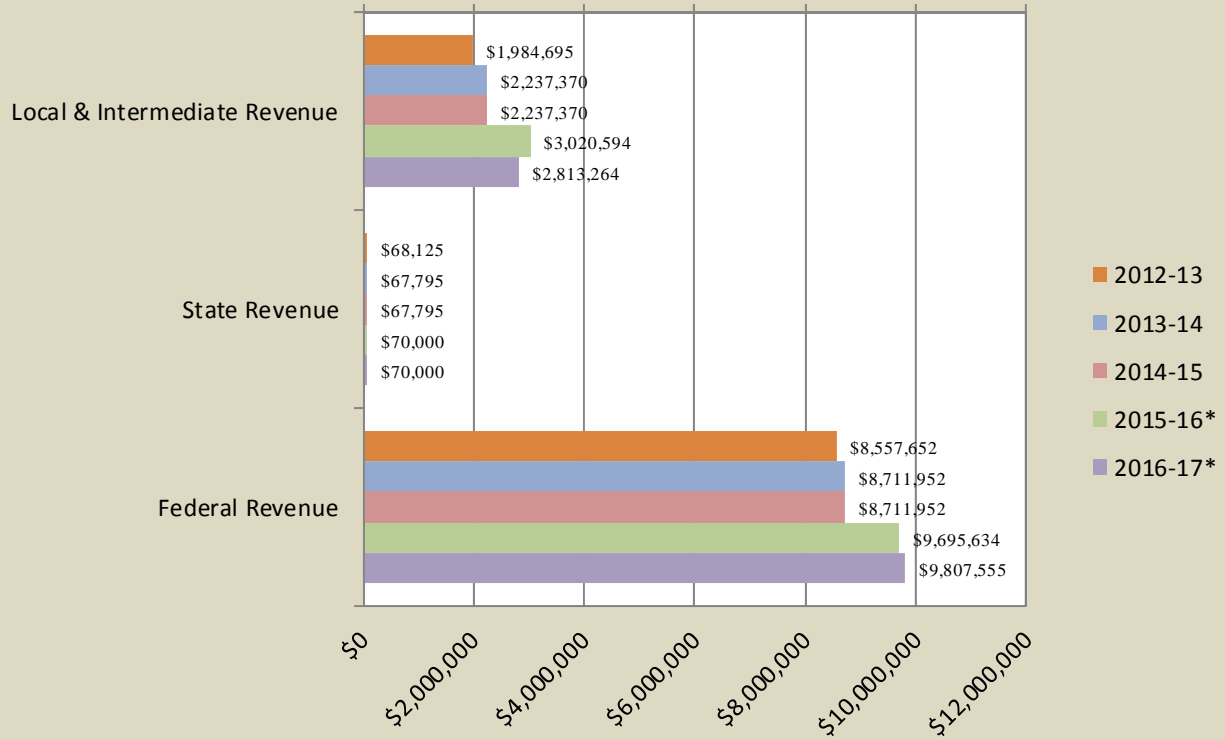
FOOD SERVICE FUND

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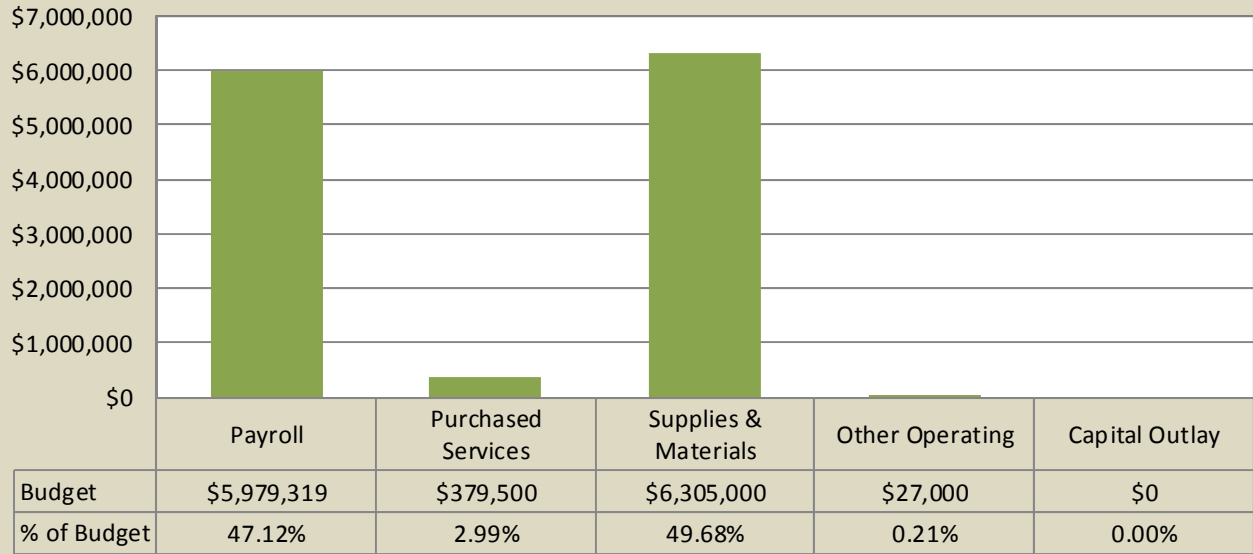
Carrollton-Farmers Branch ISD
Food Service Fund
Five Year Summary of Revenues and Expenditures

	Audited 2012-13	Audited 2013-14	Audited 2014-15	Beginning Budget 2015-16	Beginning Budget 2016-17	Increase (Decrease)	% Change	% Of Total
<i>Revenues</i>								
Local & Intermediate Revenue	\$ 1,984,695	\$ 2,237,370	\$ 2,584,494	\$ 3,020,594	\$ 2,813,264	\$ (207,330)	-6.86%	22.17%
State Revenue	68,125	67,795	68,521	70,000	70,000	-	0.00%	0.55%
Federal Revenue	8,557,652	8,711,952	9,412,284	9,695,634	9,807,555	111,921	1.15%	77.28%
Total Revenue	\$ 10,610,472	\$ 11,017,117	\$ 12,065,299	\$ 12,786,228	\$ 12,690,819	\$ (95,409)	-0.75%	100.00%
<i>Expenditures</i>								
35 Food Service	\$ 10,812,857	\$ 10,582,953	\$ 10,817,100	\$ 12,786,228	\$ 12,690,819	\$ (95,409)	-0.75%	100.00%
81 Capital Outlay	-	-	-	-	-	-	0%	0.00%
Total Expenditures	\$ 10,812,857	\$ 10,582,953	\$ 10,817,100	\$ 12,786,228	\$ 12,690,819	\$ (95,409)	-0.75%	100.00%
<i>Other Sources & Uses</i>								
Operating Transfers In/Misc Non-Rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Estimated Change in Fund Balance</i>	\$ (202,385)	\$ 434,164	\$ 1,248,199	\$ -	\$ -	\$ -	-	-
<i>Estimated Fund Balance 9/1</i>	373,942	171,557	605,721	1,853,920	1,853,920	-	-	-
Estimated Fund Balance 8/31	\$ 171,557	\$ 605,721	\$ 1,853,920	\$ 1,853,920	\$ 1,853,920	\$ -	-	-

FOOD SERVICE REVENUE SOURCES (*Budget)



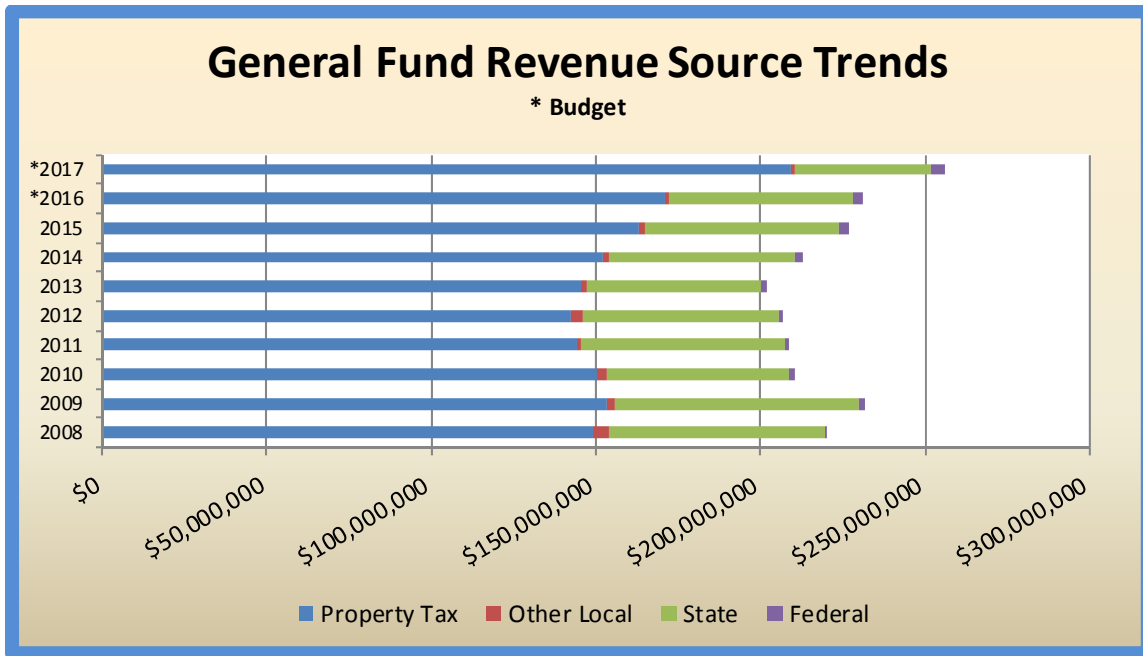
FOOD SERVICE FUND EXPENDITURES BY MAJOR OBJECT





General Fund Five Year Summary of Revenues and Expenditures

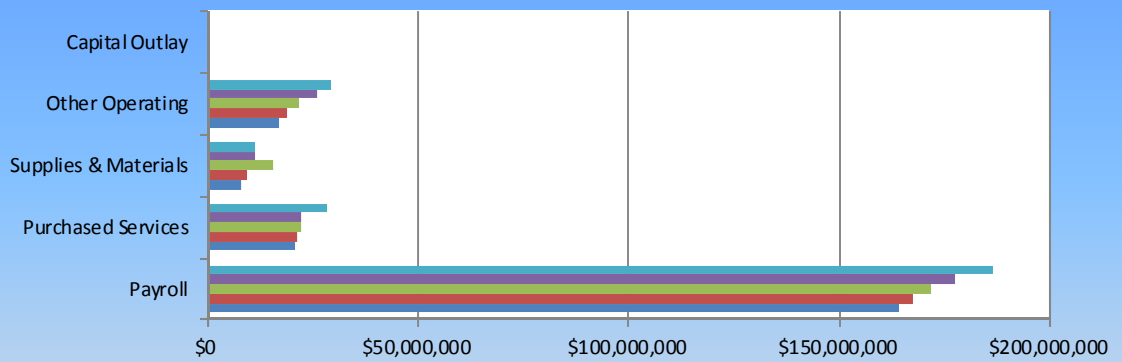
	Audited 2012-13	Audited 2013-14	Audited 2014-15	Beginning Budget 2015-16	Beginning Budget 2016-17	Increase (Decrease)	% Change	% Of Total
<i>Estimated Revenues</i>								
LOCAL AND INTERMEDIATE								
Tax Revenues	\$ 145,569,900	\$ 152,362,340	\$ 163,296,377	\$ 170,795,041	\$ 209,208,340	\$ 38,413,299	22.49%	81.74%
Other Local	1,690,440	1,400,640	1,837,801	1,535,938	1,522,000	(13,938)	-0.91%	0.59%
STATE								
Per Capita and other state revenue	44,267,987	47,193,293	48,475,903	45,347,900	30,502,541	(14,845,359)	-32.74%	11.92%
On-behalf Retirement Payment	8,662,891	9,800,913	10,079,032	10,208,243	10,674,989	466,746	4.57%	4.17%
FEDERAL								
Direct	1,984,463	2,354,735	3,090,236	3,150,000	4,050,000	900,000	28.57%	1.58%
Total Estimated Revenue	\$ 202,175,681	\$ 213,111,921	\$ 226,779,349	\$ 231,037,122	\$ 255,957,870	\$ 24,920,748	10.79%	100.00%
<i>Appropriated Expenditures</i>								
11 Instruction	\$ 111,452,170	\$ 120,562,460	\$ 124,693,818	\$ 127,412,392	\$ 133,858,900	\$ 6,446,508	5.06%	52.30%
12 Instructional Resources & Media	3,686,115	3,624,063	3,897,565	3,757,166	3,847,108	89,942	2.39%	1.50%
13 Curriculum & Staff Development	3,568,094	4,057,807	3,780,875	4,334,795	4,373,528	38,733	0.89%	1.71%
21 Instructional Leadership	2,697,660	3,068,126	3,228,172	3,721,382	3,924,925	203,543	5.47%	1.53%
23 School Leadership	13,118,244	13,520,772	14,195,757	14,388,005	15,016,544	628,539	4.37%	5.87%
31 Guidance Counseling & Evaluation	8,556,951	9,313,572	9,719,307	10,111,604	10,616,266	504,662	4.99%	4.15%
32 Social Work Services	177,134	140,089	68,002	75,760	74,126	(1,634)	-2.16%	0.03%
33 Health Services	2,404,846	2,559,622	2,564,320	2,668,494	2,748,020	79,526	2.98%	1.07%
34 Transportation	4,283,536	4,602,207	4,098,670	5,062,940	5,482,940	420,000	8.30%	2.14%
35 Food Services	10,197	126,610	81,151	96,616	146,016	49,400	51.13%	0.06%
36 Co-Curricular/Extra Curricular	4,386,071	4,470,301	4,365,191	4,820,639	4,886,803	66,164	1.37%	1.91%
41 General Administration	5,569,995	5,576,365	5,733,153	6,630,362	6,452,357	(178,005)	-2.68%	2.52%
51 Plant Maintenance & Operation	21,255,422	21,219,761	21,816,848	23,955,005	24,466,222	511,217	2.13%	9.56%
52 Security & Monitoring Services	1,422,513	1,516,817	1,477,867	1,580,470	1,701,492	121,022	7.66%	0.66%
53 Data Processing	5,004,297	5,772,319	6,668,538	4,947,854	4,922,613	(25,241)	-0.51%	1.92%
61 Community Services	160,268	178,075	154,868	153,688	122,536	(31,152)	-20.27%	0.05%
81 Facilities Acquisition & Construction	108,359	95,654	130,890	111,759	105,269	(6,490)	-5.81%	0.04%
91 Contracted Instructional Services	-	-	-	-	5,789,005	5,789,005	0.00%	2.26%
92 Incremental Costs Assoc with Chap 41	-	-	-	-	-	-	0.00%	0.00%
95 Juvenile Justice Alternative Ed Prgms	28,386	8,639	31,486	200,000	200,000	-	0.00%	0.08%
97 Tax Increment Financing Zone	13,807,241	15,713,810	17,974,812	22,975,600	26,238,200	3,262,600	14.20%	10.25%
99 Other Intergovernmental Charges	886,812	889,432	899,649	990,000	985,000	(5,000)	-0.51%	0.38%
Total Appropriated Expenditures	\$ 202,584,311	\$ 217,016,501	\$ 225,580,939	\$ 237,994,531	\$ 255,957,870	\$ 17,963,339	7.55%	100.00%
<i>Other Sources & Uses</i>								
Contractual Obligation Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Property	-	-	-	-	-	-	-	-
Other Resources	-	-	-	-	-	-	-	-
Operating Transfers In/Misc Non-Rev	-	-	-	-	-	-	-	-
Special Item	-	-	-	-	-	-	-	-
Operating Transfers out & Other Uses	-	-	-	-	-	-	-	-
Net Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<i>Estimated Change in Fund Balance</i>								
Estimated Change in Fund Balance	\$ (408,630)	\$ (3,904,580)	\$ 1,198,410	\$ (6,957,409)	\$ -	\$ 6,957,409		
<i>Estimated Fund Balance 9/1</i>	82,560,823	82,152,193	78,247,613	79,446,023	72,488,614	(6,957,409)		
Estimated Fund Balance 8/31	\$ 82,152,193	\$ 78,247,613	\$ 79,446,023	\$ 72,488,614	\$ 72,488,614	\$ -		



Note: Revenue above does not reflect the reduction required for wealth equalization (Chapter 41 payments). Revenue less the Chapter 41 payment might be a better indicator of resources the district has for operations. See page 4 of this document for a graph of Chapter 41 payments. No Chapter 41 payment was made in 2009-10 or later. The 2016-17 budget proposes a \$1.17 M&O tax rate that would cause a Chapter 41 payment of \$5,789,005.

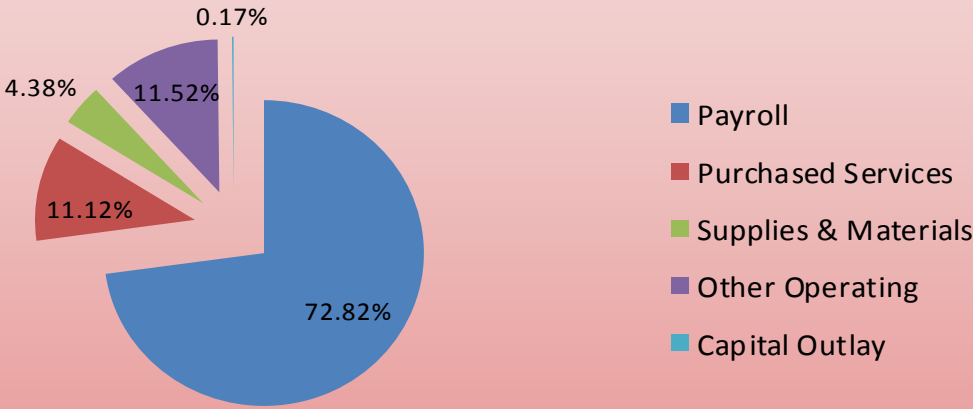
For 2008-09, the graph reflects a State funding refund (from prior years) of \$6.9 million.

General Fund Expenditure By Major Object(Budget)

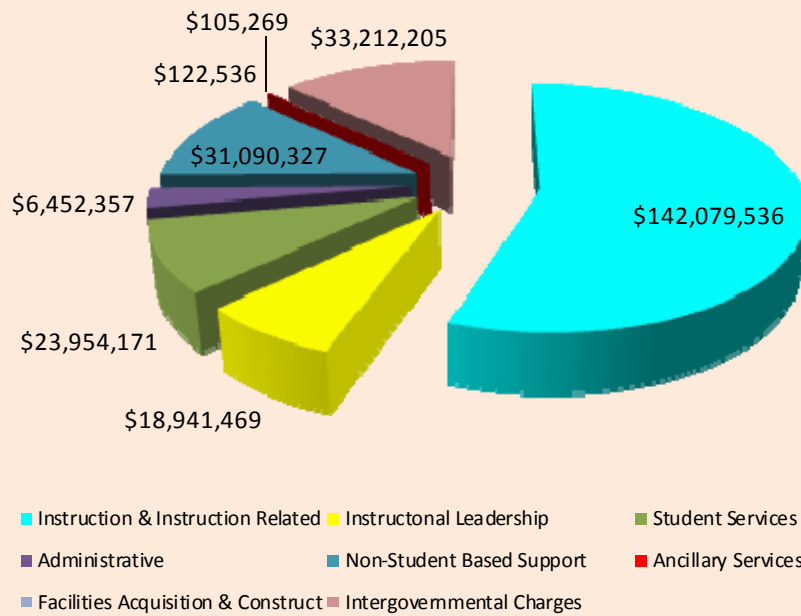


	Payroll	Purchased Services	Supplies & Materials	Other Operating	Capital Outlay
Beginning Budget 2016-17	\$186,383,122	\$28,453,953	\$11,201,322	\$29,494,973	\$424,500
Beginning Budget 2015-16	\$177,647,394	\$22,448,792	\$11,324,254	\$26,148,216	\$415,500
Beginning Budget 2014-15	\$171,835,892	\$22,071,027	\$15,586,352	\$21,696,506	\$454,633
Beginning Budget 2013-14	\$167,344,973	\$21,309,576	\$9,375,902	\$18,935,131	\$430,500
Beginning Budget 2012-13	\$164,257,688	\$20,634,552	\$8,211,387	\$17,104,658	\$432,660

General Fund Budget By Major Object %

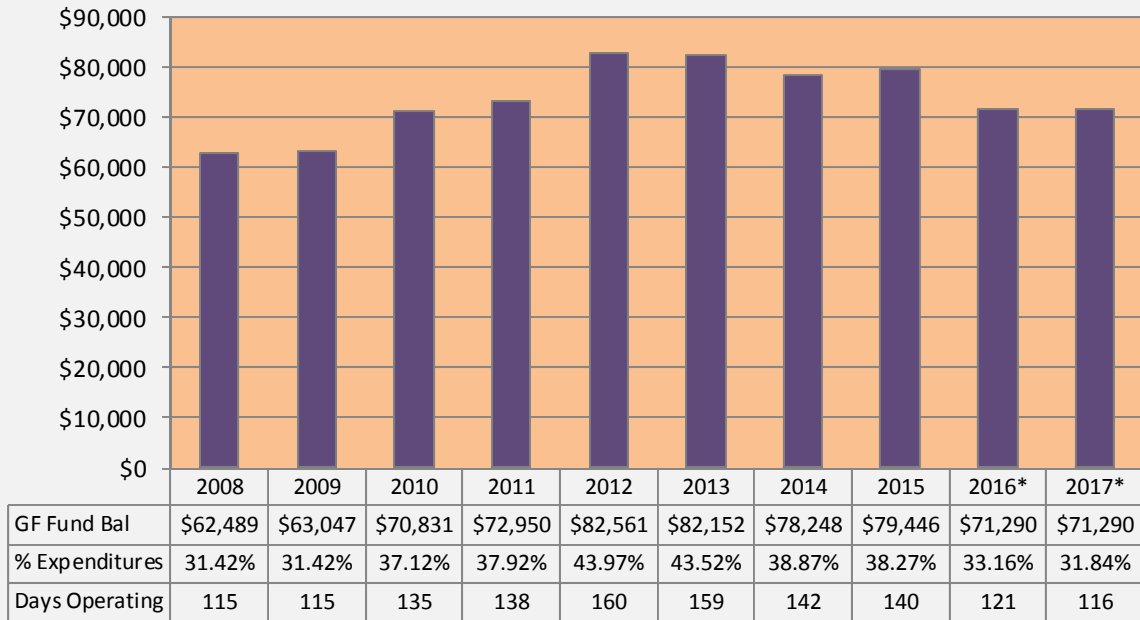


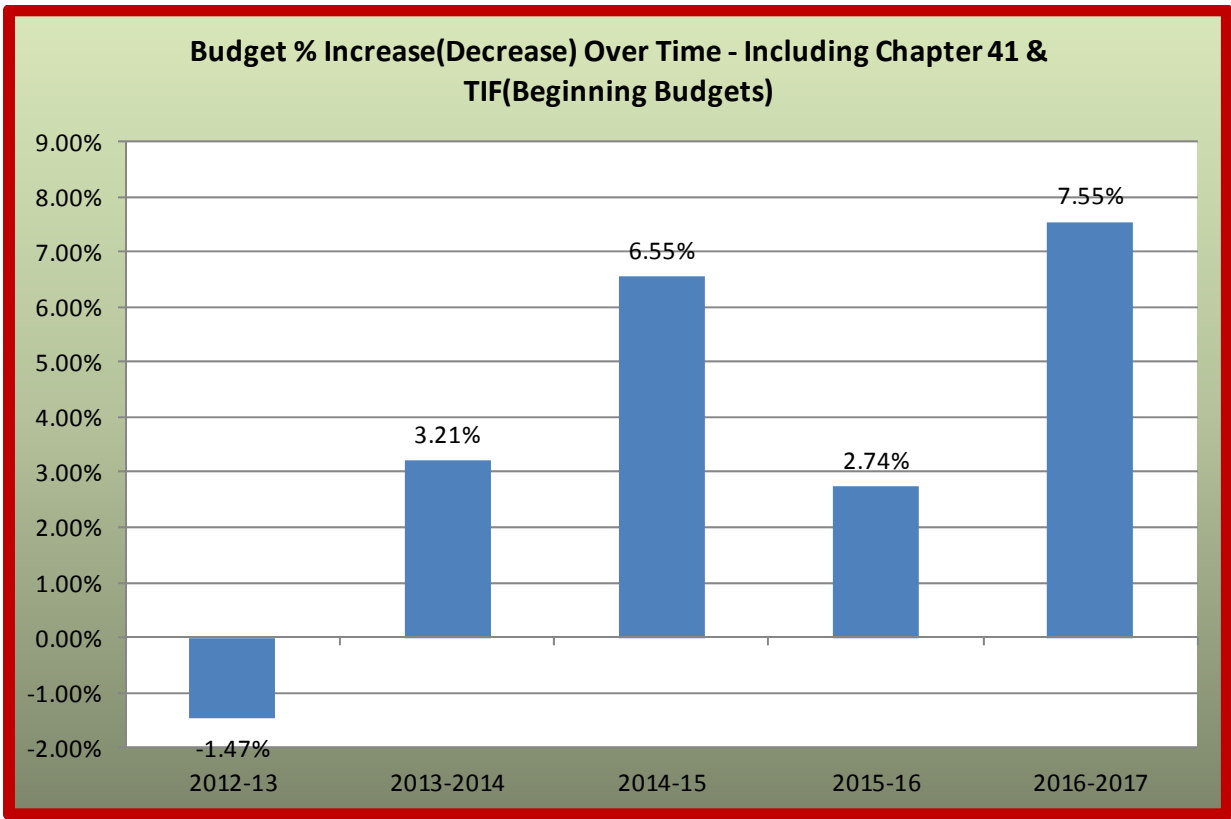
General Fund Expenditures By Major Functional Category

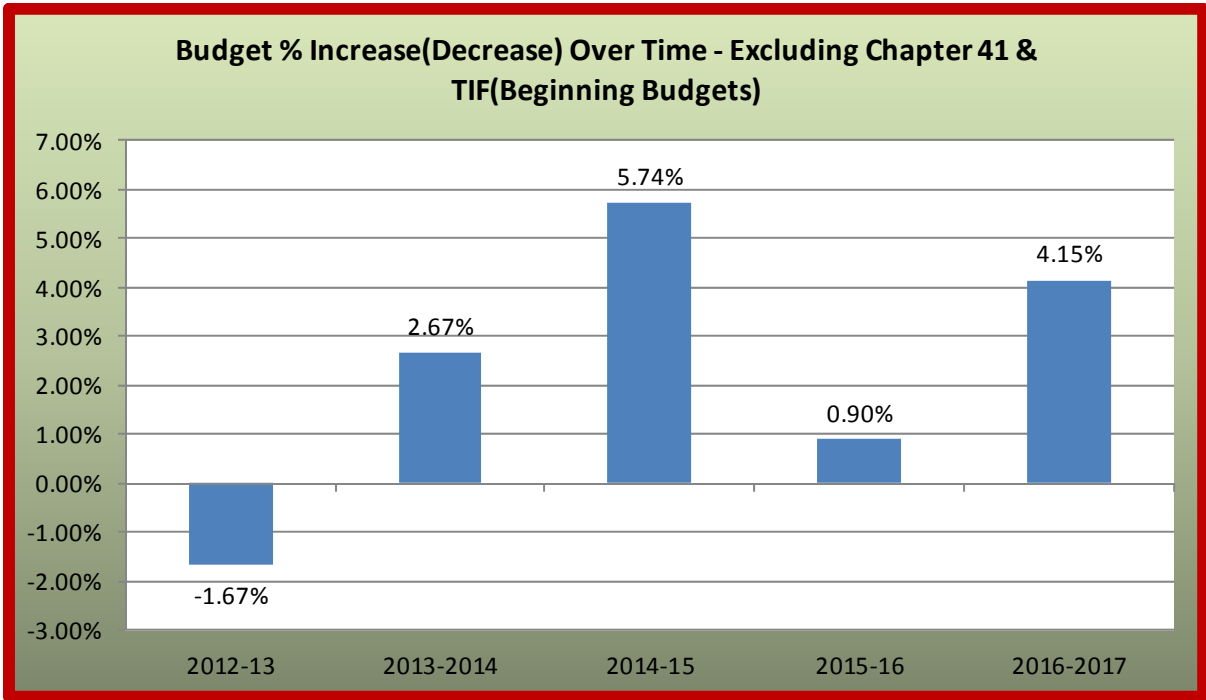


GENERAL FUND - FUND BALANCE and PERCENTAGE of ACTUAL EXPENDITURES

Excluding Tax Increment Finance Zone & Chapter 41 Payments in
\$1,000's(*Budgeted)









Staff Average Salaries

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16
Total Personnel	\$46,751	\$46,249	\$46,105	\$46,853	\$47,781	\$48,536
Teachers	\$52,062	\$51,882	\$51,863	\$52,407	\$53,428	\$54,375
Pre-Kindergarten	\$51,799	\$51,840	\$51,379	\$52,309	\$53,869	\$54,721
Kindergarten	\$51,290	\$51,003	\$51,166	\$51,511	\$52,893	\$54,271
Elementary (grades 1-6)	\$51,595	\$51,398	\$51,266	\$53,966	\$55,571	\$57,135
Grade 1 *				\$50,912	\$51,768	\$52,576
Grade 2 *				\$51,610	\$52,302	\$52,811
Grade 3 *				\$51,595	\$52,647	\$53,824
Grade 4 *				\$51,018	\$52,166	\$53,540
Grade 5 *				\$52,111	\$52,751	\$53,033
Grade 6 *				\$52,496	\$53,923	\$54,681
Grade 7 *				\$52,255	\$52,970	\$53,672
Grade 8 *				\$52,717	\$53,617	\$54,863
Middle School (grades 6-8)			\$51,314	\$51,839	\$53,909	\$55,486
Secondary (grades 7-12) *	\$52,927	\$52,519	\$52,711	\$52,715		
Secondary (grades 9-12) *				\$53,750	\$54,841	\$55,851
All Grade Levels	\$51,008	\$52,341	\$52,100	\$53,471	\$52,347	\$51,563
Support Staff	\$61,744	\$61,476	\$61,428	\$61,526	\$62,465	\$63,590
Athletic Trainer	\$56,422	\$56,531	\$57,001	\$57,335	\$59,007	\$59,777
Audiologist	\$67,166	\$67,166	\$68,137	\$69,779	\$71,798	\$73,878
Counselor	\$62,607	\$62,288	\$60,822	\$60,911	\$62,098	\$63,699
Department Head	\$81,239	\$81,239	\$82,457	\$84,518	\$87,054	\$72,681
Ed Diagnostician	\$61,504	\$61,536	\$62,000	\$63,381	\$64,171	\$64,611
Librarian	\$56,795	\$57,023	\$57,007	\$56,546	\$57,321	\$58,538
Nurses/Physician	\$50,569	\$50,414	\$51,076	\$52,319	\$52,896	\$53,282
Occupational Therapist	\$61,604	\$61,764	\$64,052	\$65,654	\$64,133	\$65,073
Orientation/Mobility Specialist	\$52,324	\$52,326	\$53,108	\$49,504	\$50,942	\$52,423
Other Campus Professional	\$57,205	\$56,912	\$57,264	\$58,696	\$60,150	\$59,645
Other Non-Campus Personnel	\$76,657	\$75,970	\$74,223	\$71,764	\$72,142	\$71,196
Physical Therapist	\$58,222	\$58,219	\$59,095	\$60,573	\$62,390	\$64,261
Psychologist/Assoc Psychologist	\$60,601	\$58,752	\$57,642	\$58,253	\$58,440	\$60,019
Social Worker *	\$60,299	\$60,299	\$61,204	\$62,735		
Speech Thrpst/Speech Lang Pathologist	\$56,081	\$56,177	\$56,707	\$55,778	\$57,437	\$58,121
Teacher Facilitator						
Administrator	\$82,460	\$83,141	\$81,253	\$83,603	\$85,503	\$86,127
Admin/Instructional Officer		\$74,630	\$67,273	\$83,648	\$84,255	\$89,109
Principal	\$93,327	\$95,079	\$93,483	\$95,320	\$98,248	\$101,000
Assistant Principal	\$71,082	\$72,030	\$72,048	\$71,751	\$72,792	\$73,197
Superintendent	\$233,095	\$233,095	\$236,555	\$242,406	\$249,605	\$249,605
Assistant Superintendent	\$170,059	\$170,059	\$154,808	\$153,373	\$158,811	\$144,597
Athletic Director	\$96,502	\$96,502	\$97,950	\$100,400	\$103,413	\$106,515
Business Manager	\$112,469	\$192,947	\$121,799	\$124,844	\$128,588	\$132,446
Dir-Personnel/Human Resources	\$102,385	\$102,385		\$110,071	\$113,374	\$116,776
Registrar	\$65,878	\$65,878	\$66,859	\$66,800	\$68,789	\$70,837
Tax Assessor/Collector	\$72,198	\$72,198	\$73,280	\$75,113	\$77,367	\$79,688
Teacher Supervisor	\$76,306	\$70,542	\$71,600	\$62,284	\$63,424	\$63,526
Total Professional	\$55,454	\$55,418	\$55,247	\$55,854	\$56,915	\$57,919
Educational Aide	\$20,850	\$20,937	\$21,201	\$21,472	\$22,048	\$22,540
Auxiliary Staff	\$28,325	\$27,074	\$26,103	\$26,865	\$27,094	\$27,565
<i>Percentage increase (decrease) from Prior Year</i>	<i>1.64%</i>	<i>-1.07%</i>	<i>-0.31%</i>	<i>1.62%</i>	<i>1.98%</i>	<i>1.58%</i>
Source: Texas Education Agency's Standard Reports						
* Change in Classification by the Texas Education Agency						

STAFF DATA

Full-Time Staff Counts

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16
Total Personnel	3,132.60	3,063.10	3,026.03	3,032.58	3,071.70	3,097.12
Teachers	1,702.20	1,633.89	1,628.27	1,638.68	1,660.10	1,663.53
Administrators and Support Staff	486.01	480.09	479.80	487.32	502.20	508.60
Educational Aides	219.51	192.70	185.76	188.29	186.00	195.94
Auxiliary Staff	724.88	756.42	732.20	718.29	723.40	729.05
<i>Percentage increase (decrease) from Prior Year</i>	<i>-2.14%</i>	<i>-2.22%</i>	<i>-1.21%</i>	<i>0.22%</i>	<i>1.29%</i>	<i>0.83%</i>

Source: Texas Education Agency's Standard Reports



**General Fund Payroll by Major Object
2010-11 through 2016-17**

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
6112 Substitute Pay for Professional Personnel	\$ 2,105,452	\$ 2,132,814	\$ 2,072,913	\$ 2,160,925	\$ 1,984,963	\$ 2,416,129	\$ 2,426,605	\$ 10,476
6117 Other Salaries for Teachers & Other Professionals	2,456,041	2,203,569	2,074,728	2,079,382	2,082,606	2,247,218	5,223,318	2,976,100
6118 Professional Personnel - Stipends	3,468,813	3,350,895	3,387,094	3,275,368	3,247,259	3,418,169	3,516,260	98,091
6119 Salaries for Teachers and Other Professionals	114,496,359	104,545,783	109,391,531	112,080,760	116,614,612	120,783,794	124,246,432	3,462,638
Sub-Total Professional Pay	\$ 122,526,665	\$ 112,233,061	\$ 116,926,266	\$ 119,596,435	\$ 123,929,440	\$ 128,865,310	\$ 135,412,615	\$ 6,547,305
6121 Extra Duty Pay - Overtime	\$ 889,929	\$ 368,436	\$ 258,238	\$ 567,029	\$ 342,460	\$ 1,131,299	\$ 1,135,114	\$ 3,815
6122 Salaries or Wages for Substitute Support Personnel	193,965	220,662	166,919	229,477	207,334	230,000	230,000	-
6125 Part-time, Temporary, Substitutes for Clerical	479,597	501,542	560,380	527,695	511,629	591,204	596,254	5,050
6129 Salaries for Support Personnel	20,348,962	19,732,096	19,766,852	19,894,772	20,231,839	20,947,585	21,755,921	808,336
Sub-Total Support Pay	\$ 21,912,453	\$ 20,822,736	\$ 20,752,389	\$ 21,218,973	\$ 21,293,262	\$ 22,900,088	\$ 23,717,289	\$ 817,201
6131 Contract buyouts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6135 Longevity Pay for Professionals	334,742	317,250	355,000	358,500	382,500	387,000	386,000	(1,000)
6136 Longevity Pay for Support Staff	139,000	134,500	125,500	184,000	188,000	204,500	198,000	(6,500)
6137 Supplemental Performance Pay	-	-	-	1,188,000	590,250	585,320	1,188,000	602,680
6134 & 6139 Employee Allowances	259,683	182,751	193,453	202,290	226,277	220,248	248,467	28,219
Sub-Total	\$ 733,425	\$ 634,501	\$ 673,953	\$ 1,932,790	\$ 1,387,027	\$ 1,397,068	\$ 2,020,467	\$ 623,399
6141 Social Security & Medicare	\$ 1,917,089	\$ 1,802,892	\$ 1,860,825	\$ 1,915,495	\$ 1,962,755	\$ 2,096,910	\$ 2,164,154	\$ 67,244
6142 Group Health & Life Insurance	7,061,017	6,584,608	6,495,008	6,522,166	6,586,022	6,680,783	6,658,832	(21,951)
6143 Workers' Compensation	1,095,102	1,028,880	520,390	533,700	899,461	873,610	1,029,284	155,674
6144 Teacher Retirement On-Behalf Payments	9,873,417	8,938,117	8,662,891	9,800,913	10,079,032	10,208,243	10,674,989	466,746
6145 Unemployment Compensation	139,895	264,912	201,548	151,151	90,582	150,000	150,000	-
6146 Teacher Retirement - TRS Care	2,258,303	1,848,109	1,982,217	2,217,193	2,352,534	2,420,979	2,433,770	12,791
6148 Employee Allowances	196,114	225,923	255,221	194,324	124,329	250,000	250,000	-
6149 Non-OASDI	-	-	-	-	1,782,352	1,804,403	1,871,722	67,319
Sub-Total Benefits	\$ 22,540,937	\$ 20,693,441	\$ 19,978,100	\$ 21,334,942	\$ 23,877,067	\$ 24,484,928	\$ 25,232,751	\$ 747,823
Grand Totals	\$ 167,713,480	\$ 154,383,739	\$ 158,330,708	\$ 164,083,140	\$ 170,486,796	\$ 177,647,394	\$ 186,383,122	\$ 8,735,728

NOTE: In 2011-12 the district received \$4,075,812 one-time federal funds that were used for payroll costs that are not reflected in the above schedule. In 2010-11 the district received \$312,092 in Edu-Job funds that were used for payroll costs that are not reflected above.

**2016-2017 CARROLLTON-FARMERS BRANCH ISD
TEACHER NEW HIRE SALARY SCHEDULE
187 DAYS**

YEARS OF EXPERIENCE	DAILY RATE	SALARY
0	\$271.39	\$50,750
1	\$272.39	\$50,937
2	\$273.39	\$51,124
3	\$274.39	\$51,311
4	\$275.39	\$51,498
5	\$276.39	\$51,685
6	\$278.39	\$52,059
7	\$280.39	\$52,433
8	\$282.39	\$52,807
9	\$284.39	\$53,181
10	\$286.39	\$53,555
11	\$288.39	\$53,929
12	\$290.39	\$54,303
13	\$292.39	\$54,677
14	\$294.39	\$55,051
15	\$296.39	\$55,425
16	\$298.39	\$55,799
17	\$300.39	\$56,173
18	\$302.39	\$56,547
19	\$304.39	\$56,921
20	\$306.39	\$57,295
21	\$308.39	\$57,669
22	\$310.39	\$58,043
23	\$312.39	\$58,417
24	\$314.39	\$58,791
25	\$316.39	\$59,165
26	\$318.39	\$59,539
27	\$320.39	\$59,913
28	\$322.39	\$60,287
29	\$324.39	\$60,661
30+	\$326.39	\$61,035

STAFF DATA

2015-16

Personnel by Ethnicity & Sex		
	FTE's	Percent
	3,097.1	100.0%
White	1,811.9	58.5%
Hispanic	747.2	24.1%
Black	279.1	9.0%
Other	258.9	8.4%
White Male	376.9	12.2%
White Female	1,435.0	46.3%
Hispanic Male	155.1	5.0%
Hispanic Female	592.1	19.1%
Black Male	66.3	2.1%
Black Female	212.8	6.9%
Other Male	86.9	2.8%
Other Female	172.0	5.6%

Teachers by Highest Degree Held		
	FTE's	Percent
No Degree	8.0	0.5%
Bachelors	1,207.7	72.6%
Masters	432.8	26.0%
Doctorate	15.0	0.9%

Teachers by Years of Experience		
	FTE's	Percent
Beginning Teachers	116.6	7.0%
1-5 Years Experience	540.0	32.5%
6-10 Years Experience	353.8	21.3%
11-20 Years Experience	462.6	27.8%
Over 20 years Experience	190.5	11.5%

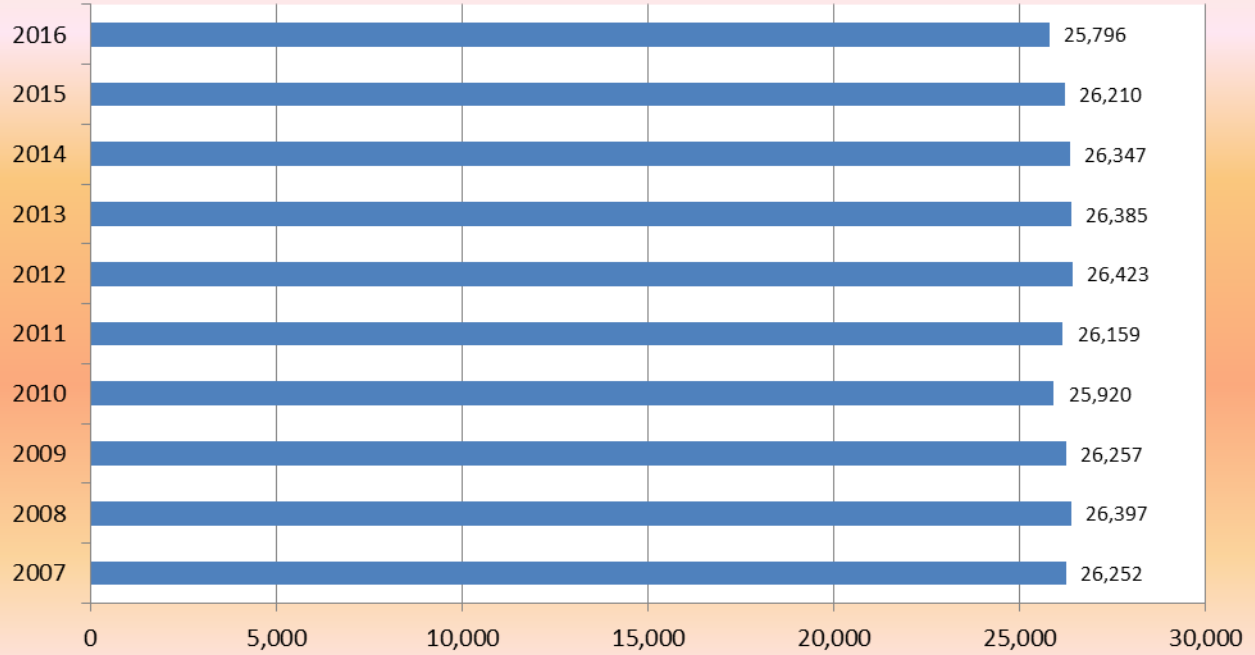
Student/Teacher Ratio	15.5
Average Experience of Teachers	9.8
Average Experience of Teachers with District	6.9

STAFF DATA



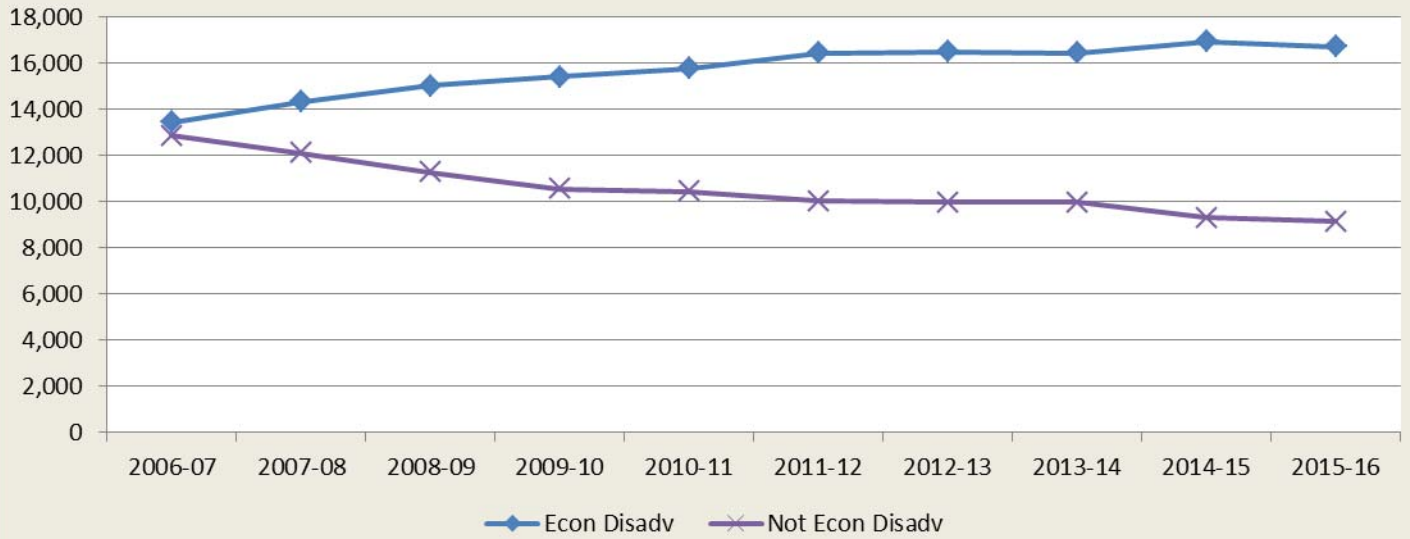
Student Enrollment

(PEIMS snapshot date)



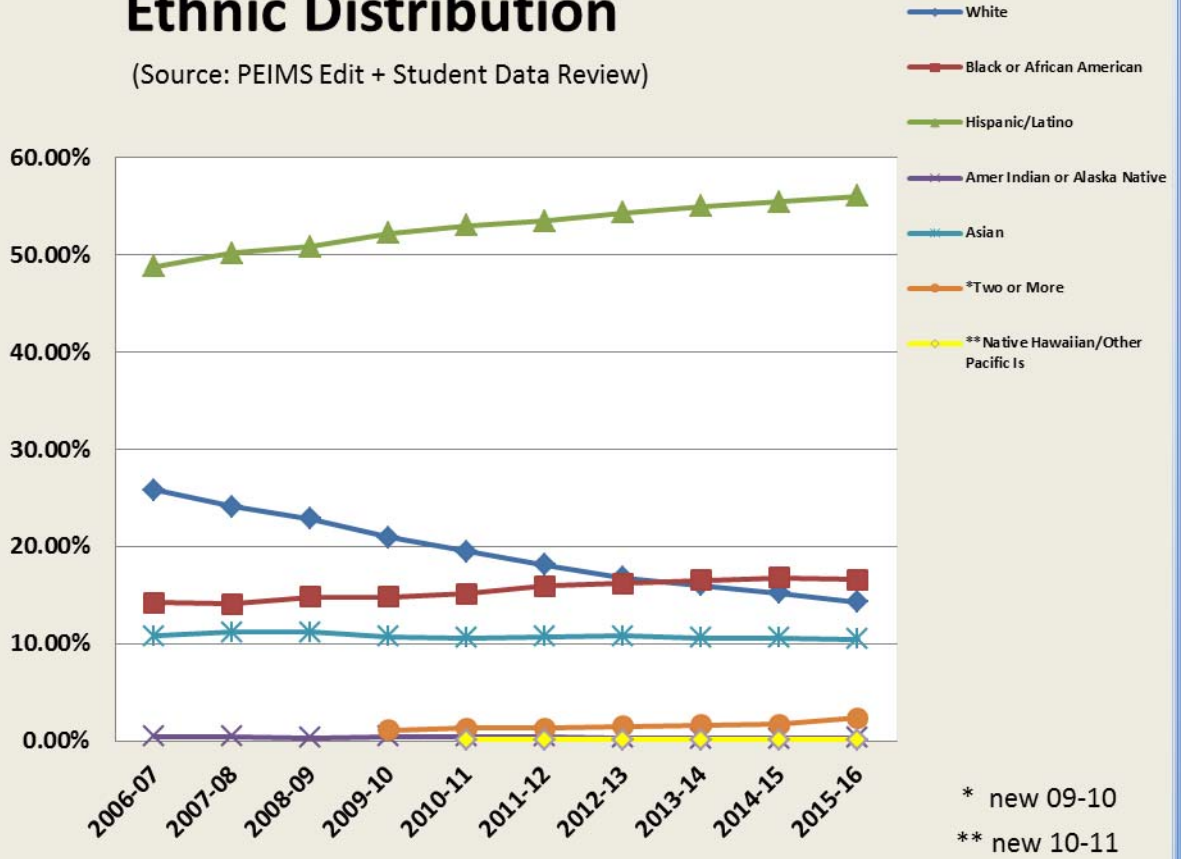
Students Economically Disadvantaged

(SOURCE: PEIMS Edits+ Economically Disadvantaged Students Report)

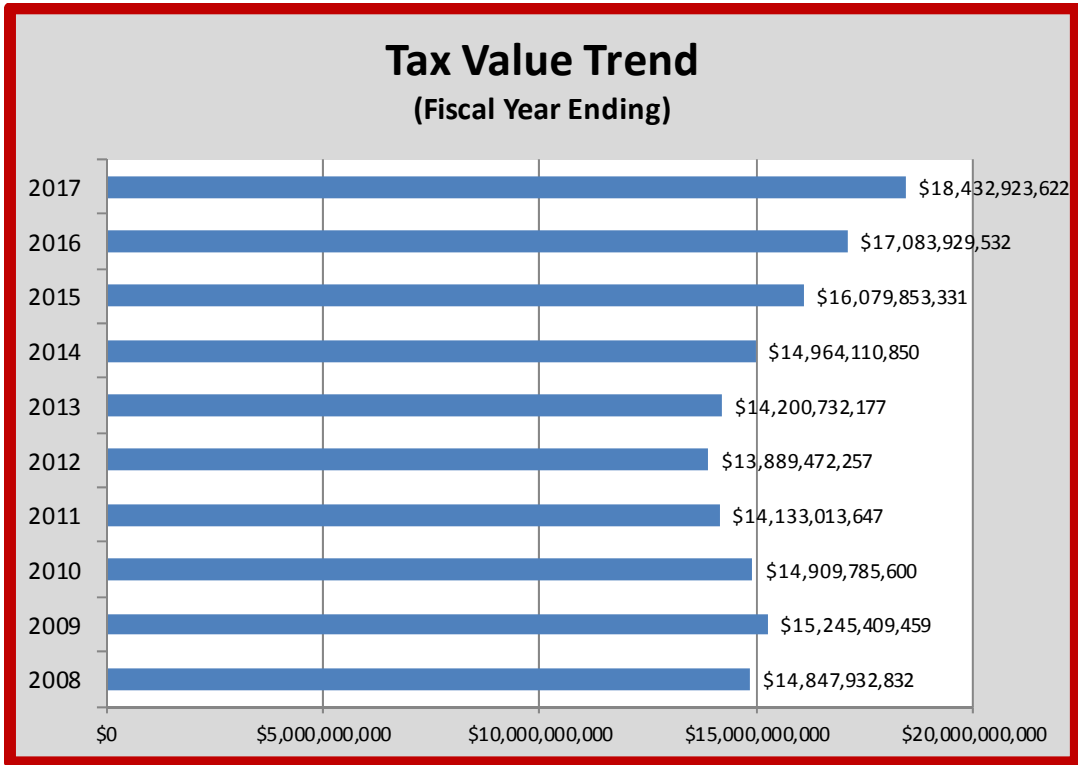


Ethnic Distribution

(Source: PEIMS Edit + Student Data Review)







2016 Summary of Appraisal Rolls

		Totals of Dallas & Denton		Totals Combined
		Dallas	Denton	
	# of Parcels	33,205	13,674	46,879
	Personal Property	\$ 3,534,565,710	\$ 184,697,327	\$ 3,719,263,037
	Land	3,529,325,870	1,029,994,634	4,559,320,504
	Improvements	10,186,810,020	2,862,673,123	13,049,483,143
	Total Market Value *	\$ 17,250,701,600	\$ 4,077,365,084	\$ 21,328,066,684
	Less Exemptions			
	Homestead	\$ (418,317,680)	\$ (219,633,070)	\$ (637,950,750)
	Over 65	(47,809,756)	(25,180,360)	(72,990,116)
	Homestead Cap Adj	(31,577,888)	(79,517,557)	(111,095,445)
	Absolute	(1,129,415,193)	(193,017,833)	(1,322,433,026)
	Ag Deferral	(73,744,117)	-	(73,744,117)
	Disabled Veteran	(1,929,686)	(1,065,000)	(2,994,686)
	Total Disabled Veteran	(8,825,472)	(5,143,281)	(13,968,753)
	Disabled Person	(3,036,850)	(980,000)	(4,016,850)
	PP Nominal Value	(93,040)	(7,595)	(100,635)
	Mineral Rights	(1,000)	-	(1,000)
	Personal Property Vehicle	-	(18,000)	(18,000)
	Freeport	(757,804,878)	(22,547,630)	(780,352,508)
	Pollution Control	(506,451)	(82,624)	(589,075)
	Est. Net Taxable Under Protest	\$ 83,832,324	\$ 41,279,575	\$ 125,111,899
	Total Taxable Value	\$ 14,861,471,913	\$ 3,571,451,709	\$ 18,432,923,622
	*New Construction Included in Market Value	\$ 251,366,263	\$ 11,940,428	

Carrollton-Farmers Branch Independent School District Current Tax Revenue Calculation 2016-2017		
	<u>General Fund</u>	<u>Debt Service Fund</u>
Taxable Value(certified)	\$18,432,923,622	\$18,432,923,622
Shrinkage Factor	2.50%	2.50%
Taxable Value as adjusted	\$ 17,972,100,531	\$ 17,972,100,531
Tax Rate	\$1.1700	\$0.2217
Total Current Taxes*	\$208,170,840	\$39,445,706
* Less 1.0% estimated uncollectible		

Carrollton-Farmers Branch Independent School District Combined Property Tax Rate Calculation Worksheet 2016-2017			
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Memo Total</u>
Requirements			
Proposed Expenditure Budget	\$ 255,957,870	\$ 40,366,800	\$ 296,324,670
Total Requirements	\$ 255,957,870	\$ 40,366,800	\$ 296,324,670
Resources			
Other than Tax Levy:			
State Revenue	\$ 30,502,541	\$ 640,792	\$ 31,143,333
Federal Revenue	4,050,000	-	4,050,000
TRS On-Behalf	10,674,989	-	10,674,989
Other Local Revenues	2,559,500	280,302	2,839,802
Total Non-Tax Revenues	\$ 47,787,030	\$ 921,094	\$ 48,708,124
Other Sources			
Operating Transfers In	\$ -	\$ -	\$ -
Revenue Required from Current Tax Levy	\$ 208,170,840	\$ 39,445,706	\$ 247,616,546
Computation of Tax Rate			
Revenue Required from Property Tax Levy	\$ 208,170,840	\$ 39,445,706	\$ 247,616,546
Taxable Value as adjusted	\$ 17,972,100,531	\$ 17,972,100,531	\$ 17,972,100,531
Tax Rate Needed(1.0% estimated uncollectible)*	\$1.1700	\$0.2217	\$1.3917
* does not consider impact of State Funding Formula or recapture			
Tax Rate Recommended	\$1.1700	\$0.2217	\$1.3917
Prior Year Tax Rate	\$1.0400	\$0.2417	\$1.2817

**Carrollton-Farmers Branch ISD
Impact of Budget on Selected Taxpayers
Based on Assessed/Market Value of a Home**

Assessed Values Combined Tax Rate	Less \$25,000 Homestead Exemption	Taxable Value (Assessed - Homestead Exemption)	* 2013-14 \$1.3235	* 2014-15 \$1.3033	** 2015-16 \$1.2817	*** 2016-17 \$1.3917	Increase (Decrease) \$0.1100	Monthly Impact
\$50,000	(\$25,000)	\$25,000	\$463.23	\$456.16	\$320.43	\$347.93	\$27.50	\$2.29
\$75,000	(\$25,000)	\$50,000	\$794.10	\$781.98	\$640.85	\$695.85	\$55.00	\$4.58
\$100,000	(\$25,000)	\$75,000	\$1,124.98	\$1,107.81	\$961.28	\$1,043.78	\$82.50	\$6.88
\$125,000	(\$25,000)	\$100,000	\$1,455.85	\$1,433.63	\$1,281.70	\$1,391.70	\$110.00	\$9.17
\$150,000	(\$25,000)	\$125,000	\$1,786.73	\$1,759.46	\$1,602.13	\$1,739.63	\$137.50	\$11.46
\$175,000	(\$25,000)	\$150,000	\$2,117.60	\$2,085.28	\$1,922.55	\$2,087.55	\$165.00	\$13.75
\$200,000	(\$25,000)	\$175,000	\$2,448.48	\$2,411.11	\$2,242.98	\$2,435.48	\$192.50	\$16.04
\$250,000	(\$25,000)	\$225,000	\$3,110.23	\$3,062.76	\$2,883.83	\$3,131.33	\$247.50	\$20.63

* Calculated using \$15,000 homestead exemption

** Calculated using \$25,000 exemption

*** Subject to voter approval of a M&O tax rate of \$1.17

**Carrollton-Farmers Branch ISD
Comparison of Tax Rates
(Per \$100 Assessed Valuation)**

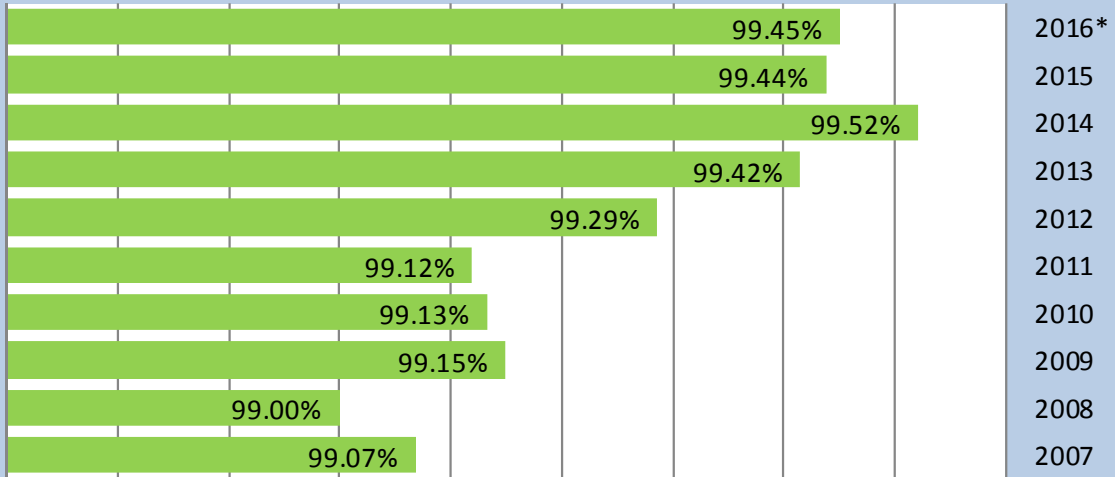
Year Ending 8/31	General Fund	Debt Service	Total	Increase (Decrease)	%
2008	\$1.0400	\$0.3270	\$1.3670	(\$0.3160)	-17.31%
2009	\$1.0400	\$0.3223	\$1.3623	(\$0.0047)	-0.34%
2010	\$1.0400	\$0.3022	\$1.3422	(\$0.0201)	-1.48%
2011	\$1.0400	\$0.3069	\$1.3469	\$0.0047	0.35%
2012	\$1.0400	\$0.3168	\$1.3568	\$0.0099	0.74%
2013	\$1.0400	\$0.2906	\$1.3306	(\$0.0262)	-1.93%
2014	\$1.0400	\$0.2835	\$1.3235	(\$0.0071)	-0.53%
2015	\$1.0400	\$0.2633	\$1.3033	(\$0.0202)	-1.53%
2016	\$1.0400	\$0.2417	\$1.2817	(\$0.0216)	-1.66%
2017*	\$1.1700	\$0.2217	\$1.3917	\$0.1100	8.58%

* General Fund tax rate subject to voter approval

Percent of Tax Levy Collected

Fiscal Year Ended 8/31

(* Collections through 07-31-16)



ACRONYMS & ABBREVIATIONS



ACRONYMS/ABBREVIATIONS

EWL	Acronym for E qualized W ealth L evel
FTE	Acronym for F ull T ime E quivalent
SFSF	Acronym for S tate F iscal S tabilization F und
TASBO	Acronym for T exas A ssociation of S chool B usiness O fficials
TIF	Acronym for T ax I ncrement F inance Z one
WADA	Acronym for W eighted A verage D aily A ttendance