



Carrollton · Farmers Branch

Independent School District

••• An Innovative Leader in Learning •••

2010-2011 Budget

*Quick
Facts
Version*



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EXECUTIVE SUMMARY
For 2010-2011 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 2010-2011 fiscal year. Interested parties wanting more detail may request our complete 2010-2011 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 2010-2011 Budget in a “quick-to-read” format, which utilizes graphs and charts comparing prior year information to the 2010-2011 budget.

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Thank you for your interest in the Carrollton-Farmers Branch ISD 2010-2011 budget.
Mark Hyatt and Bonnie Halsey



CHAPTER 41 WEALTH EQUALIZATION

What is a Chapter 41 District?

In the past, the District was defined by the state as high property wealth. Resources were recovered for the purpose of sharing them with low-wealth districts.

House Bill 3646 changed the equalized wealth level to \$476,500 (was \$374,200 under HB 1) in property value per student in weighted average daily attendance for up to \$1.06 in General Fund tax revenue. Pennies above \$1.06 in General Fund tax revenue have an equalized wealth level of \$319,500.

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).

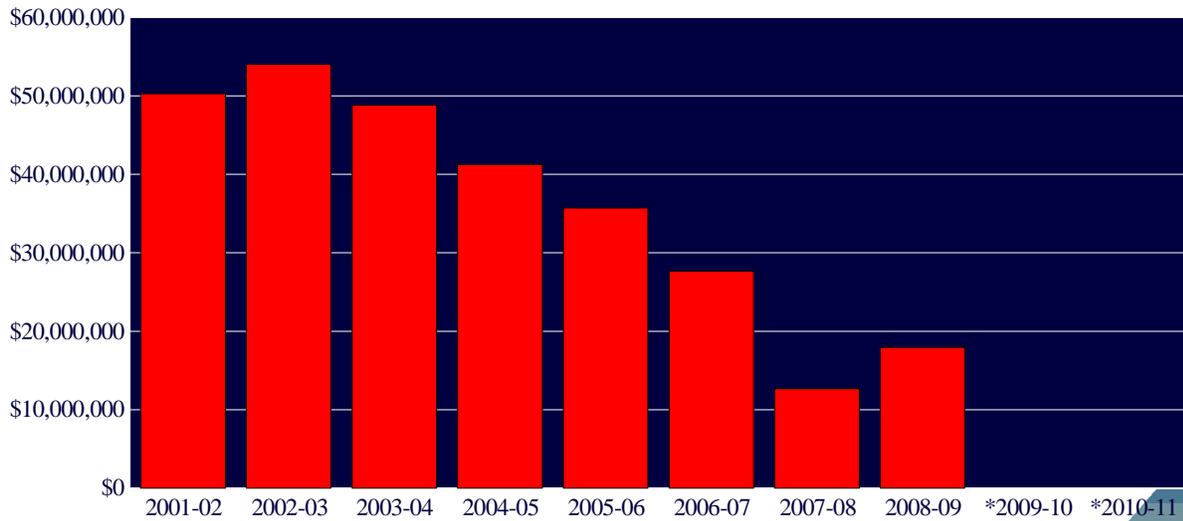
Wealth per Student = District's Prior Year Tax Base/Chapter 41 WADA Current Year.

C-FB ISD's wealth for 2010-2011 equals \$432,255. Since this is below the equalized wealth level and the District is at \$1.04 General Fund tax rate, there will not be a Chapter 41 payment in 2010-2011. This will be the second year since 1993-1994 that the district has not had a Chapter 41 payment.



Chapter 41 Wealth Equalization

*Estimated



	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	*2009-10	*2010-11
Amount	\$50,255,412	\$53,992,043	\$48,764,272	\$41,232,500	\$35,669,887	\$27,662,926	\$12,636,919	\$17,898,472	\$0	\$0



DEBT SERVICE

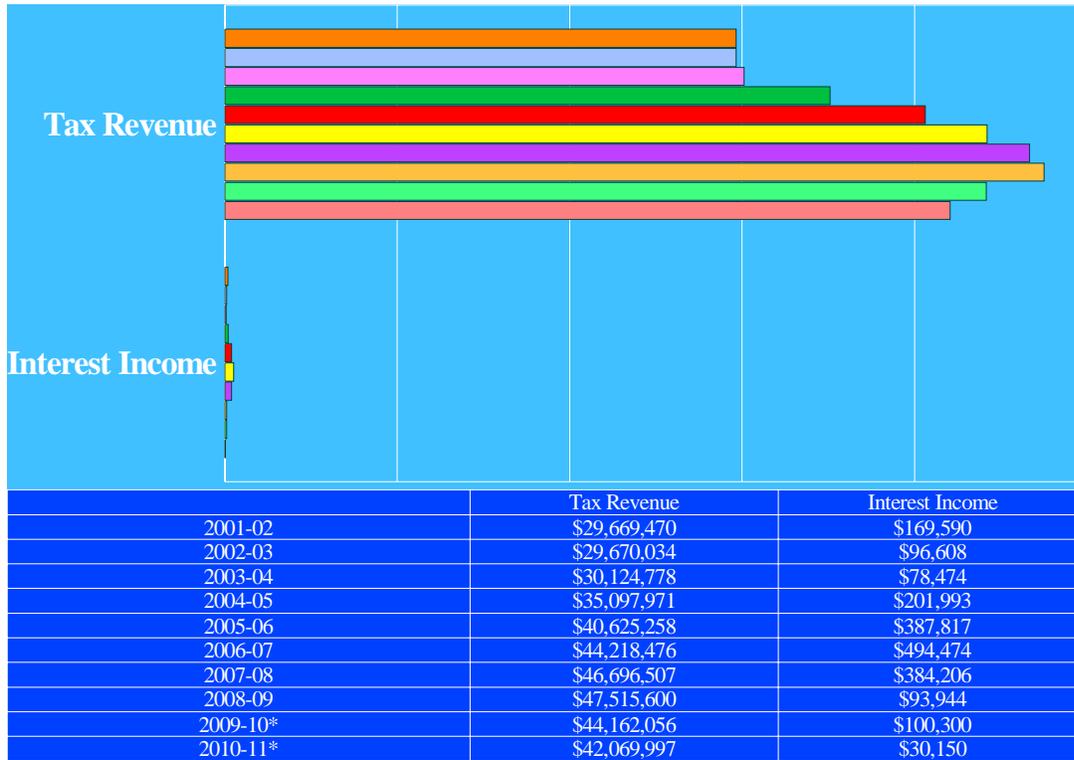
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Carrollton-Farmers Branch ISD
Debt Service Fund
Five Year Summary of Revenues and Expenditures

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Beginning Budget 2009-10	Beginning Budget 2010-11	Increase (Decrease)	% Change	% Of Total
<i>Revenues</i>								
Local & Intermediate								
Tax Revenues	\$44,218,476	\$46,696,507	\$47,515,600	\$44,162,056	\$42,069,997	(\$2,092,059)	-4.74%	99.93%
Interest Income	\$494,474	\$384,206	\$93,944	\$100,300	\$30,150	(\$70,150)	-69.94%	0.07%
Total Revenue	\$44,712,950	\$47,080,712	\$47,609,544	\$44,262,356	\$42,100,147	(\$2,162,209)	-4.88%	100.00%
<i>Expenditures</i>								
71 Debt Services								
Principal	\$18,656,322	\$23,667,961	\$28,648,711	\$27,060,000	\$26,135,000	(\$925,000)	-3.42%	62.08%
Interest	\$23,349,859	\$23,177,464	\$19,586,494	\$17,196,356	\$15,959,147	(\$1,237,209)	-7.19%	37.91%
Issuance Costs & Fees	\$485,611	\$74,019	\$3,498	\$6,000	\$6,000	\$0	0.00%	0.01%
Total Expenditures	\$42,491,792	\$46,919,444	\$48,238,703	\$44,262,356	\$42,100,147	(\$2,162,209)	-4.88%	100.00%
Other Sources & Uses								
Sale of Bonds	\$60,775,000	\$27,435,000	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating Transfers In/Misc Non-Rev	\$1,160,684	\$100,560	\$0	\$0	\$0	\$0	0.00%	0.00%
Premium or Discount on Issuance of Bonds	\$2,048,029	\$1,097,708	\$0	\$0	\$0	\$0	0.00%	0.00%
Other (Uses)	(\$64,285,253)	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Payment to Bond Refunding Escrow Agent	\$0	(\$28,913,368)	\$0	\$0	\$0	\$0	0.00%	0.00%
Net Other Sources & Uses	(\$301,540)	(\$280,100)	\$0	\$0	\$0	\$0	0.00%	0.00%
<i>Estimated Change in Fund Balance</i>	\$1,919,618	(\$118,832)	(\$629,159)	\$0	\$0	\$0		
<i>Estimated Fund Balance 9/1</i>	\$1,062,173	\$2,981,791	\$2,862,959	\$2,233,800	\$2,047,549	(\$186,251)		
<i>Estimated Year End Adjustment</i>				(\$186,251)		\$186,251		
Estimated Fund Balance 8/31	\$2,981,791	\$2,862,959	\$2,233,800	\$2,047,549	\$2,047,549	\$0		

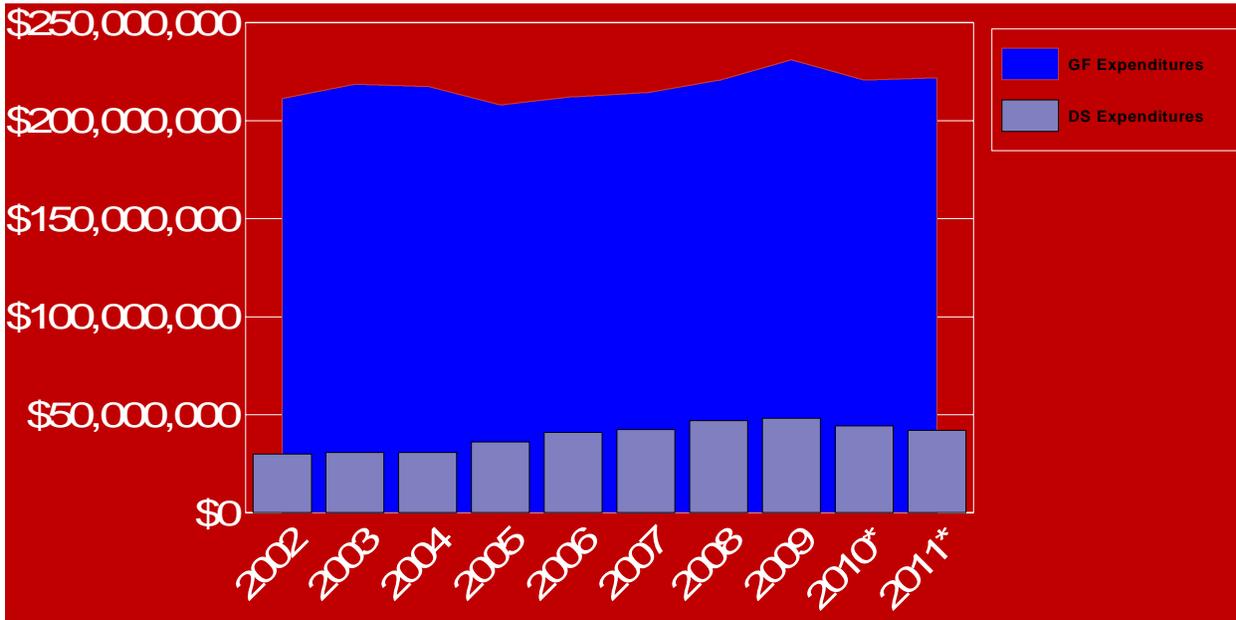
DEBT SERVICE

Debt Service Fund Revenue Sources (*budget)





DEBT SERVICE PAYMENTS TO General Fund Expenditures



Carrollton-Farmers Branch ISD Debt Service Fund

Debt Retirement Summary

Fiscal Year Ended 8/31	Principal	Interest	Total	Percent Retired
2011	26,135,000	15,959,147	42,094,147	7.35%
2012	25,990,000	14,769,963	40,759,963	7.31%
2013	25,570,000	13,618,053	39,188,053	7.19%
2014	25,685,000	12,434,044	38,119,044	7.22%
2015	26,520,000	11,212,203	37,732,203	7.46%
2016	27,855,000	9,939,956	37,794,956	7.83%
2017	29,255,000	8,604,006	37,859,006	8.23%
2018	21,770,000	7,414,850	29,184,850	6.12%
2019	22,835,000	6,382,913	29,217,913	6.42%
2020	18,370,000	5,410,838	23,780,838	5.17%
2021	14,645,000	4,637,513	19,282,513	4.12%
2022	9,460,000	4,077,719	13,537,719	2.66%
2023	9,920,000	3,615,928	13,535,928	2.79%
2024	10,405,000	3,127,909	13,532,909	2.93%
2025	10,920,000	2,617,850	13,537,850	3.07%
2026	7,555,000	2,181,266	9,736,266	2.12%
2027	7,930,000	1,817,059	9,747,059	2.23%
2028	8,320,000	1,436,278	9,756,278	2.34%
2029	8,730,000	1,039,341	9,769,341	2.46%
2030	5,865,000	696,806	6,561,806	1.65%
2031	6,160,000	412,138	6,572,138	1.73%
2032	4,065,000	171,191	4,236,191	1.14%
2033	1,635,000	37,809	1,672,809	0.46%
Totals	\$ 355,595,000	\$ 131,614,779	\$ 487,209,779	100.00%

DEBT SERVICE

DEBT SERVICE FUND BALANCE TREND (*estimated)



Quick Bonded Debt Facts

Outstanding Bonded Debt as of August 31, 2011: \$329,460,000

Bond Rate (Permanent School Fund Guaranteed): **Aaa Moody's Investor Service; AAA Standard & Poor's Corp.**

Bond Rate (without the Permanent School Fund Guarantee): **Aa1 Moody's Investor Service; AA Standard & Poor's Corp.**

Authorized but Unissued School Building Bonds: **\$70,865,000**





FOOD SERVICE FUND

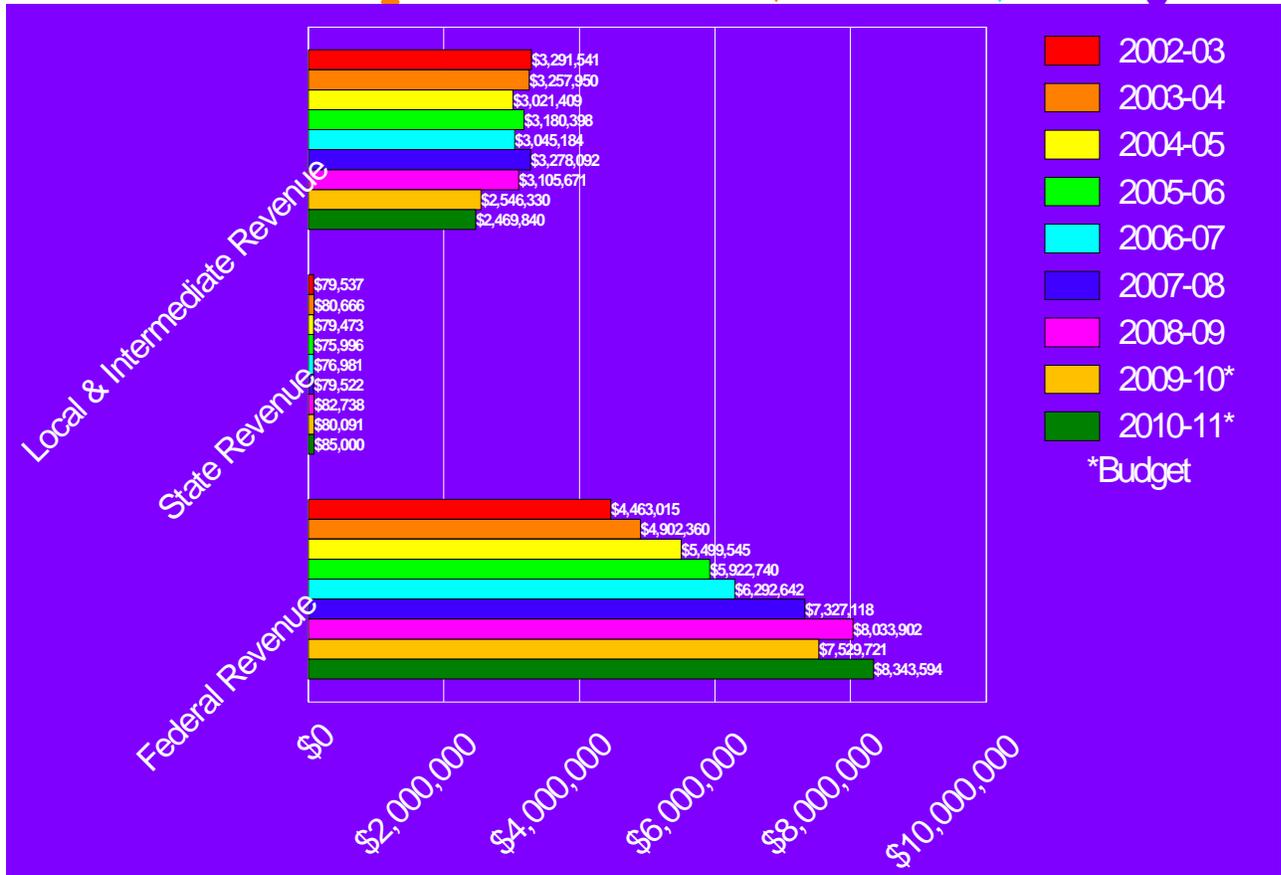
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Carrollton-Farmers Branch ISD
Food Service Fund
Five Year Summary of Revenues and Expenditures

	Audited	Audited	Audited	Beginning	Beginning	Increase	%	%
	2006-07	2007-08	2008-09	Budget	Budget	(Decrease)	Change	Of Total
<i>Revenues</i>								
Local & Intermediate Revenue	\$3,045,184	\$3,278,092	\$3,105,671	\$2,546,330	\$2,469,840	(\$76,490)	-3.00%	22.66%
State Revenue	\$76,981	\$79,522	\$82,738	\$80,091	\$85,000	\$4,909	6.13%	0.78%
Federal Revenue	\$6,292,642	\$7,327,118	\$8,033,902	\$7,529,721	\$8,343,594	\$813,873	10.81%	76.56%
Total Revenue	\$9,414,807	\$10,684,732	\$11,222,311	\$10,156,142	\$10,898,434	\$742,292	7.31%	100.00%
<i>Expenditures</i>								
35 Food Service	\$9,899,751	\$11,067,175	\$11,116,448	\$10,156,142	\$10,898,434	\$742,292	7.31%	100.00%
Total Expenditures	\$9,899,751	\$11,067,175	\$11,116,448	\$10,156,142	\$10,898,434	\$742,292	7.31%	100.00%
<i>Other Sources & Uses</i>								
Operating Transfers In/Misc Non-Rev	\$0	\$6,716	\$0	\$0	\$0	\$0		
Net Other Sources & Uses	\$0	\$6,716	\$0	\$0	\$0	\$0		
<i>Estimated Change in Fund Balance</i>	(\$484,944)	(\$375,727)	\$105,863	\$0	\$0	\$0		
<i>Estimated Fund Balance 9/1</i>	\$2,321,891	\$1,836,947	\$1,461,219	\$1,567,082	\$1,106,553	(\$460,529)		
<i>Estimated Year End Adjustment</i>				(\$460,529)		\$460,529		
Estimated Fund Balance 8/31	\$1,836,947	\$1,461,219	\$1,567,082	\$1,106,553	\$1,106,553	(\$460,529)		

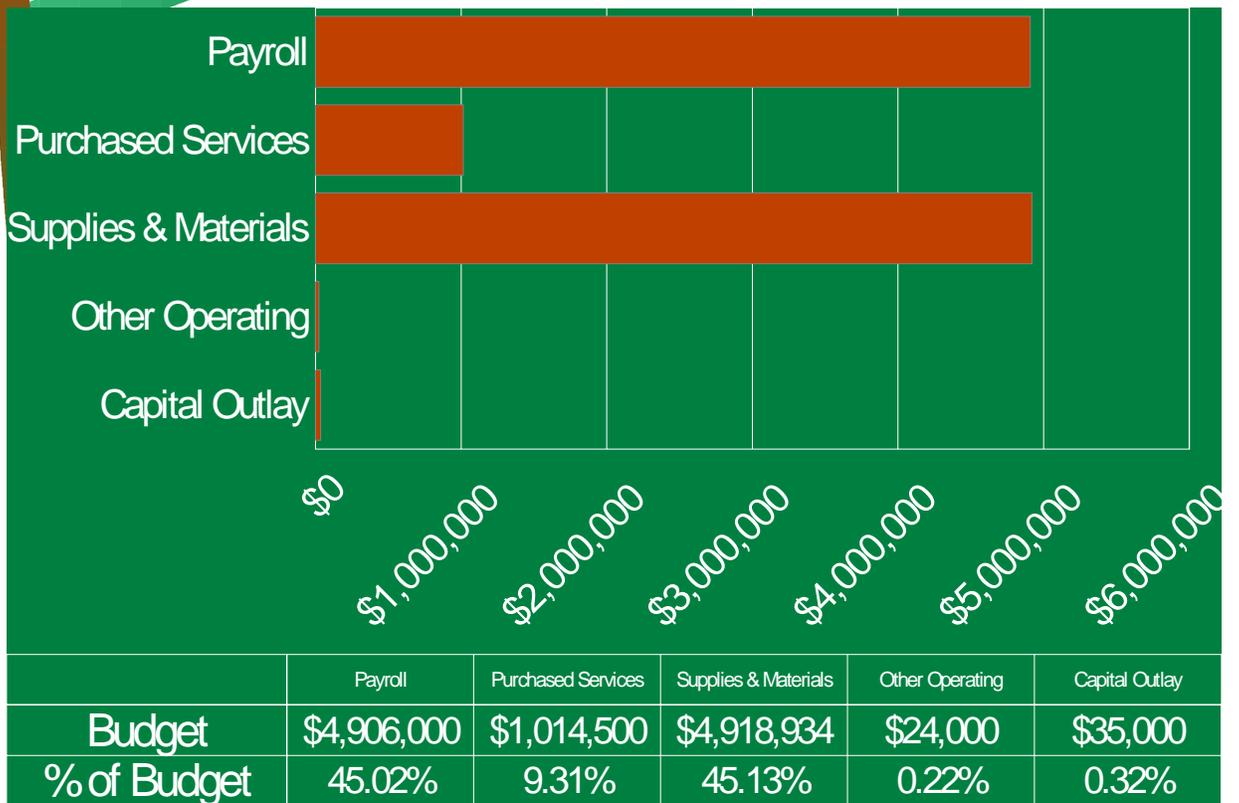
FOOD SERVICE FUND

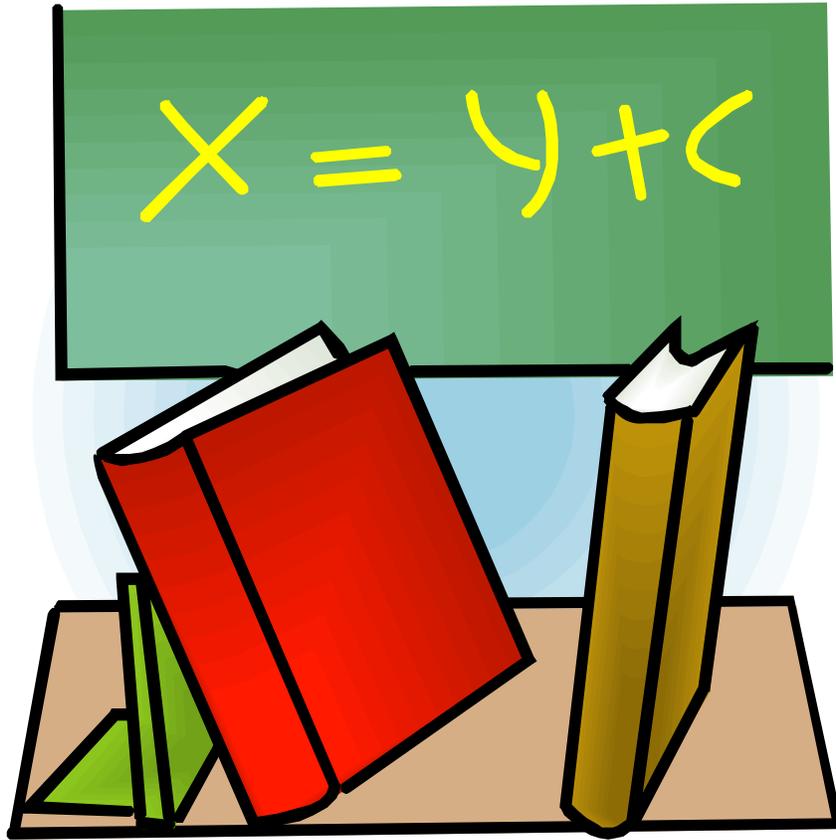
FOOD SERVICE REVENUE SOURCES



FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

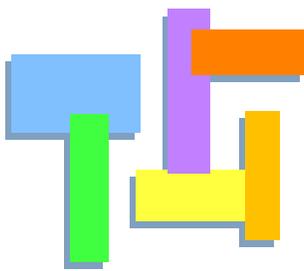




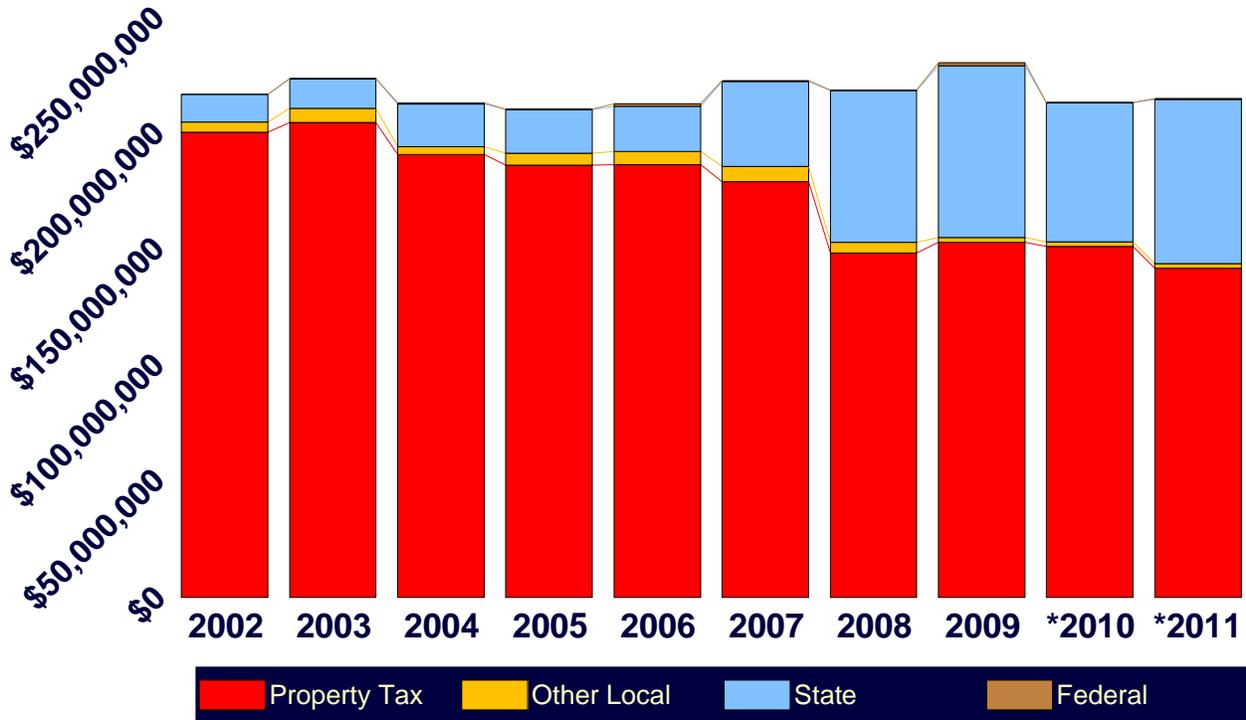
General Fund Five Year Summary of Revenues and Expenditures

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Beginning Budget 2009-10	Beginning Budget 2010-11	Increase (Decrease)	% Change	% Of Total
<i>Estimated Revenues</i>								
LOCAL AND INTERMEDIATE								
Tax Revenues	\$180,032,968	\$149,105,035	\$153,622,695	\$151,960,535	\$143,223,842	(\$8,736,693)	-5.75%	66.36%
Other Local	\$6,596,633	\$4,721,748	\$2,163,529	\$2,060,071	\$1,317,070	(\$743,001)	-36.07%	0.61%
STATE								
Per Capita and other state revenue	\$29,525,407	\$56,429,787	\$65,099,747	\$48,604,256	\$53,211,395	\$4,607,139	9.48%	24.65%
On-behalf Retirement Payment	\$7,190,625	\$9,194,969	\$9,291,363	\$9,665,256	\$9,639,691	(\$25,565)	-0.26%	4.47%
FEDERAL								
Direct	\$335,672	\$193,196	\$1,279,421	\$200,000	\$8,441,609	\$8,241,609	4120.80%	3.91%
Total Estimated Revenue	\$223,681,305	\$219,644,735	\$231,456,756	\$212,490,118	\$215,833,607	\$3,343,489	1.57%	100.00%
<i>Appropriated Expenditures</i>								
11 Instruction	\$107,946,245	\$121,054,616	\$123,154,566	\$124,007,850	\$122,211,834	(\$1,796,016)	-1.45%	55.09%
12 Instructional Resources & Media	\$3,371,003	\$3,562,641	\$3,693,972	\$4,162,169	\$3,719,577	(\$442,592)	-10.63%	1.68%
13 Curriculum & Staff Development	\$4,586,007	\$4,294,296	\$3,502,032	\$4,801,983	\$4,466,328	(\$335,655)	-6.99%	2.01%
21 Instructional Leadership	\$2,342,987	\$2,338,347	\$2,275,539	\$3,930,839	\$2,643,402	(\$1,287,437)	-32.75%	1.19%
23 School Leadership	\$13,547,136	\$14,295,952	\$13,901,870	\$13,307,833	\$13,482,211	\$174,378	1.31%	6.08%
31 Guidance Counseling & Evaluation	\$8,116,020	\$8,768,605	\$8,946,371	\$9,149,659	\$9,417,626	\$267,967	2.93%	4.25%
32 Social Work Services	\$149,906	\$160,431	\$166,968	\$158,978	\$168,289	\$9,311	5.86%	0.08%
33 Health Services	\$1,985,323	\$2,121,034	\$2,328,144	\$2,187,986	\$2,499,876	\$311,890	14.25%	1.13%
34 Transportation	\$2,939,301	\$1,819,301	\$2,150,573	\$3,339,192	\$3,391,659	\$52,467	1.57%	1.53%
36 Co-Curricular/Extra Curricular	\$3,317,750	\$3,564,265	\$4,158,976	\$3,339,938	\$4,778,100	\$1,438,162	43.06%	2.15%
41 General Administration	\$6,290,483	\$6,143,262	\$6,213,296	\$6,204,813	\$6,572,115	\$367,302	5.92%	2.96%
51 Plant Maintenance & Operation	\$21,448,291	\$23,548,099	\$22,300,393	\$23,947,866	\$24,526,885	\$579,019	2.42%	11.06%
52 Security & Monitoring Services	\$1,562,325	\$1,646,289	\$1,704,069	\$1,677,441	\$1,688,274	\$10,833	0.65%	0.76%
53 Data Processing	\$3,526,785	\$3,662,881	\$4,225,040	\$4,374,744	\$4,279,860	(\$94,884)	-2.17%	1.93%
61 Community Services	\$610,159	\$688,453	\$515,109	\$579,572	\$604,170	\$24,598	4.24%	0.27%
81 Facilities Acquisition & Construction	\$81,811	\$85,307	\$88,694	\$85,207	\$89,888	\$4,681	5.49%	0.04%
91 Contracted Instructional Services	\$27,662,926	\$12,636,919	\$17,898,472	\$0	\$0	\$0	0.00%	0.00%
92 Incremental Costs Assoc with Chap 41	\$104,486	\$12,705	\$16,283	\$0	\$0	\$0	0.00%	0.00%
95 Juvenile Justice Alternative Ed Prgms	\$170,387	\$196,409	\$136,225	\$250,000	\$200,000	(\$50,000)	-20.00%	0.09%
97 Tax Increment Financing Zone	\$4,418,075	\$9,039,482	\$12,414,532	\$14,191,000	\$16,100,000	\$1,909,000	13.45%	7.26%
99 Other Intergovernmental Charges	\$0	\$936,315	\$1,159,125	\$998,000	\$999,825	\$1,825	0.18%	0.45%
Total Appropriated Expenditures	\$214,177,406	\$220,575,609	\$230,950,249	\$220,695,070	\$221,839,919	\$1,144,849	0.52%	100.00%
<i>Other Sources & Uses</i>								
Contractual Obligation Proceeds	\$0	\$0	\$0	\$0	\$0	\$0		
Sale of Property	\$53,712	\$29,747	\$76,043	\$0	\$0	\$0		
Extraordinary Item	\$0	\$0	\$0	\$0	\$0	\$0		
Operating Transfers In/Misc Non-Rev	\$0	\$106,300	\$0	\$0	\$0	\$0		
Special Item	\$0	\$0	\$0	\$0	\$0	\$0		
Operating Transfers out & Other Uses	\$0	(\$1,729,635)	(\$25,059)	\$0	\$0	\$0		
Net Other Sources & Uses	\$53,712	(\$1,593,588)	\$50,984	\$0	\$0	\$0		
<i>Estimated Change in Fund Balance</i>								
	\$9,557,611	(\$2,524,462)	\$557,491	(\$8,204,952)	(\$6,006,312)	\$2,198,640		
<i>Estimated Fund Balance 9/1</i>	\$55,456,024	\$65,013,634	\$62,489,171	\$63,046,662	\$66,546,662	\$3,500,000		
<i>Estimated Year-end adjustment</i>				\$11,704,952		(\$11,704,952)		
Estimated Fund Balance 8/31	\$65,013,635	\$62,489,171	\$63,046,662	\$66,546,662	\$60,540,350	\$3,500,000		

GENERAL FUND



General Fund Revenue Source Trends - Last 10 Years *budget

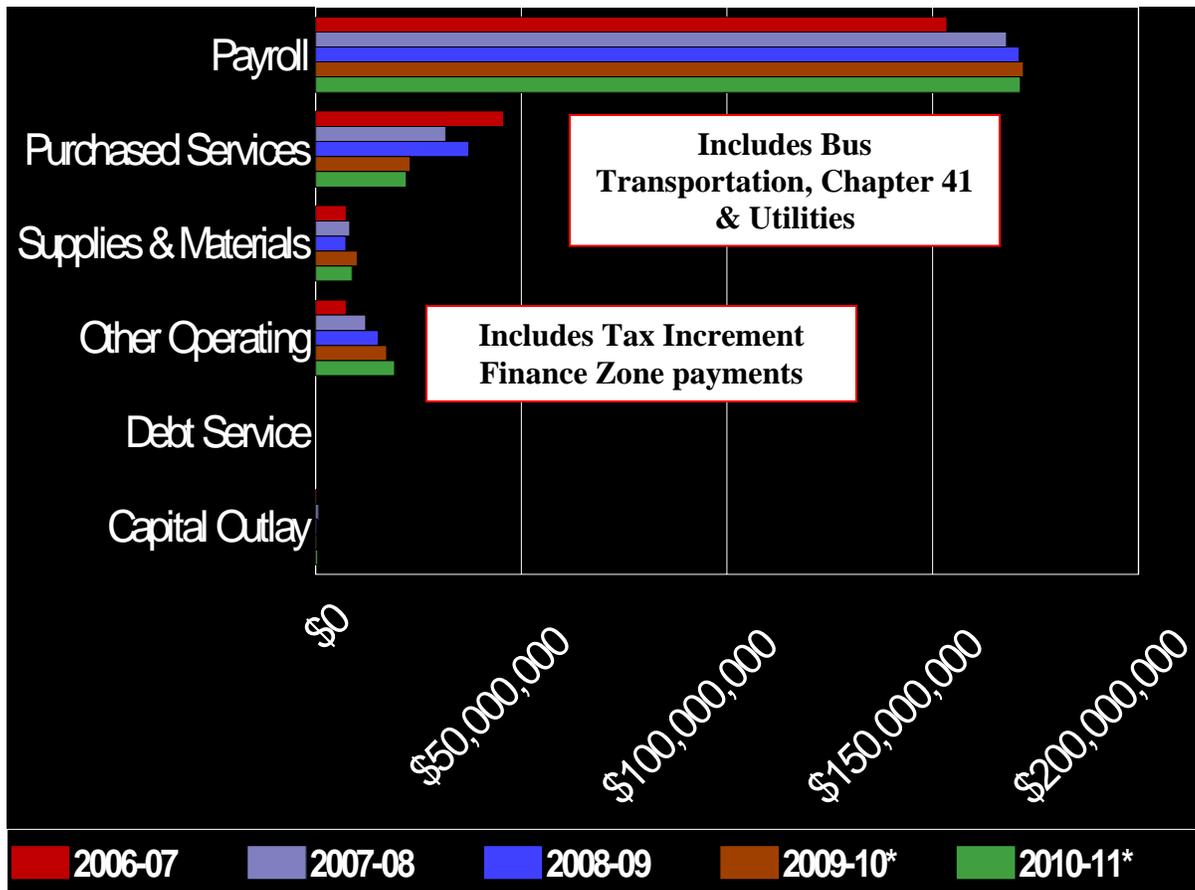


Note: Revenue above does not reflect the reduction required for wealth equalization (Chapter 41 payments). Revenue less the Chapter 41 payment might be a better indicator of resources the district has for operations. See page 4 of this document for a graph of Chapter 41 payments. No Chapter 41 payment was made in 2009-10. The 2010-11 budget also reflects a projection of no Chapter 41 payment.

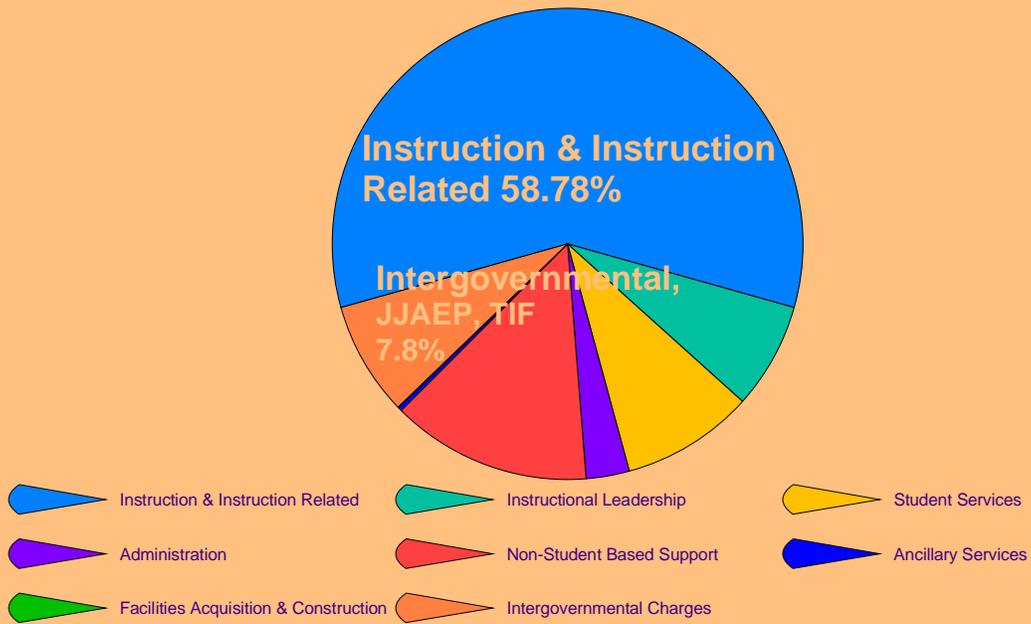
For 2008-09, the graph reflects a State funding refund (from prior years) of \$6.9 million.



GENERAL FUND EXPENDITURES BY MAJOR OBJECT (*Budget)



EXPENDITURES BY MAJOR FUNCTIONAL CATEGORY



GENERAL FUND FIXED COSTS

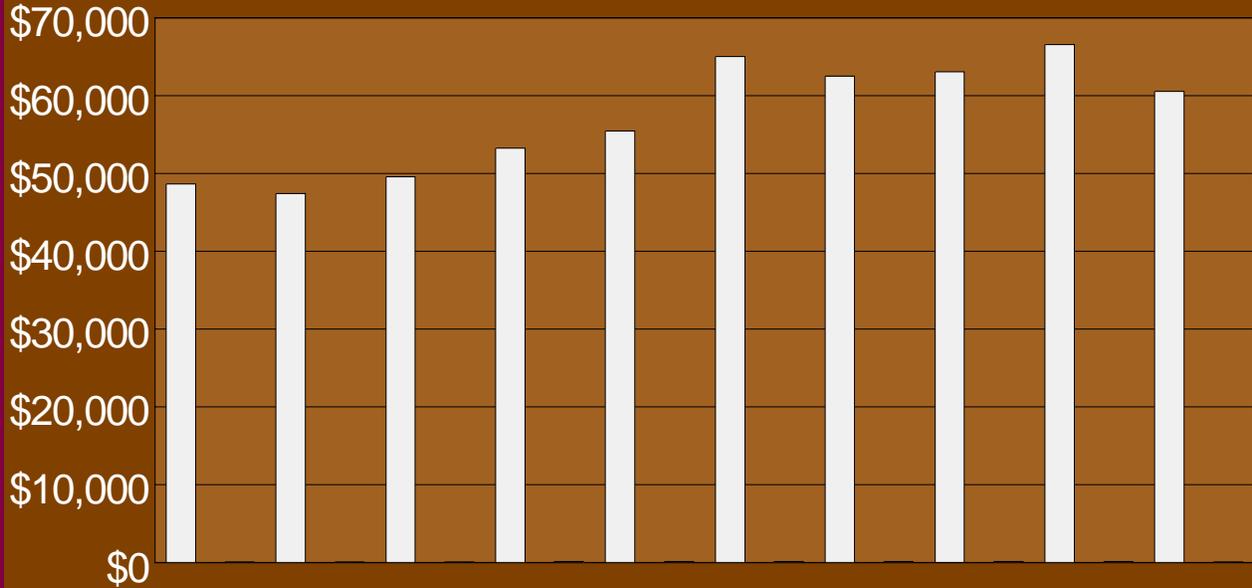
GENERAL FUND

Category	Budget Amount	% of Total Budget
Payroll	\$171,300,000	77.22%
Tax Increment Finance Payment	\$16,100,000	7.26%
Utilities	\$8,532,050	3.85%
Student Transportation	\$3,230,000	1.46%
Appraisal District	\$999,825	0.45%
Insurance & Bonding	\$879,900	0.40%
Region Ten Computer Service Contract	\$815,025	0.37%
Copier Rentals	\$707,729	0.32%
Legal	\$420,000	0.19%
Audit	\$65,000	0.03%
Election Costs	\$50,000	0.02%
Sum	\$203,099,529	91.55%



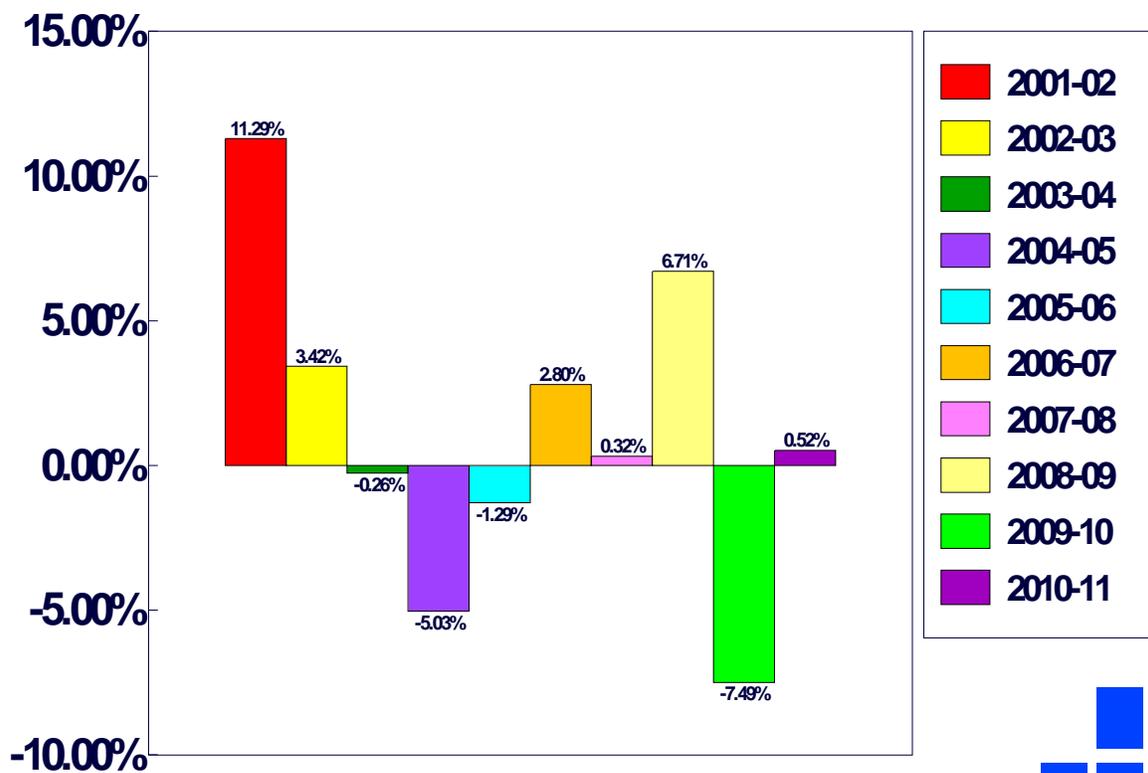
GENERAL FUND - FUND BALANCE and PERCENTAGE of ACTUAL EXPENDITURES

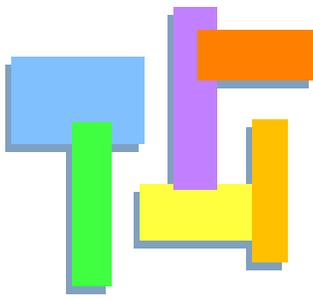
Excluding Tax Increment Finance Zone & Chapter 41 Payments
in \$1,000's of dollars (*Estimated: **Budget)



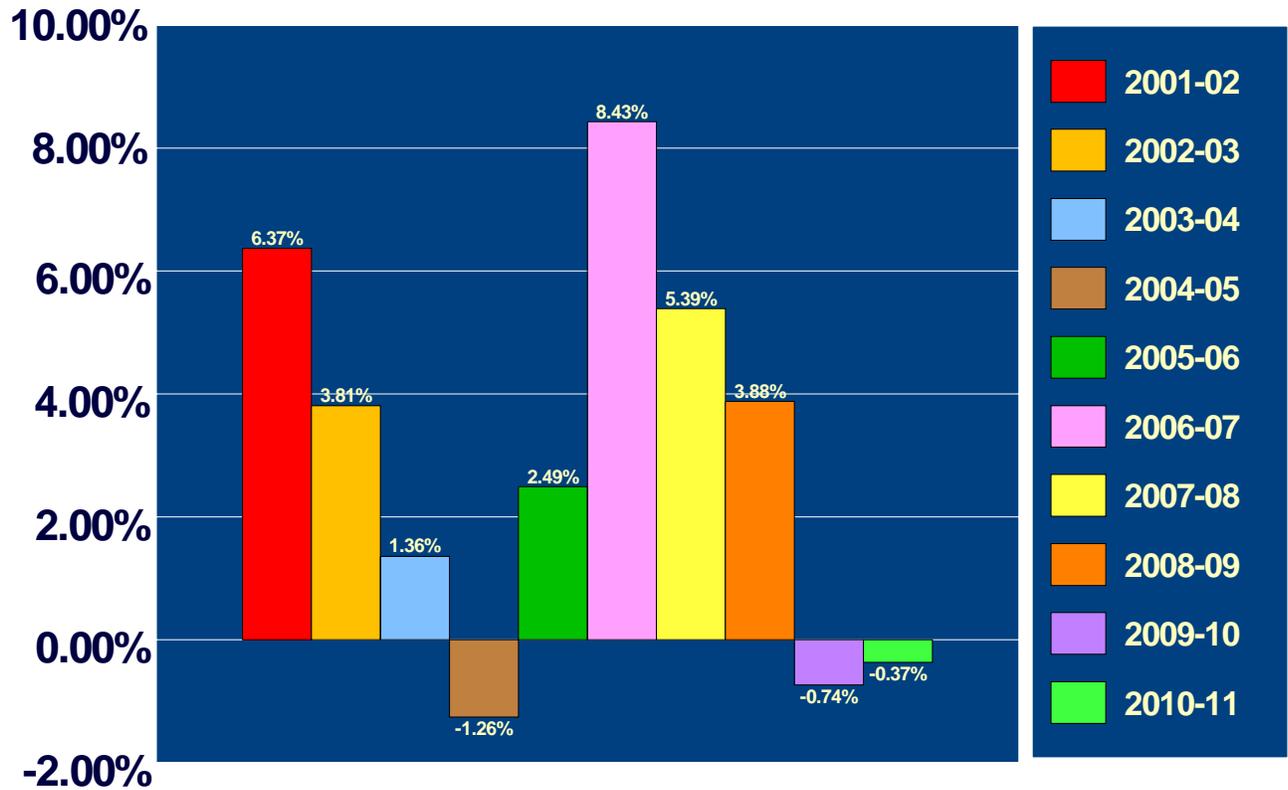
	2002	2003	2004	2005	2006	2007	2008	2009	*2010	**2011
GF Fund Bal	\$48,641	\$47,424	\$49,568	\$53,215	\$55,456	\$65,014	\$62,489	\$63,047	\$66,547	\$60,540
% TI Bdgt	30.68%	29.57%	30.27%	32.65%	32.15%	35.70%	31.42%	31.42%	32.23%	29.43%
Days Operating	112	108	110	119	117	130	115	115	117	107

Budget % Increase (Decrease) Over Time - Including Chapter 41 & TIF (Beginning Budgets)





Budget % Increase (Decrease) Over Time - Excluding Chapter 41 & TIF

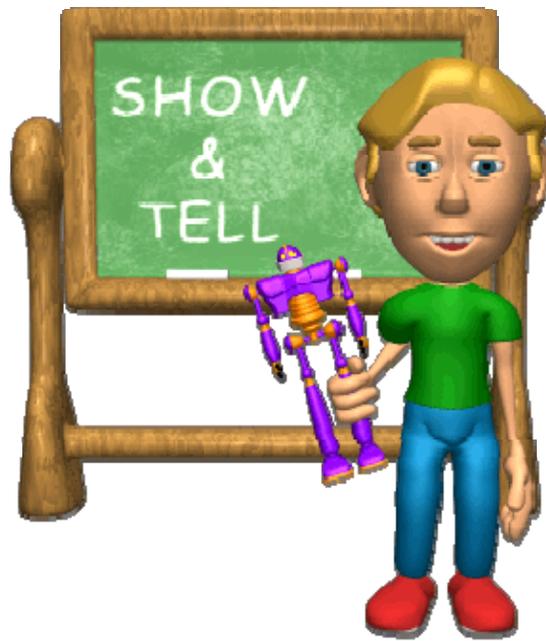




Staff Average Salaries 2009-2010	
Total Personnel	\$45,997
Teachers	\$51,275
Pre-Kindergarten	\$50,885
Kindergarten	\$50,292
Elementary (grades 1-6)	\$50,820
Middle School (grades 6-8)	\$53,120
Secondary (grades 7-12)	\$51,901
All Grade Levels	\$51,412
Support Staff	\$60,472
Athletic Trainer	\$48,648
Counselors	\$62,221
Department Head	\$65,759
Ed Diagnosticians	\$60,343
Librarians	\$55,472
Nurses/Physicians	\$49,838
Occupational Therapist	\$59,755
Orientation/Mobility Specialist	\$54,672
Other Campus Professional	\$56,674
Other Non-Campus Personnel	\$79,631
Physical Therapist	\$57,504
Psychologist/Assoc Psychologists	\$59,450
Social Worker	\$58,828
Speech Thrpst/Speech Lang Pathologist	\$54,692
Teacher Facilitator	\$60,627
Administrators	\$82,863
Principals	\$94,677
Assistant Principals	\$71,276
Superintendents	\$235,630
Assistant Superintendents	\$174,097
Athletic Director	\$78,991
Business Manager	\$111,286
Dir-Personnel/Human Resources	\$88,745
Dir-Instructional Programs	\$74,172
Registrar	\$64,284
Tax Assessor/Collector	\$70,438
Teacher Supervisor	\$68,706
Total Professional	\$54,736
Educational Aides	\$20,482
Auxiliary Staff	\$27,523
<i>Percentage increase (decrease) from Prior Year</i>	<i>2.54%</i>
Source: Texas Education Agency's Standard Reports	

STAFF DATA

Full-Time Staff Counts		
	Actual 2009-10	Budget 2010-11
Total Personnel	3,201.18	3,205.68
Teachers	1,727.22	1,727.72
Administrators and Support Staff	497.57	501.57
Educational Aides	199.50	199.50
Auxiliary Staff	776.89	776.89
<i>Percentage increase (decrease) from Prior Year</i>	-5.05%	0.14%
Source: 2009-10 Texas Education Agency's Standard Reports; 2010-11 District Beginning Budget		



**General Fund Payroll by Major Object
2004-05 - 2010-11**

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget 2009-10	Budget 2010-11
Substitute Pay for Professional Personnel*	\$1,692,679	\$1,675,537	\$1,775,850	\$1,764,169	\$1,964,501	\$2,273,874	\$2,121,900
*Substitute Pay for Professional Personnel-No Teachers	\$27,625	\$43,310	\$31,840	\$48,689	N/A	N/A	N/A
Other Salaries for Teachers & Other Professionals	\$2,443,089	\$2,647,705	\$2,951,933	\$2,896,699	\$2,406,964	\$3,400,000	\$2,626,839
Professional Personnel - Stipends	\$1,359,572	\$1,490,133	\$2,770,689	\$3,037,519	\$3,517,262	\$3,660,682	\$3,546,037
Salaries for Teachers and Other Professionals	\$92,738,762	\$98,126,119	\$103,949,417	\$113,594,978	\$116,628,840	\$116,066,863	\$118,080,172
Sub-Total Professional Pay	\$98,261,727	\$103,982,804	\$111,479,729	\$121,342,054	\$124,517,566	\$125,401,419	\$126,374,948
Extra Duty Pay - Overtime	\$728,904	\$731,123	\$860,520	\$1,087,117	\$955,151	\$1,003,348	\$772,463
Salaries or Wages for Substitute Support Personnel**	N/A	N/A	N/A	N/A	\$431,091	\$370,519	\$360,936
Part-time, Temporary, Substitutes for Clerical*	\$580,833	\$616,077	\$638,536	\$635,355	\$207,588	\$213,709	\$599,945
Salaries for Support Personnel	\$16,487,929	\$17,459,003	\$18,784,021	\$20,291,409	\$20,544,175	\$20,404,496	\$19,882,013
Sub-Total Support Pay	\$17,797,666	\$18,806,203	\$20,283,077	\$22,013,881	\$22,138,005	\$21,992,072	\$21,615,357
Contract buyouts	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Longevity Pay for Professionals beginning 2008-09*	N/A	N/A	N/A	N/A	\$267,000	\$333,000	\$330,000
Longevity Pay for Support Staff beginning 2008-09**	N/A	N/A	N/A	N/A	\$124,000	\$121,500	\$117,000
Employee Allowances	\$179,172	\$185,571	\$195,731	\$205,004	\$279,632	\$357,816	\$269,600
Sub-Total	\$179,172	\$185,571	\$195,731	\$205,004	\$770,632	\$812,316	\$716,600
Social Security & Medicare	\$1,497,356	\$1,596,498	\$1,708,237	\$1,874,972	\$2,006,719	\$2,006,124	\$1,968,356
Group Health & Life Insurance	\$8,041,774	\$8,399,331	\$8,905,698	\$9,134,801	\$8,110,646	\$7,027,236	\$6,939,972
Workers' Compensation	\$1,725,495	\$1,462,548	\$1,150,759	\$1,152,971	\$1,025,455	\$1,045,347	\$1,101,407
Teacher Retirement On-Behalf Payments	\$6,657,327	\$7,150,238	\$7,190,625	\$9,194,969	\$9,291,363	\$9,665,256	\$9,639,691
Unemployment Compensation	\$80,386	\$82,778	\$81,153	\$80,959	\$80,589	\$80,589	\$93,411
Teacher Retirement - TRS Care	\$1,554,883	\$2,100,150	\$2,264,284	\$2,774,885	\$2,951,410	\$3,276,413	\$2,689,861
Employee Allowances	\$159,335	\$202,785	\$192,590	\$219,406	\$135,532	\$93,228	\$160,397
Sub-Total Benefits	\$19,716,556	\$20,994,329	\$21,493,346	\$24,432,962	\$23,601,714	\$23,194,193	\$22,593,095
Grand Totals	\$135,955,121	\$143,968,907	\$153,451,882	\$167,993,902	\$171,027,917	\$171,400,000	\$171,300,000

* New Definition for 2008-09

**New Code for 2008-09

**2010-2011 CARROLLTON-FARMERS BRANCH ISD
TEACHER NEW HIRE SALARY SCHEDULE
187 DAYS**

YEARS OF EXPERIENCE	DAILY RATE	SALARY
0	\$249.95	\$46,741
1	\$250.95	\$46,928
2	\$251.95	\$47,115
3	\$253.45	\$47,395
4	\$254.95	\$47,676
5	\$256.45	\$47,956
6	\$257.95	\$48,237
7	\$259.45	\$48,517
8	\$261.45	\$48,891
9	\$263.45	\$49,265
10	\$265.45	\$49,639
11	\$267.45	\$50,013
12	\$269.45	\$50,387
13	\$271.45	\$50,761
14	\$273.45	\$51,135
15	\$275.45	\$51,509
16	\$277.45	\$51,883
17	\$279.45	\$52,257
18	\$281.45	\$52,631
19	\$283.45	\$53,005
20	\$285.45	\$53,379
21	\$287.45	\$53,753
22	\$289.45	\$54,127
23	\$291.45	\$54,501
24	\$293.45	\$54,875
25	\$295.45	\$55,249
26	\$297.45	\$55,623
27	\$299.45	\$55,997
28	\$301.45	\$56,371
29	\$303.45	\$56,745
30+	\$305.45	\$57,119

2009-10

Personnel by Ethnicity & Sex		
	FTE's	Percent
	3,201.2	100.0%
White	2,104.4	65.7%
Hispanic	628.8	19.6%
Black	219.9	6.9%
Other	248.1	7.8%
White Male	433.0	13.5%
White Female	1,671.4	52.2%
Hispanic Male	119.1	3.7%
Hispanic Female	509.7	15.9%
Black Male	54.0	1.7%
Black Female	165.9	5.2%
Other Male	70.0	2.2%
Other Female	178.1	5.6%

Teachers by Highest Degree Held		
	FTE's	Percent
No Degree	8.0	0.5%
Bachelors	1,278.7	74.0%
Masters	431.7	25.0%
Doctorate	8.9	0.5%

Teachers by Years of Experience		
	FTE's	Percent
Beginning Teachers	74.0	4.3%
1-5 Years Experience	653.7	37.8%
6-10 Years Experience	413.3	23.9%
11-20 Years Experience	364.9	21.1%
Over 20 years Experience	221.3	12.8%

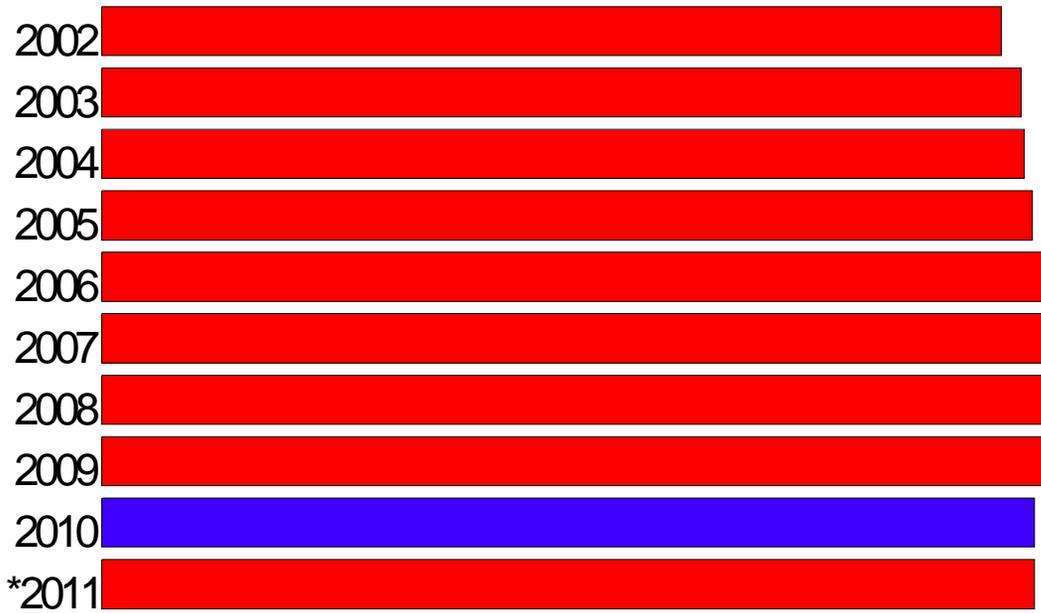
Student/Teacher Ratio	15.0
Average Experience of Teachers	9.6
Average Experience of Teachers with District	6.4

STAFF DATA



Student Enrollment

(* estimated based on District Information)



	2002	2003	2004	2005	2006	2007	2008	2009	2010	*2011
Enrollment	25,002	25,548	25,638	25,860	26,231	26,252	26,397	26,257	25,920	25,920

Students Economically Disadvantaged

(Source: PEIMS Edits + Economically Disadvantaged Students Report)

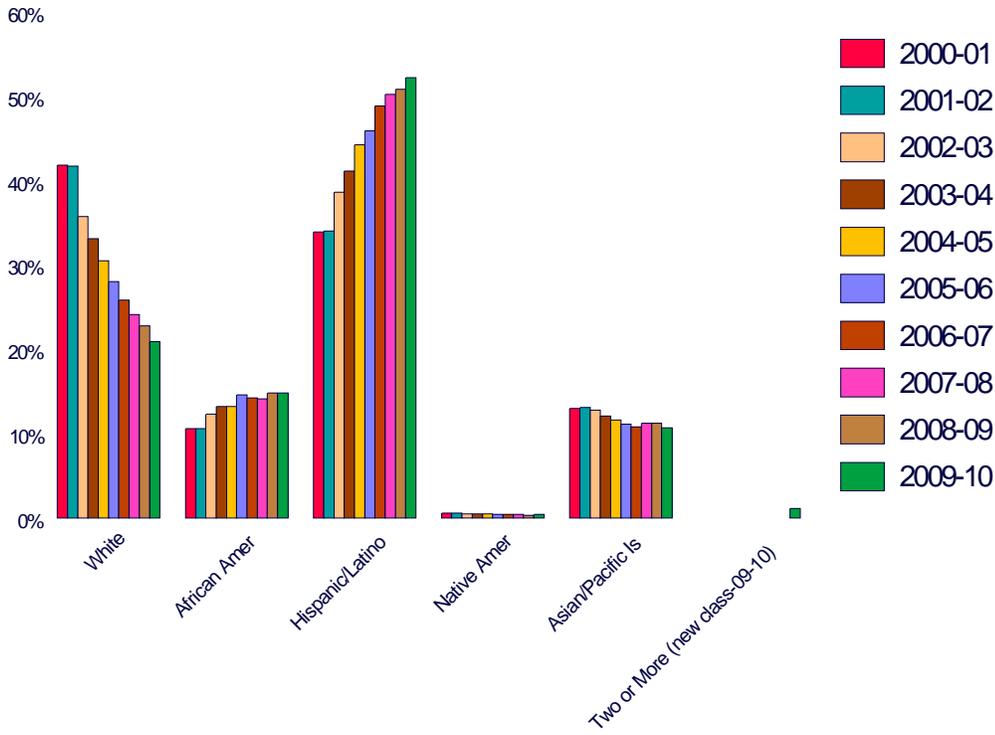


	Eligible for Free Meals	Eligible for Reduced Meals	Assist to need families (TANF)	Not Econ Disadv
2000-01	7,664	945	83	15,433
2001-02	7,317	2,095	35	15,555
2002-03	8,083	2,045	150	15,270
2003-04	9,023	2,341	269	14,005
2004-05	10,596	2,606	26	12,228
2005-06	10,717	2,662	0	12,852
2006-07	11,237	2,181	0	12,834
2007-08	11,338	2,964	0	12,095
2008-09	11,913	3,089	0	11,255
2009-10	12,774	2,618	1	10,527



Ethnic Distribution

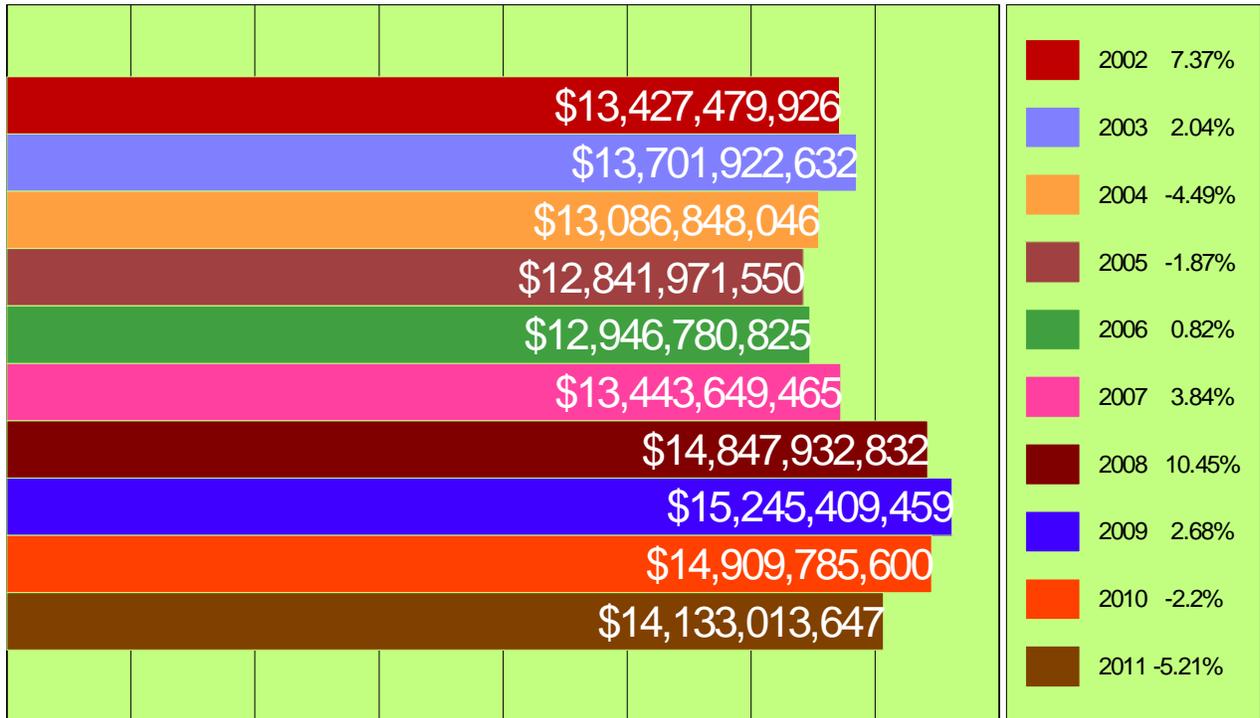
(Source: PEIMS Edit + Student Data Review)





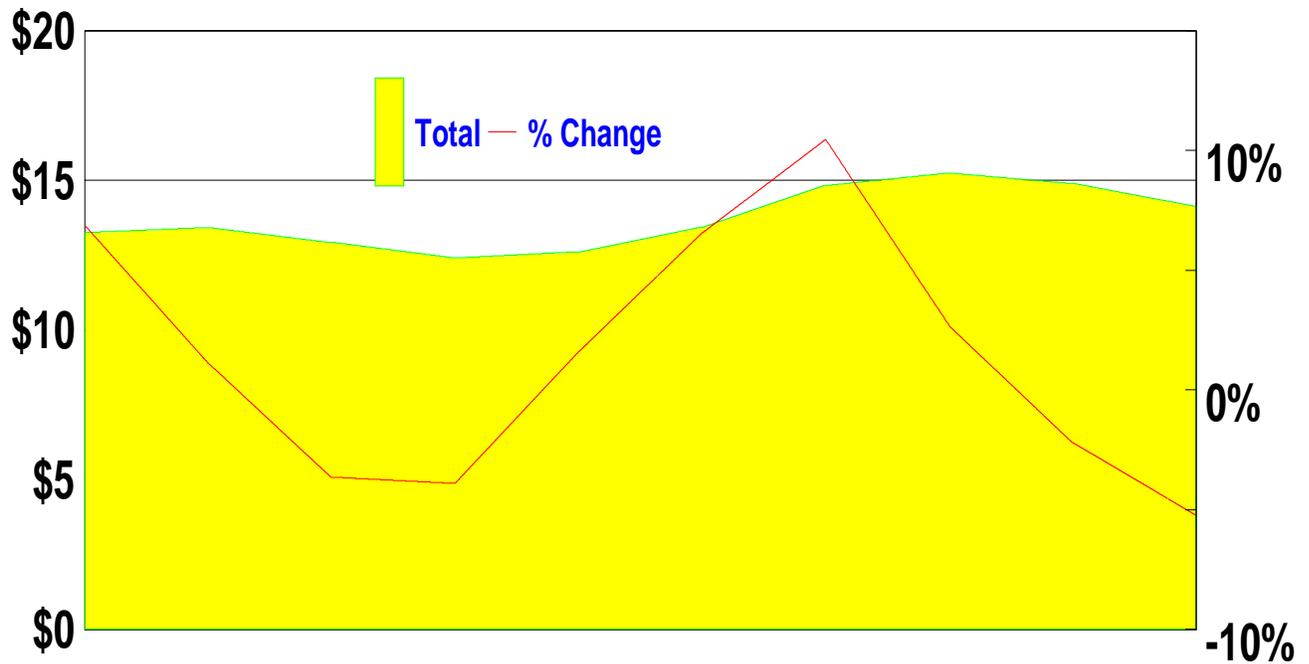
Tax Value Trend

(Assessed Value Equals Taxable Value)
Source: Certified Tax Rolls



TAX VALUE AND PERCENTAGE CHANGE in Billions

Source: Audit or *Certified Tax Roll



	2002	2003	2004	2005	2006	2007	2008	2009	2010*	2011*
Total	\$13.26	\$13.41	\$12.92	\$12.42	\$12.62	\$13.44	\$14.85	\$15.25	\$14.91	\$14.13
% Change	6.87%	1.13%	-3.66%	-3.88%	1.59%	6.55%	10.45%	2.68%	-2.20%	-5.21%

Carrollton-Farmers Branch Independent School District Current Tax Revenue Calculation 2010-2011			
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Tax</u>
Taxable Value	\$14,133,013,647	\$14,133,013,647	\$14,133,013,647
Shrinkage Factor	3.00%	3.00%	3.00%
Tax Rate	\$1.0400	\$0.3069	\$1.3469
Total Current Taxes	\$142,573,842	\$42,069,997	\$184,643,839

Carrollton-Farmers Branch Independent School District Combined Property Tax Rate Calculation Worksheet 2010-2011			
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Memo Total</u>
Requirements			
Proposed Expenditure Budget	\$221,839,919	\$42,100,147	\$263,940,066
Total Requirements	\$221,839,919	\$42,100,147	\$263,940,066
Resources			
Other than Tax Levy:			
State Revenue	\$53,211,395	\$0	\$53,211,395
Federal Revenue	\$8,441,609	\$0	\$8,441,609
TRS On-Behalf	\$9,639,691	\$0	\$9,639,691
Other Local Revenues	\$1,317,070	\$30,150	\$1,347,220
Total Non-Tax Revenues	\$72,609,765	\$30,150	\$72,639,915
Other Sources			
Operating Transfers In	\$0	\$0	\$0
Revenue Required from Current Tax Levy	\$149,230,154	\$42,069,997	\$191,300,151
Computation of Tax Rate			
Revenue Required from Property Tax Levy	\$149,230,154	\$42,069,997	\$191,300,151
Collection Rate Factor (Shrinkage)	97.00%	97.00%	97.00%
Total Required Property Tax Levy	\$153,845,520	\$43,371,131	\$197,216,651
Taxable Value	\$14,133,013,647	\$14,133,013,647	\$14,133,013,647
Tax Rate Needed	\$1.0886	\$0.3069	\$1.3955
Tax Rate Recommended	\$1.0400	\$0.3069	\$1.3469
Prior Year Tax Rate	\$1.0400	\$0.3022	\$1.3422

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

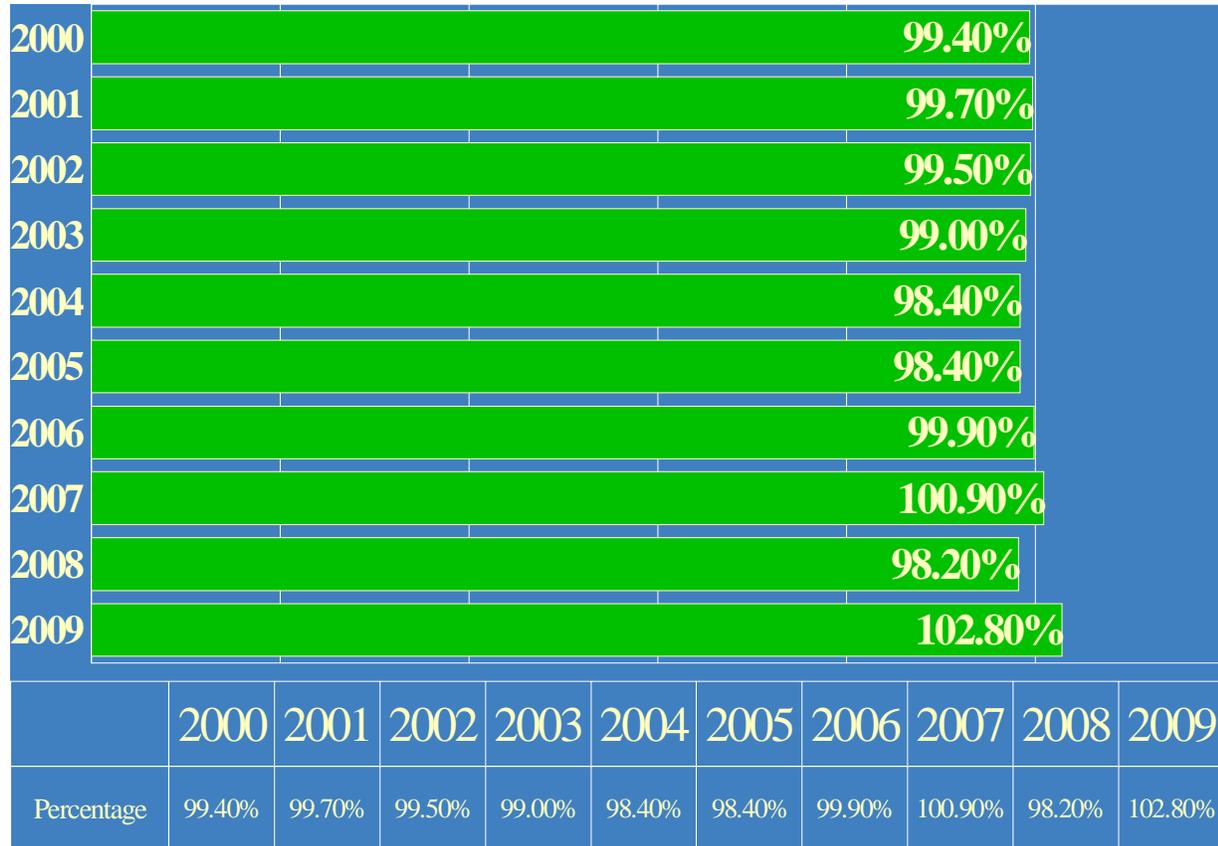
Assessed Values Combined Tax Rate	Less \$15,000 Homestead Exemption	Taxable Value (Assessed - Homestead Exemption)	2009 Taxes \$1.3623	2010 Taxes \$1.3422	2011 Taxes \$1.3469	Increase (Decrease) \$0.0047	Monthly Impact
\$50,000	(\$15,000)	\$35,000	\$476.81	\$469.77	\$471.42	\$1.65	\$0.14
\$75,000	(\$15,000)	\$60,000	\$817.38	\$805.32	\$808.14	\$2.82	\$0.23
\$100,000	(\$15,000)	\$85,000	\$1,157.96	\$1,140.87	\$1,144.87	\$4.00	\$0.33
\$125,000	(\$15,000)	\$110,000	\$1,498.53	\$1,476.42	\$1,481.59	\$5.17	\$0.43
\$150,000	(\$15,000)	\$135,000	\$1,839.11	\$1,811.97	\$1,818.32	\$6.35	\$0.53
\$175,000	(\$15,000)	\$160,000	\$2,179.68	\$2,147.52	\$2,155.04	\$7.52	\$0.63
\$200,000	(\$15,000)	\$185,000	\$2,520.26	\$2,483.07	\$2,491.77	\$8.69	\$0.72
\$250,000	(\$15,000)	\$235,000	\$3,201.41	\$3,154.17	\$3,165.22	\$11.05	\$0.92

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

Year Ending 8/31	General Fund	Debt Service	Total	Increase (Decrease)	%
2002	\$1.5000	\$0.2242	\$1.7242	\$0.0505	3.02%
2003	\$1.5000	\$0.2224	\$1.7224	(\$0.0018)	-0.10%
2004	\$1.5000	\$0.2358	\$1.7358	\$0.0134	0.78%
2005	\$1.5000	\$0.2824	\$1.7824	\$0.0466	2.68%
2006	\$1.5000	\$0.3259	\$1.8259	\$0.0435	2.44%
2007	\$1.3501	\$0.3329	\$1.6830	(\$0.1429)	-7.83%
2008	\$1.0400	\$0.3270	\$1.3670	(\$0.3160)	-18.78%
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%

Percent of Tax Levy Collected

Source: Audit for Tax Levy Year



ACRONYMS & ABBREVIATIONS

ACRONYMS/ABBREVIATIONS

Bil	Abbreviation for Bilingual
ESL	Acronym for English as a Second Language
HB	Acronym for House Bill
JJAEP	Acronym for Juvenile Justice Alternative Education Program
LEP	Acronym for Limited English Proficiency
TIF	Acronym for Tax Increment Finance Zone
WADA	Acronym for Weighted Average Daily Attendance

