



Carrollton · Farmers Branch

Independent School District

••• An Innovative Leader in Learning •••

2010-2011 Budget



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

**Carrollton-Farmers Branch
Independent School District**

1445 North Perry Road
Carrollton, Texas 75011-5186

2010-2011 Official Budget

**Effective
September 1, 2010 - August 31, 2011**

Issued by:

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Associate Superintendent Administrative & Support Services

Bonnie Halsey, CPA/RTSBA
Executive Director of Finance

Sara Gambrell, CTSBO
Accounting Director

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Accountant

Scott Roderick, CPA
Director Financial Reporting

Carrollton-Farmers Branch Independent School District

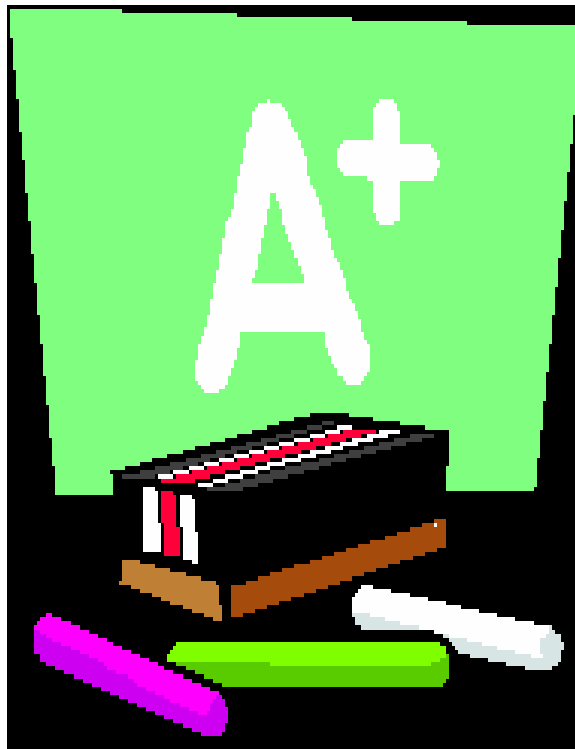


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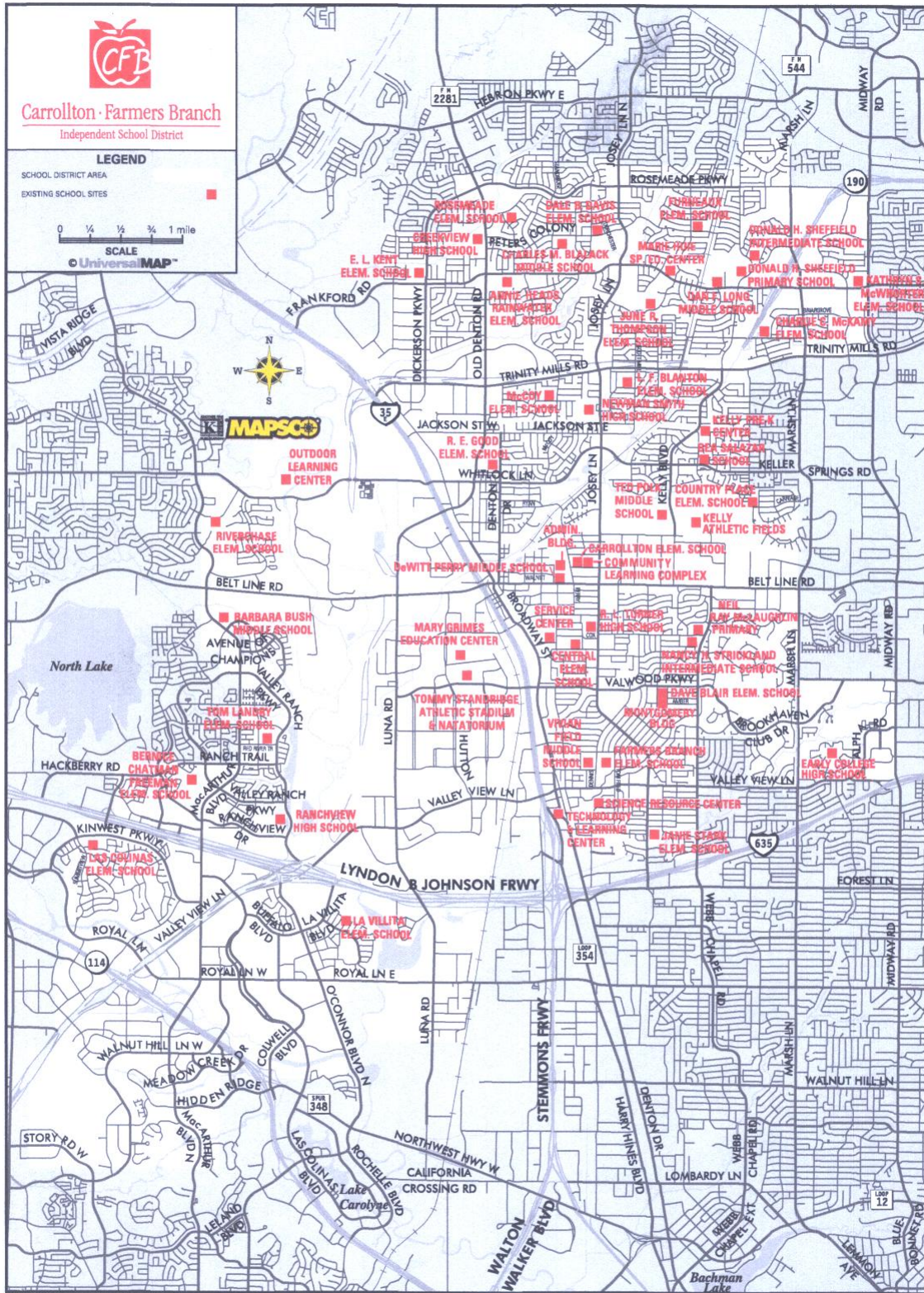
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SUMMER 2010 EDITION

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2010-2011 School Calendar

CARROLLTON-FARMERS BRANCH ISD

1445 N. Perry Road/P.O. Box 115186 • Carrollton, Texas 75011-5186 • 972-968-6100



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Independent School District

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S	M	T	W	Th	F	S
JUNE 2010						
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30	31					

JULY 2010
5 District Holiday (July 4 Observed)
AUGUST 2010
16-19 Staff Development Days
20 Teacher Preparation Day
23 First Day of School
30 First Day for Pre-Kindergarten

SEPTEMBER 2010
6 Labor Day/District Holiday
OCTOBER 2010
11 Fair Day/Staff Development/Student Holiday^
13 PSAT (Preliminary SAT - High Schools)
20 Early Release

NOVEMBER 2010
22, 23 Staff Development/Student Holidays^
24, 25, 26 District Holidays

DECEMBER 2010
16, 17 Middle and High School Exams/
Early Release Days
20-31 District Holidays

JANUARY 2011
3 Teacher Preparation Day/Student Holiday
4 Second Semester Begins
17 District Holiday

FEBRUARY 2011
9 Early Release

MARCH 2011
11 Bad Weather Day° (first day used)
14-18 Spring Break

APRIL 2011
22 Bad Weather Day° (second day used)

MAY 2011
2-20 AP/IB Testing
30 Memorial Day/District Holiday

JUNE 2011
1, 2 Middle and High School Exams/
Early Release Days
3 Teacher Preparation Day/Student Holiday
5 Graduation

GRADING PERIODS
Subject to change based on 2010-2011 UIL eligibility calendar
1st nine weeks - August 23 – October 15
2nd nine weeks - October 18 – December 17
3rd nine weeks - January 4 – March 10
4th nine weeks - March 21 – June 2

STAFF DEVELOPMENT DAYS
August 16-19, October 11^, November 22-23^
^Teachers take approved training from June 7, 2010 to June 3, 2011 so that these days are school holidays.

TEACHER PREPARATION DAYS
August 20, January 3, June 3

GRADUATION – SUNDAY, JUNE 5
University of North Texas Coliseum
Creekview – 9 a.m., Ranchview – 1 p.m.
Newman Smith – 4 p.m., R. L. Turner – 7 p.m.

Number of Student Days: 177
Number of Teacher Days: 187
Visit www.tea.state.tx.us for testing dates. Testing dates are subject to change by the Texas Education Agency.

LEGEND	° Bad Weather Day (will be an instructional day if a day is missed due to bad weather). The first one to be used is March 11.	○ Major Testing (subject to change)
	□ Staff Development Day	– AP Testing/IB Testing
	□ District Holiday (schools & district offices closed)	○ Middle and High School Exams
	○ Teacher Preparation Day	/ Early Release Days
		() Begin/End Grading Period
	+ First Day of Pre-Kindergarten	

SCHOOLS/CENTERS/CENTRAL ADMINISTRATION

ELEMENTARY SCHOOLS

Dave Blair 972-968-1000
 14055 Heartside Farmers Branch, TX 75234
 L. F. Blanton 972-968-1100
 2525 Scott Mill Carrollton, TX 75006
 Carrollton 972-968-1200
 1805 Pearl Carrollton, TX 75006
 Central 972-968-1300
 1600 S. Perry Carrollton, TX 75006
 Country Place 972-968-1400
 2115 Raintree Carrollton, TX 75006
 Dale B. Davis 972-968-1500
 3205 Dorchester Carrollton, TX 75007
 Farmers Branch 972-968-1600
 13521 Tom Field Farmers Branch, TX 75234
 Bernice Chatman Freeman 972-968-1700
 8757 Valley Ranch Parkway Irving, TX 75063
 Furneaux 972-968-1800
 3210 Furneaux Carrollton, TX 75007
 R. E. Good 972-968-1900
 1012 Study Carrollton, TX 75006
 E. L. Kent 972-968-2000
 1800 W. Rosemeade Parkway Carrollton, TX 75007
 Tom Landry 972-968-2100
 265 Red River Trail Irving, TX 75063
 Las Colinas 972-968-2200
 2200 Kinwest Parkway Irving, TX 75063
 LaVillita 972-968-6900
 1601 Camino Lago Way Irving, TX 75039
 McCoy 972-968-2300
 2425 McCoy Carrollton, TX 75006
 Charlie McKamy 972-968-2400
 3443 Briargrove Dallas, TX 75287
 Neil Ray McLaughlin Primary 972-968-2500
 1500 Webb Chapel Carrollton, TX 75006
 Kathryn S. McWhorter 972-968-2600
 3678 Timberglenn Dallas, TX 75287
 Annie H. Rainwater 972-968-2800
 1408 E. Frankford Carrollton, TX 75007
 Riverchase 972-968-2900
 272 S. MacArthur Coppell, TX 75019
 Rosemeade 972-968-3000
 3550 Kimberly Carrollton, TX 75007
 Donald H. Sheffield Primary 972-968-3100
 18111 Kelly Dallas, TX 75287
 Donald H. Sheffield Intermediate 972-968-3200
 18110 Kelly Dallas, TX 75287
 Nancy H. Strickland Intermediate 972-968-5700
 3030 Fyke Farmers Branch, TX 75234
 Janie Stark 972-968-3300
 12400 Josey Farmers Branch, TX 75234
 June R. Thompson 972-968-3400
 2915 Scott Mill Carrollton, TX 75007

MIDDLE SCHOOLS

Charles M. Blalack 972-968-3500
 1706 Peters Colony Carrollton, TX 75007
 Barbara Bush 972-968-3700
 515 Cowboys Parkway Irving, TX 75063
 Vivian Field 972-968-3900
 13551 Dennis Farmers Branch, TX 75234
 Dan F. Long 972-968-4100
 2525 Frankford Dallas, TX 75287
 DeWitt Perry 972-968-4400
 1709 Belt Line Carrollton, TX 75006
 Ted Polk 972-968-4600
 2001 Kelly Carrollton, TX 75006

HIGH SCHOOLS

Creekview 972-968-4800
 3201 Old Denton Carrollton, TX 75007
 Early College High School
 Brookhaven College Campus 972-968-6200
 3939 Valley View Farmers Branch, TX 75234
 Ranchview 214-968-5000
 8401 Valley Ranch Parkway E Irving, TX 75063
 Newman Smith 972-968-5200
 2335 N. Josey Carrollton, TX 75006
 R. L. Turner 972-968-5400
 1600 Josey Carrollton, TX 75006

CENTERS & OTHER

Community Learning Complex 972-968-6500
 1820 Pearl Carrollton, TX 75006
 Kelly Pre-K Center 972-968-6000
 2325 Heads Carrollton, TX 75006
 Mary Grimes Education Center 972-968-5600
 1745 Hutton Carrollton, TX 75006
 Marie Huie Special Education 972-968-5800
 2115 Frankford Carrollton, TX 75007
 Bea Salazar School 972-968-5900
 2416 Keller Springs Carrollton, TX 75006
 Technology/Learning Center 972-968-4300
 2427 Carrick Farmers Branch, TX 75234
 Service Center 972-968-6300
 1505 Randolph Carrollton, TX 75006
 Standridge Stadium 972-968-5660
 Natatorium 972-968-5667
 1330 W. Valwood Carrollton, TX 75006
 Montgomery Building 972-968-2700
 2807 Amber Lane Farmers Branch, TX 75234

CENTRAL ADMINISTRATION

Administration Building 972-968-6100
 1445 N. Perry
 P. O. Box 115186 Carrollton, TX 75006

Superintendent	
Dr. Bobby Burns	972-968-6102
Associate Supt. for Educational Services	
Dr. Sheila Maher	972-968-6129
Associate. Supt. for Administration & Support Services	
Mark Hyatt	972-968-6104
Public Information	972-968-6105
Tax Office	972-968-6106

TRANSPORTATION

Transportation service is provided by Dallas County Schools for children who live two miles or more from the school which they would normally attend. Students who attend more than one school to participate in vocational programs receive transportation between schools during school hours. Special Education students are eligible for transportation services when need is established. Transportation is not provided for students not meeting these qualifications. Any questions regarding eligibility should be verified by the transportation office at 972-968-6320. Bus routes are listed on the district's website, www.cfbisd.edu.

STUDENT HEALTH

Immunization requirements for students are as follows:

Diphtheria/Tetanus, DTap, DPT, DT, Td, Tdap: Four years of age through 6 years of age must enter with a minimum of four (4) doses one having been since their 4th birthday. Students who started their vaccinations after age 7 are required to have at least three doses of a tetanus-diphtheria containing vaccine. A booster of Tdap (tetanus with pertussis) is required entry to 7th grade. A Tdap booster is required for grades 8-12, after their last DPT.

Polio: Students 4 years of age and older are required to have a minimum of three (3) doses of vaccine with the 3rd dose being given on or after the 4th birthday.

Rubeola (Measles): Two (2) doses of vaccine are required. The first dose shall be administered on or after the 1st birthday. The two doses are to be a minimum of 28 days apart.

Rubella (3 day or German Measles): Two (2) doses of vaccine are required for Kindergarten and 1st grade. The first dose shall be administered on or after the 1st birthday. Grades 1-12 only need one (1) dose. The doses must be a minimum of 28 days apart.

Mumps: Two (2) doses of vaccine are required for Kindergarten and 1st grade. The first dose shall be administered on or after the 1st birthday. Grades 1-12 only need one (1) dose. The doses must be a minimum of 28 days of apart.

Haemophilus Influenzae (HIB): One (1) dose of vaccine on or after 15 months to the 5th birthday unless a schedule for a primary series was met at 12 months of age. Not required for students age 5 and older.

Hepatitis B: Three (3) doses of vaccine are required for all students through the 12th grade.

Pneumococcal: One (1) dose of vaccine is required if received between 24 and 59 months of age, unless two (2) or

three (3) doses are given before 12 months with a booster on or after 12 months. Not required for students age 5 and older.

Hepatitis A: Two (2) doses on or after the 1st birthday. Doses should be given a minimum of 6 months apart. Required for Pre-Kindergarten, Kindergarten, and 1st grade students.

Meningococcal: One (1) dose before entering 7th and 8th grades.

Varicella (Chickenpox): Two (2) doses of vaccine on or after the first birthday are required for students entering Kindergarten, 1st grade, 7th grade, and 8th grade. One (1) dose of vaccine on or after the first birthday is required for all other grades. Two (2) doses of vaccine are required if the student was 13 years old or older at the time of the first dose of varicella. Written validation from the parent or physician giving the approximate date of varicella (chickenpox) illness is acceptable in lieu of vaccine.

All immunizations must be validated by a physician or health clinic.

MEDICATION PROCEDURE

No prescription or non-prescription medication can be administered by school personnel unless the container, label, and written request comply with board policy. A prescription bottle must have a pharmacy label stating the student's name, medication's name, dosage, doctor's name, and prescription date. The prescription is to be current within the last 12 calendar months. Non-prescription medication must be in its original container with the student's name affixed to it.

Non-prescription drugs cannot be given "as needed" except by a doctor's order. Written requests to administer medication must include the following: date, pupil's name, medication name, dosage, times dosage is to be administered, and signature of parent or legal guardian.

BOARD OF TRUSTEES

Citizens are welcome to attend the Board of Trustees meetings. The regular meetings are held the first Thursday of each month at 7 p.m., except in July in the district's Administration Building, 1445 North Perry Road, Carrollton. For specific dates, please visit the district website, www.cfbisd.edu. Citizens interested in speaking at the meetings should contact the superintendent's office (972-968-6185) in order to be placed on the agenda. At the beginning of each meeting, citizens may address items not on the agenda, although the Open Meetings Laws prohibit Board action on such items.

SCHOOL CLOSINGS

During inclement weather or other emergencies, citizens should listen to these stations concerning school closings: KDFW Television, Channel 4; WFAA Television, Channel 8; KXAS Television, Channel 5; KTVT Television, Channel 11; KVIL Radio; KRLD Radio; and WBAP Radio. Check the district's website www.cfbisd.edu or CFB-TV Channel 98 in Carrollton or Channel 95 in Farmers Branch on Time Warner

Cable or Channel 38 on Verizon. The school district will use the Connect-ED phone notification system to notify families of school closings or delayed openings.

MEALS

Lunch and breakfast are served daily in each school cafeteria. Free/reduced meal benefit applications are mailed to each household prior to the start of school. Parents wishing to apply should do so as soon as applications are received. Additional free/reduced applications will be available in the main office at each campus. Once an application is processed, a letter will be sent home advising the parents of eligibility.

AGE REQUIREMENTS

To attend C-FB schools, kindergarten students must be five years old on or before September 1, 2010. To attend first

grade, youngsters must be six years old on or before September 1, 2010. Special programs are available for eligible four-year-olds and for children (ages 3-5) who are handicapped and for infants who are deaf and/or blind.

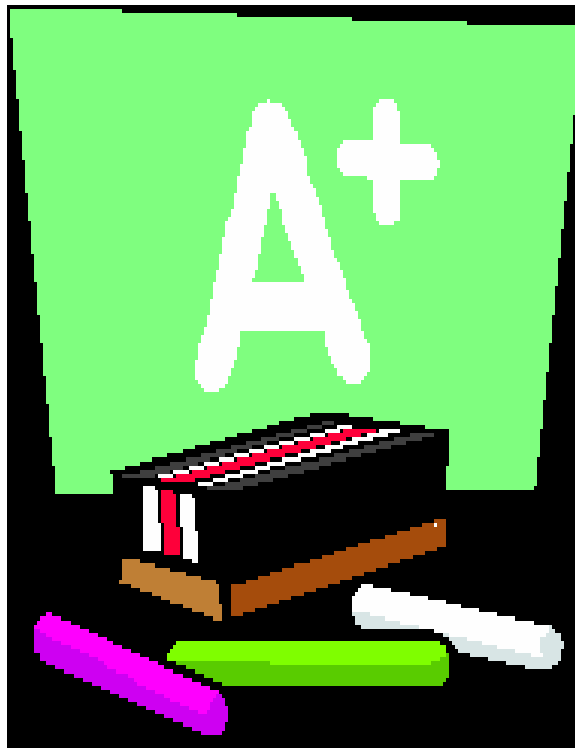
REGISTRATION DOCUMENTS

Students who are new to the district need certain documents when they register. For students entering the district's kindergarten or first grade for the first time, a document such as a birth certificate, affidavit of a physician or hospital, or passport, and valid immunization records signed by a physician or health department are required. Students who have been enrolled in another school should have their records, including immunization records, transferred to the appropriate C-FB school. New students to the district must show two proofs of residency and provide social security numbers if available

TESTING DATES 2010-2011

<p>OCTOBER TAKS 19 Exit Level ELA (retest) 20 Exit Level Mathematics (retest) 21 Exit Level Science (retest) 22 Exit Level Social Studies (retest)</p> <p>MARCH TAKS 1 Grade 4 Writing (English and Spanish) Grade 7 Writing Grade 9 Reading Exit Level ELA Exit Level ELA (retest) 2 Exit Level Mathematics (retest) 3 Make-up Session for Grade 10 ELA Exit Level Science (retest) 4 Exit Level Social Studies (retest)</p> <p>APRIL TAKS 4-8 End-of-Course Operational Assessments: English I 4 Grade 5 Mathematics (English and Spanish) Grade 8 Mathematics 5 Grade 5 Reading (English and Spanish) Grade 8 Reading 7 All make-up sessions for grades 5 & 8 Mathematics & Reading tests (English and Spanish) to be completed by today. 25 LAT Grades 3-4 Mathematics LAT Grades 6-7 Mathematics LAT Grades 10 Mathematics</p>	<p>APRIL 26 LAT Grades 3-4 Reading LAT Grades 6-7 Reading LAT Grades 10 ELA Grades 3-4 Mathematics (English and Spanish) Grades 6-7 Mathematics Grade 10 Mathematics Exit Level ELA (retest) 27 Grades 3-4 Reading (English and Spanish) Grades 6-7 Reading Exit Level Mathematics Exit Level Mathematics (retest) 28 Grade 5 Science (English and Spanish) Grade 8 Science Grade 9 Mathematics Grade 10 Science Exit Level Science (retest) 29 LAT Grade 5 Science LAT Grade 8 Science LAT Grade 10 Science Grade 8 Social Studies Grade 10 Social Studies Exit Level Social Studies Exit Level Social Studies (retest) 30 All make-up sessions for tests, LAT included, scheduled to be administered on April 25-27 to be completed by today.</p> <p>MAY 9-27 End-of-Course Operational Assessments: Algebra I, Algebra II, Geometry, Biology, Chemistry, Physics, World Geography, U.S. History TAKS 16 LAT Grade 5 Mathematics</p>	<p>MAY 16 LAT Grade 8 Mathematics 17 LAT Grade 5 Reading LAT Grade 8 Reading Grade 5 Mathematics (retest) (English and Spanish) Grade 8 Mathematics (retest) 18 Grade 5 Reading (retest) (English and Spanish) Grade 8 Reading (retest) 20 All make-up sessions for grades 5 & 8 mathematics and reading tests (English & Spanish), LAT included, scheduled to be administered on May 16-18, must be completed by today.</p> <p>JUNE 28 Grade 5 Mathematics (retest) (English and Spanish) Grade 8 Mathematics (retest) 29 Grade 5 Reading (retest) (English and Spanish) Grade 8 Reading (retest)</p> <p>JULY 11 Exit Level ELA (retest) 12 Exit Level Mathematics (retest) 13 Exit Level Science (retest) 14 Exit Level Social Studies (retest) Testing dates are subject to change by the Texas Education Agency (www.tea.state.tx.us)</p>
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Carrollton-Farmers Branch Independent School District



INTRODUCTION SECTION



Carrollton-Farmers Branch Independent School District

Principal Officials

Board of Trustees

Lynn Chaffin President
Nancy Cline Vice-President
Frank Shor Secretary
Nancy Watten Assistant Secretary
James Goode Member
Karin Webb Member
Richard Fleming Member

Appointed Officials

Bobby Burns, Ed.D. Superintendent
Mark Hyatt, CPA Associate Superintendent Administration & Support Services
Sheila Maher Ed.D. Associate Superintendent Educational Services

Officials Issuing Report

Mark Hyatt, CPA Associate Superintendent Administration & Support Services
Bonnie Halsey, CPA/RTSBA Executive Director Finance
Sara Gambrell, CTSBO Accounting Director
Vicki Pippin, CPA/RTSBA Accountant
Scott Roderick, CPA Director Financial Reporting



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Carrollton-Farmers Branch Independent School Dist
Texas**

For the Fiscal Year Beginning

September 1, 2009

President

Executive Director

Association of School Business Officials International



This Meritorious Budget Award is presented to

Carrollton-Farmers Branch ISD

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2009-2010.

The budget is judged to conform
to the principles and standards of the
ASBO International Meritorious Budget Awards Program.

Erin Green
President

John D. Musso
Executive Director

Carrollton-Farmers Branch Independent School District

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Executive Summary

Carrollton-Farmers Branch Independent School District

Fiscal Year 2010-2011

BUDGET INFORMATION

The following document represents the financial plan for the Carrollton-Farmers Branch Independent School District for the 2010-2011 fiscal year. This document culminates an intensive process involving input from parents, citizens, campus and administrative staff, the Superintendent, and the Board of Trustees. This budget provides the financial resources necessary to offer a competitive compensation package to our employees, maintain our existing facilities and provide the necessary funds to our campuses and central departments.

The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles used to present the financial plan and the results of operations of the District.

The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the District, in order to facilitate financial decisions that support the education goals of the District. The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO) and the Distinguished Budget Presentation Award for the Government Finance Officers Association (GFOA). To receive these awards, a school entity must publish a budget document as a policy document, an operations guide, as a financial plan and as a communications device. We believe our current budget conforms to the requirements of both programs, and we are submitting this document to ASBO and the GFOA to determine its continuing eligibility for these awards.

These awards represent the highest level of recognition in budgeting for school entities. Our attainment represents a significant accomplishment by a school entity and its management. The awards are made after comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the program criteria, but also provide commentary and feedback to the submitting entity as a basis for improving the presentation of the district's financial and operational plan.

The Carrollton-Farmers Branch Independent School District has been awarded the Distinguished Budget Presentation Award by the GFOA for the fiscal years 2002-03 – 2009-10. C-FB ISD has also been awarded the Meritorious Budget Award by ASBO for the same fiscal years.

However, our most important concern is the presentation of the budget data to improve the quality of information provided to our community about the financial plan for the district's educational programs and services for the 2010-2011 fiscal year. The material in the budget document includes information that has been suggested by Board Members, patrons, community members and staff. Copies of this document are posted on the district webpage, <http://www.cfbisd.edu/budgetbook> and have been provided for the city libraries, Moody's Investment Service, Fitch Investor Service and Standard and Poor's.

Executive Summary continued

BUDGET OVERVIEW AND HIGHLIGHTS

Federal, state, and local guidelines guide the budget development process. The annually adopted budget includes the General, Debt Service, and the Food Service funds. Total revenues and other sources are **\$268,832,188** and total expenditures for these funds are **\$274,838,500** .

The following major goals and objectives guided the budget development process:

- Maintain a fiscally responsible tax rate while providing the resources necessary to meet the District’s objectives;
- Maintain adequate and appropriate fund balance levels in all budgeted funds;
- Fund a compensation package that will help attract and retain qualified personnel.

Total Revenue & Other Sources by Fund Comparison (All Governmental Funds)

	Beginning Budget 2007-2008	Beginning Budget 2008-2009	Beginning Budget 2009-2010	Beginning Budget 2010-2011	Percentage Increase (Decrease)
General Fund	\$217,572,180	\$225,127,186	\$212,490,118	\$215,833,607	1.57%
Debt Service Fund	\$48,081,496	\$48,522,565	\$44,262,356	\$42,100,147	-4.88%
Food Service Fund	\$9,590,958	\$10,580,600	\$10,156,142	\$10,898,434	7.31%
Total	\$275,244,634	\$284,230,351	\$266,908,616	\$268,832,188	0.72%

Total Expenditures by Fund Comparison (All Governmental Funds)

	Beginning Budget 2007-2008	Beginning Budget 2008-2009	Beginning Budget 2009-2010	Beginning Budget 2010-2011	Percentage Increase (Decrease)
General Fund	\$223,563,606	\$238,560,861	\$220,695,070	\$221,839,919	0.52%
Debt Service Fund	\$48,081,496	\$48,522,565	\$44,262,356	\$42,100,147	-4.88%
Food Service Fund	\$9,590,958	\$10,580,600	\$10,156,142	\$10,898,434	7.31%
Total	\$281,236,060	\$297,664,026	\$275,113,568	\$274,838,500	-0.10%

A brief summary of each fund follows. Additional detailed information is included in the remainder of this document.

Executive Summary continued

Budget-in-Brief

General Fund – Current year property values are down; state revenue is tied to 2006-07 amounts per student; the district is required to increase staff-to-student ratios, where legal to do so, eliminate some programs and close some campuses. To retain existing staff, a 2.5% across-the-board raise was given to all employees. The budget utilizes \$6 million in fund balance, however, existing balances are adequate to absorb the reduction. Plans continue to reduce future use of fund balances. *More detailed information is included below and in the Financial Section of this book.*

Debt Service Fund – In an effort to reduce the debt service tax rate, the District did not sell bonds in 2008-09 or 2009-10. However, current year property values are down requiring a slight increase in the debt service tax rate. The District continues to have favorable bond ratings. *More detailed information is included below and in the Financial Section of this book.*

Food Service Fund – A 2.5% across-the-board raise was given to all employees. Increases in costs of food and delivery of food caused an increase in the supply and materials budget. *More detailed information is included below and in the Financial Section of this book.*

General Fund

Revenues

General fund revenues are budgeted to increase \$3,343,489 or 1.57% over the 2009-2010 beginning budgeted revenue and Other Sources. The increase is attributable to several factors including taxable values going down 5.21% and the tax rate staying the same (under the Target Revenue State funding system, state revenue goes up to compensate for losses of tax revenue up to the compressed tax rate of \$1.00). Additionally, the state funding model is to hold harmless the district for our tax increment finance zones (TIFs). Differences in TIF payments and TIF collections increased state revenue \$1.9 million. Interest income was down. More information about the increase in State Funding and Tax Increment Finance Zones will be given in the following sections of this book.

The Dallas Central Appraisal District and the Denton County Appraisal District (Appraisal Districts) certify the tax roll on or about July 25th of every tax year based on property values as of January 1st of the tax year. All properties are assessed at 100% of market value. The July 22, 2010, Certification of the 2010 Appraisal Records were used for the August 26, 2010 tax rate adoption after being reduced by 3.0%. The district has elected to reduce the certified values in response to past trending that has shown consistent loss in values that occur as taxpayer's property value protests to the Appraisal Districts are resolved. The district calls this loss "shrinkage". For the future, the district will continue to monitor the shrinkage loss and adjust according to trend analysis, if deemed appropriate. The Texas Comptroller of Public Accounts

Executive Summary continued

annually certifies the final value property values on or before July 1, of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under the Texas Education Code Chapter 41 provisions.

Key assumptions used in developing revenue estimates are discussed in more detail in the following sections of this summary.

The following table provides a comparison of revenues by source for the 2007-2008 beginning budget through 2010-2011 beginning budget.

General Fund Revenue

	Beginning Budget 2007-2008	Beginning Budget 2008-2009	Beginning Budget 2009-2010	Beginning Budget 2010-2011	Percentage Increase (Decrease)
Local Sources	\$158,655,463	\$159,977,433	\$154,020,606	\$144,540,912	-6.15%
State Sources	\$58,056,717	\$64,789,753	\$58,269,512	\$62,851,086	7.86%
Federal Sources	\$360,000	\$360,000	\$200,000	\$8,441,609	4120.80%
Sub-Total	\$217,072,180	\$225,127,186	\$212,490,118	\$215,833,607	1.57%
Other Sources	\$500,000	\$0	\$0	\$0	0.00%
Total	\$217,572,180	\$225,127,186	\$212,490,118	\$215,833,607	1.57%

In May 2004, the school district granted a Freeport Exemption. “Triple Freeport Zone” (school district, city and county) is the commonly used term for an area where all major taxing jurisdictions have exempted from property taxes certain “Freeport” inventory. In concept, granting Freeport exemptions allows the district to keep and attract new businesses to the district. Under current law, the amount of the Freeport property is deducted from the taxable values that are used to calculate Chapter 41 recapture payments in the General Fund; thereby offsetting the loss. For the Debt Service Fund, the loss would be faced every year forward.

The overall economy of the nation is down in the worse recession since the great depression. However, the D-FW metroplex has felt the recession somewhat less than other areas of the country. Although our tax values are down a second year in a row from the previous years, this loss is expected to be made up in the coming period as the local economy rebounds at a slow pace.

For the 2010-11 fiscal year, approximately 28.33% of the General Fund expenditures will be funded through State contributions. Federal contributions are estimated at \$8,441,609 or 3.81%; local contributions are estimated at 65.16%; fund balance contributions at 2.71%. The district has elected to use a portion of the fund balance to balance the General Fund budget. This philosophy has been utilized for the 2010-11 fiscal year in an attempt to minimize the staffing, programmatic and other changes that would be necessary to balance the budget. Description of the elaborate process the district used to cut the budget to minimize the drain on the fund balance will be described in detail in following sections of this summary. For future budgets, the district plans to

Executive Summary continued

again review all budget details to determine where future cuts can be made without hurting district instructional goals in order to achieve a balanced budget (balanced budget definition: revenues = expenditures). In order to fund new, innovative programs and employee raises in the future, the district will need additional funds to operate. The fund balance has increased in prior years due to conservative budget practices *and* is considered adequate to absorb this deficit.

The school finance law continues to attempt to equalize available revenues among public school districts by requiring the redistribution of local tax revenues. Due to changes in the equalized wealth level under newly passed legislation, the district will not be required to contribute ad valorem taxes for wealth equalization during the 2010-11 fiscal year. This reduction in our Chapter 41 payments should not be understood as an overall increase in the district's net revenue due to the target revenue state funding concept. More about the state funding calculations will be in the following sections of this book.



Executive Summary continued

General Fund Revenue Source Trends Last 10 Years *Budget

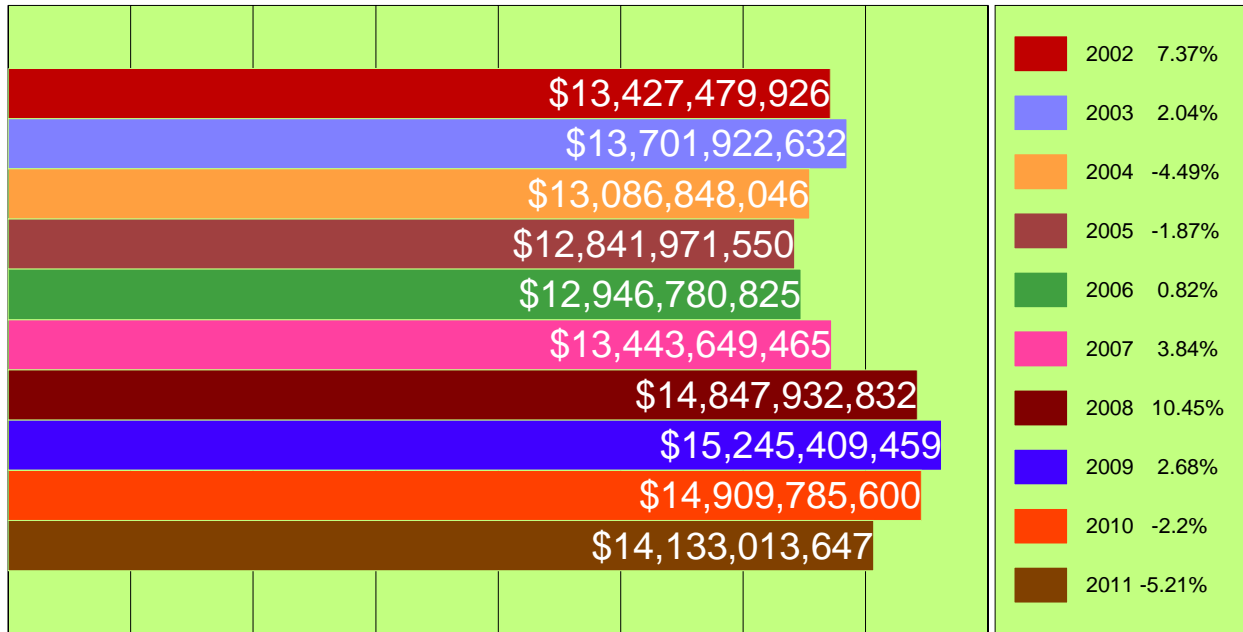


Source: District's audited Financial Statements unless budgeted.

The graph above is the result of applying the formulas described in Texas school finance law, where applicable, to C-FB ISD data. The graph depicts the decrease of Property Tax revenue; decrease in Other Local funds (mostly interest income); and increase in state funding, which is tied to District enrollment and funding allocation formulas. The state chose to use Federal Stimulus funds to supplant state funding for the 2009-10 and 2010-11 fiscal year. This accounts for the large increase in Federal funding shown on the graph. The graph on the next page depicts C-FB ISD's property tax base over time.

Executive Summary continued

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



Source: The number is equal to the beginning certified taxable values.

As the ten year history graph above depicts, the District's tax base had been increasing over time until fiscal year 2004, which had a 4.49% decrease. Fiscal year 2005 also had a smaller scale decrease of 1.87%. Then the tax base began rising again with a substantial increase for 2007-08, 10.45% and a smaller increase for 2008-09, 2.68%. Fiscal year 2010 came in with a 2.2% decrease. Finally, for fiscal year 2011 the district had the largest decrease over the ten year period, 5.21%.

Executive Summary continued

The graph below depicts the tax rate trend.



C-FB ISD Tax Rate Distribution per \$100 Valuation

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
General Fund	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.3501	\$1.0400	\$1.0400	\$1.0400	\$1.0400
Debt Service	\$.2242	\$.2224	\$.2358	\$.2824	\$.3259	\$.3329	\$.3270	\$.3223	\$.3022	\$.3069
Total	\$1.7242	\$1.7224	\$1.7358	\$1.7824	\$1.8259	\$1.6830	\$1.3670	\$1.3623	\$1.3422	\$1.3469



To make a substantial budget cut in a school district budget, the district must decrease the number of employees. This is because the majority of the expenditures are personnel related (83.26% of the total General Fund budget when you exclude the Tax Increment Finance Zone payment of \$16.1 million.) Although the District was not able to balance the budget for several years, substantial budget reductions were made from the originally submitted budgets. These reductions were made even though enrollment continued to grow for students at risk, economically disadvantaged and English as a second language populations. The Board of Trustees remains committed to balancing the budget (revenues = expenditures) through further budget reductions. However, most of the reductions are planned for staff as they retire or otherwise leave the district, which may take several fiscal years to fully achieve.

Executive Summary continued

Expenditures

General Fund expenditures are budgeted to increase slightly \$1,144,849 or 0.52% over 2009-2010 beginning budget expenditures.

The following table provides a comparison of expenditures by object for the 2009-2010 beginning budget and the 2010-2011 budget.

General Fund Expenditures by Object Comparison to Prior Year

	Beginning Budget 2009-10	Beginning Budget 2010-2011	Percentage Increase (Decrease)	Percentage of Total
Payroll	\$171,400,000	\$171,300,000	-0.06%	77.22%
Purchased Services	\$22,721,683	\$21,994,660	-3.20%	9.91%
Supplies & Materials	\$9,134,781	\$8,858,925	-3.02%	3.99%
Other Operating	\$17,191,348	\$19,195,826	11.66%	8.65%
Capital Outlay	\$247,258	\$490,508	98.38%	0.22%
Total	\$220,695,070	\$221,839,919	0.52%	100.00%

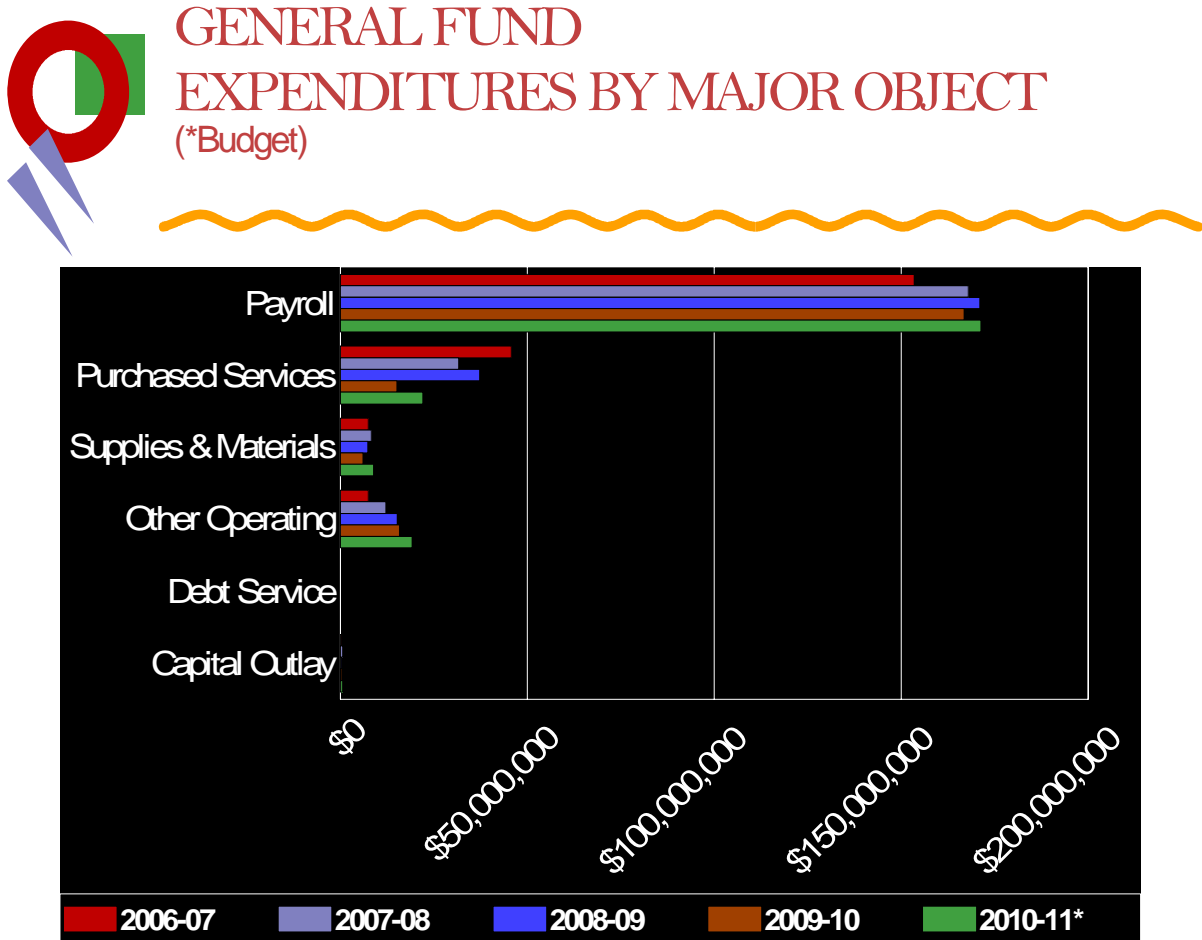
Since the education of students is a labor-intensive process, payroll expenditures comprise about 77.22% of the General Fund expenditures. If the Tax Increment Financing payment of \$16.1 million is excluded, then the payroll costs account for 83.26% of the district's General Fund expenditures.

The district bases its payroll budget on established staffing guidelines and enrollment projections at each campus. For the 2009-10 year, the district increased staffing guidelines (i.e. increase staff to student ratios) in non-legally mandated areas to reduce personnel costs. Additional information regarding staffing reductions will be included in sections following this summary. The increased staffing guidelines have been maintained for 2010-11.

Since the state mandates a lower class size for elementary classrooms (state law mandates a maximum class size of 22 to 1 in grades kindergarten to 4), the elementary student/teacher ratios are expected to remain low.

Executive Summary continued

The graph below depicts actual expenditures or budget by major object over time.



Compensation Package

The budgeted compensation package includes a salary increase. Our salary schedule for *new* teachers does provide for differing amounts based on years of experience. All returning employees are to receive at least a 2.50% raise. Salary schedules are included in the Informational Section of this book.

Executive Summary continued

Personnel

For 2009-10, in an effort to minimize utilization of our fund balance due to deficit budgets, the district endeavored to reduce numerous positions. Because the district used the attrition method instead of laying off staff, not all of the reductions will be realized in one year. The position reductions are below.

- Return pre-kindergarten to half-day (state only funds a half day program);
- Increase secondary class size and/or teaching load to 28;
- Increase fifth-grade class size to an average of 27;
- Reduce assistant principal positions;
- Reduce assistants and learning center managers;
- Reduce non-mandated summer school programs;
- Reduce sick leave and annual buy back program;
- Reduce central administration positions;
- Reduce curriculum and instruction division;
- Reduce technology division;
- Reduce English as a Second Language Instructional Facilitators;
- Reduce standard part-time positions and overtime;
- Reduce outside maintenance;
- Reduce security operations.

For 2010-11, savings from the 2009-10 staff reductions will be more fully realized in 2010-11 and beyond. Additional budget staffing changes are listed below:

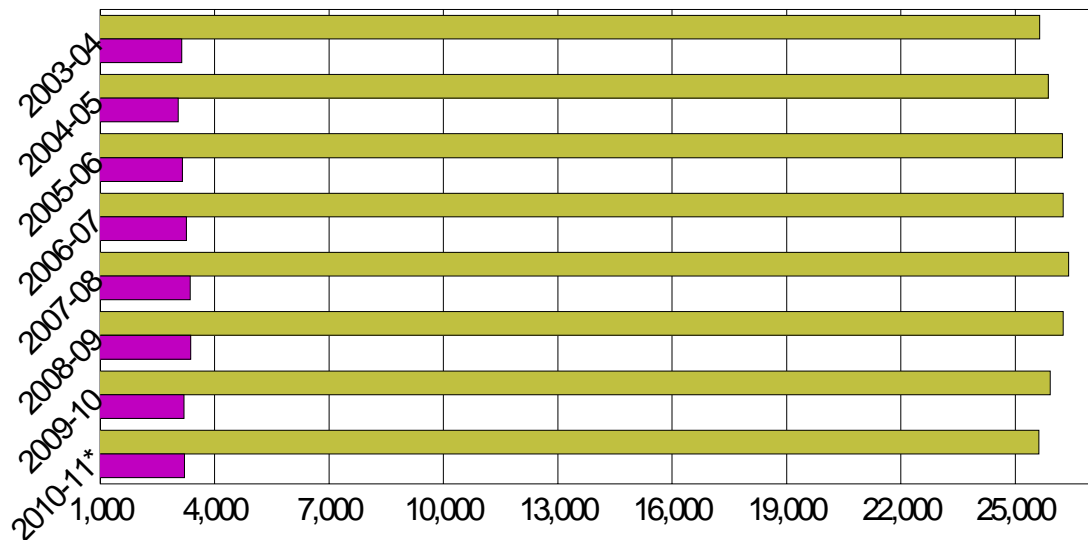
- District facilities were consolidated – Montgomery to Blair Elementary; Community Learning Complex Pre-kindergarten Center closed with students absorbed into their home campuses;
- Additional Summer school reductions;
- Continued Administration reorganization.



Executive Summary continued

The graph below shows the student enrollment and total staff full-time equivalents over time. The 2009-10 information shows a substantial reduction in our staff counts as student enrollment is decreasing and the district begins the deliberate process of reducing staff through the attrition process. The 2010-11 information shows a slight increase in budgeted staff counts; primarily in the class size mandated lower grades. Actual staff counts are projected to be less as we continue to obtain savings from the attrition program.

Total Personnel to Students All Populations (*Budget)

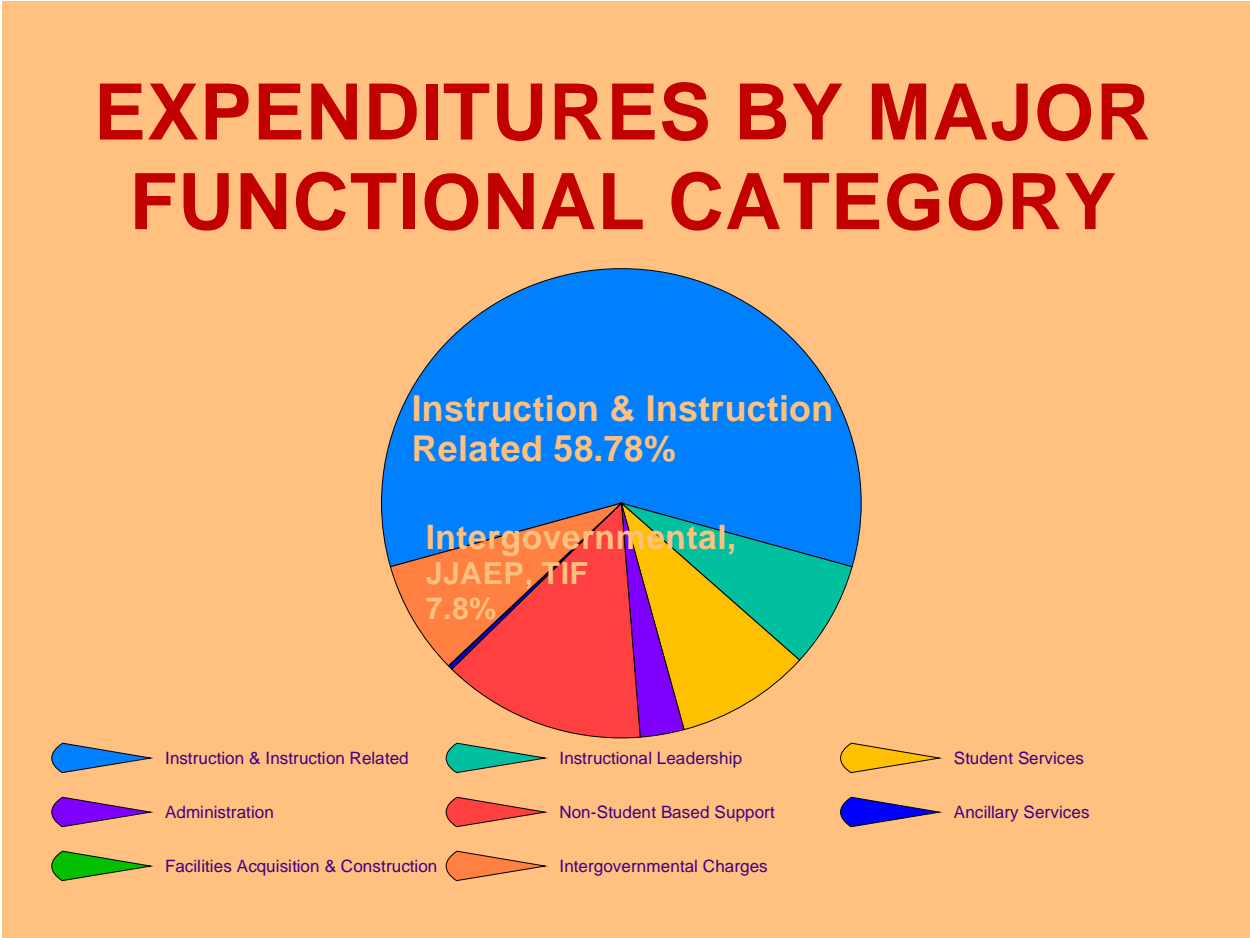


	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11*
Students	25,638	25,860	26,231	26,252	26,397	26,257	25,920	25,614
Total Personnel FTEs	3,131.75	3,040.44	3,154.90	3,257.87	3,366.62	3,371.30	3,201.17	3,205.68



Executive Summary continued

The following graph depicts the District’s budget emphasis on curriculum and instruction, while continuing to control and monitor administrative expenditures.



Executive Summary continued

TAX INCREMENT FINANCE ZONES (TIF's)

Background:

Tax Increment Financing (“TIF”) is a special provision found in the Texas Property Tax Code §311.03. TIF zones enable taxing entities to fund certain improvements and provide for the revitalization of specific geographical areas. Typically, TIF zones are designed to finance infrastructure projects that encourage commercial growth.

Each participating entity pays incremental taxes into the TIF fund on an annual basis. Then, a portion of this payment is returned to the entity (per the participation agreement) to fund its own capital projects within the zone. One benefit of a TIF zone is the increased tax revenue that is eventually realized for all entities involved due to the land improvements and real estate development.

C-FB ISD TIF Agreements:

C-FB-ISD participates in three separate TIF agreements – City of Irving TIF #1, City of Farmers Branch TIF #1 and City of Farmers Branch TIF #2. The City of Irving TIF is located in the Las Colinas area and was adopted 12-22-98. The City of FB #1 TIF is located in the Southwest quadrant of Farmers Branch (also known as “Mercer Crossing”) and was adopted 12-21-98. The City of FB #2 TIF is located north and south of Valley View Lane, east of I-35, and was adopted 07-21-99. All TIF agreements are for a period of twenty years.

Each TIF has a “base value” which is the sum of the taxable property values within the boundary lines of the zone in the first active year of the agreement. The “base year” is 1998 for Irving & FB #1 and 1999 for FB #2. The TIF payment for any given year is a function of the taxable values for the prior year less the base year values since C-FB elected to base the TIF payment on the “adjusted” value rather than the current value. This is known as the increment. The increment is then multiplied by C-FB ISD’s tax rate that was in effect for 2005, per Texas Tax Code 311.013(n) to compute the payment amount (there are many other variables, but this is the basic formula).

Per the respective participation agreements, C-FB ISD receives a payment return of 67% from the Irving TIF, 65% from the FB #1 TIF, and 30% from the FB #2 TIF. These amounts are kept in separate special revenue funds and are to be used to build new schools or to improve existing structures.

Executive Summary continued

The following chart summarizes a few key elements of each TIF:

TIF Name	2009 Values	Base Values	To-Date	
	for 2011 Pmt Calculation		Payments	Payment Returns
Irving #1	\$981,219,599	\$241,945,218	\$52,438,073	\$35,126,911
Farmers Branch # 1	\$101,748,946	\$42,008,044	\$7,033,754	\$4,571,940
Farmers Branch # 2	\$19,755,151	\$15,815,680	\$235,534	\$70,661

Debt Service Fund

The Debt Service Fund is used to account for the payment of interest and principal on all bonds of the District. The primary sources of revenue for the debt service fund are local property taxes and the state Instructional Facilities Allotment.

Revenue

Debt Service Fund revenue is budgeted to decrease \$2,162,209 or 4.88% less than the 2009-2010 budget. The decrease is primarily due to a decrease in both the taxable values for 2010-2011 and the interest income estimate. The Debt Service payment requirements have gone down for 2010-2011 primarily due to the district not selling bonds in fiscal year 2008-09 or 2009-10, which is the general annual practice. Had the taxable value stayed the same, the resulting decrease in bond payment requirements would have allowed the district to reduce the Debt Service tax rate. However, the taxable value decreased by 5.21% resulting in an increase in the Debt Service tax rate of \$0.0047 to \$0.3069 per \$100 valuation. The following table provides a comparison of revenues by source for the 2010-2011 budget compared to the 2009-2010 budget.

Debt Service Fund Revenue Sources Comparison

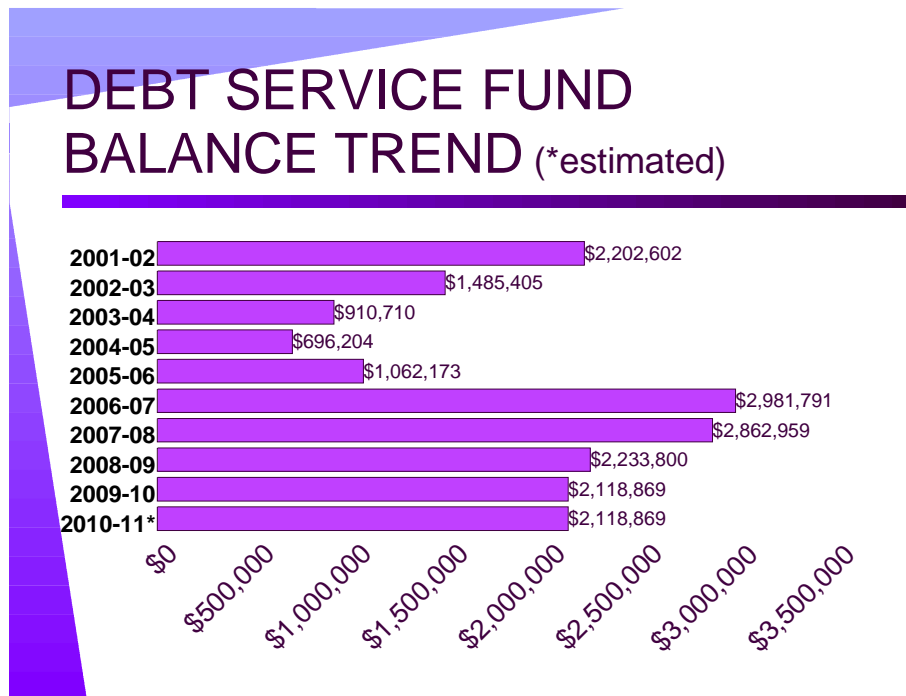
	Beginning Budget 2009-2010	Beginning Budget 2010-2011	Percentage Increase (Decrease)
Taxes	\$44,162,056	\$42,069,997	-4.74%
Other Local Sources	\$100,300	30,150	-69.94%
Total	\$44,262,356	\$42,100,147	-4.88%

Executive Summary continued

Expenditures

Debt Service Fund expenditures are budgeted at \$42,100,147, a decrease of \$2,162,209 or 4.88% over the 2009-2010 budget. The debt service tax rate is set at the appropriate level to provide the necessary funds for these payments, after considering State (if applicable), and other sources of revenue.

The graph below depicts the Debt Service Fund balance over time.



Large increases in the Debt Service tax rate are not anticipated at this time. In the past the district had annual bond sales to provide funding for new facilities and necessary renovations. As mentioned above, due to budget constraints in the General Fund, the district elected not to sell bonds in the 2008-09 or the 2009-10 fiscal year. The District will strive to structure debt with a principal retirement schedule that allows us to issue bonds with minimal increases to the Debt Service tax rate. As of August 31, 2011, the District will have \$329,460,000 in outstanding long-term debt. The general obligation bond requirements to maturity equal \$458,733,685 .

The ratio of net bonded debt to assessed value for the District is 2.32%. Education legislation has eliminated limits on outstanding debt. However, prior law limited debt to 10% of assessed value, and the District is well below that level. All principal and interest payments are due February 15th and August 15th of each year. On February 1st of each year, outstanding taxes become delinquent, which permits the collection of a large majority of taxes levied before the long-term debt payments are due.

Executive Summary continued

Quick Bonded Debt Facts

Outstanding Bonded Debt as of 08/31/11	\$329,460,000
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	\$70,865,000

Under Construction



Executive Summary continued

Food Service Fund

Revenue

Food Service Fund revenue is budgeted to increase \$742,292 or 7.31% more than the 2009-2010 budget. The following table provides a comparison of revenues by source for the 2009-2010 year and the 2010-2011 budget year.

Food Service Fund Revenue Sources Comparison

	Beginning Budget 2009-2010	Beginning Budget 2010-2011	Percentage Increase (Decrease)
Local Sources	\$2,546,330	\$2,469,840	-3.00%
State Sources	\$80,091	\$85,000	6.13%
Federal Sources	\$7,529,721	\$8,343,594	10.81%
Total	\$10,156,142	\$10,898,434	7.31%

The Food Service Fund accounts for the operation of the district's school cafeterias. The majority of the local revenues are derived from charges to users. Local revenues constitute 22.66% of the revenue budget. The federal revenue is received from the U. S. Department of Agriculture under the National School Lunch Program, the School Breakfast Program and the Food Distribution Program. Federal revenues equal 76.56% of the revenue budget.

Expenditures

Food Service Fund expenditures are budgeted at \$10,898,434, an increase of \$742,292 or 7.31% more than the 2009-2010 budget. The vast majority of these expenditures are for labor and food costs.

Food Service Fund Expenditures by Object Comparison to Prior Year

	Beginning Budget 2009-10	Beginning Budget 2010-11	Percentage Increase (Decrease)	Percentage of Total
Payroll	\$4,735,216	\$4,906,000	3.61%	45.02%
Purchased Services	\$983,000	\$1,014,500	3.20%	9.31%
Supplies & Materials	\$4,412,926	\$4,918,934	11.47%	45.13%
Other Operating	\$25,000	\$24,000	-4.00%	0.22%
Capital Outlay	\$0	\$35,000	100.00%	0.32%
Total	\$10,156,142	\$10,898,434	7.31%	100.00%

Executive Summary continued

Budget Process and Significant Changes

The State, the Texas Education Agency (TEA), and the local district formulate legal requirements for the school district budgets. These requirements are stipulated in detail with the subsequent sections of this document.

The budget process begins in September with preliminary budget planning meetings for all staff members primarily responsible for budgeting. From December to May, staff developed their portions of the budget; individual school and department budgets were reviewed; projected enrollment figures were determined; and revenue estimates were calculated based on preliminary tax estimates (later, adjusted to match the final tax certified roll as provided by the Dallas Central Appraisal District and Denton County Appraisal District). The enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

In order to decentralize the budget process, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development, and other appropriate instructional costs. The site-based decision making teams make decisions concerning utilization of this allocation.

Budgets for non-campus units are developed by Central Administrators. These budgets are then reviewed by District financial management staff and altered, if appropriate.

Payroll budgets are developed to include a proposed raise package. Personnel units are allocated to each campus based on projected student enrollment which follows state mandated ratios, if applicable. Non-campus personnel units are added as necessary to cover the workload. Finally a complete payroll budget is presented to the Board of Trustees.

To discuss the 2010-2011 C-FB ISD budget, we have to discuss two factors that are significant to budget decisions:

- First, the District's student population is currently shrinking at a slow pace, which may be a temporary result of several city planning projects that involve the razing of existing apartment complexes to be replaced with more high-end housing. At the same time our student population continues to become more economically disadvantaged (up 77.09% since 2001) and lacking language skills. This combination generates a need for additional resources: human, financial, and infrastructure;
- Second, the state funding formulas have changed significantly with the passage of HB One (80th Legislature) and the target revenue concept. Although the 81st Legislature altered some of the state funding formulas, the target revenue system remains in place. Basically, the only way to generate additional revenue is to ask local taxpayers for a tax increase.

Executive Summary continued

Budget Formulation 2010-2011

Increasing student achievement is the primary function the Carrollton-Farmers Branch ISD. The District vision statement, the Standards-Based Instructional System, and the Principles of Teaching, Learning and Curriculum all serve as anchors that guide our decision-making in the budgeting process. The District aligns its budget according to student achievement data. For example, the District has allocated resources to hire Instructional Specialists who work on campuses with teachers in math and science to improve scores in these areas. Continual monitoring of student achievement data on multiple measures guides the District's decision making on instructional materials, personnel, and programs.

The HB 1 funding mechanism is designed to keep the revenue per weighted average daily attendance flat from one year to the next; this is called a target revenue model. Although HB 3646 (passed in 2009) adjusted the target revenue amount by \$120/per student most of this increase was used for a mandated raise for teachers, librarians, counselors, nurses and speech pathologists (called the Fab 5 group). The target revenue design does not allow for inflation, program increases and raises for non-Fab 5 district employees. In the future, to fund those types of increases with a balanced budget, the district will be required to go to our voters to authorize additional pennies on the tax rate.

The district has adopted deficit budgets in the past, however, district leadership knows that continued *realized* deficits are not sustainable. Due to conservative practices, the district has had only minimal *actual* deficits. Under current state funding formulas, the district must cut budgets to remain fiscally sound. As such, a massive campaign to obtain input regarding budget cuts was undertaken by the district using the situation appraisal method. This method allows instructional priorities and data driven information to help drive decisions. Situation appraisals were conducted with:

- ✓ District Improvement Council
- ✓ Superintendent's Advisory Council
- ✓ Secondary Teacher Leaders
- ✓ Council of PTA Executive Committee/School PTA Presidents
- ✓ Principals
- ✓ School Board Work-Study Sessions and meetings.

The result of all this work was a list of guiding objectives to be used when deciding budget cuts. The Guiding Objectives are to **Minimize Impact on:**

- Student achievement
- Ability to offer competitive salaries/benefits
- High quality professional development
- Student/teacher ratios
- Preparatory programs for college-bound and work-force graduates
- Safety
- Current and efficient technology programs

Executive Summary continued

- Extra-curricular programs for all students
- Quality facilities including general upkeep

Note: all Staffing cuts were to be made through normal attrition – not layoffs.

This process resulted in the multiple staffing reductions outlined previously in this document. Since these reductions are to be made using attrition, savings will be realized over time and not all in one fiscal year.

Significant changes in the 2010-2011 budget from the prior year are listed below:

- Payroll decrease of \$100,000 (includes 2.5% raise for all staff-reflecting staffing reductions);
- Utilities decrease (contract renegotiation and conservative thermostat control) \$705,600;
- Supplies & materials decrease \$275,856 ;
- Tax Increment Finance Zone payment increase (based on prior year captured appraised value of the zone property) \$1.9 million.



No Child Left Behind

Federal education reform legislation, commonly called No Child Left Behind (NCLB) (Public Law 107-110), which was signed by the President on January 8, 2002, reauthorizes and amends federal programs established under the Elementary and Secondary Education Act of 1965 (ESEA). Under NCLB, accountability provisions that formerly applied only to districts and campuses receiving Title 1, Part A funds now apply to all districts and campuses. NCLB has caused sweeping effects for school districts across the nation. Among the provisions of the law, teachers are to be “**highly qualified**”.

Another provision of the law, calls for **Adequate Yearly Progress** (AYP). All public school districts, campuses, and the state are evaluated annually for Adequate Yearly Progress. The Texas AYP Plan approved by the United States Department of Education (USDE) in June 2003 meets the requirements of NCLB, maintains the integrity of the Texas assessment program, and provides a mechanism for evaluating district and campus AYP.

AYP Status Labels:

Each district and campus is assigned one of the following AYP Status labels:

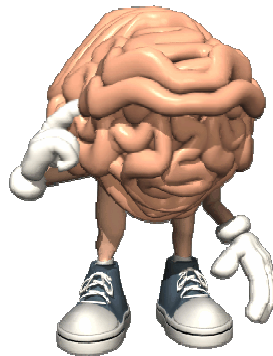
- Meets AYP:** Designates a district or campus that meets all AYP criteria on which it is evaluated.
- Needs Improvement:** Designates a district or campus that does not meet one or more AYP criteria.
- Status Pending:** Designates a district or campus with fewer than 30 total students tested that did not meet all AYP criteria based on evaluation of 5 to 29 total

Executive Summary continued

students or based on the all students performance results of the district in which the campus is located for campuses with 1 to 4 students. This status remains pending until additional small numbers analyses (uniform averaging and confidence intervals) are calculated by the TEA.

- ❑ **Not Evaluated:** Designates a district or campus not evaluated for AYP for one of the following reasons:
 - The campus is new;
 - The campus does not serve students in grades above kindergarten;
 - The campus does not have students in attendance for the full academic year;
 - Juvenile Justice Alternative Education Program (JJAEP) and Disciplinary Alternative Education Program (DAEP);
 - Unusual circumstances (district with no students in grades tested; campus test answer documents lost in mail);
 - Charter district; or
 - The charter campus does not have students enrolled in the grades tested.

All other campuses within the district and district itself will meet AYP for 2010. Turner High School will remain as an AYP campus with a required federal School Improvement Plan for one more year.



Executive Summary continued

The 2010 Preliminary Adequate Yearly Progress chart is below. Prior year AYP charts are located in the Information section of this book.

2010 Preliminary Adequate Yearly Progress (AYP)		
Campus	Meets AYP	Missed AYP
		AEIS Rating
District	X	Recognized
Creekview	X	Recognized
Early College	X	Exemplary
Ranchview	X	Recognized
Smith	X	Recognized
Turner	X	Recognized
Blalack	X	Recognized
Bush	X	Acceptable
Field	X	Recognized
Long	X	Recognized
Perry	X	Recognized
Polk	X	Recognized
Blair/Montgomery	X	Acceptable
Blanton	X	Exemplary
Carrollton	X	Exemplary
Central	X	Recognized
Country Place	X	Exemplary
Davis	X	Exemplary
Farmers Branch	X	Recognized
Freeman	X	Recognized
Furneaux	X	Acceptable
Good	X	Exemplary
Kent	X	Exemplary
La Villita	X	Exemplary
Landry	X	Recognized
Las Colinas	X	Exemplary
McCoy	X	Exemplary
McKamy	X	Recognized
McWhorter	X	Recognized
Rainwater	X	Exemplary
Riverchase	X	Recognized
Rosemeade	X	Exemplary
Sheffield Int/Pri	X	Recognized
Stark	X	Exemplary
Strickland/McLaughl	X	Exemplary
Thompson	X	Exemplary

Executive Summary continued

No Child Left Behind legislation requires districts to publicly report their annual progress of the district as a whole and by campus toward meeting the goal of 100% of core subject area teachers meeting Highly Qualified status. The 2009-10 Highly Qualified Teacher Report must be publicly reported by December 15, 2009.

2009-10 C-FB DISTRICT AND CAMPUS HIGHLY QUALIFIED TEACHER REPORT

State, Region, District, and Campus	Percentage of HQ Teachers
Texas	99.25%
Region 10	99.25%
Carrollton-Farmers Branch ISD	100%
Creekview HS	100%
Early College High School	100%
Mary Grimes Education Center	100%
Bea Salazar Alternative Education Center	100%
Newman Smith HS	100%
Ranchview HS	100%
Turner HS	100%
Blalack MS	100%
Barbara Bush MS	100%
Vivian Field MS	100%
Dan Long MS	100%
Perry MS	100%
Ted Polk MS	100%
CLC Pre.-Kindergarten Center	100%
Kelly Pre-Kindergarten Center	100%
Blair Elementary	100%
Blanton Elementary	100%
Carrollton Elementary	100%
Central Elementary	100%
Country Place Elem.	100%
Davis Elementary	100%
Farmers Branch Elem.	100%
Freeman Elementary	100%
Furneaux Elementary	100%
Good Elementary	100%
Kent Elementary	100%
Landry Elementary	100%
Las Colinas Elementary	100%
La Villita Elementary	100%
McCoy Elementary	100%
McKamy Elementary	100%
McLaughlin Elementary	100%

Executive Summary continued

State, Region, District, and Campus	Percentage of HQ Teachers
McWhorter Elementary	100%
Montgomery Elementary	100%
Rainwater Elementary	100%
Riverchase Elementary	100%
Rosemeade Elementary	100%
Sheffield Intermediate	100%
Sheffield Primary	100%
Stark Elementary	100%
Strickland Elementary	100%
Thompson Elementary	100%



Executive Summary continued

MONEY magazine has named Carrollton, Texas as one of the Best Place's to Live in America (August, 2008). Carrollton was ranked #15. Forbes Magazine also listed Carrollton as 12th best on their list of "America's 25 Best Places to Move" (July, 2009). The local economy remains vibrant and strong, despite recent downturns. The diversity of the businesses located here and the range of housing available combined with the transportation grid and proximity to Dallas-Fort Worth and Alliance airports provide a degree of protection from the economic cycles that is not available to most school districts.

The Dallas-Fort Worth area is an important center of trade, finance and other major services. It is also a critical point in the national transportation complex. The District itself is a primary warehousing and distribution center. Due in part to the transportation infrastructure, cost of doing business and workplace, the Metroplex draws many new corporations and individuals to the area each year. Major businesses, such as Exxon-Mobil, have located their corporate headquarters here.

The district's largest taxpayer is only 1.07% of the taxable value of the district. This lack of dependence on a single employer or business segment means that the loss of even a large business will not significantly have a negative impact on the education of children, or imperil the future payment of obligations.

The location of the District along Interstate 35, Interstate 635, Bush Tollway and the Dallas North Texas Tollway together with its proximity to the Dallas-Fort Worth International Airport (approximately eight miles from the District), has provided a major impetus for growth in the northwest quadrant of Dallas County and the school district. The upgrading of the road system within the metroplex continues to be a plus for the district. A combination of interstate highways, state highways, and toll roads insures that residents can easily commute to jobs anywhere in the metroplex and serves as a magnet for the location of new businesses coming into the area. In addition, the Dallas Area Rapid Transit (DART) system is scheduled to open the Green Line extension of their light rail system in 2010. This extension will have several major stops in the District and make connections into central Dallas. The Cities of Carrollton and Farmers Branch have initiated plans for private investment and development in two of these transit areas, creating a lifestyle renaissance of high-density housing, retail, restaurants and offices. The Carrollton-Farmers Branch ISD is well-positioned to become one of the four major transportation hubs in the Dallas-Fort Worth Metroplex.

LaVillita, a unique community in Las Colinas, has moved off the drawing board and into the early stages of construction. The project will include 300 single-family homes and up to 2,000 apartments, townhomes and live/work units. Retail, restaurants and service-oriented businesses will follow the residential growth. LaVillita's master plan also calls for office development, which is envisioned as professional offices and small build-to-suites. The district has built an elementary school in the development and acquired a middle school site for future development.

Executive Summary continued

The Valwood Improvement Authority was created in 1974 as the Farmers Branch-Carrollton Flood Control District, thus extending the development of industrial land along the Trinity River flood plain as the largest planned industrial/business park in Dallas County. Wholly contained within the Cities of Carrollton and Farmers Branch, the Authority has major freeway access, rail and motor line services.

Valley Ranch, a mixed-use development of 2,400 acres, is located south of Beltline Road and north of the LBJ Freeway and is the home of the Dallas Cowboys. Approximately 1,800 acres of the development is located within the District and approximately 1,200 of those acres will be devoted to residential property. Las Colinas, a mixed-use development of some 12,000 acres, lies immediately east of the Dallas-Fort Worth International Airport. This master-planned community contains quality residential areas, business parks, shopping centers, green-belt areas, several country clubs, an equestrian center, office parks, luxury hotels, a complete recording and sound studio for motion picture production, hospital facilities, and a community college. Some 4,300 acres of Las Colinas lie within the District.

A major redevelopment project was initiated in Addison in 2007 where 2,400 older apartments are being torn down. This 99 acre project will replace those apartments with a complete new urban environment and will be known as Vitruvian Park. This development will include a 12 acre waterfront park with open spaces, an amphitheater, a neighborhood park, 500,000 sq. ft. of office space, 6,000 housing units and retail businesses. This total project will take 6 to 10 years to complete. Initial construction has begun.

Our citizens have always put the education of children first because there is a realization that children are the leaders of tomorrow. With the exploding usage of technology, vast growth in student enrollment and the need to update aging facilities, all previous bond referendums in the District have been approved by the citizens who reside within the District boundaries.

In addition to renovations and new construction, there are major renovation projects ongoing within the District. The technology initiatives include improvements to the network infrastructure, computer hardware and software. The District maintains a fiber optic network to provide connectivity for over 15,000 computers. The focus this year is on integrating wireless, mobile handheld devices into the classroom. The focus on this initiative is to enable students and staff flexible, wireless access to online instructional applications.

The District has an extensive Internet website with individual home pages for all departments and campuses. At <http://www.cfbisd.edu/pages/index.cfm> families can locate a wealth of information, including a school locator package that identifies the schools which serve residential addresses.

Executive Summary continued

The Product

District Overview

With the Mission Statement in mind, the Carrollton-Farmers Branch Independent School District believes that partnerships and collaborations combined with an integrated educational program of quality, equity, challenge, and innovation prepare each student for the world of tomorrow.

Location

C-FB ISD encompasses 53.42 square miles in northwest Dallas County with a smaller portion in southeast Denton County. C-FB ISD provides instructional services to children who live in portions of Carrollton, Farmers Branch, Addison, Coppell, Dallas and Irving.

Parent/Community Involvement

Strong parental support and community alliances are keys to a successful public education system. C-FB ISD has a PTA or PTSA on every regular school campus, multi-school business partnerships and specialized parent booster clubs on secondary campuses.

Curriculum

Every student is valued in C-FB ISD, and the Division of Curriculum and Instruction provides systemic support through an online curriculum, Community of Learns (COL). The COL provides additional specificity to the state standards. The district uses the framework of Understanding by Design to communicate expectations for all students in the district. through grade 12 curriculums.

Gifted Education

C-FB ISD has had gifted education instructional programs in place since 1978. Over 2,600 identified students in grades kindergarten through twelfth participate in broad-based, advanced programs available on all campuses. The Leading Exceptional Academic Producers (LEAP) program is designed to challenge students who are performing several grade levels above their chronological age. This program is the only one of its kind in Texas to support the needs of the profoundly gifted student.

Special Education

The district offers a continuum of service options for students with disabilities, age 3 through 21, who require specially designed instruction and are eligible for special education and related services. An Individual Education Program is developed to meet the individual needs of each student who is eligible.

Career & Technology Education

The district has identified 16 career clusters, which are organized around broad career fields:

- Agriculture, Food & Natural Resources
- Architecture & Construction

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- Arts, A/V Technology & Communications
- Business, Management & Administration
- Education & Training
- Finance
- Government & Public Administration
- Health Science
- Hospitality & Tourism
- Human Services
- Information Technology
- Law, Public Safety, Corrections & Security
- Manufacturing
- Marketing, Sales & Service
- Science, Technology, Engineering & Mathematics
- Transportation, Distribution & Logistics

With careful consideration and discussion, each student can identify a specific and individualized cluster and then a “path.” There are 81 individual career pathways in the 16 career clusters. Students are urged to carefully consider the questions at the beginning of each cluster/pathway. When one or more cluster/pathway appears interesting, students look carefully at the possible degrees, careers and working conditions associated with these area(s). Then they choose the related high school elective courses that would help them prepare for each pathway.

In addition, high schools provide in-depth career pathway study through the following academies. These academies are open to all incoming 9th grade C-FB ISD high school students through an application process.

- Media Arts and Technology,
- Biomedical Professions,
- International Business,
- Law and Criminal Justice
- Math, Engineering, Technology & Sciences

In addition, students have the opportunity to choose from more than 100 Career & Technology Education courses offered in the 16 career clusters identified above. For more information, please visit the CTE website: <http://www.cfbisd.edu/pages/deptsCareerTechEdu.cfm> .

Athletics and Fine Arts

Students can participate in a variety of extracurricular and co-curricular activities from football to orchestra. At the high school level, fourteen boys’ sports and fifteen girls’ sports are offered as well as art, band, choir, dance, drill team, orchestra, speech, debate and theatre. In middle school, seven sports are offered for girls and seven sports are offered for boys as well as band, choir, art, orchestra and theatre. Art and music are offered at the elementary level for every K-5 student. The high school sports are: cheerleading, athletic training, swim/diving, power lifting,

Executive Summary continued

football, volleyball, cross country, basketball, softball, baseball, soccer, track, tennis, golf and wrestling. At the middle school sports are: football, volleyball, basketball, track, swim, tennis, cheerleading and soccer.

Facilities

Since 1990, in four separate elections, the voters of the Carrollton-Farmers Branch ISD have authorized over \$600 million in general obligation bonds. The most recent election in 2003 was for \$300.165 million alone and passed by more than 78% of the votes.

Accountability Ratings

In August, 2010, the Texas Education Agency announced individual school ratings based on student performance on the most recent Texas Assessment of Knowledge and Skills (TAKS) tests, and the previous year's dropout, completion and attendance rates. The state's accountability ratings for schools and districts are based on scores of all students and each student group of qualified size (African-American, Hispanic, White and Economically Disadvantaged) with the indicators listed below.

Requirements for Each Ratings Category

Base Indicators	Academically Acceptable	Recognized	Exemplary
Spring 2010 TAKS All students and each student group that meets minimum size criteria: African American Hispanic White Econ Disadvantaged	Meet passing standard for each subject * Reading/ELA 70% * Writing 70% * Social Studies 70% * Mathematics 60% * Science 55% OR Meet required improvement	Meet 80% passing standard for each subject OR Meet 75% passing standard and meet required improvement	Meet 90% passing standard for each subject
Completion Rate Class of 2009 All students and each student group that meets minimum size criteria: African American Hispanic White Econ Disadvantaged	Meet 75% completion rate standard OR Meet required improvement	Meets 85% completion rate standard OR Meets 80% and required improvement	Meet 95% completion rate standard

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<p>Annual Dropout Rate 2008-09 All students and each student group that meets minimum size criteria:</p> <p>African American Hispanic White Econ Disadvantaged</p>	<p>Meet 1.8% dropout rate standard</p> <p>OR</p> <p>Meets Required Improvement</p>	<p>Meet 1.8% dropout rate standard</p> <p>OR</p> <p>Meets Required Improvement</p>	<p>Meet 1.8% dropout rate standard</p> <p>OR</p> <p>Meets Required Improvement</p>
<p>Additional Provisions</p>	<p>Academically Acceptable</p>	<p>Recognized</p>	<p>Exemplary</p>
<p>Exceptions</p>	<p>Applied if the district or campus would be <i>Academically Unacceptable</i> solely due to not meeting the <i>Academically Acceptable</i> TAKS criteria. Other criteria provisions must be met.</p>	<p>Applied if the district or campus would be <i>Academically Acceptable</i> due to not meeting <i>Recognized</i> TAKS criteria. Other criteria provisions must be met.</p>	<p>Applied if the district or campus would be <i>Recognized</i> due to not meeting <i>Exemplary</i> TAKS criteria. Other criteria provisions must be met.</p>
<p>Check for Academically Unacceptable Campuses (District Only)</p>	<p>Does not apply to Academically Acceptable districts.</p>	<p>A district with a campus rated Academically Unacceptable cannot be <i>Recognized</i>.</p>	<p>A district with a campus rated Academically Unacceptable cannot be <i>Exemplary</i>.</p>
<p>Check for Underreported Students (District only)</p>	<p>Does not apply to Academically Acceptable districts.</p>	<p>A district that underreports more than 150 students or more than 4.0% of its prior year students cannot be rated <i>Recognized</i>.</p>	<p>A district that underreports more than 150 students or more than 4.0% of its prior year students cannot be rated <i>Exemplary</i>.</p>

Executive Summary continued

The District received an overall accountability rating from the Texas Education Agency of “Recognized”.

Exemplary and Recognized Campuses are listed below. All other campuses were acceptable.

Exemplary Campuses	Recognized Campuses
Blanton Elementary	Blalack Middle School
Carrollton Elementary	Central Elementary
Country Place Elementary	Creekview High School
Davis Elementary	Farmers Branch Elementary
Early College High School	Field Middle School
Good Elementary	Freeman Elementary
Kent Elementary	Landry Elementary
Las Colinas Elementary	Long Middle School
LaVillita Elementary	McKamy Elementary
McCoy Elementary	McWhorter Elementary
McLaughlin Elementary	Perry Middle School
Rainwater Elementary	Polk Middle School
Rosemeade Elementary	Ranchview High School
Stark Elementary	Riverchase Elementary
Strickland Intermediate	Sheffield Intermediate
Thompson Elementary	Sheffield Primary
	Smith High School
	Turner High School



Executive Summary continued

Advanced Placement

Advanced Placement (AP) is an accelerated level of instruction. AP courses provide college level coursework in a high school setting and are open to all C-FB students at each high school. Enrolling in an AP class provides a powerful opportunity for students to acquire the knowledge, sophisticated concepts, and skills needed for college success.

Carrollton-Farmers Branch ISD strongly encourages all AP students to take the end of the course AP Exam. C-FB gave twenty-nine different AP course exams last year, including AP Spanish Language for forty-eight Native Spanish speaking middle school students. The chart below shows forty-three percent of our C-FB high school students were enrolled in an AP course.

Advanced Placement - 2009-2010

	Turner	Smith	Creekview	Ranchview	C-FB
Total Campus Enrollment	1874	1881	1975	803	6533
AP/IB Class Enrollment	791	1069	744	7/515	2611/515
% Campus AP Enrollment	42%	57%	38%	1%/64%	40%/8%

Advanced Placement - 2008-2009

	RLT	NSHS	CHS	RHS	C-FB
Total Campus Enrollment	2076	2126	2081	831	7114
AP Class Enrollment	946	1008	812	274	3040
% Campus AP Enrollment	46%	47%	39%	33%	43%

RLT = R. L. Turner High School

NSHS = Newman Smith High School

CHS = Creekview High School

RHS = Ranchview High School

C-FB = Carrollton-Farmers Branch Independent School District

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Scholastic Achievement Test (SAT)

The SAT is administered by the College Board and is designed to measure the verbal and math aptitudes of high school students. The SAT takers are self-selected; that is, any students may opt to take the exam.

C-FB seniors taking the Scholastic Aptitude Test out-performed students taking the exam throughout the state and the nation. C-FB ISD high school seniors continue to excel on the SAT. The district combined score for 2010 is 1,489 compared to 1,465 for the state and 1,479 for the nation.

SAT Results for 2010					
Mean Scores					
<u>Campus</u>	<u>Count</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Combined</u>
Turner High School	174	477	516	473	1,466
Smith High School	222	506	527	502	1,535
Creekview High School	282	501	533	488	1,522
Ranchview High School	98	449	483	457	1,389
Early College High School	34	422	471	420	1,313
District	810	488	519	482	1,489
National	1,547,990	501	505	473	1,479
Texas	148,102	484	506	475	1,465

American College Test (ACT)

The American College Test (ACT) is an achievement test with four content exams including English, reading, mathematics, and science, plus an optional writing test and is used as a college entrance exam. More information about the ACT can be found at www.act.org.

The overall composite score for the C-FB ISD seniors taking the ACT in 2010 was higher than both the state and national scores. Results for 2010 are listed in the chart below.

ACT Results for 2010						
<u>Campus</u>	<u>Count</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
Turner High School	103	18.9	22.1	20.1	21.3	20.7
Smith High School	126	20.9	22.1	21.5	21.8	21.7
Creekview High School	137	20.7	22.6	22.3	22.1	22.0
Ranchview High School	63	19.7	21.7	20.4	20.6	20.7
District	429	20.2	22.2	21.2	21.6	21.4
Nation	1,568,835	20.5	21.0	21.3	20.9	21.0
Texas	92,615	19.7	21.4	20.8	20.9	20.8

Executive Summary continued

The Texas Assessment of Knowledge and Skills (TAKS) assesses student mastery of the Texas Essential Knowledge and Skills (TEKS) in English/Language Arts, Mathematics, Social Studies, and Science. Students must demonstrate mastery on each section of the EXIT-Level examination to be eligible for a high school diploma. Students in grades 3 - 11 take the TAKS test annually.

TAKS Results by Subject and Grade					
Subject Area	Group	2009		2010	
		Met		Met	
		Expectation	Commended	Expectation	Commended
Reading/ELA	All Students	89%	34%	91%	34%
Math	All Students	83%	33%	86%	31%
Writing	All Students	94%	37%	95%	35%
Science	All Students	83%	32%	88%	33%
Social Studies	All Students	96%	54%	97%	55%
Reading/ELA	African Am.	87%	28%	90%	28%
Math	African Am.	74%	21%	78%	18%
Writing	African Am.	95%	31%	93%	31%
Science	African Am.	76%	20%	83%	22%
Social Studies	African Am.	95%	44%	96%	44%
Reading/ELA	Hispanics	85%	25%	89%	24%
Math	Hispanics	79%	25%	83%	23%
Writing	Hispanics	92%	30%	94%	26%
Science	Hispanics	77%	22%	83%	25%
Social Studies	Hispanics	94%	41%	95%	43%
Reading/ELA	White	96%	50%	97%	50%
Math	White	92%	46%	94%	44%
Writing	White	96%	49%	97%	52%
Science	White	94%	50%	96%	49%
Social Studies	White	99%	74%	99%	73%
Reading/ELA	Econ.Disadv.	85%	25%	83%	25%
Math	Econ.Disadv.	78%	26%	90%	24%
Writing	Econ.Disadv.	92%	29%	94%	26%
Science	Econ.Disadv.	77%	23%	83%	25%
Social Studies	Econ.Disadv.	94%	42%	95%	42%

The Results are Summed Across all Grades

Executive Summary continued

National Merit Semifinalist

Six students in the Carrollton-Farmers Branch school district were named national 2011 Merit semifinalists. The students are among 16,000 high school seniors who will continue in the National Merit Scholarship Corporation's competition for 8,400 merit scholarship awards worth \$36 million that will be offered in the spring.

Students are selected based on performance on the Preliminary SAT/National Merit Scholarship Qualifying test. The pool of semifinalist represents less than one percent of the top high school seniors in the nation.

Approximately 15,000 semifinalists become finalists. From the group of finalists, Merit Scholarship winners are determined according to the National Merit Scholarship Corporation. "Merit Scholar designees are selected on the basis of their skills, accomplishments and potential for success in rigorous college studies," according to the National Merit Scholarship Corporation press release.

More information about the National Merit Scholarship Program is available on the National Merit Scholarship Corporation website www.nationalmerit.org.

National Achievement Scholarship Program

Two students were named 2011 National Merit Achievement Semifinalists. These exceptional students are among more than 1,600 Black American high school seniors who have been designated semifinalists in the 47th annual National Achievement Scholarship Program.

For more information, visit <http://www.nationalmerit.org/nasp.php> .

National Merit Commended Recipients

Twenty students in the Carrollton-Farmers Branch school district were named 2011 National Merit Commended Recipients. These commended students were selected from over 1.5 million young adults who took the Preliminary Scholastic Aptitude Test/National Merit Scholarship Qualifying test (PSAT/NMSQT) during their junior year in high school. Commended students are selected from the highest scorers on the PSAT.



Executive Summary continued

The Carrollton-Farmers Branch ISD has received a “Superior Achievement” rating under Texas’ Schools FIRST financial accountability rating system. The Superior Achievement rating is the state’s highest, demonstrating the quality of C-FB ISD’s financial management and reporting system.

This is the seventh year of Schools FIRST (Financial Accountability Rating System of Texas). School FIRST is a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of Schools FIRST is to achieve quality performance in the management of school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system.

The Schools FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts, with the highest being “Superior Achievement”, followed by “Above-Standard Achievement”, Standard Achievement” and Substandard Achievement”.

FIRST Financial Integrity Rating System of Texas

Name: Carrollton-Farmers Branch ISD
 Status: Passed
 Rating: Superior Achievement
 District Score: 80

Indicator	Indicator Description	Score
1	Was the total Fund Balance Less Reserved Fund Balance Greater Than Zero in the General Fund	Yes
2	Was the total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) in the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 year % Change in Students was 10% or more).	Yes
3	Were there no Disclosures in the Annual Financial Report and/or Other Sources of Information Concerning Default on Bonded Indebtedness Obligations?	Yes
4	Was the Annual Financial Report filed within One Month after November 27th or January 28th Deadline Depending Upon the District's Fiscal Year End Date (June 30th or August 31st)?	Yes
5	Was there an Unqualified Opinion in Annual Financial Report?	Yes
6	Did the Annual Financial Report not Disclose any Instance(s) of Material Weaknesses in Internal Controls?	Yes

Executive Summary continued

FIRST

Financial Integrity Rating System of Texas

		1 Multiplier
7	Did the District's Academic Rating exceed Academically Unacceptable?	5
8	Was the Three-Year Average Percent of Total Tax Collections (Including Delinquent) Greater than 98%?	5
9	Did the Comparison of PEIMS Data to like information in Annual Financial Report Result in an Aggregate Variance of Less than 3 percent of Expenditures Per Fund Type (Data Quality Measure)?	5
10	Were Debt Related Expenditures (Net of IFA and/or EDA Allotment) <\$350.00 per Student? (If the District's five-year percent change in Students = or > 7%, or if Property Taxes Collected Per Penny of Tax Effort > \$200,000 per Student).	5
11	Was there no Disclosure in the Annual Audit Report of Material Noncompliance?	5
12	Did the District have Full Accreditation Status in Relation to Financial Management Practices? (e.g. No Conservator or Monitor Assigned).	5
13	Was the Aggregate of Budgeted Expenditures and Other Uses Less than the Aggregate of Total Revenues, Other Resources and Fund Balance in the General Fund?	5
14	If the District's Aggregate Fund Balance in the General Fund and Capital Projects Fund was less than zero, Were Construction Projects Adequately Financed? (To avoid creating or adding to the Fund Balance Deficit Situation)	5
15	Was the Ratio of Cash and Investments to Deferred Revenues (Excluding Amount equal to Net Delinquent Taxes Receivable) in the General Fund Greater than or Equal to 1:1? (If Deferred Revenues are less than Net Delinquent Taxes Receivable)	5
16	Was the Administrative Cost Ratio less than the Threshold Ratio?	5
17	Was the Ratio of Students to Teachers Within the Ranges Shown Below According to District Size?	5
18	Was the Ratio of Students to Total Staff Within the Ranges Shown Below According to District Size?	5
19	Was the total Fund Balance in the General Fund More than 50% and Less than 150% of Optimum According to the Fund Balance and Cash Flow Calculation Worksheet in the Annual Financial Report?	5
20	Was the Decrease in Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years? (If 1.5 Times Optimum Fund Balance < Total Fund Balance in General Fund or if Total Revenues > Operating Expenditures in the General Fund, then the District receives 5 points)	5

Executive Summary continued

FIRST

Financial Integrity Rating System of Texas

21	Was the Aggregate Total of Cash and Investments in the General Fund more than \$0?	5
22	Were Investment Earnings in All Funds (Excluding Debt Service Fund and Capital Projects Fund) More than \$20 per Student?	5
		80 weighted sum
		1 Multiplier Sum
		80 Score

Determination of Rating

A Did the District answer "No" to Indicators 1, 2, 3 or 4? OR Did the District answer "No" to Both 5 and 6? If so, the District's Rating is Substandard Achievement.	
B	Determine Rating by Applicable Range for Summation of the indicator scores (Indicators 7-24)
	Superior Achievement 72-80 and Yes to Indicator 7
	Above Standard Achievement 64-71 or > = 72 and No to indicator 7
	Standard Achievement 56-63
	Substandard Achievement. <56 or No to one default indicator

Indicator 17 & 18 Ratios

17	District Size - Number of Students Between	Ranges for Ratios		
		Low	High	
		<500	7	22
		500-999	10	22
		1,000-4,999	11.5	22
		5,000-9,999	13	22
		>= 10,000	13.5	22

Indicator 18

18	District Size - Number of Students Between	Ranges for Ratios		
		Low	High	
		<500	5	14
		500-999	5.8	14
		1,000-4,999	6.3	14
		5,000-9,999	6.8	14
		>= 10,000	7	14

Executive Summary continued

FIRST

Financial Integrity Rating System of Texas

Question	Points Possible					
7	Y=5	N=0				
8	5	4	3	2	1	0
	>98	>95 =<98	>92 =<95	>89 =<92	>86 =<89	=<86
9	Y=5	N=0				
10	5	4	3	2	1	0
	<\$250	=>\$250<\$500	=>\$500<\$750	=>\$750<\$1,000	=>\$1,000<\$1,250	=>\$1,250
11	Y=5	N=0				
12	Y=5	N=0				
13	Y=5	N=0				
14	Y=5	N=0				
15	5	4	3	2	1	0
	=>1.00	=>0.95<1.00	=>0.90<0.95	=>0.85<0.90	=>0.8<0.85	<0.80
16	Y=5	N=0				
17	5	4	3	2	1	0
	UL*=<=100% LL**=>100%	>100%=<105% =>95%<100%	>105%=<110% =>90%<95%	>110%=<115% =>85%<90%	>115%=<120% =>80%<85%	>120% <80%
18	5	4	3	2	1	0
	UL*=<=100% LL**=>100%	>100%=<105% =>95%<100%	>105%=<110% =>90%<95%	>110%<115% =>85%<90%	>115%=<120% =>80%<85%	>120% <80%
19	5	4	3	2	1	0
	UL*=<150% LL**>50%	>150%=<152.5% >47.5%=<50%	>152.5%=<155% >45%=<47.5%	>155%=<157.5% >42.5%=<45%	>157.5%=<160% >40%=<42.5%	>160% =<40%
20	5	4	3	2	1	0
	<20%	=>20%<21%	=>21%<22%	=>22%<23%	=>23%<24%	=>24%
21	Y=5	N=0				
22	5	4	3	2	1	0
	>\$20	>\$19=<\$20	>\$18=<\$19	>\$17=<\$18	>\$16=<\$17	=<\$16

UL-Upper Limit

LL-Lower Limit

Executive Summary continued

FIRST

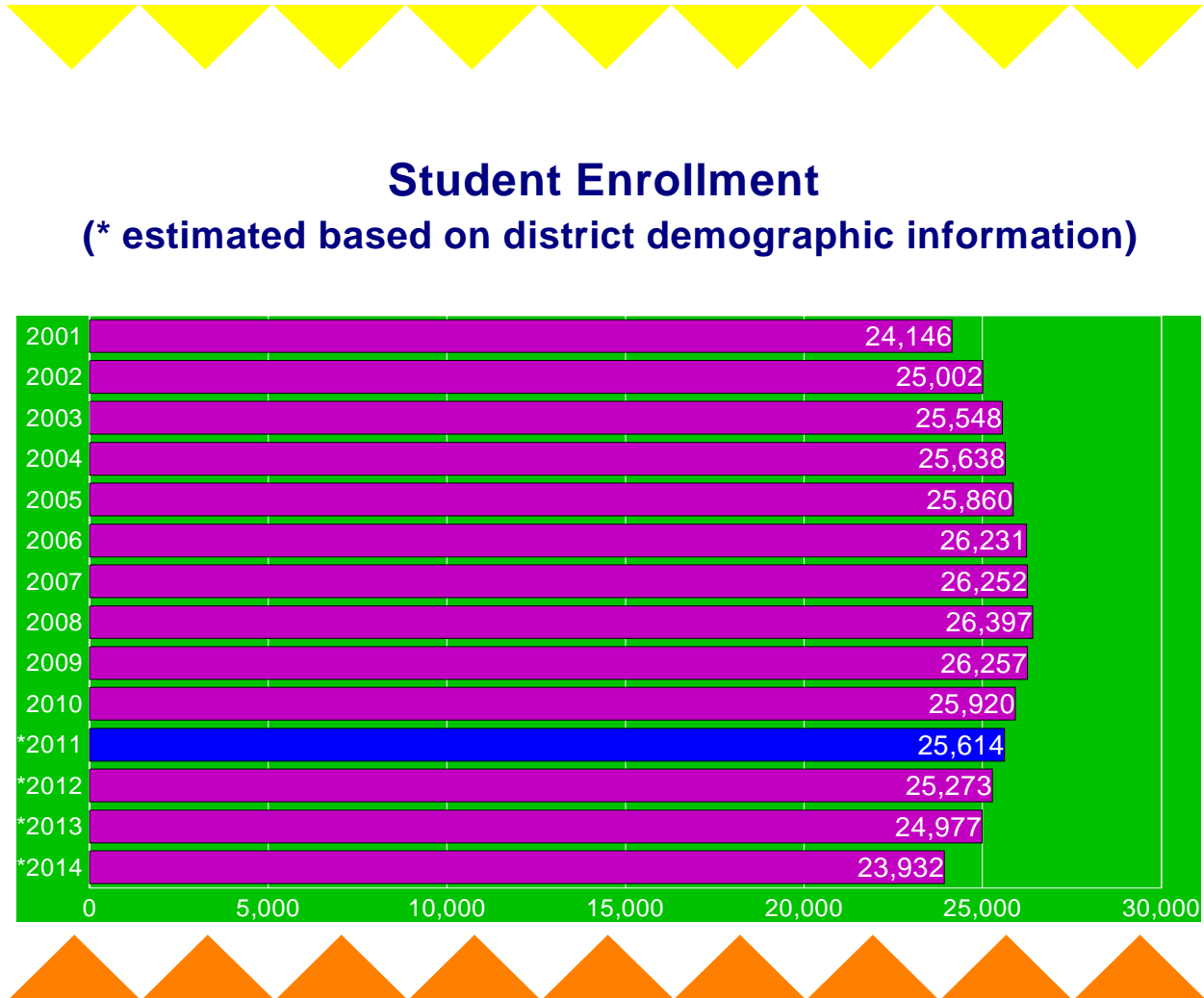
Financial Integrity Rating System of Texas

Indicator	District Size - # of Students Between			Ranges for Ratios	
				Low	High
17		<500		7	22
	500	999		10	22
	1,000	4,999		11.5	22
	5,000	9,999		13	22
	=>10,000			13.5	22
18		<500		5	14
	500	999		5.8	14
	1,000	4,999		6.3	14
	5,000	9,999		6.8	14
	=>10,000			7	14



Executive Summary continued

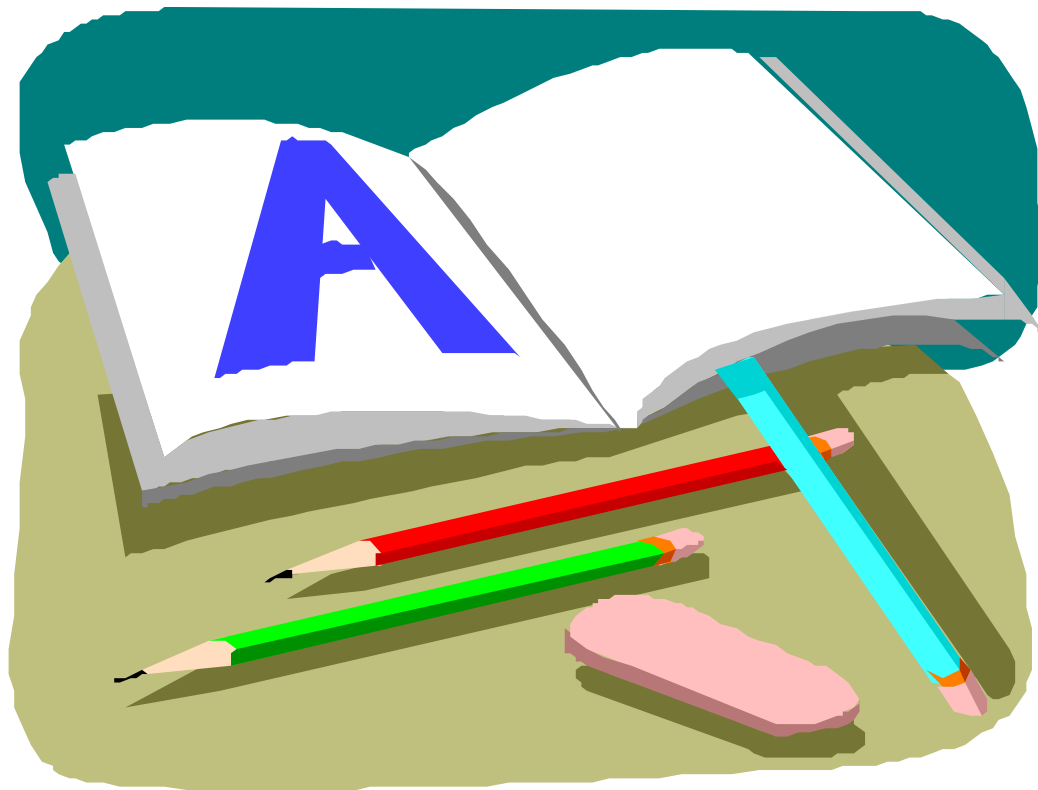
The graph below depicts the District’s past, present and future estimates for Student enrollment.



Based on current enrollment trends, the District’s growth is concentrated on its Western edge. Due to this current and anticipated growth, the District opened LaVillita Elementary School in August of 2008. Long-range plans include an additional elementary school and a middle school with an addition to Ranchview high school in this area. Modest enrollment growth in the southern part of the District has been addressed by the construction of Strickland Intermediate School, which also opened in August of 2008. Enrollment trends in all other parts of the District indicate that current facilities will be adequate with minor renovation and additions.

Executive Summary continued

District Mission Statement and Improvement Plan



Executive Summary continued



DISTRICT IMPROVEMENT PLAN

2010-2011

**Dr. Bobby Burns
Superintendent**

Vision Statement:

All students will meet the Texas Assessment of Knowledge and Skills (TAKS) at the proficient or commended level and graduate college-ready and/or workforce ready without remediation.

The Goal of the Carrollton-Farmers Branch ISD is high achievement for all students.

Supporting Objectives

1. Continuously increase student achievement
2. Continuously improve the learning environment for students and staff
3. Continuously increase operational effectiveness
4. Continuously increase stakeholder confidence and support of our school system

Executive Summary continued

Mission Statement

Together with families and community we commit all district resources to guide the learning of each student to graduate as:

- A responsible individual
- A passionate life-long learner
- A complex thinker
- An effective communicator

Statement of Beliefs

We believe that:

- The economic, political and societal success of our country depends upon a quality education for all.
- Diversity strengthens the community and enriches the fabric of our society.
- It is the responsibility of the entire community to partner in the educational process.
- Learning occurs best in a safe, orderly and nurturing environment.
- Belonging to a family, to a school and to a community is vital, and this sense of belonging advances learning.
- People learn at different rates, have different capacities and that each person's educational path deserves to be valued equally.
- Learning empowers people to reach their full potential: physically, mentally, socially, and emotionally.
- Everyone is a teacher, everyone is a learner

Graduates of Carrollton-Farmers Branch are:

Responsible individuals who:

- Model productive citizenship
- Practice successful personal management
- Demonstrate character values and ethical behavior
- Appreciate the value of diversity
- Function effectively as team members

Competent learners who:

- Continually pursue and integrate knowledge
- Achieve academic standards
- Apply various forms of technology
- Seek educational and career options
- Produce quality products

Complex thinkers who:

- Solve problems critically
- Create original ideas and solutions
- Understand and apply systems thinking

Effective communicators who:

- Read with understanding
- Interpret information
- Interact through listening and speaking
- Write clearly

Executive Summary continued

BQ Local Policy Planning and Decision-Making Process

DISTRICT MISSION, GOALS, AND OBJECTIVES AND CAMPUS OBJECTIVES

The Board shall approve and periodically review the District's mission and goals to improve student performance. The mission, goals, and the approved District and campus objectives shall be mutually supportive and shall support the state goals and objectives under Education Code, Chapter 4. [See AE(EXHIBIT)]

DISTRICT IMPROVEMENT PLANNING PROCESS

The District's planning process to improve student performance includes the development of the District's educational goals, the legal requirements for the District and campus improvement plans, all pertinent federal planning requirements, and administrative procedures. The Board shall approve the process under which the educational goals are developed and shall ensure that input is gathered from the District-level committee.

PARENTAL INVOLVEMENT PLAN

The Board shall ensure that the District and campus improvement plans, as applicable, address all elements required by federal law for receipt of Title I, Part A funds, including elements pertaining to parental involvement. The District-level and campus-level committees shall involve parents in the development of such plans and in the process for campus review and improvement of student academic achievement and campus performance. [See EHBD]

ADMINISTRATIVE PROCEDURES AND REPORTS

The Board shall ensure that administrative procedures meet legal requirements in the areas of planning, budgeting, curriculum, staffing patterns, staff development, and school organization; adequately reflect the District's planning process; and include implementation guidelines, time frames, and necessary

Executive Summary continued

ADMINISTRATIVE PROCEDURES AND REPORTS - continued

resources. The Superintendent shall report periodically to the Board on the status of the planning process, including a review of the related administrative procedures, any revisions to improve the process, and progress on implementation of identified strategies.

EVALUATION

The Board shall ensure that data are gathered and criteria are developed to undertake the required biennial evaluation to ensure that policies, procedures, and staff development activities related to planning and decision-making are effectively structured to positively impact student performance.

PLANNING PROCESS

Needs Assessment

The campus staff elects members to the District Improvement Council. Parents, business and administrators also serve on the DIC.

The purpose of the District Improvement Plan is to include:

1. Measurable District performance objectives for all appropriate academic excellence indicators for all student populations, including students in special education programs under Education Code Chapter 29, Subchapter A, and other measures of student performance that may be identified through the comprehensive needs assessment.
2. Strategies for improvement of student performance that include:
 - a. Instructional methods for addressing the needs of student groups not achieving their full potential.
 - b. Methods for addressing the needs of students for special programs, such as suicide prevention, conflict resolution, violence prevention, or dyslexia treatment programs.
 - c. Dropout reduction.
 - d. Integration of technology in instructional and administrative programs.
 - e. Discipline management.
 - f. Staff development for professional staff of the District.
 - g. Career education to assist students in developing the knowledge, skills, and competencies necessary for a broad range of career opportunities.
 - h. Accelerated education.

Executive Summary continued

Annual analysis of the plan and review of various assessment data are used to determine objectives that address District goals. Specific strategies and action steps are developed to address these objectives. This process ensures a commitment to excellence and a resolve to provide the best instructional plan for every student. (TS1)

Target Areas

Title I – Targeted Assisted (TA)

Must address the 8 components of a Targeted Assisted Program

- TA 1. Resources used to help children meet state academic achievement standards
- TA 2. Planning for identified students incorporated into existing school planning
- TA 3. Methods and strategies based on scientifically based research
- TA 4. TA program is coordinated with and supports regular educational programs
- TA 5. Highly qualified teachers
- TA 6. Professional Development
- TA 7. Increase parental involvement
- TA 8. Coordination of federal, state, and local services

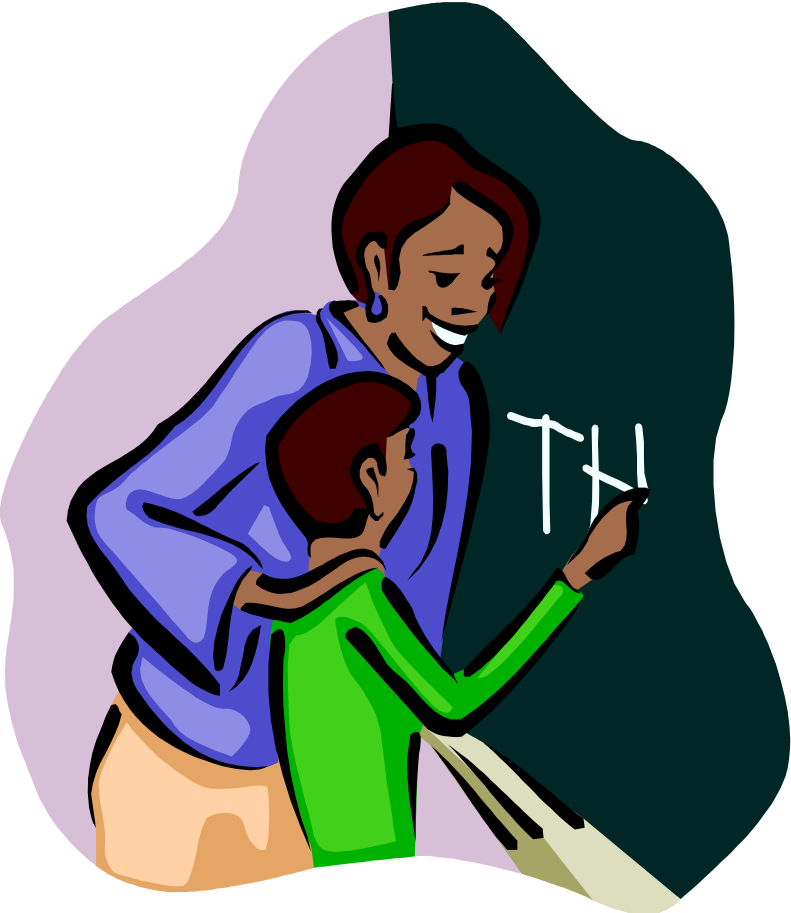
Title I – School-wide Components (TS)

- TS 1. Comprehensive needs assessment
- TS 2. School-wide reform strategies
- TS 3. Highly qualified teachers
- TS 4. Professional development
- TS 5. Strategies to attract high-quality highly qualified teachers to high-need schools
- TS 6. Parental involvement
- TS 7. Assisting preschool children in the transition from early childhood programs
- TS 8. Measures to include teachers in the decisions regarding use of academic assessments.
- TS 9. Students difficulties identified on a timely basis
- TS 10. Coordination and integration between federal, state, and local services.

Detail strategic plans for accomplishment of the District's goals are included in the Organization section of this book.

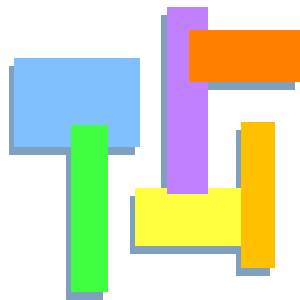
Executive Summary continued

PERSONNEL



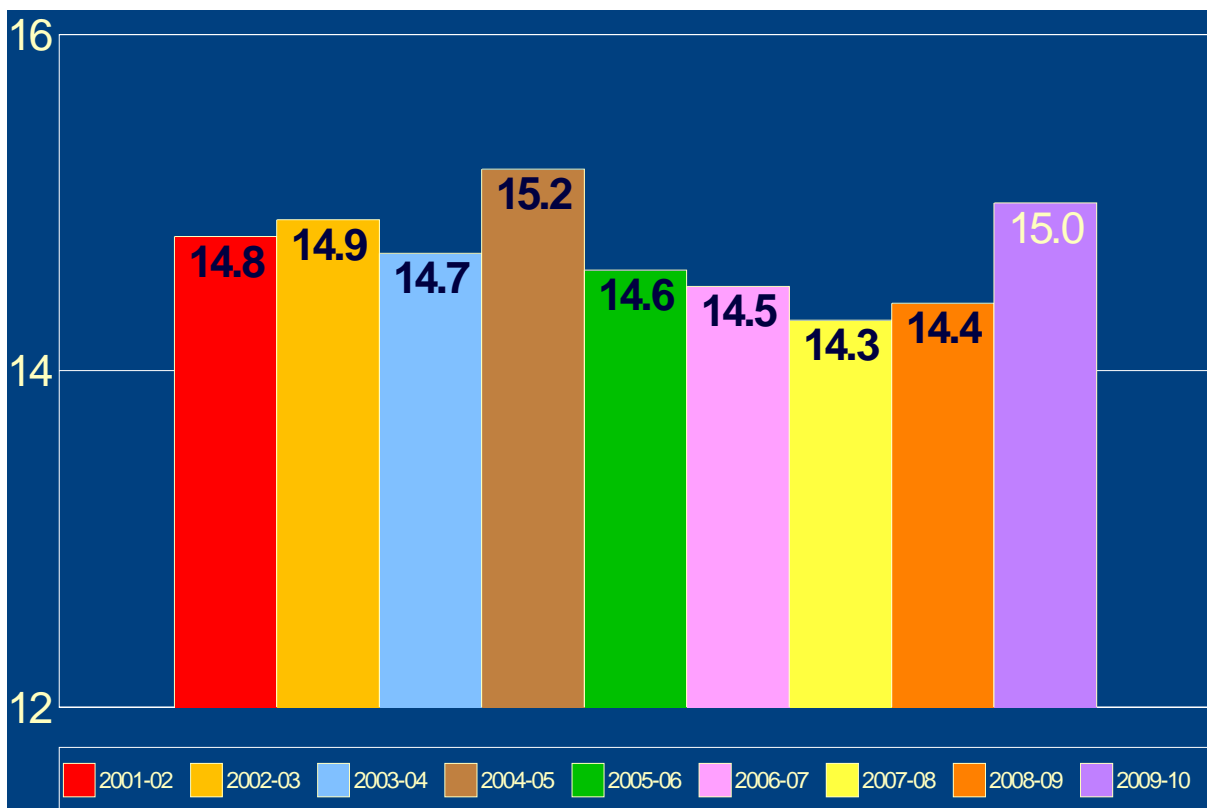
Executive Summary continued

The graph below depicts District's student/teacher ratio changes over time.



Student/Teacher Ratio

(Source: PEIMS Edits + Staff FTE Summary Report)



Executive Summary continued

The graph below depicts the Staff by Sex and Ethnicity for 2009-2010.

Staff Summary by Sex and Ethnicity 2009-10 (Source: PEIMS Edit + Report - Staff FTE Summary)

	White	Hispanic	Black	Other	Totals
Male	433.0	119.1	54.0	70.0	676.1
Male Percentage	13.5%	3.7%	1.7%	2.2%	21.1%
Female	1,671.4	509.7	165.9	178.1	2,525.1
Female Percentage	52.2%	15.9%	5.2%	5.6%	78.9%

Executive Summary continued

The graph below depicts the Staff by Highest Degree-changes over time.

Teachers by Highest Degree Held (Source: PEIMS Edits+ Report-Staff FTE Summary)



	2006-07	2006-07%	2007-08	2007-08%	2008-09	2008-09%	2009-10	2009-10%
No Degree	7.7	0.4%	4.8	0.3%	7.0	0.4%	8.0	0.5%
Bachelors	1,348.2	74.4%	1,393.7	75.4%	1,372.6	75.4%	1,278.7	74.0%
Masters	442.5	24.4%	437.0	23.7%	432.6	23.8%	431.7	25.0%
Doctorate	14.3	0.8%	12.4	0.7%	9.0	0.5%	8.9	0.5%

Executive Summary continued

The graph below depicts the Teachers by Years of Experience- changes over time.

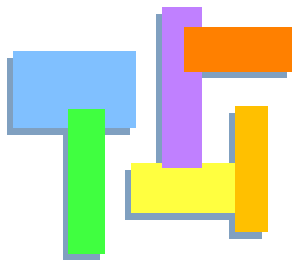
Teachers by Years of Experience (Source: PEIMS Edit + Report - Staff FTE Summary)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Beginning Teachers	124.1	132.7	176.6	171.6	163.3 (9.0%)	178.4 (9.7%)	134.1 (7.4%)	74 (4.3%)
1-5 Years Experience	656.8	650.7	607.8	645.8	678.2 (37.4%)	695.8 (37.7%)	722.2 (39.7%)	653.7 (37.8%)
6-10 Years Experience	307.2	344.0	385.0	420.1	433.9 (23.9%)	435.4 (23.6%)	403.2 (22.1%)	413.3 (23.9%)
11-20 Years Experience	344.2	345.5	309.9	320.4	315.4 (17.4%)	317.7 (17.2%)	341.0 (18.7%)	364.9 (21.1%)
Over 20 Years Experience	280.2	269.3	220.1	234.9	221.8 (12.2%)	220.5 (11.9%)	220.9 (12.1%)	221.3 (12.8%)
Aver Exp Teachers-Tx	10.0	9.9	9.0	9.1	8.8	8.8	8.8	9.6
Aver Exp of Teachers-District	6.0	5.9	5.5	5.6	5.4	5.4	5.6	6.4

Executive Summary continued

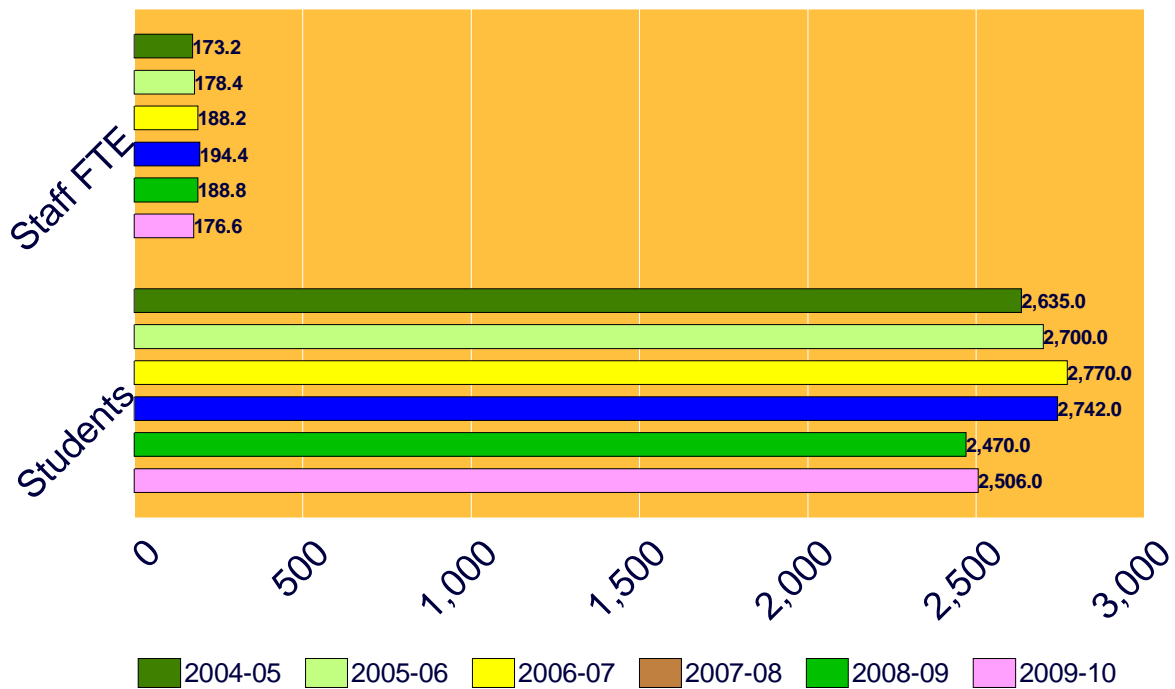
The graph below depicts Staff to Students – Special Education – changes over time.

Note: The implementation of the Response to Intervention (RtI) three Tier model has resulted in a decrease in the number of students being referred for education evaluation. Additionally, a change in the eligibility criteria for Learning Disability has led to a decline in the number of identified students under this category.



Staff to Students -Special Education

(Source: PEIMS Edit + Reports - Staff FTE)

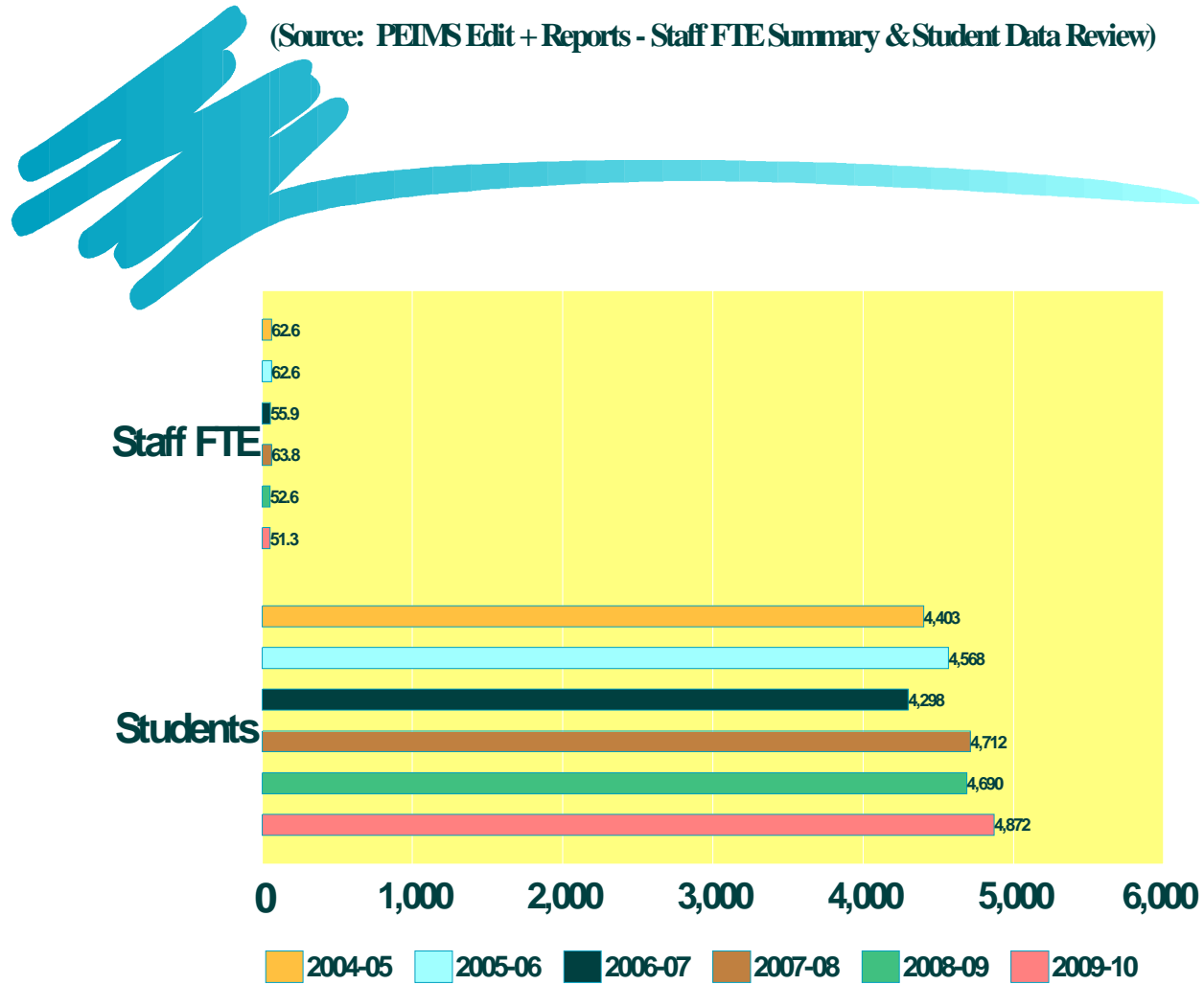


Executive Summary continued

The graph below depicts Staff to Students – Career & Technical- changes over time.

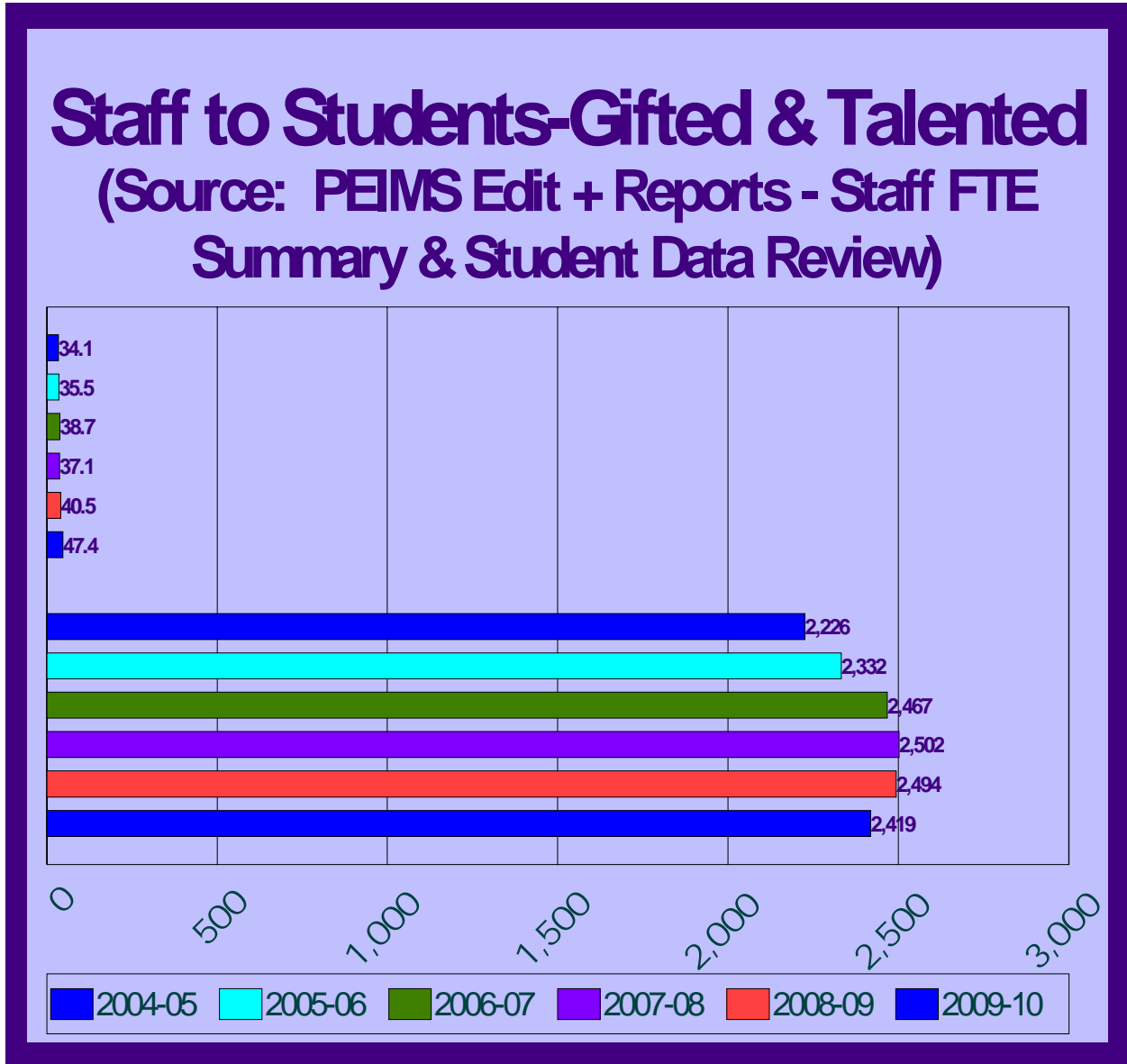
Staff to Students-Career & Technical

(Source: PEIMS Edit + Reports - Staff FTE Summary & Student Data Review)



Executive Summary continued

The graph below depicts Staff to Students – Gifted & Talented Education – changes over time.

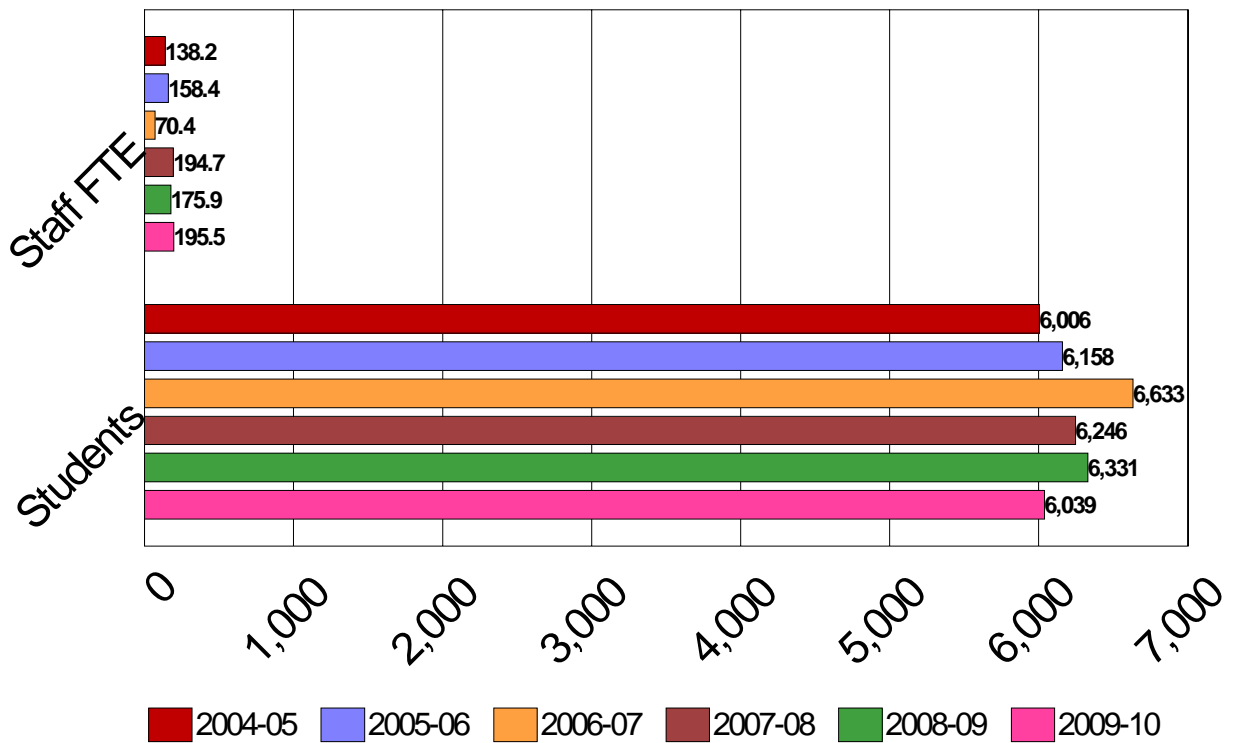


Executive Summary continued

The graph below depicts Staff to Students – Bilingual/English as a Second Language (ESL) Education – changes over time.

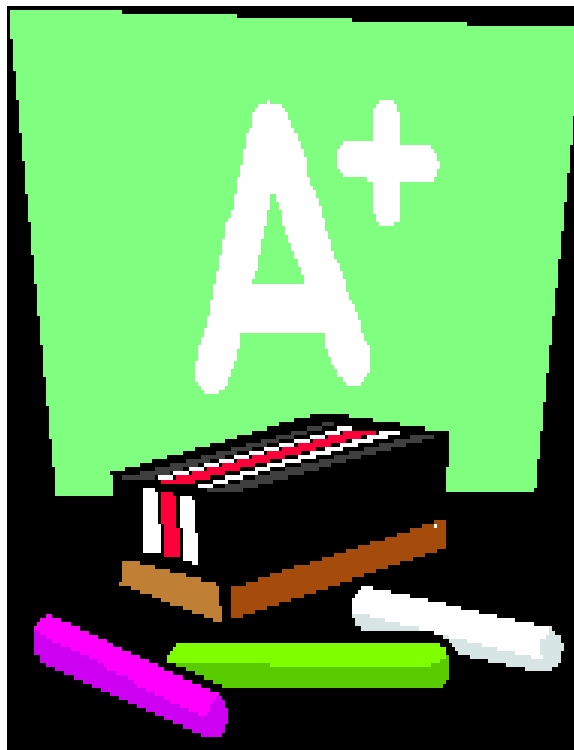
Staff to Students-Bilingual/ESL Education

(Source: PEIMS Edit + Reports - Staff FTE Summary & Student Data Review)



Executive Summary continued

Carrollton-Farmers Branch Independent School District

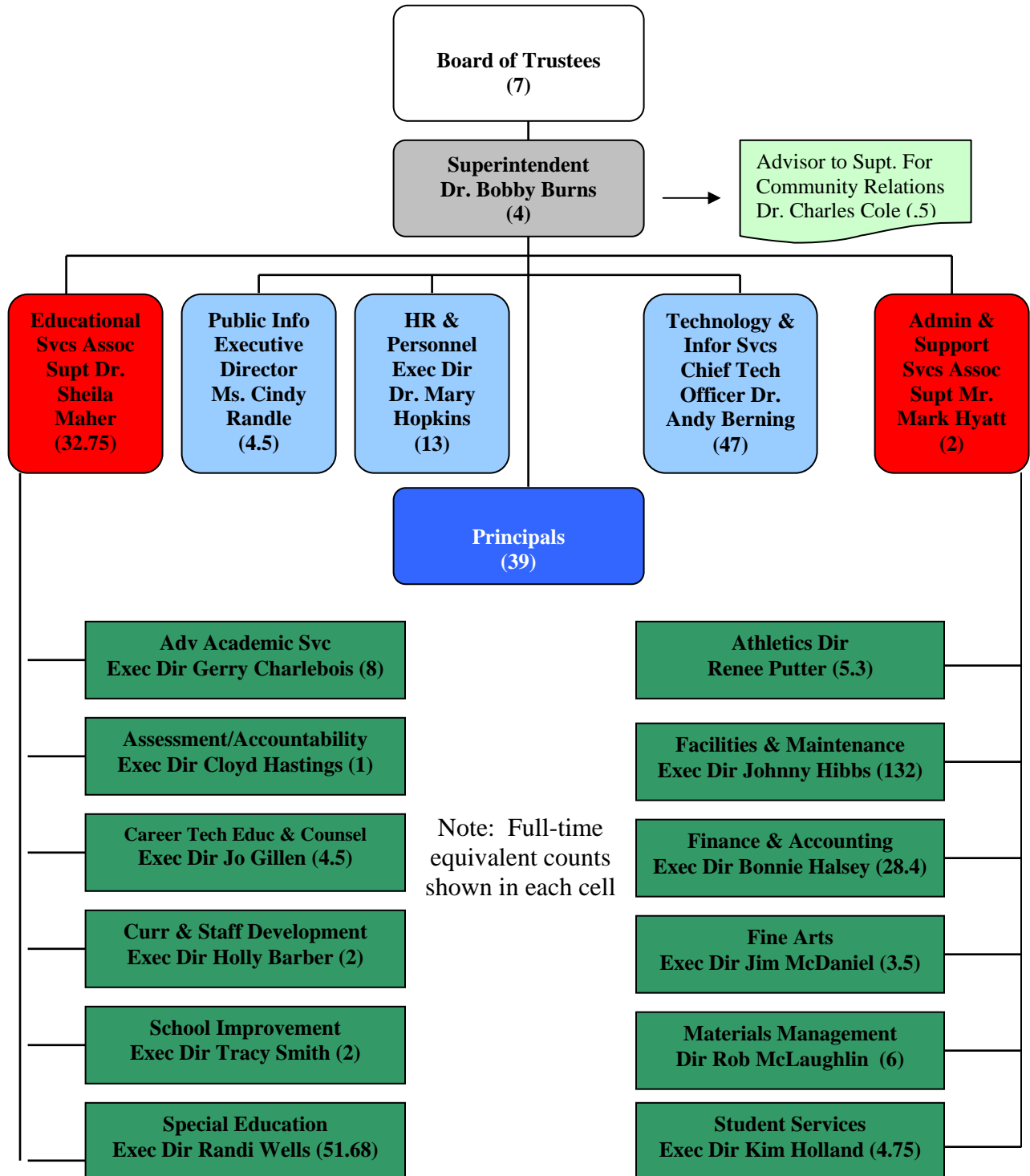


Organization Section



Organization Section continued

Carrollton-Farmers Branch Independent School District Organization Chart - 2010-2011



Organization Section continued



DISTRICT IMPROVEMENT PLAN

2010-2011

**Dr. Bobby Burns
Superintendent**

Vision Statement:

All students will meet the Texas Assessment of Knowledge and Skills (TAKS) at the proficient or commended level and graduate college-ready and/or workforce ready without remediation.

CARROLLTON-FARMERS BRANCH ISD STRATEGIC IMPROVEMENT PLAN (SIP)

The Goal of the Carrollton-Farmers Branch ISD is high achievement for all students.

Supporting Objectives

1. Continuously increase student achievement
2. Continuously improve the learning environment for students and staff
3. Continuously increase operational effectiveness
4. Continuously increase stakeholder confidence and support of our school system

Organization Section continued

Supporting Objective 1: Continuously Increase Student Achievement

Objective 1 Performance Measure	Actual Status			Target			Results			Target		
A. TEA Recognized/Exemplary District	2009			2010			2010			2011		
A = Academically Acceptable R = Recognized E = Exemplary	A			R			A			R		
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
B. Recognized/Exemplary Schools	2009			2010			2010			2011		
	R	E	T	R	E	T	R	E	T	R	E	T
38 Schools eligible for rating R = # of Recognized schools E = # of Exemplary Schools T = % Total	15	19	89%	16	20	95%	17	16	87%	16	20	97%
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
C. Adequately Yearly Progress (AYP)	2009			2010			2010			2011		
38 Schools eligible to meet AYP	37			38			38			37**		
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
D. Achievement Gap (difference between sub group and highest performing sub group)*	TAKS 2009		TAKS 2009 @ 2010 Standard	2010			2010			2011		
Subject	Reading/ELA			Reading/ELA			Reading/ELA			Reading/ELA		
African American	92	-9	87	92	-4		90	-7		93	-4	
Hispanic	89	-11	85	89	-7		89	-8		92	-5	
Asian American	96	-2	94	96			95	-2		97		
White	98		96				97					
Economically	89	-11	85	89	-7		88	-9		91	-6	

Organization Section continued

Disadvantaged												
** Blair/Montgomery will count as one campus instead of two campuses for the 2010-2011 school year												
Achievement Gap	TAKS 2009		TAKS 2009 @ 2010 Standard	2010			2010			2011		
Subject	Writing			Writing			Writing			Writing		
African American	96	-3	95	97	-1		93	-5		95	-3	
Hispanic	94	-6	92	95	-3		94	-4		96	-2	
Asian American	99		98				98					
White	98	-2	96	98			97	-1		98		
Economically Disadvantaged	94	-6	92	95	-3		94	-4		96	-2	
Achievement Gap	TAKS 2009		TAKS 2009 @ 2010 Standard	2010			2010			2011		
Subject	Math			Math			Math			Math		
African American	76	-21	74	78	-17		78	-18		82	-14	
Hispanic	81	-16	79	82	-13		83	-13		86	-10	
Asian American	96		95				96					
White	93	-3	92	94	-1		94	-2		96		
Economically Disadvantaged	80	-17	78	82	-13		83	-13		86	-10	
Achievement Gap	TAKS 2009		TAKS 2009 @ 2010 Standard	2010			2010			2011		
Subject	Social Studies			Social Studies			Social Studies			Social Studies		
African American	95	-4	95	97	-2		96	-3		98	-1	
Hispanic	94	-5	94	96	-3		95	-4		97	-2	
Asian American	99	-1	98	99			99					
White	99		99				99					
Economically Disadvantaged	94	-5	94	96	-3		95	-4		97	-2	
Achievement Gap	TAKS 2009		TAKS 2009 @ 2010 Standard	2010			2010			2011		
Subject	Science			Science			Science			Science		
African American	76	-18	76	79	-15		78	-18		82	-14	
Hispanic	77	-17	77	80	-14		83	-13		86	-10	
Asian American	93	-1	93	94			95	-1		96		
White	94		94				96					

Organization Section continued

Economically Disadvantaged	77	-17	77	80	-14		83	-13		86	-10	
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
E. Special Populations (TAKS Data; current LEP, M1 & M2)	2009			2010			2010			2011		
Limited English Proficient	LEP			LEP			LEP			LEP		
Reading/ELA	76%			79%			74%			79%		
Math	74%			77%			76%			79%		
Special Education	Special Education			Special Education			Special Education			Special Education		
Reading/ELA	65%			68%			72%			74%		
Math	57%			60%			65%			66%		
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
F. TAKS Commended Scores (All Students)	2009			2010			2010			2011		
Reading/ELA	36%			39%			33%			39%		
Writing	39%			42%			35%			42%		
Math	35%			38%			31%			38%		
Social Studies	54%			57%			55%			57%		
Science	32%			35%			33%			38%		
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
G. Higher Education Readiness Component (TSI) (EXIT Scores)	2008	2009		2010			2010			2011		
ELA	59%	67%		69%						72%		
Math	63%	66%		68%						71%		
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
H. SAT (perfect score: 2400) Mean Scores	2009			2010			2010			2011		

Organization Section continued

Count	742		750		810		810		
Critical Reading	497		500		488		500		
Math	533		535		519		535		
Writing	489		492		482		492		
Combined Scores	1519		1527		1489		1527		
Objective 1 Performance Measure	Actual Status		Target		Results		Target		
I. PSAT/NMSQT	2009		2010		2010		2011		
National Merit Semifinalists	10		12				12		
National Achievement Scholarship Winners	5		7				9		
National Hispanic Recognition Program	8		10				10		
National Merit Commended Students	23		26				29		
Objective 1 Performance Measure	Actual Status		Target		Results		Target		
J. Advanced Placement	2009		National Passing Rate	2010		2010		2011	
# taking test; % score of 3, 4, 5									
Science	#	%	%	#	%	#	%	#	%
Biology	70	44%	50.4%	80	50%	94	29%	94	50%
Chemistry	49	55%	55.2%	60	58%	70	60%	70	62%
Physics B	62	47%	59.7%	70	50%	92	24%	92	55%
Physics C Mech	63	49%	70.9%	70	52%	31	48%	60	52%
Physics C EM	51	53%	69.3%	60	55%	19	63%	50	60%
History	#	%	%	#	%	#	%	#	%
Government	78	53%	61.2%	85	55%	81	51%	85	55%
Econ – Macro	45	53%	55.0%	50	55%	77	49%	75	55%
US History	327	45%	52.5%	340	50%	265	49%	300	52%
World History	271	25%	50.2%	280	30%	339	27%	340	40%
Psychology	161	85%	68.4%	175	87%	156	87%	170	88%
Math	#	%	%	#	%	#	%	#	%
Calculus AB	108	42%	58.9%	115	45%	44	70%	70	65%
Calculus BC	77	49%	79.7%	80	52%	56	59%	60	75%
Statistics	78	54%	58.5%	85	55%	93	45%	95	50%
English	#	%	%	#	%	#	%	#	%

Organization Section continued

English Language	298	56%	59.6%	300	58%		250	61%		300	62%	
English Literature	238	58%	58.5%	250	60%		244	48%		250	60%	
Foreign Language	#	%	%	#	%		#	%		#	%	
Spanish Language	304	70%	57.5%	320	74%		304	64%		320	70%	
Objective 1 Performance Measure	Actual Status			Target			Results			Target		
K. Graduation Data	2008			2009			2009			2010		
Completion Rate	#	%		#	%		#	%		#	%	
All Students	1,477	91%			94%		1,607	94%			96%	
African American	195	91%			94%		217	93%			95%	
Hispanic	506	84%			88%		629	92%			94%	
White	547	96%			98%		548	95%			97%	
Economically Disadvantaged	445	86%			88%		590	94%			96%	
Graduation Rate	#	%		#	%		#	%		#	%	
All Students	1,337	83%			84%		1443	85%			87%	
African American	173	81%			83%		194	83%			85%	
Hispanic	421	70%			75%		526	77%			80%	
White	523	90%			92%		521	91%			93%	
Economically Disadvantaged	377	73%			75%		528	84%			86%	
Recommended Plan/Distinguished Plan (2007-08)	76%			78%								
*Actual Status Gap changed on Achievement Gap data due to TEA recalibrating the 2009 results to match the 2010 formula												

Supporting Objective 2: Continuously Improve the Learning Environment for Students and Staff

Objective 2 Performance Measure	Actual Status		Target	Results	Target
A. Out of School Suspensions	2008	2009 TBD	2010	2010	2011
Number of students suspended from	2761.00	2407.00	2286.00	2209.00	2098.55

Organization Section continued

school					
Number of incidences of suspensions from school	5835.00	4532.00	4305.40	4563.00	4334.85
African American	1372.00	1158.00	1100.10	1209.00	1148.55
Hispanic	3255.00	2574.00	2445.30	2639.00	2507.05
Asian American	187.00	99.00	94.05	93.00	88.35
White	1007.00	684.00	649.80	608.00	577.60
Native American	14.00	20.00	19.00	14.00	13.30
Objective 2 Performance Measure	Actual Status		Target	Results	Target
B. DAEP Placements	2008	2009	2010	2010	2011
Count of students assigned to DAEP	614.00	381.00	362.00	538.00	511.00
Number of from school removals to DAEP		412.00	391.00	285.00	271.00
African American	158.00	109.00	104.00	165.00	157.00
Hispanic	350.00	221.00	210.00	319.00	303.00
Asian American	29.00	10.00	10.00	13.00	12.00
White	140.00	70.00	67.00	87.00	83.00
Native American	0.00	2.00	2.00	1.00	1.00
Objective 2 Performance Measure	Actual Status		Target	Results	Target
C. Attendance Rate	2008	2009	2010	2010	2011
All Students	96.10%	95.90%	96.10%	95.80%	96.10%
African American	95.70%	95.70%	96.00%	95.90%	96.20%
Hispanic	95.90%	95.70%	96.00%	95.70%	96.00%
Asian American	97.70%	97.10%	97.40%	97.10%	97.30%
White	95.90%	95.70%	96.00%	95.70%	96.00%
Native American	95.20%	94.60%	95.00%	94.30%	94.60%
Economically	96.20%	96.00%	96.30%	95.80%	96.00%

Organization Section continued

Disadvantaged					
High Schools					
All students				94.20%	94.50%
African American				94.30%	94.60%
Hispanic				93.30%	93.60%
Asian American				96.50%	96.80%
White				94.70%	95.00%
Economically Disadvantaged				93.90%	94.20%
Middle Schools					
All students				96.20%	96.50%
African American				95.80%	96.10%
Hispanic				96.20%	96.50%
Asian American				98.20%	98.00%
White				96.00%	96.30%
Economically Disadvantaged				96.00%	96.30%
Elementary Schools					
All students				96.60%	96.90%
African American				96.20%	96.50%
Hispanic				96.70%	97.00%
Asian American				97.10%	97.40%
White				96.50%	96.80%
Economically Disadvantaged				96.50%	96.80%

Supporting Objective 3: Continuously Increase Operational Effectiveness

Objective 3 Performance Measure	Actual Status	Target	Results	Target
A. Financial Integrity Rating System in Texas (School FIRST)	2009	2010	2010	2011
	Superior	Superior	Superior	Superior
Objective 3 Performance Measure	Actual Status	Target	Results	Target

Organization Section continued

B. Increase percentage of operating expenditures expended for instruction (Functions 11,12,31, 33,36, and 95; objects 6112-6499)	2008	2009	2009	2010
<u>Function 11</u> , Instruction <u>Function 12</u> , Instructional Resources & Media Services <u>Function 31</u> , Guidance, Counseling & Evaluation Services <u>Function 33</u> , Health Services <u>Function 36</u> , Extracurricular Activities <u>Function 95</u> , Payments to Juvenile Justice Alternative Education Program Objects 6112-6499, all expenditures excluding Capital Outlay	61.62	64.62	65.61	67.61
Objective 3 Performance Measure	Actual Status	Target	Results	Target
C. Fund balance as a percentage of the total expenditure budget excluding the TIF and Chapter 41 payments	2009	2010	2010	2010
	31.42%	30.20%	35.7	30.00%
Objective 3 Performance Measure	Actual Status	Target	Results	Target
D. Kilowatt hour per Sq. Ft. usage	2009	2010	2010	2011
	10.64	9.75	9.8	9.3
Objective 3 Performance Measure	Actual Status	Target	Results	Target
E. Overtime hours	2009	2010	2010	2011

Organization Section continued

Campus overtime hours	12,653	10,000	9,845	9,200
Objective 3 Performance Measure	Actual Status	Target	Results	Target
F. Highly Qualified Teachers	2009	2010	2010	2011
	100%	100%	100%	100%
Objective 3 Performance Measure	Actual Status	Target	Results	Target
G. Teacher Classroom Attendance Rate	2009	2010	2010	2011
Based on 177 instructional days	94.17%	94%	92%	93%
Objective 3 Performance Measure	Actual Status	Target	Results	Target
H. All Staff Attendance Rate	2009	2010	2010	2011
Based on all possible work days for all employees year round	95.38%	96%	93%	94%
Objective 3 Performance Measure	Actual Status	Target	Results	Target
I. Teacher Turnover Rate	2009	2010	2010	2011
	19.10%	17%	10%	16%
Objective 3 Performance Measure	Actual Status	Target	Results	Target
J. Availability of Critical Technology Systems	2009	2010	2010	2011
	99%	99%	100%	100%

Supporting Objective 4: Continuously increase stakeholder confidence and support of our school system

Objective 4 Performance Measure:	Actual Status	Target	Results	Target
A. Parent Survey – Achieving Quality Together	2009	2010	2010	2011

Organization Section continued

How satisfied are you with the school district this year in terms of overall satisfaction?	91%	92%	91.90%	92%
	Satisfied/Very Satisfied	Satisfied/Very Satisfied	Satisfied/Very Satisfied	
Objective 4 Performance Measure:				
B. Stakeholder Survey (to be developed)				
C. Staff Survey	2009	2010	2010	2011
Percentage of employees who like the work they do.	N/A	N/A	98%	98%
Percentage of employees who would recommend C-FB, their campus, or their department as a good place to work.	N/A	N/A	89%	90%
Percentage of employees who find their work meaningful and satisfying	N/A	N/A	97%	98%

Organization Section continued

Mission Statement

Together with families and community we commit all district resources to guide the learning of each student to graduate as:

- A responsible individual
- A passionate life-long learner
- A complex thinker
- An effective communicator

Statement of Beliefs

We believe that:

- The economic, political and societal success of our country depends upon a quality education for all.
- Diversity strengthens the community and enriches the fabric of our society.
- It is the responsibility of the entire community to partner in the educational process.
- Learning occurs best in a safe, orderly and nurturing environment.
- Belonging to a family, to a school and to a community is vital, and this sense of belonging advances learning.
- People learn at different rates, have different capacities and that each person's educational path deserves to be valued equally.
- Learning empowers people to reach their full potential: physically, mentally, socially, and emotionally.
- Everyone is a teacher, everyone is a learner

Graduates of Carrollton-Farmers Branch are:

Responsible individuals who:

- Model productive citizenship
- Practice successful personal management
- Demonstrate character values and ethical behavior
- Appreciate the value of diversity
- Function effectively as team members

Competent learners who:

- Continually pursue and integrate knowledge
- Achieve academic standards
- Apply various forms of technology
- Seek educational and career options
- Produce quality products

Complex thinkers who:

- Solve problems critically
- Create original ideas and solutions
- Understand and apply systems thinking

Effective communicators who:

- Read with understanding
- Interpret information
- Interact through listening and speaking
- Write clearly

Organization Section continued

BQ Local Policy Planning and Decision-Making Process

DISTRICT MISSION, GOALS, AND OBJECTIVES AND CAMPUS OBJECTIVES

The Board shall approve and periodically review the District's mission and goals to improve student performance. The mission, goals, and the approved District and campus objectives shall be mutually supportive and shall support the state goals and objectives under Education Code, Chapter 4. [See AE(EXHIBIT)]

DISTRICT IMPROVEMENT PLANNING PROCESS

The District's planning process to improve student performance includes the development of the District's educational goals, the legal requirements for the District and campus improvement plans, all pertinent federal planning requirements, and administrative procedures. The Board shall approve the process under which the educational goals are developed and shall ensure that input is gathered from the District-level committee.

PARENTAL INVOLVEMENT PLAN

The Board shall ensure that the District and campus improvement plans, as applicable, address all elements required by federal law for receipt of Title I, Part A funds, including elements pertaining to parental involvement. The District-level and campus-level committees shall involve parents in the development of such plans and in the process for campus review and improvement of student academic achievement and campus performance. [See EHBD]

ADMINISTRATIVE PROCEDURES AND REPORTS

The Board shall ensure that administrative procedures meet legal requirements in the areas of planning, budgeting, curriculum, staffing patterns, staff development, and school organization; adequately reflect the District's planning process; and include implementation guidelines, time frames, and necessary

Organization Section continued

ADMINISTRATIVE PROCEDURES AND REPORTS - continued

resources. The Superintendent shall report periodically to the Board on the status of the planning process, including a review of the related administrative procedures, any revisions to improve the process, and progress on implementation of identified strategies.

EVALUATION

The Board shall ensure that data are gathered and criteria are developed to undertake the required biennial evaluation to ensure that policies, procedures, and staff development activities related to planning and decision-making are effectively structured to positively impact student performance.

PLANNING PROCESS

Needs Assessment

The campus staff elects members to the District Improvement Council. Parents, business and administrators also serve on the DIC.

The purpose of the District Improvement Plan is to include:

1. Measurable District performance objectives for all appropriate academic excellence indicators for all student populations, including students in special education programs under Education Code Chapter 29, Subchapter A, and other measures of student performance that may be identified through the comprehensive needs assessment.
2. Strategies for improvement of student performance that include:
 - a. Instructional methods for addressing the needs of student groups not achieving their full potential.
 - b. Methods for addressing the needs of students for special programs, such as suicide prevention, conflict resolution, violence prevention, or dyslexia treatment programs.
 - c. Dropout reduction.
 - d. Integration of technology in instructional and administrative programs.
 - e. Discipline management.
 - f. Staff development for professional staff of the District.
 - g. Career education to assist students in developing the knowledge, skills, and competencies necessary for a broad range of career opportunities.
 - h. Accelerated education.

Organization Section continued

Annual analysis of the plan and review of various assessment data are used to determine objectives that address District goals. Specific strategies and action steps are developed to address these objectives. This process ensures a commitment to excellence and a resolve to provide the best instructional plan for every student. (TS1)

Target Areas

Title I – Targeted Assisted (TA)

Must address the 8 components of a Targeted Assisted Program

- TA 1. Resources used to help children meet state academic achievement standards
- TA 2. Planning for identified students incorporated into existing school planning
- TA 3. Methods and strategies based on scientifically based research
- TA 4. TA program is coordinated with and supports regular educational programs
- TA 5. Highly qualified teachers
- TA 6. Professional Development
- TA 7. Increase parental involvement
- TA 8. Coordination of federal, state, and local services

Title I – School-wide Components (TS)

- TS 1. Comprehensive needs assessment
- TS 2. School-wide reform strategies
- TS 3. Highly qualified teachers
- TS 4. Professional development
- TS 5. Strategies to attract high-quality highly qualified teachers to high-need schools
- TS 6. Parental involvement
- TS 7. Assisting preschool children in the transition from early childhood programs
- TS 8. Measures to include teachers in the decisions regarding use of academic assessments.
- TS 9. Students difficulties identified on a timely basis
- TS 10. Coordination and integration between federal, state, and local services.

Organization Section continued

Carrollton-Farmers Branch Independent School District District AEIS and AYP Indicator Goals

2010 TAKS and PARTICIPATION DATA

2011 GOALS

	ALL STUDENTS		AFRICAN AMERICAN		HISPANIC		WHITE		ECON DISADV	
	2010	Goal	2010	Goal	2010	Goal	2010	Goal	2010	Goal
Reading/ELA	91%	92%	90%	93%	89%	92%	97%	98%	88%	90%
Mathematics	86%	88%	78%	82%	83%	86%	94%	96%	83%	86%
Writing	95%	97%	93%	95%	94%	96%	97%	98%	94%	96%
Science	88%	90%	83%	84%	83%	86%	96%	97%	83%	86%
Social Studies	97%	98%	96%	98%	95%	97%	99%	99%	95%	97%
All Tests										
Drop-out 2009*	.6%		1.1%		0.5%		0.4%		0.2%	
Drop-out 2011*		.5%		1.0%		0.4%		0.3%		0.1%
Completion Rate 2009**	94.1%		92.7%		92.2%		95.3%		93.7%	
Completion Rate 2011**		96%		95%		95%		97%		96%
AYP Reading/ELA Participation	100%	100%	100%	100%	99%	100%	100%	100%	99%	100%
AYP Reading/ELA Performance	90%	92%	89%	91%	87%	89%	96%	97%	87%	90%
AYP Math Participation	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
AYP Math Performance	87%	88%	80%	82%	85%	86%	94%	96%	84%	86%
AYP Graduation Rate 2009***	84.5%		82.9%		77.1%		90.6%		83.8%	
AYP Graduation Rate 2011***		86%		85%		79%		92%		86%

*6th, 7th, 8th grade data

**4 year program + 5th year returners

***cohort group that graduates in 4 years

Organization Section continued

Carrollton-Farmers Branch Independent School District District AEIS and AYP Indicator Goals

2010 TAKS and PARTICIPATION DATA

2011 GOALS

	SPECIAL ED		LEP		GT		Gender Male		Gender Female	
	2010	Goal	2010	Goal	2010	Goal	2010	Goal	2010	Goal
Reading/ELA	72%	74%	74%	79%	100%	100%	90%	92%	93%	94%
Mathematics	65%	66%	76%	79%	100%	100%	86%	88%	87%	88%
Writing	80%	82%	90%	91%	100%	100%	93%	95%	97%	98%
Science	63%	65%	58%	65%	100%	100%	89%	90%	86%	89%
Social Studies	86%	87%	85%	86%	100%	100%	97%	98%	97%	98%
All Tests										
Drop-out 2009*										
Drop-out 2011*										
Completion Rate 2009**										
Completion Rate 2011**										
AYP Reading/ELA Participation	100%	100%	99%	100%						
AYP Reading/ELA Performance	76%	78%	82%	84%						
AYP Math Participation	100%	100%	100%	100%						
AYP Math Performance	76%	78%	84%	86%						
AYP Graduation Rate 2009***	70.1%		59.4%							
AYP Graduation Rate 2011***		72%		70%						

*6th, 7th, 8th grade data

**4 year program + 5th year returners

***cohort group that graduates in 4 years

Organization Section continued

Carrollton-Farmers Branch ISD

2010 COMMENDED DATA

2011 GOALS

INDICATOR	All Students				African American			
	District	State	+ -	Goal	District	State	+ -	Goal
Reading/English Language Arts	33%	30%	+3	36%	28%	22%	+6	30%
Mathematics	31%	26%	+5	34%	18%	15%	+3	20%
Writing	35%	33%	+2	38%	30%	24%	+6	32%
Science	33%	28%	+5	36%	22%	15%	+7	24%
Social Studies	55%	46%	+9	57%	44%	33%	+11	46%

INDICATOR	Hispanic				White			
	District	State	+ -	Goal	District	State	+ -	Goal
Reading/English Language Arts	24%	23%	+1	26%	50%	41%	+9	52%
Mathematics	23%	20%	+3	25%	44%	34%	+10	46%
Writing	26%	26%	-	28%	52%	42%	+10	54%
Science	24%	21%	+3	26%	49%	40%	+9	51%
Social Studies	43%	36%	+7	45%	73%	60%	+7	74%

INDICATOR	Special Ed.				Economically Disadvantaged				LEP			
	District	State	+ -	Goal	District	State	+ -	Goal	District	State	+ -	Goal
Reading/English Language Arts	12%	10%	+2	14%	25%	22%	+3	27%	14%	16%	-2	17%
Mathematics	11%	9%	+2	13%	24%	18%	+6	26%	19%	18%	+1	21%
Writing	12%	9%	+3	14%	26%	23%	+3	28%	13%	16%	-3	17%
Science	13%	10%	+3	15%	25%	19%	+6	27%	8%	12%	-4	13%
Social Studies	23%	14%	+9	24%	42%	33%	+9	43%	14%	11%	+3	16%

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				A. B. C. D. E. F.	Provide professional development on the critical attributes of Instructional Rounds to a district network made up of teachers, campus and district administrators; Conduct Instructional Rounds in an elementary, middle, and high school	TA 6, TS 2, 4, 9	Completion of P.D. and classroom observations; analysis of school/district wide data captured during rounds	Curriculum & Instruction	Substitute teachers, title II \$6,000.00
	X				A. B. C. D. E. F.	Focus IIP Coaching on High Performing Teams for the following purposes: 1. To provide coaching and support to move an already existing high functioning teacher team to the next level so it can serve as a model for others 2. To capture dialogue from a team when implementing the IIP at a most effective level 3. To video tape teams using good processes during the IIP 4. To collect artifacts that are good examples of either student work, progress monitoring, formative assessment planning, etc. to assist other teacher teams' understanding of the IIP To create a 90 minute professional development workshop to use in the district to expand teacher teams' knowledge and understanding of the power of the IIP for the 2010-2011 school year	TS 1, 4, 8, 9	Identified Teams Notes from Team Meetings Artifacts from Meetings P.D. training module	Curriculum & Instruction	IIP Coaches, title II \$10,000

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
1	1	2	3	4						
	X				D. E. K.	Establish a Middle School Task Force to Identify current safety nets at the middle school level and determine safety nets needed and examine practices to improve student achievement.	TS 1, 2, 4, 8, 9	Recommendations from the Task Force	Curriculum & Instruction	
	X				A. B. C. D. E. F. G. H. I. J. K.	Communicate Nonnegotiables Goals for Achievement and Instruction	TS 1, 2, 3, 4, 8, 9, 10	Principals' Meetings Secondary Teacher Meetings DIC Meeting	Curriculum & Instruction	
	X				A. B. C. D. E. F. G. H. I. J. K.	Coordinate staff development needs identified by campuses from the District's Nonnegotiable Goals for Achievement and Instruction	TA6, TS 4	P.D. provided	Curriculum & Instruction	
	X				A. B. C. D. E. F.	Determine Data Analysis needs for goal setting and progress monitoring at the student, class, campus, district levels	TS 1, 8	Progress Monitoring Artifacts Recommendations for District Expectation	Assessment	
	X				A. B. C. D. E. F.	Coordinate staff development for the district's curriculum framework: Understanding by Design	TS 4, 8		Curriculum & Instruction	

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				A. B. C. D. E. F. G. H. I. J. K.	Conclude the work of the Grading Procedures Task Force and make a recommendation to the Superintendent for new procedures to be implemented during the 2011-2012 school year.	TS, 2, 4, 6, 8	Oct. 20 early release (share draft with all staff); Dec. 3, 2010 (Gusky visit to district); June 8, 2011 (O'Connor visit to district)	Curriculum & Instruction	\$12,900 Title II
	X				A, B, C, D, E, F	Expand implementation of Measures of Academic Progress assessments to 5 th grade	TS 4, 8, 9	October, January, May	Curriculum & Instruction	
	X				A-K	Institutionalize Advancement Via Individual Determination (AVID) strategies district- wide through professional development for AVID teachers, content teachers, coordinators and administrators and including AVID strategies in core content areas on COL.	TA3 and 4 TS2 and 4	AVID Elective Observations each semester; monthly PD with AVID teachers; Path trainings, October 2010; National Conference, Dec. 2010; Summer Institute for all participants, 2011	Career Tech Curriculum & Instruction	X

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				D, E, F	Use the SMART goals to determine strengths and weaknesses, teachers will be trained to help students to: <ul style="list-style-type: none"> • read proficiently in English language arts; • write effectively using the language of instruction; • use critical vocabulary including core, academic, and content-based levels; • problem solve by thinking critically and using evidence to support ideas; and • discuss in a variety of formats, including pairs, small groups, and whole group. 	TA 1,2 TS 2,9	August 2010- July 2011	Curriculum & Instruction	
	X				F, G	Create a Reading Renaissance plan by focusing on professional development (CLS, Lexile training, Accountable Talk), assessment to guide instruction, PLC infrastructure, and motivation to improve reading comprehension for all students.	TS4 TA4	November 2010 (results for previous) Ongoing	Curriculum & Instruction	Training, books, and materials
	X				A, B	Conduct professional development during PD periods, PLC's, after school and summer training to enhance strategies of the teaching staff about the optimal use of assessment data including standards, effective principles/strategies and monitoring student progress.	TS4 TA4	September 2010– July 2011	Curriculum & Instruction	

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RESOURCES
1	SUPPORTING OBJECTIVES									
	1	2	3	4						
	X				D, F	Provide ongoing training and support the use of the new Pearson textbooks for all levels of students, including Pearson Success Net and Pearson Essay Grader (and Promethean Boards) Develop lessons using these resources integrating grammar into the curriculum and making the connection between reading and writing.	TS4 TA4	September 2010– July 2011	Curriculum & Instruction	
	X				A, B	Continue to develop curriculum-based lessons in UbD format and train teachers to use this format effectively, integrating the TEKS, ELPS, and CCRS.	TS4 TA4	September 2010– July 2011	Curriculum & Instruction	Training and summer curriculum writing \$50,000
	X				H, I	Conduct model lessons in the classroom and provide coaching to assist teachers with strategies and best practices.	TS4 TA4	September 2010– July 2011	Curriculum & Instruction	Training and professional resources
	X				H, I	Focus on the use of content literacy strategies and AVID implementation, and use the benchmark data to inform and differentiate instruction.	TS4 TA4	September 2010– July 2011	Curriculum & Instruction	
	X				C	Implement READ 180/System 44 with fidelity by using the 90-minute model of instruction and provide resources to support methodologies to improve the performance of populations with the higher achievement gaps.	TS4 TA4	September 2010– July 2011	Curriculum & Instruction	Training and professional resources \$10,000

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				C	Continue implementation of dual language PreK-1 program with fidelity by monitoring classroom instruction and providing staff development.	TS4 TA4	September 2010-2011	Curriculum & Instruction	Training and professional resources based on funds available
	X				A, B, D	Train high school math teacher leaders as coaches for their campus using David Molina and Instructional Rounds.	TA6, TS6	August 2010 – June 2011	Curriculum & Instruction	\$19,500
	X				D, E	Train all high school math teachers in ELPS to understand and implement the standards into the classroom.	TA2, TS6	August 2010 – June 2011	Curriculum & Instruction	\$12,200
	X				A, B, D	Update COL through curriculum writing using the Understanding by Design philosophy and framework.	TA1	July 2010 – June 2011	Curriculum & Instruction	\$14,000
	X				A, B, D	Train all Algebra I teachers on the implementation and intent of the district curriculum, with focus on upcoming End of Course exams.	TA3, TA6, TS6	August 2010 – June 2011	Curriculum & Instruction	\$17,100
	X				D, E	Provide professional development for high school teachers to effectively implement Neufeld Learning and Navigator programs to use in structured tutorials for students who have not been successful.	TA1, TA3	July 2010 – June 2011	Curriculum & Instruction	\$1,500
	X				A, B, D	Work with teachers during professional development periods with the Instructional Improvement Process as well as other instructional strategies to support them in planning ahead and understanding where teacher moves are made.	TA2	August 2010 – June 2011	Curriculum & Instruction	Math Specialists

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RESOURCES
1	SUPPORTING OBJECTIVES									
	1	2	3	4						
	X				A, D	Continue to build strong, common unit exams for grades 3-8, Biology, IPC, Chemistry and Physics.	TA 1, TS8	September 2010 – May 2011	Curriculum & Instruction	Eduphoria AWARE software
	X				A, D	Deepen understanding and continue support of IIP process with an emphasis on looking at students work.	TA2, TS2, TS8, TS9	August 2010-April 2011	Curriculum & Instruction	Science Specialist
	X				A, D, E, G	Provide professional development for Kinder – 12 th grade teachers that models excellent instructional practices in science.	TA6, TS4	August 2010-June 2011	Curriculum & Instruction	Resources provided through science budget and staff development
	X				A, D	Add performance tasks with student work and commentary to COL.	TS8	August 2010 – June 2-11	Curriculum & Instruction	Resources provided through science budget and staff
	X				A, B, F	Collaborate during PD periods using newly revised TEKS and Instructional Improvement Process to design instructional strategies that support higher-level thinking and create more rigorous common unit assessments to prepare students for the EOC.	TA4 TA6 TS4 TS8	September 2010-July 2011	Curriculum & Instruction	
	X				A, B	Provide training for World Geography teachers on 2011-2012 EOC exam and introduce new UbD lessons based on the Geography Alive! curriculum, specifically aligned to the revised TEKS.	TA4 TS4	October 2010	Curriculum & Instruction	Approximately \$2,500 for pull out day & \$21,000 for curriculum writing

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
1	SUPPORTING OBJECTIVES									
	1	2	3	4						
	X		X		1 A, B 3F	Support teachers, identified by principals and assessment scores, through the Targeted Assistance Program to become more effective by coaching in strategies and best practices.	TA4 TA6 TS3	Common Unit Assessments September 2010 - May 2011, & observation	Curriculum & Instruction	
	X				A, B, C, D, E	Provide Response to Intervention teachers in Elementary (8).	TA: 5 TS: 3, 8, 9,	August 2010 – July 2011	Curriculum & Instruction; Bilingual	Title I - \$1,094,200
	X				A, B, C, D, E, F, G, H, I, J, K	Provide Instructional Facilitators/specialists to continuously improve student achievement by mentoring and modeling in classrooms (<i>Title I 10 specialists</i>) (<i>Title III 4 specialists</i>).	TA: 3, 4, 5 TS: 1, 2, 7, 8,	August 2010 – June 2011	Curriculum & Instruction	Title I – \$613,766 Title III \$251,000
	X				A, B, C, D, E	Expand the STELLAR (Strategies for Teachers of English Language Learners Achieving Results) program. During 2010-2011, all teachers from core subject areas from Field and Perry will participate. Central Elementary will be added with seven teachers participating. Increase the number at RL Turner to twenty-two teachers.	TA 2, 3, 6 TS 2, 3, 4	Ongoing through classroom observations and data from MAP and TAKS as applicable	Bilingual	Materials for professional development \$20,000
	X				D, E	Extend the Testing Center services to elementary campuses to effectively test and identify students for the One-Way & Two-Way Dual Program.	TA2.8 TS1, 10	August 2010 – June 2011	Bilingual	Title III \$25,000

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				C, K	Fund supplemental academic and support programs on school-wide campuses that meet Title 1 qualification (40% and above low-socioeconomic status), as well as Targeted Assisted campuses (35% and above low-socioeconomic).	TA 1-8 TS 1-10	August 2010 – July 2011	Bilingual	Title 1 Funds - \$3,044,412 Title I Stimulus \$1,200,000
	X				D	Support staff of English Language Learners with professional development in ESL strategies & methodologies (provided by ESL Coordinator).	TA 1-8 TS 1-10	August 2010 – July 2011	Bilingual	Title II - \$85,000
	X				D	Provide reimbursement for ESL certification examination costs & certification costs to teachers.	TA 5 TS 3	August 2010 – July 2011	Bilingual	Local - \$15,000 Title II \$20,000
	X				D	Facilitate student achievement and provide support to campuses on district initiatives to improve student learning and high standards of teaching excellence by the Executive Director of School Improvement.	TA 1-8 TS 1-10	August 2010 – July 2011	Curriculum & Instruction	Title I - \$130,000
	X				J	Conduct student prep sessions for PreAP and AP courses in the four content areas: science, math, social studies, and language arts to prepare students for the Advanced Placement Exams.	TS 4	2010–2011 School Year	Gifted & Talented	Local

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RESOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				E	Provide staff development for Career & Technical Education teachers and counselors. Training will target: <ul style="list-style-type: none"> • Special population groups • Technology for girls • Implementation of new TEA CTE TEKS • Increasing the number of on-line courses • 1st Generation college attendance 	TA 6.8 TS 4,10	Ongoing	Career Tech	Local, State & Federal
	X				A, B, C, D, E, G, K	Implement new CTE-TEKS curriculum for Career & Technical Education Program	TA 8 TS 10	Fall 2010	Career Tech	Local, State & Federal
	X				A, B, G, K	Expand Achieve Texas initiatives in grades PK-16 including: <ul style="list-style-type: none"> • Career & Job Fairs • Community speakers in classrooms • Mentors • Community tutors • Field trips • Internship and on-the-job career preparation • Advisory committees • Career planning • Development of 4, 6, 8 year educational plans 	TA 1 TA 4 TA 7 TS 10	Ongoing	Career Tech	Local, State & Federal
	X			X	1 G 4 A, B, C	Serve students, teachers, parents, and businesses through Career Placement Center. Services include: <ul style="list-style-type: none"> • Career assessments – aptitude and interest • Career awareness activities • Career guidance • Career placement • Leadership opportunities 	TA 1,7 TS 6	Ongoing	Career Tech	Local, State & Federal

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				A, D, E, K	Provide a comprehensive Career & Technical Education Course offering including: <ul style="list-style-type: none"> • Pre-employment laboratory courses • Internships • Cooperative on-the-job career preparation • High-level content specific academies 	TA 1	Ongoing	Career Tech	Local, State & Federal
	X				1 K	Provide direct TAKS support for Limited English Proficient & other Career and Technical Education students <ul style="list-style-type: none"> • Identify students needing TAKS assistance • Provide TAKS remediation services for students • Identify potential high school dropouts and keep them in school 	TA 2 TS 9	Ongoing	Career Tech	Local
	X				D,E	Target student groups scoring below 80% passing on TAKS, TAKS A, TAKS M.		2010-2011 TAKS Data	Special Education	Staff Time
	X				D,E	Expand the use of appropriate accommodations and supplemental aids "Toolkit" for students taking TAKS A and TAKS M.		2010-2011 TAKS Data	Special Education	Staff Time
	X				D,E	Maintain 100% performance rate on TAKS-ALT.		2009-2010 TAKS Data	Special Education	Staff Time

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
1	SUPPORTING OBJECTIVES									
	1	2	3	4						
	X				D,E	Provide training for general education staff on the appropriate use of accommodations and supplemental aids in the general education classrooms for students taking TAKS Accommodated and TAKS Modified.		2009-2010 TAKS Data	Special Education	Staff Time
	X				D,E	Provide instructional materials to support the instructional and IEP needs of elementary students in special education.		2010-2011	Special Education	\$300,000 IDEA Stimulus
	X				D,E	Provide instructional materials to support the instructional and IEP needs of secondary students in special education.		2010-2011	Special Education	\$300,000 IDEA Stimulus
	X				D,E	Provide Instructional Technology (hardware and software) to support the instructional and IEP needs of students in special education.		2010-2011	Special Education	\$400,000 IDEA Stimulus
	X				D,E	Provide professional development to support new instructional materials and instructional software.		2010-2011	Special Education	Substitute Teachers \$25,000 IDEA Stimulus
	X				D,E	Establish Functional Skills Workshops on each High School Campus to serve students ages 18-22 who have completed graduation credit requirements and are eligible to continue IDEA support, to facilitate transition to post secondary settings as required by SPP Indicator 14.		2010-2011	Special Education	\$101,000 IDEA Stimulus

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X				D,E	Train Behavior Resource Specialists in the use of research-based behavioral interventions to improve student outcomes.		2010-2011	Special Education	Staff Time/Substitute Teachers \$9,200 IDEA Stimulus
	X				D,E	Implement Standards- Based IEPs for special education students to improve student achievement and student outcomes.		2010-2011	Special Education	Staff Time
	X				D,E	Meet 100% compliance on State Performance Plan (SPP) Indicator 11 (timely evaluation)		2010-2011	Special Education	Staff Time
	X				D,E	Meet 100% compliance on State Performance Plan (SPP) Indicator 12.		2010-2011	Special Education	Staff Time
	X				D	Include areas of assessments in warm-ups and cool-downs in physical education classes.	Students in grades 9-12	Fall of 2010 (collection) Spring and summer of 2011 (analysis)	Athletics	Costs none/ Resources include Fitness-Gram DVDs and CDs and www.fitnessgram.org
	X	X			1 F 2 C	Provide brain-based research, fitness strategies, nutritional information, and work out logs via the district website.	Students in grades 9-12 who are not involved in Physical Education classes or athletics	Launch the website in the Spring of 2011	Athletics	Costs none/ Resources include school wires training

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
1	SUPPORTING OBJECTIVES									
	1	2	3	4						
	X	X			1 K 2 C	Meet monthly with committees at secondary schools to monitor student attendance and leaver codes.	TA 1, 2, 8 TS 9	Each Month	Career Tech; Student Svcs; Assessment	
	X	X			1A, B, C, D, E, K 2A, B, C	Implement programs that provide support for students at risk of dropping out of school or not achieving the state's performance standards through: <ul style="list-style-type: none"> • Learning Centers • Instructional Specialists • Student Services • PreK Aides • ESL Facilitators • ACT – Discipline Alternative School • Grimes – Non-Discipline Alternative School • TAKS Tutorials 	TA: 1, 2, 3, 4 5, 8 TS: 1, 2, 3, 4, 6, 7, 8, 9, 10	August 2010 – July 2011	Bilingual	State Compensatory Education

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
	X	X			1 A-K 2-C	<p>Increase awareness of child sexual abuse:</p> <ol style="list-style-type: none"> 1. Present annual PowerPoint by District Personnel/and or Child Advocacy Program personnel ; 2. Send home brochures about child sexual abuse signs and symptoms to parents. <p>Provide assistance for child sexual abuse:</p> <ol style="list-style-type: none"> 1. Provide counseling support at school and through the CFB Counseling Center evening program and make referrals to the appropriate county Child Advocacy Center, and/or a mental health agency with programs designed to help victims of sexual abuse. 	Establish counselor meeting dates	Career Tech Student Services		
		X			A	Share data with campus principals and remind campus administration of alternatives to suspension. Encourage administrators to consider less than the maximum days for suspension.	TA 1	Each 9 weeks	Student Services	
		X			B	Review with DAEP staff programming changes that can accommodate students that may normally be sent to JJ.	TA 1	Each 9 weeks	Student Services	Unknown

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
		X		X	2 C 4 C	Partner with Farmers Branch, Metrocrest, and Greater Irving – Las Colinas Chambers of Commerce to continue the School/Business Partnership-in-Education Program. Activities include: <ul style="list-style-type: none"> • Incentive programs for students and district employees • Texas Scholars – all 8th grade students • Mentors, tutors, field trips, scholarships, donations, etc 	TA 4.8 TS 10	Ongoing	Career Tech	Local, State & Federal
			X		E	Develop a “weighted system” based on student needs to determine the need for paraprofessional support in classrooms.		2010-2011	Special Education	Staff Time
			X		F	Maintain 100% Highly Qualified rating of all teachers and paraprofessionals.	TA5 TS3	On-going	Personnel	District Title II pays salary of HQ Officer
			X		F	Track certification and HQ issues from the moment of employment with constant reminders of registration dates, applications, etc. Analyze data from all teachers’ certifications, testing , staff development, and service records to ensure that all meet highly qualified status.	TA5 TS3	On-going	Personnel Principals	Title II for salary
			X		F	Provide reimbursement for preparation sessions taken by teachers prior to taking the TExES examinations, if eligible for reimbursement from Title II money.	TA5 TS3	On-going 2010-11	Personnel	Title II \$3,000

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
			X		F	Provide training and assistance to campus administrators for completing the Principal Attestation Form maintaining appropriate documentation of HQ status of teachers and paraprofessionals.	TA5 TS3	August 2010 – June 2011	Personnel	District No cost
			X		F	Maintain the HQ/Certification Officer position in the Personnel Department responsible for checking all campus master schedules to determine the number of periods core academic subjects are taught per teacher, tracking and verifying certification, and completing the Highly Qualified Teacher Report.	TA5 TS3	September 2010	Personnel	Title II \$65,000
			X		F	Advertise in national publications in an effort to attract highly qualified teachers and minority teachers.	TA5 TS5	On-going	Personnel	Title II \$6,000
			X		G, H	Conduct surveys with Dallas-Ft. Worth area school districts to determine what methods are employed to increase teacher attendance rate and all other staff attendance rate.	TA1 TA5 TS3	October 2010	Personnel	District No cost
			X		G, H	Research the average number of days district teachers and all other staff were absent in 2009-10 and conduct monthly research on teacher and staff absences and the reasons for absences starting in September 2010.	TA5 TS3	September 2010 – June 2011	Personnel	District

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
			X		G	Set goals for 2011, 2012, and 2013 for teacher attendance rates based on research from the 2009-10 school year.	TA5 TS3	2011 – 95% 2012 – 95.2% 2013 – 95.3%	Personnel	District No cost
			X		H	Set goals for 2011, 2012, and 2013 for all staff attendance rates based on research from the 2009-10 school year.	TA5 TS3	2011 – 96% 2012 – 96.25% 2013 – 96.35%	Personnel	District
			X		G, H	Participate in the TASB Data Central survey on teacher absences and all staff absences and build a report of Dallas-Ft. Worth districts' attendance data for analysis.	TA5 TS3	October 2010 – November 2010	Personnel	District No cost
			X		G	Initiate and maintain C-FB longitudinal study of teacher attendance data by reason and of all staff attendance data by reason and analyze for possible ways to reduce absences in one or more categories of reasons for absence.	TA5 TS3	September 2010 – June 2011	Personnel	District No cost
			X		H	Initiate and maintain C-FB longitudinal study of all staff attendance data by reason and analyze for possible ways to reduce absences in one or more categories of reasons for absence.	TA5 TS3	September 2010 – June 2011	Personnel	District No cost
			X		I	Compile a teacher attrition report which details the percentage of attrition in C-FB with the three top reasons that teachers leave the district for 2010-11.	TA5 TS3	October 2010 – November 2011	Personnel	District

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
			X	X	3 I 4 C	Set goals for 2010-11, 2011-12, and 2012-13 to maintain or decrease the teacher attrition rate for C-FB from 17.0% in 2008-09.	TA5 TS3	2010-2011 – 16% 2011-2012 – 15% 2012-2113 – 14%	Personnel	District
			X		I	Encourage paraprofessionals to pursue teaching certification by conducting a paraprofessional informational session with university representatives. Provide assistance on how to apply to a teacher education program and disseminate information on the state's Educational Aide Exemption Program.	TA5 TS3 TS5	October 2010– June 2011	Personnel	Title II No cost
			X		I	Continue the financial incentive for longevity in district.	TA5 TS5	October 2010 – ongoing	Personnel	District \$400,000
			X	X	3 I 4C	Work with the Texas Association of School Boards to conduct an employee job satisfaction survey including satisfaction with the district and with the retention endeavors (financial incentives) that are in place to recruit and retain teachers.	TA 5 TS5	February 2011	Personnel	District \$8,000
			X		I	Provide campus wide and individual teacher financial incentives for student performance.	TA5 TS5	March 2011 - ongoing	Personnel	State DATE Grant
			X		B	Increase percentage of operating expenditures expended for instruction.		2011 – 71.0% 2012 – 71.5%	Finance	
			X		A, C	Increase Fund Balance.		2010 – 30.2% 2011 – 30.5% 2012 – 30.8%	Finance	

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
			X		A	Maintain Superior Rating.		2011	Finance	
			X		B	Balance replacement parts maintained in inventory vs. as needed procurement to increase response time to equipment failures.		Maintain HVAC equipment downtime to less than 4 days September - 2011	Facilities	M&O Budget
			X		B, D	Maintain market awareness of commodity electricity pricing to procure optimum pricing.		District electric commodity pricing 5% below current market rate September 2011	Facilities	
				X	A	Inform parents and families in the areas of parent involvement strategies, school/district policies, best instructional practices and program requirements using parent involvement liaisons services, adult education services, and translation services.	TA: 7,8, TS: 6	August 2010 – June 2011	Student Services	Title I - \$130,000 Title III – \$111,000
				X	B	Establish a District Improvement Council Diversity and Communication Committee		December 2010	Community Relations	

Organization Section continued

DISTRICT GOAL see pg 80					PERFORMANCE MEASURE	ACTION STRATEGY	TITLE TARGET AREA	FORMATIVE ASSESSMENT/TIME-LINE	PERSON RESPONSIBLE	COST/RE-SOURCES
SUPPORTING OBJECTIVES										
1	1	2	3	4						
				X	C	Foster planned, open and transparent communications with the Real Estate Community through the use of multiple tools – Website (why cfb section); Presentations, Visits to Real Estate Offices)		May 2010 Records of visits to website (why cfb) through Google Analytics, number of contacts made through presentations and/or visits to Real Estate Offices	Public Information	
				X	A, B, C	Development of online annual report that will be connected to www.cfbisd.edu		May 2010 Record of visits to online annual report	Public Information	

Organization Section continued

Descriptions of Organization Units

Office of the Superintendent: The Superintendent is responsible for providing leadership and direction for the development on an educational system that is based on the needs of students, on standards of excellence and equity, and on community goals. This office is responsible for the coordination of the overall administration of the school district and liaison with the Board of Trustees. This office also oversees and manages district policies and procedures as well as directing district compliance with public information requests and open meetings requirements.

Associate Superintendent for Administrative and Support Services: The Associate Superintendent for Administrative and Support Services oversees all of the business support activities for the school district including accounting, budget, finance, maintenance, purchasing, transportation, food service and construction. This position also guides general student services which include student discipline and grievances, attendance, transfers, nursing services, after school programs and adult education programs. District Fine Arts and Athletics programs are also guided by this office.

Assistant Superintendent Curriculum and Instruction: The curriculum and instruction division is responsible for providing district curriculum documents based on the TEKS that identify specific knowledge and skills students will acquire by grade level and subject area. The division designs assessments and facilitates meetings to assure alignment of the written, taught and tested curriculum. The C&I division also is involved in regularly scheduled and ongoing study of the curricula designed to support collaborative planning and focus on student learning.

Chief Information/Technology Officer: The Technology Division is responsible for supporting instructional, media, and business technology applications. The Division also supports telecommunications systems including voice, video, data, and Internet applications.

Executive Director Personnel: This Department has responsibility for administering all of human resource operations including: personnel policies and practices; employment, and post employment; and, compensation for employees.

Executive Director Public Information: The Office of Public Information promotes positive public relations between the school district and the community and within the school district. The office provides timely information to staff, faculty, students, parents and the community through print, broadcast and electronic mediums.

Organization Section continued

Organizational Unit	Funding Source
Office of Superintendent	General Fund
Executive Director Personnel	General Fund
Associate Superintendent Administration & Support Services	General Fund Food Service Fund Construction/Capital Fund
Associate Superintendent Curriculum & Instruction	General Fund
Chief Information/Technology Officer	General Fund
Executive Director Public Information	General Fund

Organization Section continued

Department

Supervision of	FTEs	Description of Responsibilities
Superintendent	4.49	Overall administration of school district & liaison with the Board of Trustees
Public Information	4.5	Promote positive public relations with school district & the community
Associate Superintendent		
Administrative & Support Services		Oversees business support, general student services & fine arts and athletics
Tax Office	2	assessing & collection of district property taxes; administering refunds and exemptions
Director of Student Services	3.75	directs all student services for the district
Business Office	15.4	General Ledger, Budgeting, Cash and Investment Management, Asset Management, Grants Administration, Cash Receipts, Accounts Payable & Cash Disbursements, Reporting of Financial Information, Bank Reconciliation, Compliance with Government Reporting Requirements, and Annual Audit
Benefits	5	coordinates health benefits; property & casualty; student & athletic insurance; Workers Compensation; and 403(b) and 457(b) programs
Payroll	7	prepare accurate and timely payrolls; customer service to employees; government and state compliance and reporting
Director of Financial Reporting	1	gather & compiling information for annual audit; coordinate software conversion
Purchasing	6	procurement of goods & services according to state, local and district policies
Textbook Coordinator	1	coordinates textbooks for district
Plant Maintenance	118	upkeep & maintenance of all district property; clean, healthy, environment
Distribution Center	13	receives and delivers purchased goods throughout the district
Stadium	1	setup and take down for all sports, events and rentals of the stadium, parking lot, football field and natatorium; including for practices for athletic and band programs
Athletics	4.3	directs extracurricular and co-curricular activities
Fine Arts	3.5	directs fine arts activities including band, choir, art, orchestra & theatre
Nurse Manager	1	supervises district nurses; work with student and staff on health and welfare issues
Transportation	Contracted	transport students to and from school
Executive Director Personnel		administering all human resource operations
Personnel	4	administers district-wide human resource operations
Records Management & Receptionist	2	manage all aspects of records management for the district; receptionist for Administration Bldg
Personnel - Professional	4	administers all human resource operations that have to do with professional employees
Personnel - ParaProfessional	3	administers all human resource operations that have to do with para-professional employees
Associate Superintendent		
Curriculum and Instruction	27	responsible for providing district curriculum
Bilingual/ESL	2	for students identified as limited English proficient this department coordinates a full educational opportunity in a bilingual education or English as a second language
Special Programs	5.75	coordinates summer school, migrant education, communities in school, at-risk identification
Advanced Academics (Gifted Education)	8	identifies & serves needs of gifted students
Intervention Specialist	2	coordinator of student counseling; works with students to develop appropriate social, emotional and academic skills; counselors work with student academic schedules, social behavior and family concerns
Assessment & Accountability	1	supervises all testing other than TAKS, analysis of data generated through testing; presents annual AEIS report to the community and Board of Trustees
Career & Technical	4.5	directs career & technical program for the district
Chief Technology Officer	17	directs technical support for the district
Instructional Learning	1	oversight of classroom technology (hardware/software) implementation & evaluation
Support Services	23	oversight of network electronics & workstations
Library/Media	6	oversight of library technical media and logistics
Total Central Departments	301.19	

Organization Section continued

Financial Structure and Basis of Accounting

Description of Entity

The Carrollton-Farmers Branch ISD is an independent public educational agency operating under applicable laws and regulations of the State of Texas. A seven member Board of Trustees elected to staggered three-year terms by the District's residents autonomously govern the District. The Carrollton-Farmers Branch ISD Board of Education ("Board") is the level of government, which has oversight responsibility and control over all activities related to public school education within the District. The District receives funding from local, state and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in generally accepted accounting principles. The public elects board members who have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

The Texas Education Agency and Southern Association of Colleges and Schools provide the District's K-12 education accreditation. Enrollment in the District's 5 high, 6 middle, 26 elementary, and alternative or special program centers is estimated to be 25,614 for the 2010-2011 budget year.

C-FB ISD encompasses 53.42 square miles in northwest Dallas County with a smaller portion in southeast Denton County. C-FB ISD provides instructional services to children who live in portions of Carrollton, Farmers Branch, Addison, Coppell, Dallas and Irving. Demographic information for the largest of these cities is included below.

City of Carrollton

Demographics:

Population 119,123; Male 50.4%, Female 49.6%

Population by Race

White 74%	American Indian and Alaska native .6%
Black 7.6%	Asian 12.3%
Native Hawaiian and Other Pacific Islander .0%	Some other race 4.0%
Two or more races 1.5%	Hispanic or Latino origin 27.7%

Median Age (years) 32.2

Persons under 5 years old 7.8%	Persons under 18 years and over 72.8%
Persons 65 years and over 6.7%	

Economic Characteristics:

Median household income \$70,960	Median family income \$78,165
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Organization Section continued

Per capita income \$31,481	
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Housing Characteristics:

Owner –occupied housing units 68.4%	Renter-occupied housing units 31.6%
Vacant housing units 5.2%	

Source: U. S. Census Bureau, 2006-2008 American Community Survey

City of Dallas

Demographics:

Population 1,214,287; Male 51.2%, Female 48.8%

Population by Race

White 56.6%	American Indian and Alaska native .4%
Black 23.2%	Asian 2.5%
Native Hawaiian and Other Pacific Islander .1%	Some other race 15.9%
Two or more races 1.3%	Hispanic or Latino origin 43.1%

Median Age (years) 32.2

Persons under 5 years old 9.2%	Persons under 18 years and over 73.0%
Persons 65 years and over 8.4%	

Economic Characteristics:

Median household income \$52,175	Median family income \$63,211
Per capita income \$27,466	

Housing Characteristics:

Owner –occupied housing units 47.1%	Renter-occupied housing units 52.9%
Vacant housing units 13%	

Source: U. S. Census Bureau, 2006-2008 American Community Survey

City of Farmers Branch

Demographics:

Population 28,447; Male 52.4%, Female 47.6%

Population by Race

White 79.8%	American Indian and Alaska native .4%
Black 2.7%	Asian 3.5%
Native Hawaiian and Other Pacific Islander .0%	Some other race 12.2%
Two or more races 1.4%	Hispanic or Latino origin 48.2%

Organization Section continued

Median Age (years) 38.2

Persons under 5 years old 5.4%	Persons under 18 years and over 73.6%
Persons 65 years and over 13.8%	

Economic Characteristics:

Median household income \$56,086	Median family income \$64,369
Per capita income \$27,153	

Housing Characteristics:

Owner –occupied housing units 70.8%	Renter-occupied housing units 29.2%
Vacant housing units 5.2%	

Source: U. S. Census Bureau, 2006-2008 American Community Survey

City of Irving

Demographics:

Population 207,776; Male 51.4%, Female 48.6%

Population by Race

White 61.8%	American Indian and Alaska native .6%
Black 10.7%	Asian 11.1%
Native Hawaiian and Other Pacific Islander .1%	Some other race 14.1%
Two or more races 1.5%	Hispanic or Latino origin 41.8%

Median Age (years) 31.8

Persons under 5 years old 9.5%	Persons under 18 years and over 72.6%
Persons 65 years and over 6.8%	

Economic Characteristics:

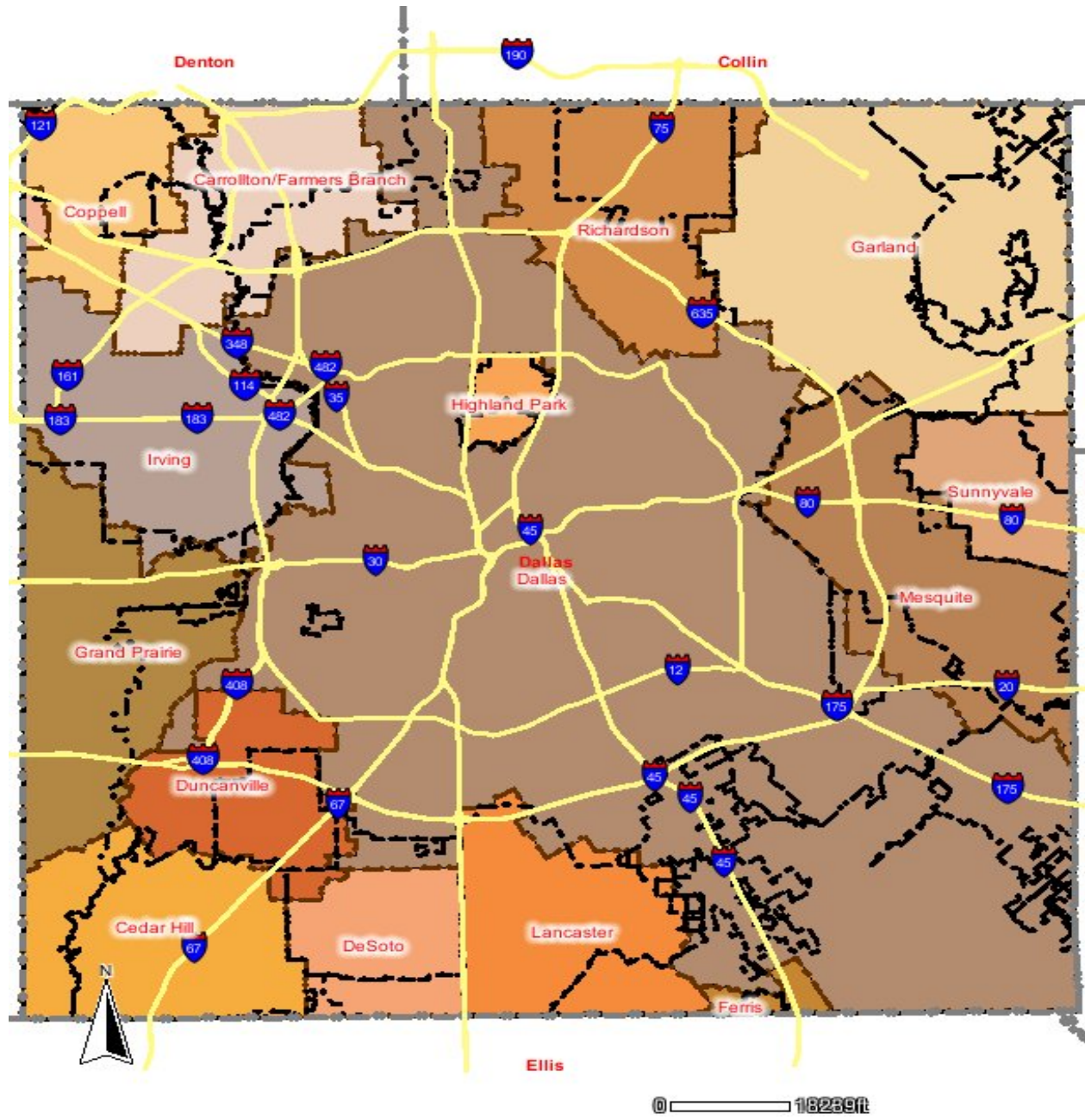
Median household income \$47,007	Median family income \$50,907
Per capita income \$25,964	

Housing Characteristics:

Owner –occupied housing units 41.7%	Renter-occupied housing units 58.3%
Vacant housing units 10.2%	

Source: U. S. Census Bureau, 2006-2008 American Community Survey

Organization Section continued



Organization Section continued

Selected Employers in the District		
Employer	Type of Business	Approximate Number of Employees
International Business Machines	Computer sales and service	3,370
Carrollton-Farmers Branch ISD	School district	3,201
JP Morgan Investment Services	Financial Services	2,390
Halliburton Energy Services	Mining	1,302
Federal Government - IRS	Government	1,200
GEICO	Insurance	1,088
GE Automation Services Inc	Professional/Technical	875
McKesson Corp/Data Processing	Manufacturing	833
Televista	Telecommunications	750
Accor North America	Hotel/Food	727
Baylor Medical Ctr at Carrollton	Health Care	700
Realpage Internet Access Support	Information	679
RIA Computer Software	Professional/Technical	650
Brookhaven College	Education	620
lidon Security Associates	Security	588
Ameripath North Texas	Health Care	581
Source: North Central Texas Council of Governments		

Organization Section continued

Carrollton-Farmers Branch ISD 2010 Tax Roll Principal Taxpayers

Taxpayer	Nature of Property	Taxable Assessed Valuation	Percent of Total Taxable Assessed Valuation	Rank
AT&T Mobility/AT&T Services Inc./ Southwestern Bell/SWB Video	Telephone Utility/Internet Services	\$151,347,740	1.07%	1
Wells Reit II/Wells Reit Las Colinas	Rental Property	\$147,022,890	1.04%	2
Texas Utilities Electric Co./TXU Energy Retail Co./Oncor Delivery	Power Utility	\$100,217,834	0.71%	3
TCI Park West I & II	Rental Property	\$99,420,790	0.70%	4
Walmart/Sams	Retail	\$84,707,130	0.60%	5
Verizon Data/Verizon Online/GTE Realty Corp./GTE Communications	Telephone Utility/Internet Services	\$80,564,180	0.57%	6
Nokia/ISTAR	Electronics	\$80,171,930	0.57%	7
Exxon/Mobile	Industrial/Petroleum	\$70,435,698	0.50%	8
Cobalt Industrial/Cobalt Industrial REIT	Rental Property	\$68,209,052	0.48%	9
Trident Village/Trident Gardens	Residential Apartments	\$67,493,254	0.48%	10
Totals		\$949,590,498	6.72%	

Source: District Tax Office

Note: Freeport exemption is not in the "taxable" value

Organization Section continued

C-FB ISD offers a comprehensive instructional program from pre-kindergarten through grade 12. The Texas Education Agency accredits all schools in the District. Along with the regular curriculum, C-FB ISD offers gifted and talented, advanced placement, career and technology education, services for children with disabilities from birth through 22 years of age, and bilingual education programs. The District has one of the leading technology programs in the state. All campuses are connected to a wide-area network and have direct Internet access. The broad range of elective courses and extracurricular activities includes athletics, fine arts, intern work experience, and special-interest activities. Other programs include drug awareness, research skills, environmental topics, and advanced technology and after-school enrichment. During the summer, students participate in a variety of summer recreation programs and summer school academic and enrichment courses. A large community education program provides academic and enrichment opportunities for adults and youngsters.

Fund Accounting

The funds and accounts of the District have been established under the rules prescribed in the Financial Accounting and Reporting Module of the Texas Education Agency Financial Accountability System Resource Guide. This budget document contains detailed information for all funds for which the Board of Trustees is required to adopt annual budgets. Budgets for all funds are prepared using the same method of accounting as for financial reports (modified accrual), except for the Capital Projects Fund budget, which is not legally adopted on an annual basis. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recorded in the accounting period in which the fund liability is incurred, if measurable (the ability to determine the value), except for principal and interest on general long-term debt, which is recorded when due. The District also includes government-wide statements which report information about the District as a whole using accounting methods similar to those used by private-sector companies in their Comprehensive Annual Financial Report. Following is a description of the funds for which annual budgets are adopted.

What is “Budgetary Basis”?

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

Cash Basis indicates transactions are recognized only when cash is increased or decreased;

Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not);

Modified Accrual is the method under which revenues and other financial resources increments are recognized when they become susceptible to accrual; that is, when they become both “measurable” and “available” to finance expenditures of the current period. “Available” means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

Organization Section continued

The Carrollton-Farmers Branch Independent School District does not distinguish between Basis of Budgeting and Basis of Accounting. The principles set forth as the Basis of Accounting are observed in the budgeting process. All of the Carrollton-Farmers Branch ISD budgeted funds are maintained on a Modified Accrual basis. Revenues are recognized when measurable and available to be used to pay liabilities.

General Fund

The General Fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenue include local property taxes, state reimbursement for professional salaries and other operating expenditures, and interest on fund investments. Expenditures include all costs necessary for the daily operation of the schools.

Special Revenue Funds

Special Revenue Funds are used to account for funds awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements.

Food Service Fund

The Food Service Fund is used to account for the District's Food Service Program, including local, state, and federal revenue sources and all costs associated with the operation of the program.

Debt Service Fund

The Debt Service Fund is used to account for the payment of interest and principal on all bonds of the District. The primary sources of revenue for the debt service fund are local property taxes and the state Instructional Facilities Allotment.

The following funds are reported in our Comprehensive Annual Financial Report, but are not required to be budgeted under guidelines supplied by the Texas Education Agency.

Governmental Funds: Nonmajor Special Revenue Funds

The District accounts for resources restricted to, or designated for, a specific purpose by the District or a grantor in a special revenue fund. Federal, State, and Local financial assistance is accounted for in a Federal, State, or Local Revenue Fund, and sometimes unused balances must be returned to the grantor at the close specified project periods.

Proprietary Funds: Enterprise Funds and Internal Service Funds

Enterprise funds are utilized by the District to account for activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities. The District's sole enterprise fund accounts for the After the Bell Program (a childcare service). Internal Service Funds are where revenues and expenses related to services provided to organizations inside the District on a cost reimbursement

Organization Section continued

basis are accounted for in an internal service fund. The District's Internal Service Funds are Health Insurance (scheduled to be closed out in 2010 since the District is no longer self-insured after transferring to the Texas Teacher Retirement fund in January 2009) and Workers' Compensation Funds.

Fiduciary Funds: Agency Funds

The District accounts for resources held for others in a custodial capacity in agency funds. The District's Agency Fund is the Student Activity Fund.

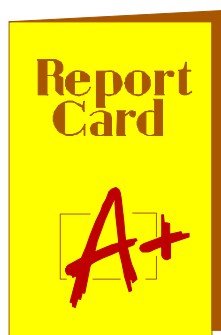
The Texas Education Agency does not require annual adopted budgets for the Capital Projects Fund and for Special Revenue Funds (with the exception of the Food Service Fund listed above).

Capital Project Fund

A capital projects fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in this fund. The capital projects fund utilizes the modified accrual basis of accounting.

Classification of Revenues and Expenditures

Section 44.007 of the Texas Education Code requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP) as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (FAR). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. This section further requires that a report be provided at the time the school district budget is filed, showing financial information sufficient to enable the State Board of Education to monitor the funding process, and to determine educational system costs by school district, campus, and program.



Organization Section continued

A major purpose of the accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by Texas school districts in accordance with GAAP.

Basic System Expenditure Code Composition

- Fund Code – A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific funds. The first digit refers to the fund group, and the second and third digits specify the fund.
- Function Code – A mandatory 2-digit code that identifies the purpose of the transaction is used when coding expenditures. The first digit identifies the major service area and the second digit refers to the specific function within the area.
- Object Code – A mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.
- Sub-Object – Optional code. Used at C-FB ISD to provide special accountability for certain programs or areas.
- Organization Code – A mandatory 3-digit code identifying the organization, i.e., campus, department.
- Fiscal Year Code – A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.
- Program Intent Code – A 2 digit code used to designate services provided to students.
- Optional Code 3, 4, and 5 – Optional code that may be used to further describe the transaction.

District revenues are classified by fund and object or source. There are three major sources: local sources, state sources, and federal sources.

Expenditure budgets are legally adopted at the fund and function level. However, within this document we have included several additional presentations of expenditures. These presentations segregate expenditures by either organization or by major object. Major object codes are used to describe the type of items purchased or services obtained. The major object codes used in this document are: payroll and related costs, purchased and contracted services, supplies and materials, other operating expenditures, debt service, and capital outlay. Fund codes have been previously described. The following is a description of the function codes used throughout this document.

Relationship of Organizational Units

The organizational chart (located at the beginning of this section) and personnel units have been coded with the appropriate function, and a description of those functions has been listed on the following pages. These function codes also pertain to the expenditure information presented in the Financial Plan Section of this book.

Organization Section continued

CODE

FUNCTION TITLE

10

Instruction and Instructional Related Services

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. This function includes expenditures for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students. Expenditures for the delivery of instruction in regular program basic skills, bilingual programs, compensatory, remedial or tutorial programs, gifted and talented educational programs, and vocational education programs are classified in function 11. For example, function 11 includes classroom teachers, teacher aides, and graders, but does not include curriculum development (13) or principals (23).

12 Instructional Resources and Media Services

This function is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries, and other major facilities dealing with educational resources and media. For example, function 12 includes librarians, but does not include textbooks (11) or reference books in the classroom (11).

13 Curriculum Development and Instructional Staff Development

This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. This function also includes expenditures related to research and development activities that investigate, experiment and/or follow-through with the development of new or modified instructional methods, techniques, procedures, service, etc. For example, this function includes staff that research and develop innovative, new, or modified instruction and staff who prepare in-service training for instructional staff, but does not include salaries of instructional staff when attending in-service training (11 or 12).

20

Instructional and School Leadership

21 Instructional Leadership

This function encompasses those **district-wide** activities, which have as their purpose managing, directing, and supervising the general and specific instructional programs and activities. For example, function 21 includes instructional supervisors, and Associate Superintendent for Instruction, but does not include principals (23).

Organization Section continued

23 School Leadership
This function includes expenditures for directing, managing, and supervising a school. It includes salaries and supplies for the principal, assistant principal, and other administrative and clerical staff, including attendance clerks.

30 *Support Services – Student*

31 Guidance, Counseling, and Evaluation Service
This function includes expenditures for testing and assessing students' abilities, aptitudes, and interests with respect to career and educational goals and opportunities. It includes psychological services, testing, and counseling.

32 Social Work Services
This function includes expenditures, which directly and exclusively promote and improve school attendance. Examples include visiting teachers, home aides, and truant officers.

33 Health Services
This function embraces the area of responsibility providing health services, which are not a part of direct instruction. It includes medical, dental, and nursing services.

34 Student Transportation
This function includes the cost of providing management and operational services for transporting students to and from school. Function 34 includes transportation supervisors and bus drivers, but does not include field trips (11) or student organization trips (36).

35 Food Services
This function includes the management of the Food Service program at the schools and the serving of meals, lunches, or snacks in connection with school activities. Function 35 includes salaries for cooks and food purchases, but does not include concession stands (36).

36 Extracurricular Activities
This function incorporates those activities, which are student, and curricular related, but which are not necessary to the regular instructional services. Examples of cocurricular activities are scholastic competition, speech, debate, and band. Examples of extracurricular activities are football, baseball, etc. and the related activities (drill team, cheerleading) that exist because of athletics. Function 36 includes athletic salary supplements paid exclusively for coaching, directing, or sponsoring extracurricular athletics, but does not include salaries for teaching physical education (11).

Organization Section continued

40 *Administrative Support Services*

41 General Administration

This function includes expenditures incurred for the overall administrative responsibilities of the school district. It includes expenditures for the school board, superintendent's office, tax office, personnel services, financial services, and administrative attendance personnel.

50 **Support Services – Non-Student Based**

51 Maintenance

This function deals with expenditures made to keep buildings, grounds, and equipment safe for use and in efficient working condition. Examples include janitors, facility insurance premiums and utilities.

52 Security and Monitoring Services

A function for which expenditures are directly and exclusively for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location. Examples include security guards, crossing guards and police.

53 Data Processing Services

Non-instructional data processing services which include computer facility management, computer processing, systems development, analysis and design. Personal computers (PC's) that are stand-alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function.

60 *Ancillary Services*

61 Community Services

This function encompasses all other activities of the school district, which are designed to provide a service or benefit to the community as a whole or a portion of the community. Examples would include recreation programs, public library services, and parenting programs.

70 *Debt Service*

71 Debt Service

This function includes expenditures for bond and lease purchase principal, and all types of interest paid.

80 *Capital Outlay*

Organization Section continued

81 Facilities Acquisition and Construction
This function includes the acquisition of land and buildings, the remodeling of buildings and additions to buildings, and installation and extension of service systems and other build-in systems.

90 *Intergovernmental Charges*

91 Contracted Instructional Services Between Public Schools
This function code is used for expenditures that are for (1) Obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039 TEC. (2) Providing financial resources for services to another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC. (3) Purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC.

92 Incremental Costs Associated with Chapter 41, TEC, Purchase or Sale of Weighted Average Daily Attendance (WADA)
This function code is used for expenditures that are for the purpose of positioning a school district with excess wealth per WADA to purchase attendance credits either from the state or from other school district(s).

95 Payments to Juvenile Justice Alternative Education Programs
This function is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs.

97 Payments to Tax Increment Fund
This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund under Chapter 311, Tax Code.

99 Other Intergovernmental Charges
This function code is used to record other intergovernmental charges not defined above. Examples would be amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property. This is a new definition for the 2008-09 fiscal year.

Organization Section continued

Significant Financial Policies and Procedures

The following financial policies and procedures of the District significantly influence the development of the annual budget.

Balanced Budget

The District's Board of Trustees are committed to having a balanced budget (revenue = expenditures per fund) under normal circumstances. When unforeseen circumstances require the District to adopt a budget that is not balanced, full disclosure of the circumstances surrounding the decision are itemized for all interested parties in budget documents, such as this one. Further, plans for balancing future budgets are also disclosed and timelines developed for implementing the plan.

Cash Management

The District's cash management goals are safety, liquidity and yield. Specifically:

- Ensure proper collateralization of deposits;
- Ensure adequate balances to cover cash disbursement needs;
- Maximize interest earnings while, at the same time, maximizing safety and liquidity;
- Minimize bank charges.

These goals are accomplished by keeping bank balances as low as possible through transferring all available dollars into either an investment pool used by the District, (TexPool) or investing the available dollars in other types of investments. The district also has an investment advisor who reviews our investments on a quarterly basis and makes recommendations annually as to types of investments such as commercial paper, government backed bonds, etc.

Cash balances are monitored daily by the District through on-line banking. Using this system allows accounting personnel to minimize bank balances by only transferring into the accounts the funds necessary to cover the dollar amount of checks that are anticipated to be presented to the bank each day. This keeps the low interest bearing bank balances at a minimum, thus maximizing interest earnings through use of investment pools and other investments.

Investment Policies

The Board of Trustees has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act of 1995 (and amended by the legislature in 1997). This policy authorizes the District to invest in obligations of the U. S. Treasury, the State of Texas, or certain U. S. Agencies, certificates of deposit, repurchase agreements, commercial paper, money market, no-load mutual funds, and public funds investment pools as permitted by Chapter 2256, Texas Government code.

The main goal of the investment program is to ensure its safety, as well as to maximize financial returns within current market conditions in accordance with the District's investment policy. Assets of the District shall be invested in instruments whose maturities do not exceed two years

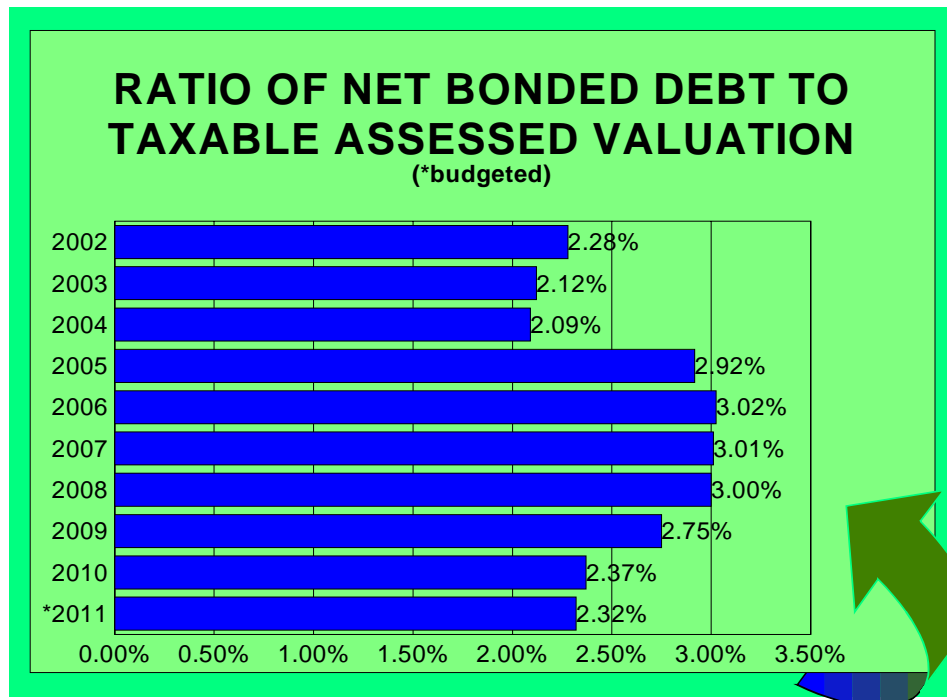
Organization Section continued

from the time of purchase. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss.

Monitoring is performed quarterly as investment reports are submitted to the Board of Trustees for review. In addition, the District's investment officer annually presents a comprehensive report on the investment program and investment activity. Also, as mentioned earlier, the District contracts with a qualified investment advisor who reviews C-FB ISD's investments, making investment recommendations annually.

Debt Administration

Debt Service is a major area of cost due to the District's building program, which is primarily financed by the sale of general obligation bonds. The graph on the next page depicts that in 2010-11, the ratio of net bonded debt to Assessed Value for the District is 2.32%. Educational legislation has eliminated limits on outstanding debt. However, prior law limited debt to 10% of assessed value, and the District is well below that level. All principal and interest payments are due February 15th and August 15th of each year. On February 1st of each year, outstanding taxes become delinquent, which permits the collection of a large majority of taxes levied before the long-term debt payments are due.



The District's bonds presently carry a favorable rating of Aaa with Moody's Investment Service and AAA Standard and Poor's (Permanent School Fund Guarantee Program) and an underlying bond rating (without Permanent School Fund guarantee) of Aa2 Moody's Investment Service and AA Standard and Poor's.

Organization Section continued

Reserve Policies

- *General Fund* – The District strives to maintain a General Fund balance equal to a minimum of two months operating expenditures. The District is estimating a Fund balance equal to approximately 115 days’ operating expenditures. The district will continue to strive to maintain the stated fund balance level.
- *Food Service Fund* – The fund balance for Food Service should not exceed three months of average Food Service operations expenditures. Average monthly Food Service expenditures are calculated by dividing the subsequent years budgeted expenditures by ten months since the Food Service department only operates for ten months out of the year. On August 31, 2011, the Food Service Fund is estimated to have a fund balance of \$1,567,082 or 1.30 months’ operating expenditures.

Risk Management

The District’s risk management program encompasses various means of protecting the District against loss. Property, casualty, and liability insurance is provided by commercial carriers. In addition, workers’ compensation risks are self-funded and include excess loss insurance policies for claims exceeding a specific limit and an aggregate limit. Beginning January 1, 2009, the District began participating in the Teacher Retirement System of Texas’ health insurance program. This is essentially a fully insured health plan which will eliminate the risk to the District of any large health insurance claim.

Independent Audit and Financial Reporting

In accordance with Section 221.256, Texas Education Code, public school districts in Texas shall have their accounts audited annually. The audit shall be made on an organization-wide basis, and shall involve all fund types and account groups of the school district. In addition to meeting the requirements set forth in State statutes, the audit is also designed to meet the requirements of the federal Single Audit Act of 1984 and the related provisions of OMB Circular A-133 “Audits of State, Local Governments, and Non-Profit Organizations.”

Once the annual audit is complete, the Annual Financial Report is prepared and submitted to the Texas Education Agency for review. The Annual Financial Report is designed to meet the specific monitoring needs of the Texas Education Agency. Thus, a Comprehensive Annual Financial Report, conforming to the standards of both the Association of School Business Officials International and the Government Finance Officers Association, is also prepared to better serve the needs of taxpayers and other financial statement users. To date, the district has received financial reporting awards from the Association of School Business Officials International and the Government Finance Officers Association since 1976. The Carrollton-Farmers Branch School District Board Policy Manual is available through the Texas Association of School Boards *Policy on Line* at: <http://www.tasb.org/policy/pol/private/057903/> .

Organization Section continued

Budget Policies and Development Procedures

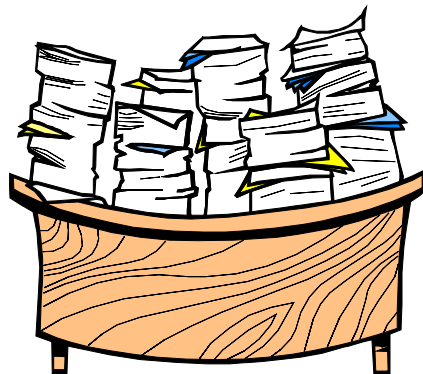
The state, the Texas Education Agency (TEA), and each local district formulate legal requirements for school district budgets.

Legal Requirements

Sections 44.002 through 44.006 of the *Texas Education Code* establish the legal basis for budget development in Texas school districts. The following items summarize the legal requirements from the code.

- The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the State Board of Education, currently August 20.
- The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt supplementary emergency budgets to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (Generally Accepted Accounting Principles) and State guidelines.

Annual budgets must be prepared for the following funds: General Fund, Debt Service Fund, and the Food Service Special Revenue Fund.



Organization Section continued

Budget Development Process

Teachers, principals, community members, and other staff of the District, under the direction of the Assistant Superintendent of Support Services, Executive Director of Finance and the Superintendent develop the budget. All expenditure allocations are determined based on projected revenue from State and local sources with the goals of maintaining an appropriate fund balance and combined tax rate while still meeting the District's educational goals.

The budget process begins with the development of the Long-Range Plan that is presented to the Board of Trustees. The enrollment projections contained in this plan form the basis for significant budgetary decisions including per pupil allocations to each campus, instructional staffing allocations, and other required service levels. Once the Long-Range Plan is approved, the Board of Trustees can begin discussions concerning budget strategies and priorities, and establish the budget calendar.

The Executive Director of Finance prepares revenue projections for all funds. These projections are based on enrollment projections, estimates of local tax revenue, State funding formulas, and other significant factors. The State funding formulas are extremely complex. This complexity is compounded by changes that the Legislature regularly makes when they meet every other year to consider changes to the State Funding formula and other issues.

Salaries and benefits comprise approximately 77.22% of the annual General Fund operating budget. Therefore, the Board of Trustees gives careful consideration to staffing allocations for both instructional and non-instructional positions. The Superintendent evaluates additional personnel units and, after extensive review and analysis, recommendations are presented to the Board of Trustees.

Personnel units are allocated to each campus based on projected student enrollment following State mandated ratios, as applicable. The budget amounts are then developed for each position based on the average cost of employees currently filling each position. Supplemental pay is approved on a year-to-year basis and does not become part of the base salary of an employee.

A salary supplement may be increased, decreased, or eliminated as the Board of Trustees determines is in the best interest of the District.

In order to decentralize the budget process for non-payroll related budget items, site-based decision making teams, working under the direction of each campus principal, determine how to use allocated monies. Each campus receives a basic allotment per student plus a weighted allotment increment for special populations such as Special Education, Career and Technology, Bilingual Education, Gifted and Talented, and At-Risk students. This allocation per student is to be used for supplies, materials, equipment, staff development, and other appropriate instructional costs. Decisions concerning utilization of these allocations are made by the site based decision-making teams.

Organization Section continued

Budgets for non-campus units are developed by the Central Administrators. The Assistant Superintendent for Support Services and the Executive Director of Finance review these budgets and make changes, as deemed appropriate.

The Executive Director of Finance develops the Debt Service Fund budget. This budget is constructed based primarily on tax base assumptions (for local revenue projections), State funding estimates, if appropriate, and projected debt retirement requirements.

Following the development process, consolidated budgetary information is presented to the Board of Trustees in workshops and regular meetings. This information is summarized in a variety of different presentations and line item detail is provided, as requested.

Significant dates and events included in the budget development process are summarized on the budget calendars on the following pages of this document.

Capital Improvement Budget Policies

Capital Projects Funds are used to account for the proceeds of General Obligation bonds and related interest earnings and the expenditures of these funds for the construction and equipping of school facilities, to purchase school sites, and renovations or repair of existing facilities. The Board of Trustees does not formally adopt the Capital Projects Funds budgets annually.

These budgets are prepared on a project basis, based on the proceeds available from bond issues and planned expenditures outlined in applicable bond ordinances. Each major construction contract is approved based on the existing availability of bond proceeds and/or approved but unissued bonds. However, the impact of the Capital Projects Funds budgets must be considered during the development of the annual budgets for all other funds. Future operating costs (staffing, utilities, etc.) associated with capital improvements and new facilities must be projected and included in the General Fund budget. Repayment of bonds issued for capital projects must be included in Debt Service Fund projections.

Additionally, certain capital outlay expenditures (such as high cost/unit furniture, equipment, and technology) are budgeted both in the General Fund and the Capital Projects Funds. The Capital Projects Fund budget for 2010-2011 includes building expenditures and, as in past years, furniture, technology and other equipment.

Organization Section continued

Budget Calendar

January, 2010

The Executive Director for Finance begins the payroll budgeting process for the coming year. The prior year payroll budget is a starting point; staff reductions as planned earlier in the year are taken into account as well as any new positions and changes in teacher retirement rates, workers compensation rates, etc. Note: in the current budget shortfall era, there are very few new positions allowed. Generally they are only allowed if state compliance warrants an increase.

January 13, 2010

Budget preparation materials and budget training available for all Principals and Central Administrators;

April-May, 2010

Associate Superintendent for AdmiSupport Services and the Executive Director for Finance review submitted budgets, interview central department administrators. Comparisons to prior year spending, analysis of “new” requests and reductions/additions are made to arrive at a final budgeted amount per location.

February 5, 2010

Deadline for budget entry into Access Budget System;

March 22, 2010

Deadline for budget printout for proofing to be sent to all locations;

March 31, 2010

Deadline for budget sign-off from all locations (attest to accuracy of their budget printout);

June, 2010

Final decisions regarding pay for employees that are new to the district and raises are made with related adjustments to the payroll budget;

June 2, 2010

Truth in Taxation Meeting

June 3, 2010

Board of Trustees appoint Tax Assessor to calculate Rollback Tax Rate.

Board considers time, place and location of a public meeting to discuss budget and proposed tax rate for the 2010-11 budget year.

July 22, 2010

District receives certified appraisal roll from DCAD. Revenue projections completed.

Organization Section continued

August 10, 2010

Deadline to submit Notice of Public Meeting on budget to newspaper.

August 12, 2010

Board considers approval of report from Tax Assessor/Collector:

- a. total certified appraised and taxable property in the district
- b. certified collection rate and amount of excess debt collection in the prior year; Board to consider approval of resolutions to accept the tax roll calculated from presented report on assessed values and to accept from its Assessor her certified estimate of the anticipated collection rate for the school district;

Executive Director of Finance adjusts revenue projections, based on certified tax roll (if appropriate). Significant changes in the revenue projection picture may require adjustments to the expenditures categories;

August 12, 2010

Public Meeting to Discuss 2010-11 Budget and Proposed Tax Rate

August 16, 2010

Notice of Budget Hearing to appear in the newspaper.

Budget hearing notice to appear for 2010-11 Budget must be at least 10 days prior to public meeting and not more than 30 days before the meeting to discuss the budget. Education Code Sec. 44.007.

August 23, 2010

72 hours notice for public meeting.

August 26, 2010

Consider all matters related to Adoption of the 2010-11 Budget (board may adopt the budget and tax rate at the public meeting). Or, the board may adopt the budget and wait to adopt the tax rate.)

Consider all matters concerning the Adoption of the Proposed Tax Rate for 2010-2011.

School districts subject to an equalized wealth notice must wait to adopt a tax rate until the Commission of Education certifies the wealth is equalized [if applicable] (Education Code Section 44.004c). School districts must adopt the tax rate by September 30th or within 60 days of receiving the certified appraisal roll.



Organization Section continued

Budget Administration and Management Process

Adoption of the official budget by the Board of Trustees is only the first step in the budget process. Following adoption, the budget administration and management process begins. The budget administration and management process is the process of regulating expenditures throughout the fiscal year to ensure that they do not exceed authorized amounts and that they are used for intended, proper, and legal purposes.

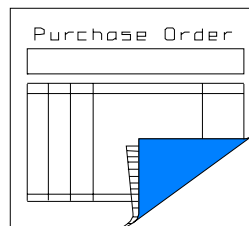
Expenditure Control and Approvals

Expenditure appropriations are allocated between district campus/central organizations or cost centers (campuses, departments, divisions, etc.). Each organization is assigned a budget manager (i.e. principal, department head). The budget manager is accountable for their organization's portion of the General Fund budgets. Each budget manager is authorized to approve the expenditure of funds within their respective organization, provided that funds are expended in accordance with District purchasing procedures and legal requirements.

This is accomplished through the use of the standard account code system prescribed by the Texas Education Agency, which includes an organization code. The code system is described in detail within this document. Each budget manager (or designee) is granted on-line access to the accounting codes for their organization. This access includes account inquiry.

Purchase Orders

The Board of Trustees approves all bid awards and contracts. Purchase orders (POs) are prepared for all tangible goods. Once a purchase order is entered and approved at the campus/department level, administrative regulations require that all purchase orders be forwarded to the Purchasing Department for verification of proper coding and compliance with legal purchasing procedures. A software program is used to enter purchase orders. The program checks availability of funds. If the Purchasing Department approves the PO, then the funds are encumbered and the PO is printed and mailed/faxed to the appropriate vendor. Encumbrances are reservations of appropriations for goods/services that have not been received. The purpose of this encumbrance is to insure that obligations are recognized as soon as financial commitments are made in order to prevent inadvertent over expenditure of funds due to lack of information about future commitments.



Organization Section continued

After the goods are physically received (central receiving at the Warehouse), warehouse staff enters information on-line that shows what items have been received. The accounts payable department accesses this data and matches vendor invoice with “received” information and payment is made. The encumbrance is liquidated at the time of payment.

Miscellaneous Payment Requisitions (MPRs)

MPRs are used for travel expense, advances for travel, petty cash reimbursement, refunds, and payment for Athletic and/or Extracurricular officials. MPRs are entered on-line, appropriate supporting documents are forwarded to the Accounting Department for verification, approval, and payment.

Amending the Budget

The budget is legally adopted at the fund and function level. The Board of Trustees has delegated authority for functional changes to the Accounting Department. {For example, budget transfers from one functional category (e.g. Library) to another functional category (e.g. Instruction) are reviewed and approved/disapproved by Accounting Department personnel.}

However, budget changes that would *increase/decrease* the overall fund are taken to the Board of Trustees for their approval before any action regarding the proposed change is made.

Monitoring the Budget

The District’s interactive, on-line budgetary accounting and control system provides many useful reports to assist Board Members, Business Services personnel, and budget managers in administering, monitoring and controlling the implementation of the budget. This system provides many checks on account balances to insure that funds are not over-expended at the budgetary control account level. If sufficient funds are not available at the budgetary control account level, purchase orders and check requisitions cannot be generated.

The Accounting Director carefully monitors comparisons between budget and actual expenditures to maintain cost control and to insure against overspending for payroll and related accounts.

Relevant financial reports are submitted to the Board of Trustees on a monthly basis and posted to the district’s website. The final step in the budget monitoring process is the evaluation of the results of operations, which are presented annually in the District’s Comprehensive Annual Financial Report (CAFR).

Reporting to the Texas Education Agency (TEA)

The District budget must be submitted to the TEA via the Public Education Information Management System (PEIMS) transmission process as of the date established in the annual instructions for the system. The TEA monitors for compliance at the District level only. This monitoring is a legal requirement to ensure mandatory expenditure levels in certain areas. In

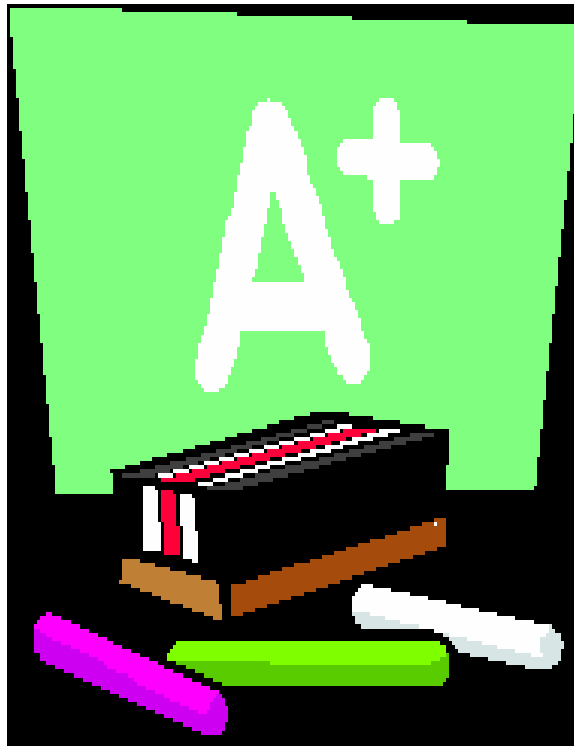
Organization Section continued

addition, amended budgets are reflected on the schedule comparing budget and actual results in the Annual Financial and Compliance Report. The requirement for filing the amended budget with the TEA is formally met when the District submits its Annual Financial and Compliance Report.



Organization Section continued

Carrollton-Farmers Branch Independent School District



Financial Plan



Financial Plan

Revenues

General Fund

The largest portion of funding in the General Fund consists of local revenue, which accounts for approximately 66.97% of the total budgeted funds and is primarily property taxes. The remainder of the revenues necessary to fund operating expenditures is derived from State and Federal funding sources. For additional information, see the General Fund section of this book.

Debt Service

A majority of funding is derived from a designated allocation of the property tax rate, 99.93% for 2010-2011. The remainder of the Debt Service revenue is from interest income derived from temporary investments, 0.07% for 2010-2011. Although the State has Debt Service Fund formula allocations, the District does not receive revenue from these programs. For additional information, see the Debt Service Fund section of this book.

Food Service

Approximately 76.56% of the revenue in this fund is received from the United States Department of Agriculture (USDA) under the National School Lunch Program, the School Breakfast Program, and the Food Distribution Program. The remaining revenue is primarily generated from user fees - i.e. student payments for meals, 22.66% for 2010-2011. For additional information, see the Food Service Fund section of this book.

The word "Revenues" is written in a large, bold, blue, 3D-style font with a dark blue outline. The letters are slightly slanted and have a shadow effect, giving them a three-dimensional appearance.

Financial Plan continued

2010-2011 Budget Short Summary

	General Fund		Debt Service		Food Service		Memo Totals	
	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total	Revenue	% of Total
Local	\$144,540,912	66.97%	\$42,100,147	100.00%	\$2,469,840	22.66%	\$189,110,899	70.35%
State	\$53,211,395	24.65%	-	-	\$85,000	0.78%	\$53,296,395	19.83%
On Behalf Retirement Payment	\$9,639,691	4.47%	-	-	-	-	\$9,639,691	3.59%
Federal	\$8,441,609	3.91%	-	-	\$8,343,594	76.56%	\$16,785,203	6.24%
Total Revenue	\$ 215,833,607	100.00%	\$ 42,100,147	100.00%	\$ 10,898,434	100.00%	\$ 268,832,188	100.00%
	Expenditures	% of Total	Expenditures	% of Total	Expenditures	% of Total	Expenditures	% of Total
Payroll	\$171,300,000	77.22%	\$ -	-	\$4,906,000	45.02%	\$176,206,000	64.11%
Debt Service	-	-	\$42,100,147	100.00%	-	-	\$42,100,147	15.32%
Bus Transportation	\$3,230,000	1.46%	-	-	-	-	\$3,230,000	1.18%
Utilities	\$8,532,050	3.85%	-	-	-	-	\$8,532,050	3.10%
Other Purchased Services	\$10,232,610	4.61%	-	-	\$1,014,500	9.31%	\$11,247,110	4.09%
Chapter 41	-	-	-	-	-	-	\$0	0.00%
Supplies & Materials	\$8,858,925	3.99%	-	-	\$4,918,934	45.13%	\$13,777,859	5.01%
Tax Increment Financing Zone	\$16,100,000	7.26%	-	-	-	-	\$16,100,000	5.86%
Other Operating	\$3,095,826	1.40%	-	-	\$24,000	0.22%	\$3,119,826	1.14%
Capital Outlay	\$490,508	0.22%	-	-	\$35,000	0	\$525,508	0.19%
	\$221,839,919	100.00%	\$42,100,147	100.00%	\$10,898,434	100.00%	\$274,838,500	100.00%
Budgeted Deficit	(\$6,006,312)		\$0		\$0		(\$6,006,312)	
Beginning Fund Balance 9/1/10	\$70,831,200		\$2,118,869		\$1,415,461		\$74,365,530	
Projected Ending Fund Balance 08/31/11	\$64,824,888		\$2,118,869		\$1,415,461		\$68,359,218	

Financial Plan continued

Carrollton-Farmers Branch Independent School District Estimated Revenues, Expenditures, Other Resources and Fund Balances Official Budgets 2010-2011

	General Fund	Food Service Fund	Debt Service Fund	Memorandum Totals	Estimated Per Pupil 2010-11
ESTIMATED REVENUES					
LOCAL AND INTERMEDIATE					
5710 Local Real and Personal Property Taxes	\$143,223,842	\$ -	\$42,069,997	\$185,293,839	\$7,234
5730 Tuition and Fees	502,420	-	-	502,420	20
5740 Other Revenues from Local Sources	454,650	8,100	30,150	492,900	19
5750 Revenue from Co-Curricular/Enterprising	360,000	2,461,740	-	2,821,740	110
5700 Local and Intermediate Totals	\$144,540,912	\$2,469,840	\$42,100,147	\$189,110,899	\$7,383
STATE					
5810 Per Capita and Foundation School Program	\$53,186,395	\$ -	\$ -	\$53,186,395	\$2,076
5820 State Program Revenue Distributed by the TEA	25,000	85,000	-	110,000	4
5830 TRS On-Behalf Payments	9,639,691	-	-	9,639,691	376
5800 State Totals	\$62,851,086	\$85,000	\$0	\$62,936,086	\$2,457
FEDERAL					
5920 Federal Revenues Distributed by the TEA	\$ 8,141,609	\$ 8,343,594	\$ -	\$16,485,203	\$644
5930 Federal Revenues Distributed by Other Government Agencies (Other than the TEA)	300,000	-	-	300,000	12
	-	-	-	-	-
5900 Federal Totals	\$8,441,609	\$8,343,594	\$0	\$16,785,203	\$655
5000 TOTAL ALL REVENUES	\$215,833,607	\$10,898,434	\$42,100,147	\$268,832,188	\$10,496
APPROPRIATED EXPENDITURES					
11 INSTRUCTION					
6100 Payroll Costs	\$118,060,945	-	-	\$118,060,945	\$4,609
6200 Professional and Contracted Services	1,211,783	-	-	1,211,783	47
6300 Supplies and Materials	2,718,315	-	-	2,718,315	106
6400 Other Operating Costs	220,791	-	-	220,791	9
Total Function 11	\$122,211,834	\$0	\$0	\$122,211,834	\$4,771
12 INSTRUCTIONAL RESOURCES AND MEDIA SERVICES					
6100 Payroll Costs	\$2,991,562	-	-	\$2,991,562	\$117
6200 Professional and Contracted Services	106,717	-	-	106,717	4
6300 Supplies and Materials	616,435	-	-	616,435	24
6400 Other Operating Costs	4,863	-	-	4,863	0
Total Function 12	\$3,719,577	\$0	\$0	\$3,719,577	\$145

Financial Plan continued

Carrollton-Farmers Branch Independent School District Estimated Revenues, Expenditures, Other Resources and Fund Balances Official Budgets 2010-2011

	General Fund	Food Service Fund	Debt Service Fund	Memorandum Totals	Estimated Per Pupil
13 CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT					
6100 Payroll Costs	\$2,928,812	-	-	\$2,928,812	\$114
6200 Professional and Contracted Services	465,616	-	-	465,616	18
6300 Supplies and Materials	842,873	-	-	842,873	33
6400 Other Operating Costs	229,027	-	-	229,027	9
Total Function 13	\$4,466,328	\$0	\$0	\$4,466,328	\$174
21 INSTRUCTIONAL LEADERSHIP					
6100 Payroll Costs	\$1,754,973	-	-	\$1,754,973	\$69
6200 Professional and Contracted Services	341,627	-	-	341,627	13
6300 Supplies and Materials	361,491	-	-	361,491	14
6400 Other Operating Costs	115,311	-	-	115,311	5
6600 Capital Outlay	70,000	-	-	70,000	3
Total Function 21	\$2,643,402	\$0	\$0	\$2,643,402	\$103
23 SCHOOL LEADERSHIP					
6100 Payroll Costs	\$12,965,223	-	-	\$12,965,223	\$506
6200 Professional and Contracted Services	90,495	-	-	90,495	4
6300 Supplies and Materials	331,949	-	-	331,949	13
6400 Other Operating Costs	94,544	-	-	94,544	4
Total Function 23	\$13,482,211	\$0	\$0	\$13,482,211	\$526
31 GUIDANCE, COUNSELING AND EVALUATION SERVICES					
6100 Payroll Costs	\$8,744,105	-	-	\$8,744,105	\$341
6200 Professional and Contracted Services	146,986	-	-	146,986	6
6300 Supplies and Materials	504,278	-	-	504,278	20
6400 Other Operating Costs	22,257	-	-	22,257	1
Total Function 31	\$9,417,626	\$0	\$0	\$9,417,626	\$368
32 SOCIAL WORK SERVICES					
6100 Payroll Costs	\$168,089	-	-	\$168,089	\$7
6300 Supplies and Materials	200	-	-	200	
Total Function 32	\$168,289	\$0	\$0	\$168,089	\$7
33 HEALTH SERVICES					
6100 Payroll Costs	\$2,450,684	-	-	\$2,450,684	\$96
6200 Professional and Contracted Services	4,004	-	-	4,004	0
6300 Supplies and Materials	42,639	-	-	42,639	2
6400 Other Operating Costs	2,549	-	-	2,549	0
Total Function 33	\$2,499,876	\$0	\$0	\$2,499,876	\$98

Financial Plan continued

Carrollton-Farmers Branch Independent School District Estimated Revenues, Expenditures, Other Resources and Fund Balances Official Budgets 2010-2011

	General Fund	Food Service Fund	Debt Service Fund	Memorandum Totals	Estimated Per Pupil
34 STUDENT (PUPIL) TRANSPORTATION					
6100 Payroll Costs	\$80	-	-	\$80	\$0
6200 Professional and Contracted Services	3,391,579	-	-	3,391,579	132
6300 Supplies and Materials	-	-	-	-	-
Total Function 34	\$3,391,659	\$0	\$0	\$3,391,659	\$132
35 FOOD SERVICES					
6100 Payroll Costs	-	\$ 4,906,000	-	\$ 4,906,000	\$ 192
6200 Professional and Contracted Services	-	1,014,000	-	1,014,000	40
6300 Supplies and Materials	-	4,918,934	-	4,918,934	192
6400 Other Operating Costs	-	24,000	-	24,000	1
6600 Capital Outlay	-	\$35,000	-	\$35,000	\$1
Total Function 35	\$0	\$10,897,934	\$0	\$10,897,934	\$425
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES					
6100 Payroll Costs	\$2,351,190	-	-	\$2,351,190	\$92
6200 Professional and Contracted Services	668,753	-	-	668,753	26
6300 Supplies and Materials	619,077	-	-	619,077	24
6400 Other Operating Costs	1,139,073	-	-	1,139,073	44
6600 Capital Outlay	7	-	-	7	0
Total Function 36	\$4,778,100	\$0	\$0	\$4,778,100	\$187
41 GENERAL ADMINISTRATION					
6100 Payroll Costs	\$4,508,453	-	-	\$4,508,453	\$176
6200 Professional and Contracted Services	1,205,824	-	-	1,205,824	47
6300 Supplies and Materials	266,063	-	-	266,063	10
6400 Other Operating Costs	578,274	-	-	578,274	23
6600 Capital Outlay	13,501	-	-	13,501	1
Total Function 41	\$6,572,115	\$0	\$0	\$6,572,115	\$257
51 PLANT MAINTENANCE					
6100 Payroll Costs	\$10,616,215	-	-	\$10,616,215	\$414
6200 Professional and Contracted Services	10,705,782	500	-	10,706,282	418
6300 Supplies and Materials	2,227,757	-	-	2,227,757	87
6400 Other Operating Costs	590,131	-	-	590,131	23
6600 Capital Outlay	387,000	-	-	387,000	15
Total Function 51	\$24,526,885	\$500	\$0	\$24,527,385	\$958

Financial Plan continued

Carrollton-Farmers Branch Independent School District Estimated Revenues, Expenditures, Other Resources and Fund Balances Official Budgets 2010-2011

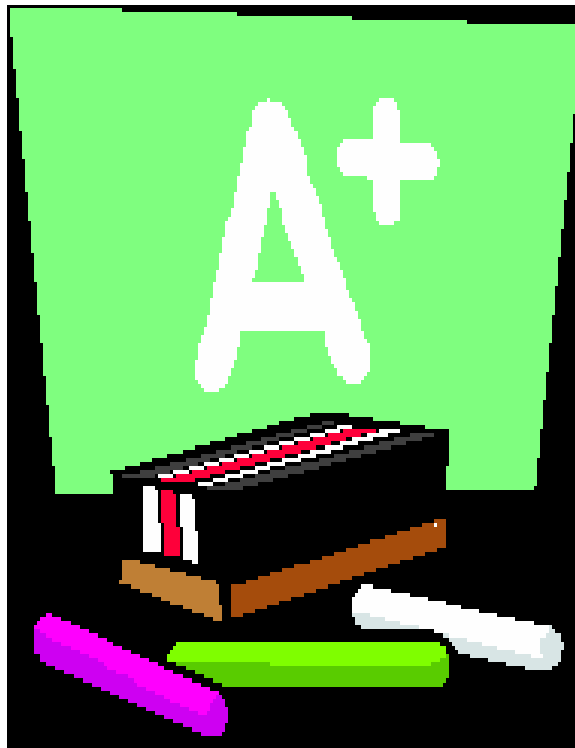
	General Fund	Food Service Fund	Debt Service Fund	Memorandum Totals	Estimated Per Pupil
52 SECURITY AND MONITORING SERVICES					
6100 Payroll Costs	\$991,152	-	-	\$991,152	\$39
6200 Professional and Contracted Services	612,134	-	-	612,134	24
6300 Supplies and Materials	44,461	-	-	44,461	2
6400 Other Operating Costs	20,527	-	-	20,527	1
6600 Capital Outlay	20,000	-	-	-	-
Total Function 52	\$1,688,274	\$0	\$0	\$1,668,274	\$65
53 DATA PROCESSING SERVICES					
6100 Payroll Costs	\$2,118,378	-	-	\$2,118,378	\$83
6200 Professional and Contracted Services	1,825,784	-	-	1,825,784	71
6300 Supplies and Materials	274,700	-	-	274,700	11
6400 Other Operating Costs	60,998	-	-	60,998	2
Total Function 53	\$4,279,860	\$0	\$0	\$4,279,860	\$167
61 COMMUNITY SERVICES					
6100 Payroll Costs	\$560,251	-	-	\$560,251	\$22
6200 Professional and Contracted Services	17,751	-	-	17,751	1
6300 Supplies and Materials	8,687	-	-	8,687	0
6400 Other Operating Costs	17,481	-	-	17,481	1
Total Function 61	\$604,170	\$0	\$0	\$604,170	\$24
71 DEBT SERVICE					
6500 Debt Service	-	-	\$42,100,147	\$42,100,147	\$1,644
Total Function 71	\$0	\$0	\$42,100,147	\$42,100,147	\$1,644
81 FACILITIES ACQUISITION AND CONSTRUCTION					
6100 Payroll Costs	\$89,888	-	-	\$89,888	\$4
Total Function 81	\$89,888	\$0	\$0	\$89,888	\$4
91 CONTRACTED INSTRUCTIONAL SERVICES BETWEEN PUBLIC SCHOOLS					
6200 Professional and Contracted Services	\$ -	-	-	\$0	\$0
Total Function 91	\$0	\$0	\$0	\$0	\$0
92 Incremental Costs Assoc with Chap 41					
6200 Professional and Contracted Services	\$ -	-	-	\$0	\$0
Total Function 92	\$0	\$0	\$0	\$0	\$0
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS					
6200 Professional and Contracted Services	\$200,000	-	-	\$200,000	\$8
Total Function 95	\$200,000	\$0	\$0	\$200,000	\$8

Financial Plan continued

Carrollton-Farmers Branch Independent School District Estimated Revenues, Expenditures, Other Resources and Fund Balances Official Budgets 2010-2011

	General Fund	Food Service Fund	Debt Service Fund	Memorandum Totals	Estimated Per Pupil
97 PAYMENTS TO TAX INCREMENT FUND					
6400 Other Operating Costs	\$16,100,000	-	-	\$16,100,000	\$629
Total Function 97	<u>\$16,100,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,100,000</u>	<u>\$629</u>
99 OTHER INTERGOVERNMENTAL CHARGES					
6200 Professional and Contracted Services	\$999,825	-	-	\$999,825	\$39
Total Function 95	<u>\$999,825</u>	<u>\$0</u>	<u>\$0</u>	<u>\$999,825</u>	<u>\$39</u>
6000 TOTAL ALL EXPENDITURES	<u>\$221,839,919</u>	<u>\$10,898,434</u>	<u>\$42,100,147</u>	<u>\$274,838,500</u>	<u>\$10,730</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(\$6,006,312)	\$0	\$0	(\$6,006,312)	(\$234)
OTHER RESOURCES/NON-OPERATING RESOURCES					
7915 Operating Transfers In	-	-	-	\$0	\$0
7919 Extraordinary Item (Insurance Refund)	-	-	-	\$0	\$0
7000 Total Other Resources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures	(\$6,006,312)	\$0	\$0	(\$6,006,312)	(\$234)
FUND BALANCES					
3110 Beginning Fund Balance 09/01 ESTIMATED	<u>\$70,831,200</u>	<u>\$1,415,461</u>	<u>\$2,118,869</u>	<u>\$74,365,530</u>	
3110 Ending Fund Balance 08/31	<u>\$64,824,888</u>	<u>\$1,415,461</u>	<u>\$2,118,869</u>	<u>\$68,359,218</u>	

Carrollton-Farmers Branch Independent School District



Financial Plan continued

**Carrollton-Farmers Branch Independent School District
Combined Budget Summary
General Fund, Debt Service Fund and Food Service Special Revenue Fund
2010-2011**

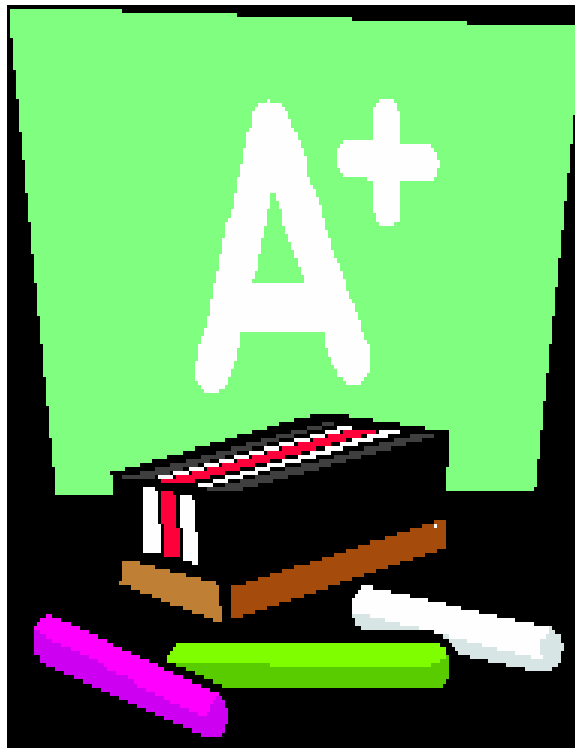
<i>Revenues</i>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Food Service Fund</u>	<u>2010-11 Memo Total</u>	<u>2008-09 Memo Total</u>	<u>2007-08 Memo Total</u>
Local and Intermediate Sources						
5711 Taxes, Current Year Levy	\$142,573,842	\$42,069,997		\$184,643,839	\$203,533,778	\$198,918,903
5712-5719 Taxes, Prior Year, Penalty & Interest	\$650,000			\$650,000	\$465,576	\$753,485
5737 - 5739 Tuition	\$502,420			\$502,420	\$492,264	\$488,191
5742 Investment Earnings	\$100,000	\$30,150	\$8,000	\$138,150	\$3,365,000	\$5,875,000
5743 Rent	\$250,000			\$250,000	\$214,000	\$234,000
5744 Revenue from Foundations, Gifts & Bequests	\$45,000			\$45,000	\$45,000	\$45,000
5749 Other Revenue from Local Sources	\$59,650		\$100	\$59,750	\$64,480	\$67,480
5751 Food Service Activity			\$2,461,740	\$2,461,740	\$2,784,000	\$2,859,261
5752 & 5759 Athletic & Enterprising Activity	\$360,000			\$360,000	\$380,000	\$380,000
Total Local and Intermediate Revenue	<u>\$144,540,912</u>	<u>\$42,100,147</u>	<u>\$2,469,840</u>	<u>\$189,110,899</u>	<u>\$211,344,098</u>	<u>\$209,621,320</u>
State Program Revenues						
5811 Per Capita Apportionment	\$2,087,601			\$2,087,601	\$6,302,723	\$8,374,730
5812-5819 Foundation School Program	\$51,098,794			\$51,098,794	\$49,409,667	\$41,756,987
5829 State Revenue Distributed by TEA	\$25,000		\$85,000	\$110,000	\$110,000	\$105,000
5831 Teacher Retirement On-Behalf Payments	\$9,639,691			\$9,639,691	\$9,052,363	\$7,900,000
Total State Program Revenue	<u>\$62,851,086</u>	<u>\$0</u>	<u>\$85,000</u>	<u>\$62,936,086</u>	<u>\$64,874,753</u>	<u>\$58,136,717</u>
Federal Program Revenues						
5921 School Breakfast Program	\$0		\$1,331,305	\$1,331,305	\$1,305,700	\$1,080,298
5922 National School Lunch Program	\$0		\$6,262,835	\$6,262,835	\$5,650,000	\$5,007,547
5923 United States Department of Agriculture (USDA) Donated Commodities	\$0		\$625,000	\$625,000	\$575,000	\$450,000
5929 Federal Revenues Distributed by TEA	\$8,141,609		\$124,454	\$8,266,063	\$180,800	\$148,752
5931 School Health and Related Services (SHARS)	\$300,000			\$300,000	\$300,000	\$300,000
Total Federal Program Revenues	<u>\$8,441,609</u>	<u>\$0</u>	<u>\$8,343,594</u>	<u>\$16,785,203</u>	<u>\$8,011,500</u>	<u>\$6,986,597</u>
Total Revenue	<u><u>\$215,833,607</u></u>	<u><u>\$42,100,147</u></u>	<u><u>\$10,898,434</u></u>	<u><u>\$268,832,188</u></u>	<u><u>\$284,230,351</u></u>	<u><u>\$274,744,634</u></u>

Financial Plan continued

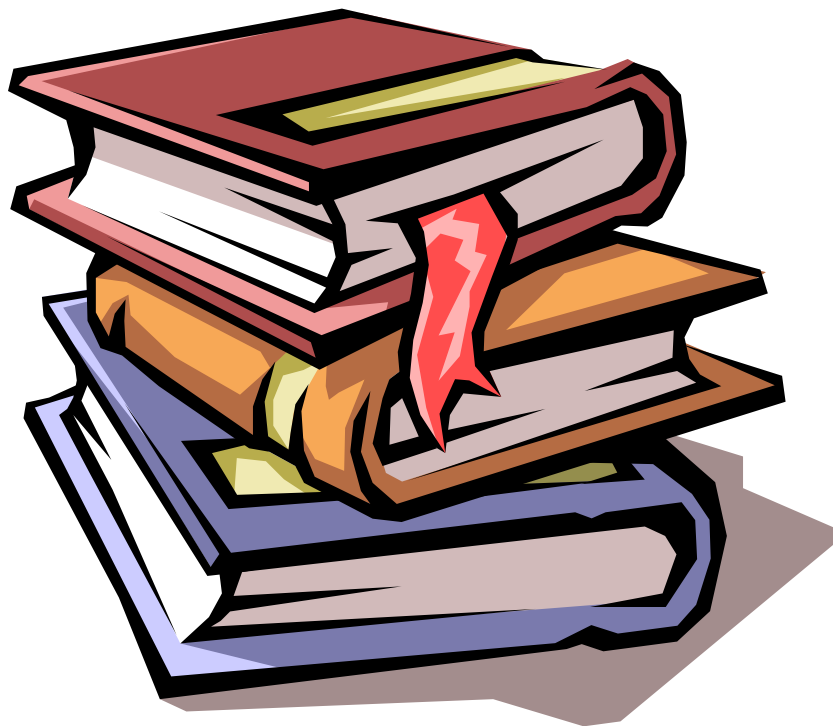
Carrollton-Farmers Branch Independent School District
 Combined Budget Summary
 General Fund, Debt Service Fund and Food Service Special Revenue Fund
 2010-2011

<i>Expenditures</i>	2010-11			2008-09	2007-08
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Food Service Fund</u>	<u>Memo Total</u>	<u>Memo Total</u>
11 Instruction	\$122,211,834	-	-	\$122,211,834	\$116,411,142
12 Instructional Resources & Media	\$3,719,577	-	-	\$3,719,577	\$3,456,365
13 Curriculum & Staff Development	\$4,466,328	-	-	\$4,466,328	\$5,091,107
21 Instructional Leadership	\$2,643,402	-	-	\$2,643,402	\$3,290,250
23 School Leadership	\$13,482,211	-	-	\$13,482,211	\$14,147,393
31 Guidance Counseling & Evaluation	\$9,417,626	-	-	\$9,417,626	\$9,344,791
32 Social Work Services	\$168,289	-	-	\$168,289	\$151,101
33 Health Services	\$2,499,876	-	-	\$2,499,876	\$2,131,474
34 Transportation	\$3,391,659	-	-	\$3,391,659	\$4,267,308
35 Food Services	-	-	\$10,898,434	\$10,898,434	\$9,590,958
36 Co-Curricular/Extra Curricular	\$4,778,100	-	-	\$4,778,100	\$4,370,907
41 General Administration	\$6,572,115	-	-	\$6,572,115	\$7,347,244
51 Plant Maintenance & Operation	\$24,526,885	-	-	\$24,526,885	\$23,892,367
52 Security & Monitoring Services	\$1,688,274	-	-	\$1,688,274	\$1,676,269
53 Data Processing	\$4,279,860	-	-	\$4,279,860	\$3,594,480
61 Community Services	\$604,170	-	-	\$604,170	\$736,899
71 Debt Services	-	\$42,100,147	-	\$42,100,147	\$48,081,496
81 Facilities Acquisition & Construction	\$89,888	-	-	\$89,888	\$86,318
91 Contracted Instructional Services	-	-	-	\$0	\$14,431,490
92 Incremental Costs Assoc with Chap 41	-	-	-	\$0	\$58,700
95 Juvenile Justice Alternative Ed Programs	\$200,000	-	-	\$200,000	\$214,001
97 Tax Increment Financing Zone	\$16,100,000	-	-	\$16,100,000	\$8,864,000
99 Other Intergovernmental Charges	\$999,825	-	-	\$999,825	\$0
Total Appropriated Expenditures	\$221,839,919	\$42,100,147	\$10,898,434	\$274,838,500	\$281,236,060
<i>Other Sources & Uses</i>					
Operating Transfers In	-	-	-	-	\$500,000
Net Other Sources & Uses	\$0	\$0	\$0	\$0	\$500,000
<i>Estimated Change in Fund Balance</i>	(\$6,006,312)	\$0	\$0	(\$6,006,312)	(\$5,991,426)
<i>Estimated Fund Balance 9/1</i>	\$70,831,198	\$2,118,869	\$1,415,461	\$74,365,528	\$69,832,372
Estimated Fund Balance 8/31	\$64,824,886	\$2,118,869	\$1,415,461	\$68,359,216	\$63,840,946

Carrollton-Farmers Branch Independent School District



General Fund



General Fund Overview

The General Fund is used to account for all financial transactions not properly included in other funds. The principal sources of revenue include local property taxes, State revenue, interest income, and federal revenue. Expenditures include all costs associated with the operations of the schools.

Revenue Trends and Assumptions

The largest portion of funding in the General Fund consists of local revenue, which accounts for approximately 66.97% of total budgeted funds and is primarily property taxes. The remainder of the revenue necessary to fund operating expenditures is derived from State and Federal funding sources.

Legislative History regarding Texas Public School funding

In May 2006 the Texas Legislature passed House Bill 1. HB1 provided for a reduction to 88.67 percent of the 2005-06 Maintenance & Operations tax rate for 2006-07. Districts reducing tax rates by this amount were guaranteed the better of 2005-06 or 2006-07 state aid and local tax revenue. Under HB 1, during the 2007-08 school year, districts further reduced their tax rates to 66.67 percent of the 2005-06 Maintenance & Operations tax rate. After the initial tax rate reduction, districts had access to an equalized \$0.04 without voter approval, and an additional equalized \$0.02 in 2008-09 with voter approval at rates higher than the normal yield. The C-FB ISD Board of Trustees elected to set a Maintenance & Operations tax rate of \$1.04 in 2007-08. This is equal to the compression rate of 66.67 percent times the 2005-06 tax rate of \$1.50 plus \$0.04 of the available \$0.04 referenced in HB 1. Although the intent of HB1 was to equalize funding per student throughout the state (commonly called a target revenue system) large discrepancies exist. HB 3646 was passed with the 81st legislature (completed June 1, 2009) and is a modified continuation of the target revenue system. Districts with lower than average target revenue amounts were increased by up to a maximum of \$350/per weighted average daily attendance (WADA); the rest of the districts were given a minimum of \$120/per student in WADA. Accompanying the increase in state funds was a mandate to give a raise to a specific group of employees. This mandated raise used 74% of the new money allocated to the district. The state funded \$1.866 billion for formula improvements and \$1.3 billion to maintain the Foundation School Program from Federal American Recovery and Reinvestment Act (ARRA) funds. Use of ARRA funds required the district to submit an application for approval of the amount and use of the funds and, once approved, the district will be required to submit expenditures for draw-down of the funds. The district 2010-11 estimates ARRA funds at \$4.9 million for foundation and \$3.2 million for available school funds. Both of these categories have been funded by the state in the past without draw-down requirements.

Districts that tax more than the 2005-06 tax rate compressed plus \$0.04 for the Maintenance & Operations tax rate, must call a rollback election (if their compressed tax rate is \$1.00 like C-FB ISD's). Rollback elections must coincide with strict timelines. If the voters of the district calling

General Fund continued

the rollback election defeat the election, the district must “roll back” the tax rate to the previous year’s tax rate. Tax rate election statistics through October 2, 2010 are listed in the chart below.

Tax Rate Elections Statistics

(1) Through Oct. 2, 2010; 11 elections remain through Nov. 20, 2010



	Passed	Failed	Total	%
2006	14	1	15	93
2007	94	26	120	78
2008	71	46	117	61
2009	29	18	47	62
2010(1)	51	10	61	84
Totals	259	101	360	72

HB 3646 changed the equalized wealth level for taxes up to the compressed rate to \$476,500 per WADA in 2009-10 and 2010-11; no recapture for the next six cents. Pennies above the compressed tax rate plus six cents are recaptured at \$319,500. This change reduced the amount of the District’s Chapter 41 payment to zero for 2010-11. However, under the target revenue concept, the loss of the Chapter 41 payment does not help the district’s net revenue picture since we are still tied to 2006-07 state aid plus local revenue caps.

The District’s assessed value of taxable property declined from \$14.91 billion to \$14.13 billion or a loss of 5.21%. The Texas Comptroller of Public Accounts annually certifies the final property value on or before July 1. The district reduces the certified taxable by 3.0% when calculating tax revenue. This is because the District has been experiencing a “shrinkage” in the tax roll during the collection year as more property owners are protesting their taxes resulting in a lower net tax roll that taxes can be collected. There have also been increasing numbers of properties that are exempt from taxes.

Finally, changes in the district’s assessed value – either increases or decreases do not *harm* nor *benefit* the district under the Target Revenue concept. In general, as the tax revenues go up, the

General Fund continued

State revenue goes down by a similar amount; hence although the relative value of the various funding sources may change the net bottom line will remain virtually the same. This is a problem for the district, as the current funding formulas do not allow for funding inflation, employee raises, new initiatives or other operating increases such as utility or gasoline increases.

A partial history of the District's tax roll shrinkage overtime is below.

General Fund Tax Revenue Analysis

Source	Fiscal Year	Original Budget	Actual Including P&I & Delinquent	Actual Overage (Shortage)	Change Percentage
Audit	2000-01	\$183,204,722	\$180,618,650	(\$2,586,072)	-1.41%
Audit	2001-02	\$201,412,199	\$197,501,480	(\$3,910,719)	-1.94%
Audit	2002-03	\$205,528,839	\$198,948,186	(\$6,580,653)	-3.20%
Audit	2003-04	\$196,302,721	\$190,408,327	(\$5,894,394)	-3.00%
Audit	2004-05	\$192,629,573	\$185,417,216	(\$7,212,357)	-3.74%
Audit	2005-06	\$190,546,670	\$185,993,022	(\$4,553,648)	-2.39%
Audit	2006-07	\$177,704,850	\$178,142,399	\$437,549	0.25%
Audit	2007-08	\$152,090,892	\$147,862,344	(\$4,228,548)	-2.78%
Audit	2008-09	\$155,846,789	\$152,467,862	(\$3,378,927)	-2.17%
Estimated	2009-10	\$152,074,275	\$150,496,867	(\$1,577,408)	-1.04%

State Revenue under HB 3646 consists of four categories totaling \$86,568,393 or 28.41%. HB 3646 Revenue is explained in detail in the Information section of this book.

The District has budgeted for the following revenue sources for 2010-11:

- (1) Foundation School Fund: \$51,098,794;
- (2) Available School Fund – State Portion: \$2,087,601;
- (3) ARRA – Foundation School Fund Grant: \$4,890,549;
- (4) ARRA – Available School Fund Grant: \$3,251,060.

The State revenue sources discussed above and local revenue from property tax collections make up approximately 94.77% of total revenue. The majority of the remaining revenue, 4.47% is amounts contributed by the State of Texas for the Teacher Retirement System (TRS) on-behalf of the District's employees. This amount is also recognized as an expenditure estimate, which is calculated at 6.5% of eligible employee earnings.

General Fund continued

Enrollment

Enrollment projections are one of the most significant factors in the budget development and long-range financial planning process. Enrollment projections are designed to predict the student enrollment of the District based on geographic data, student data, migration data, and historical data of student populations. Based on current enrollment trends, the District's growth is concentrated on its Western edge. Due to this current and anticipated growth, the District opened LaVillita Elementary School in August of 2008. Long-range plans include an additional elementary school and a middle school with an addition to Ranchview high school in this area. Modest enrollment growth in the southern part of the District has been addressed by the construction of Strickland Intermediate School which also opened in August of 2008. Enrollment trends in all other parts of the District indicate that current facilities will be adequate with minor renovation and additions.

Federal Funds

The District is expecting federal funds to increase and is budgeted at \$8,241,609 or 3.91% of the total revenue budget. The federal funds come from the School Health and Related Services (SHARS) program (\$300,000) and the previously mentioned ARRA funds (\$8,141,609).

School District Retiree Health Plan

Plan Description. The Carrollton-Farmers Branch ISD contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit post-employment health care plan administered by the Teacher Retirement System of Texas. TRS-Care Retired Plan provides health care coverage for certain persons (and their dependents) who retired under the Teacher Retirement System of Texas. The statutory authority for the program is Texas Insurance Code, Chapter 1575. Section 1575.052 grants the TRS Board of Trustees the authority to establish and amend basic and optional group insurance coverage for participants. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS-Care. That report may be obtained by visiting the TRS web site at www.trs.state.tx.us, by writing to the Communications Department of the Teacher Retirement System of Texas at 1000 Red River Street, Austin, Texas 78701, or by calling 1-800-223-8778.

Funding Policy. Contribution requirements are not actuarially determined but are legally established each biennium by the Texas Legislature. Texas Insurance Code, Sections 1575.202, 203, and 204 establish state, active employee, and public school contributions, respectively. The State of Texas and active public school employee contribution rates were 1.0% and 0.65% of public school payroll, respectively, with school districts contributing a percentage of payroll set a 0.55% for fiscal years 2010, 2009 and 2008. Per Texas Insurance Code, Chapter 1575, the public school contribution may not be less than 0.25% or greater than 0.75% of the salary of each active employee of the public school. For years ended August 31, 2010, 2009, and 2008, the State's contributions to TRS-Care were \$1,526,484, \$1,553,009, and \$1,514,368, respectively, the active member contributions were \$ 992,215, \$1,009,456, and \$984,339,

General Fund continued

respectively, and the school district's contributions were \$839,566, \$854,155, and \$832,903, respectively, which equaled the required contributions each year.

Expenditure Summary

The General Fund expenditure budget for 2010-2011 is \$221,839,919 . This is a slight increase of \$1,144,849 or 0.52% more than the 2009-2010 expenditure budget. As discussed previously in this document, reductions in this budget were intentionally made to cut costs. Management knows that deficit budgets cannot be sustained over the long-run and is working toward a balanced budget in a deliberate manner; with the goal of cutting costs with the least amount of disruption as possible. Current state funding formulas do not allow for new programs, inflation or future compensation increases. Until the funding formulas change, the district will be required to continue to cut programs, staff and other expenditures to achieve a balanced budget.

As always, the majority of a school district's expenditures are for personnel costs, 77.22% (83.26% if exclude the Tax Increment Finance payment). The budgeted compensation package includes a salary increase. C-FB ISD's salary schedule for *new* teachers does provide for differing amounts based on years of experience. The salary increase for all employees equaled at least 2.50%. Salary schedules are included in the Information Section of this book.

Other significant expenditure items include the following:

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%

The above items equal 91.55% of the total 2010-2011 budget.



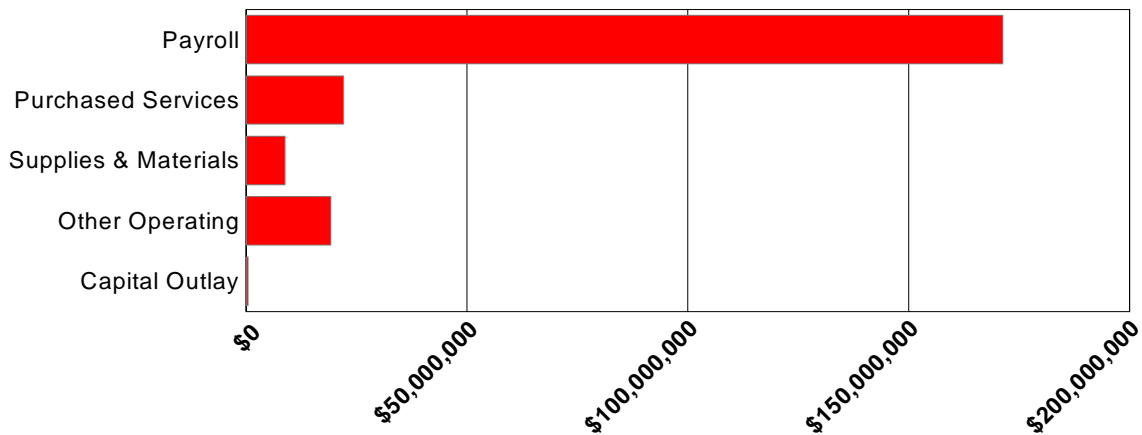
General Fund continued

General Fund Expenditures by Object Comparison to Prior Year

	Beginning Budget 2009-10	Beginning Budget 2010-2011	Percentage Increase (Decrease)	Percentage of Total
Payroll	\$171,400,000	\$171,300,000	-0.06%	77.22%
Purchased Services	\$22,721,683	\$21,994,660	-3.20%	9.91%
Supplies & Materials	\$9,134,781	\$8,858,925	-3.02%	3.99%
Other Operating	\$17,191,348	\$19,195,826	11.66%	8.65%
Capital Outlay	\$247,258	\$490,508	98.38%	0.22%
Total	\$220,695,070	\$221,839,919	0.52%	100.00%

The graph below depicts the 2010-2011 budget by major object.

GENERAL FUND EXPENDITURES BY MAJOR OBJECT



	Payroll	Purchased Services	Supplies & Materials	Other Operating	Capital Outlay
Budget	\$171,300,000	\$21,994,660	\$8,858,925	\$19,195,826	\$490,508
% of Budget	77.22%	9.91%	3.99%	8.65%	0.22%



General Fund continued

Impact on Fund Balance

The District's fund balance will decrease approximately \$6,006,312; leaving a projected fund balance of \$64,824,888. This projected balance represents 115 day's expenditures or approximately 31.51% of the annual budgeted expenditures and provides some stability given significant uncertainty in projections of future revenue and expenditures.

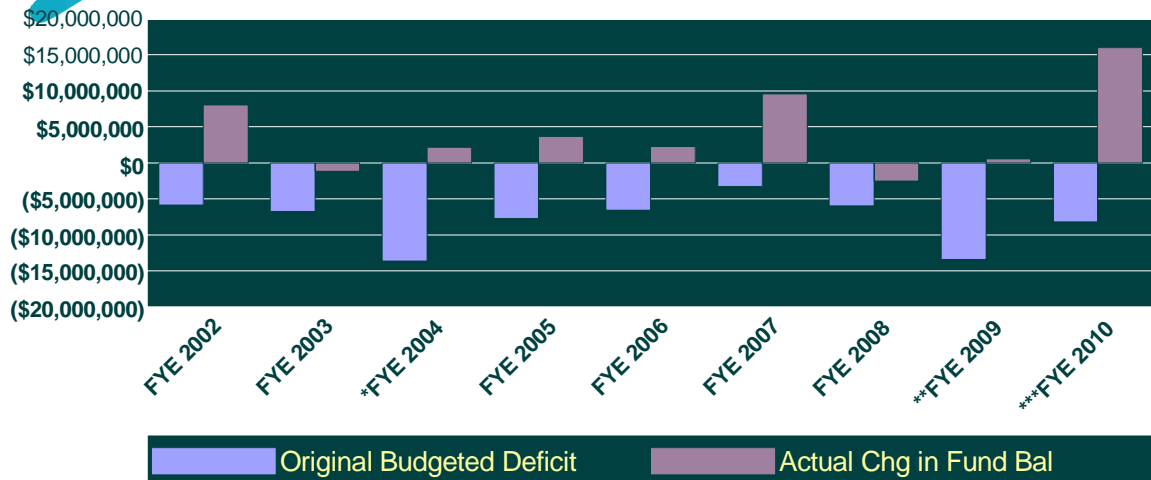
Although progress was made at reducing the budget, the District has elected to use a portion of our fund balance to balance the General Fund budget. This philosophy has been utilized in an attempt to minimize drastic personnel staffing and other changes that would be necessary to balance the budget if completed in one year. For future budgets, the District plans to review all budget line items to determine where future cuts can be made without hurting District instructional goals. Also, the District will consider a rollback election asking voters for additional pennies on the tax rate. If operational reductions are made, state mandated student/teacher ratios for elementary students and other state mandated requirements will still need to be followed.

The need for deficit budgets is a major concern to district management. On-going efforts to review programs in a cost vs. benefit manner continue as we look to the future. At the same time, sustained efforts to reduce cost *as we go* are in place. Even if central departments have money in their budget, they are encouraged to "stop-look-evaluate" first to make sure that the purchase is something required. Because of this philosophy, coupled with other factors, the district has had many more *budgeted* deficits than *realized* deficits.



General Fund continued

Budgeted Deficits vs. Actual Year-End Change in Fund Balance General Fund



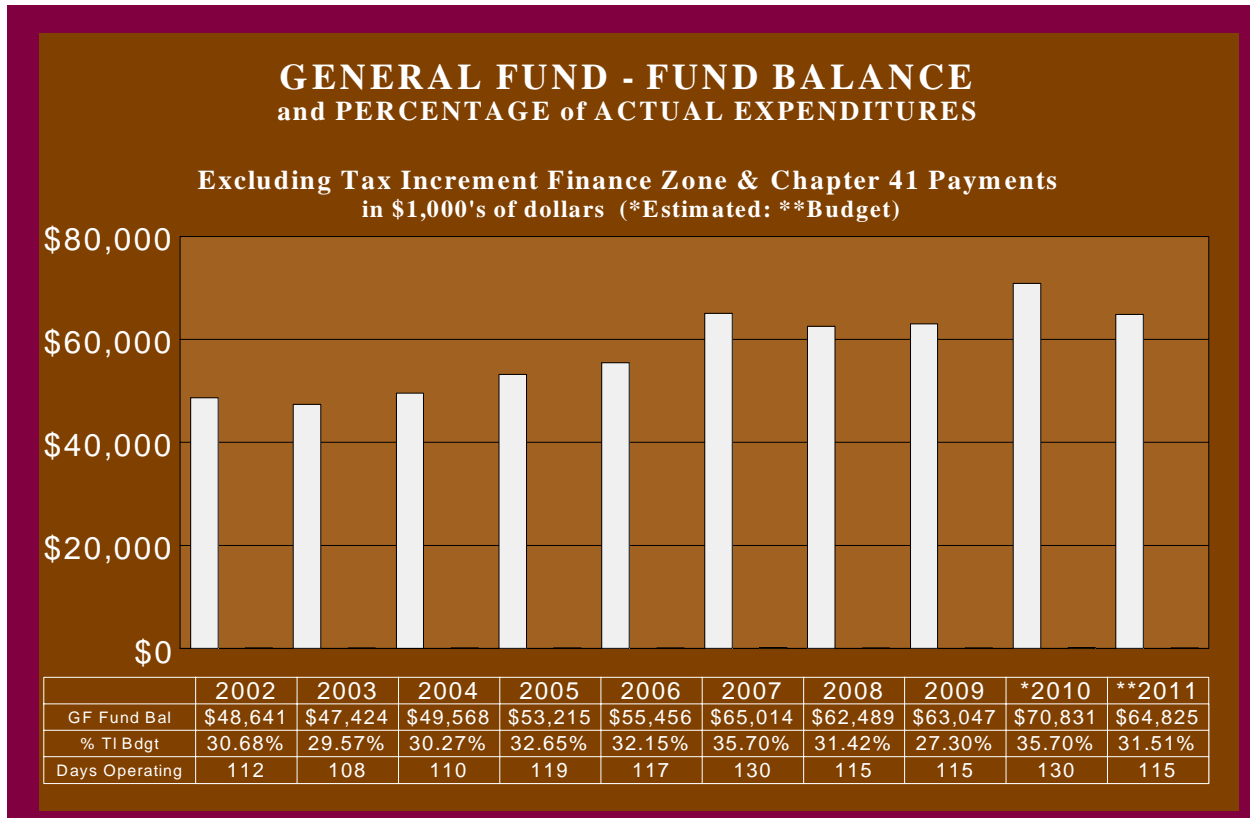
	FYE 2002	FYE 2003	*FYE 2004	FYE 2005	FYE 2006	FYE 2007	FYE 2008	**FYE 2009	***FYE 2010
Original Budgeted Deficit	(\$5,882,244)	(\$6,724,525)	(\$13,616,486)	(\$7,746,958)	(\$6,549,776)	(\$3,292,462)	(\$5,991,426)	(\$13,433,675)	(\$8,204,952)
Actual Chg in Fund Bal	\$8,057,572	(\$1,216,482)	\$2,144,144	\$3,646,596	\$2,241,055	\$9,557,611	(\$2,524,462)	\$557,491	\$15,989,490

Unusual Items

2004*	One-time payments related to the Freeport Exemption + \$5,750,000
2009**	State revenue reimbursement related to the Tax Increment Finance Zone for the years of 2006-07, 2007-08, and 2008-09 + \$5,998,997
2010**	State revenue reimbursement due to audit of 2005 Taxable Values for the years 2006-07, 2007-08, 2008-09 + \$2,389,017
	State revenue reimbursement related to the Tax Increment Finance Zone for years 2006-07, 2007-08, 2008-09 + \$1,471,602
	State revenue reimbursement of prior year Chapter 41 payment due to audit of the 2005 Taxable values + \$1,282,506

General Fund continued

The graph below depicts our General Fund-fund balance as a percentage of the total expenditures over time.



Note: The District's Board of Trustees recently adopted Board Policy CA (LOCAL) in response to the upcoming change in Governmental Accounting Standards Board Statement (GASB), which addresses changes in reporting of fund balances. GASB 54 does away with former fund balance terminology of reserved, designated, and unreserved and replaces it with five new fund balance classifications and becomes effective with fiscal year ending on June 30, 2011. In CA (LOCAL), there is language regarding the Board's minimum fund balance aspirations for the General Fund. In an effort to provide adequate cash flow for its operations, the District shall make every effort to maintain an unassigned fund balance equal to a minimum of two months of operations costs. As the chart above shows, the District has been able to meet and exceed this guideline in the past and is projected to in the future.

General Fund continued

General Fund Five Year Summary of Revenues and Expenditures

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Beginning Budget 2009-10	Estimated Actual 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	\$151,545,214	\$143,223,842	(\$8,736,693)	-5.75%	66.36%
Other Local	\$6,596,633	\$4,721,748	\$2,163,529	\$2,060,071	\$1,752,427	\$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	\$45,861,894	\$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	\$9,646,767	\$9,639,691	(\$25,565)	-0.26%	4.47%
FEDERAL									
Direct	\$335,672	\$193,196	\$1,279,421	\$200,000	\$8,850,510	\$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	\$217,656,811	\$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	\$118,969,732	\$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	\$3,740,241	\$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	\$3,513,648	\$4,466,328	(\$335,655)	-6.99%	2.01%
21 Instructional Leadership	\$2,342,987	\$2,338,347	\$2,275,539	\$3,930,839	\$2,300,286	\$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	\$13,564,180	\$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	\$9,186,273	\$9,417,626	\$267,967	2.93%	4.25%
32 Social Work Services	\$149,906	\$160,431	\$166,968	\$158,978	\$165,773	\$168,289	\$9,311	5.86%	0.08%
33 Health Services	\$1,985,323	\$2,121,034	\$2,328,144	\$2,187,986	\$2,495,402	\$2,499,876	\$311,890	14.25%	1.13%
34 Transportation	\$2,939,301	\$1,819,301	\$2,150,573	\$3,339,192	\$3,055,499	\$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	\$4,271,711	\$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	\$6,504,660	\$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	\$22,215,597	\$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	\$1,507,175	\$1,688,274	\$10,833	0.65%	0.76%
53 Data Processing	\$3,526,785	\$3,662,881	\$4,225,040	\$4,374,744	\$5,016,914	\$4,279,860	(\$94,884)	-2.17%	1.93%
61 Community Services	\$610,159	\$688,453	\$515,109	\$579,572	\$662,312	\$604,170	\$24,598	4.24%	0.27%
81 Facilities Acquisition & Construction	\$81,811	\$85,307	\$88,694	\$85,207	\$90,654	\$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	0.00%	0.00%
92 Incremental Costs Assoc with Chap 41	\$104,486	\$12,705	\$16,283	\$0	\$0	\$0	\$0	0.00%	0.00%
95 Juvenile Justice Alternative Ed Prgrms	\$170,387	\$196,409	\$136,225	\$250,000	\$159,550	\$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	\$12,995,177	\$16,100,000	\$1,909,000	13.45%	7.26%
99 Other Intergovernmental Charges	\$0	\$936,315	\$1,159,125	\$998,000	\$963,230	\$999,825	\$1,825	0.18%	0.45%
Total Appropriated Expenditures	\$214,177,406	\$220,575,609	\$230,950,249	\$220,695,070	\$211,378,013	\$221,839,919	\$1,144,849	0.52%	100.00%
<i>Other Sources & Uses</i>									
Contractual Obligation Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Sale of Property	\$53,712	\$29,747	\$76,043	\$0	\$93,354	\$0	\$0		
Extraordinary Item	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Operating Transfers In/Misc Non-Rev	\$0	\$106,300	\$0	\$0	\$131,898	\$0	\$0		
Special Item	\$0	\$0	\$0	\$0	\$1,282,506	\$0	\$0		
Operating Transfers out & Other Uses	\$0	(\$1,729,635)	(\$25,059)	\$0	(\$2,020)	\$0	\$0		
Net Other Sources & Uses	\$53,712	(\$1,593,588)	\$50,984	\$0	\$1,505,738	\$0	\$0		
<i>Estimated Change in Fund Balance</i>									
	\$9,557,611	(\$2,524,462)	\$557,491	(\$8,204,952)	\$7,784,536	(\$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	\$63,046,662	\$70,831,200	\$7,784,538		
<i>Estimated Year-end adjustment</i>				\$15,989,490			(\$15,989,490)		
Estimated Fund Balance 8/31	\$65,013,635	\$62,489,171	\$63,046,662	\$70,831,200	\$70,831,198	\$64,824,888	\$7,784,538		

See IMPACT ON FUND BALANCE discussion for more detail regarding use of fund balance.

General Fund continued

Carrollton-Farmers Branch Independent School District Budget Appropriations for 2010-2011

#	Name	Payroll	Purchased & Contracted	Supplies & Materials	Other Operating	Capital Outlay	2010-2011 Total
001	R L Turner High	\$ 11,700,613	\$ 92,736	\$ 285,127	\$ 129,585	\$ 1	\$ 12,208,062
002	Newman Smith High	\$ 11,489,320	\$ 88,566	\$ 264,637	\$ 144,585	\$ 1	\$ 11,987,109
003	Mary Grimes Learning Ctr	\$ 1,316,823	\$ 25,059	\$ 22,896	\$ 11,834	\$ -	\$ 1,376,612
005	Alternative Ed Prgm	\$ 1,457,597	\$ 7,502	\$ 14,150	\$ 2,735	\$ -	\$ 1,481,984
006	Creekview High	\$ 10,677,296	\$ 64,995	\$ 319,121	\$ 114,228	\$ 1	\$ 11,175,641
007	Ranchview High	\$ 5,259,192	\$ 94,112	\$ 176,274	\$ 130,534	\$ 1	\$ 5,660,113
008	Denton County JJAEP	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
009	Dallas County JJAEP	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
010	Early College High School	\$ 752,969	\$ 2,324	\$ 11,383	\$ 9,544	\$ -	\$ 776,220
039	High School Summer School	\$ 510,448	\$ 3,000	\$ 8,075	\$ 1,927	\$ -	\$ 523,450
041	Vivian Field Middle	\$ 5,093,804	\$ 79,532	\$ 88,291	\$ 29,419	\$ -	\$ 5,291,046
042	DeWitt Perry Middle	\$ 4,690,902	\$ 54,700	\$ 77,054	\$ 38,106	\$ -	\$ 4,860,762
044	Dan F Long Middle	\$ 4,305,948	\$ 44,858	\$ 83,910	\$ 21,775	\$ -	\$ 4,456,491
045	Blalack Middle	\$ 5,403,918	\$ 15,870	\$ 76,932	\$ 38,681	\$ -	\$ 5,535,401
046	Ted Polk Middle	\$ 4,855,002	\$ 49,070	\$ 86,663	\$ 32,157	\$ -	\$ 5,022,892
047	Barbara Bush Middle	\$ 3,496,416	\$ 47,035	\$ 67,981	\$ 31,972	\$ -	\$ 3,643,404
099	Middle School Summer School	\$ 375,090	\$ 750	\$ 5,500	\$ 202	\$ -	\$ 381,542
102	Carrollton Elementary	\$ 3,297,321	\$ 36,868	\$ 49,055	\$ 10,004	\$ -	\$ 3,393,248
103	Central Elementary	\$ 3,073,279	\$ 36,603	\$ 42,550	\$ 13,116	\$ -	\$ 3,165,548
105	Good Elementary	\$ 2,527,824	\$ 4,502	\$ 37,555	\$ 18,735	\$ -	\$ 2,588,616
106	Janie Stark Elementary	\$ 2,316,124	\$ 37,852	\$ 26,154	\$ 9,451	\$ -	\$ 2,389,581
108	McLaughlin Elementary	\$ 2,129,528	\$ 4,066	\$ 34,383	\$ 2,001	\$ -	\$ 2,169,978
109	Farmers Branch Elementary	\$ 2,508,261	\$ 33,966	\$ 33,901	\$ 7,100	\$ -	\$ 2,583,228
110	Blanton Elementary	\$ 2,789,681	\$ 1,553	\$ 45,767	\$ 7,001	\$ -	\$ 2,844,002
111	June Thompson Elementary	\$ 2,392,526	\$ 1,308	\$ 36,681	\$ 6,604	\$ -	\$ 2,437,119
112	Country Place Elementary	\$ 1,967,951	\$ 2,306	\$ 25,360	\$ 4,204	\$ -	\$ 1,999,821
113	Dale B Davis Elementary	\$ 2,729,840	\$ 3,817	\$ 36,462	\$ 8,867	\$ -	\$ 2,778,986
114	McCoy Elementary	\$ 2,431,190	\$ 2,704	\$ 25,804	\$ 8,604	\$ -	\$ 2,468,302
116	Fumeaux Elementary	\$ 2,348,080	\$ 1,606	\$ 30,920	\$ 2,704	\$ -	\$ 2,383,310
117	Marie Huie Sp Ed Campus	\$ 594,952	\$ -	\$ 4,597	\$ 2,000	\$ -	\$ 601,549
118	Rosemeade Elementary	\$ 2,017,241	\$ 2,127	\$ 22,896	\$ 5,311	\$ -	\$ 2,047,575
119	Sheffield Elementary	\$ 2,130,192	\$ 1,814	\$ 30,980	\$ 4,141	\$ -	\$ 2,167,127
120	Las Colinas Elementary	\$ 2,552,012	\$ 2,902	\$ 36,246	\$ 16,161	\$ -	\$ 2,607,321
121	Tom Landry Elementary	\$ 2,390,927	\$ 2,296	\$ 32,956	\$ 2,260	\$ -	\$ 2,428,439
122	Kent Elementary	\$ 2,337,160	\$ 2,370	\$ 27,701	\$ 6,809	\$ -	\$ 2,374,040
123	Riverchase Elementary	\$ 2,244,606	\$ 602	\$ 30,606	\$ 3,900	\$ -	\$ 2,279,714
124	McKamy Elementary	\$ 2,648,200	\$ 2,256	\$ 28,034	\$ 5,813	\$ -	\$ 2,684,303
125	Sheffield Intermediate	\$ 1,808,572	\$ 404	\$ 31,219	\$ 1,105	\$ -	\$ 1,841,300
126	Rainwater Elementary	\$ 2,351,430	\$ 2,322	\$ 27,345	\$ 6,661	\$ -	\$ 2,387,758
128	Freeman Elementary	\$ 2,275,087	\$ 2,502	\$ 37,843	\$ 501	\$ -	\$ 2,315,933
129	Kathryn McWhorter Elementary	\$ 3,195,984	\$ 40,143	\$ 41,805	\$ 13,996	\$ -	\$ 3,291,928
131	Dave Blair Intermediate	\$ 4,278,523	\$ 2,506	\$ 71,011	\$ 7,004	\$ -	\$ 4,359,044
132	LaVillita Elementary	\$ 1,834,053	\$ 1,912	\$ 33,682	\$ 3,600	\$ -	\$ 1,873,247
134	Kelly Pre-Kindergarten Center	\$ 1,938,457	\$ 2,950	\$ 18,679	\$ 1,800	\$ -	\$ 1,961,886
135	Nancy Strickland Elementary	\$ 1,871,554	\$ 2,466	\$ 39,632	\$ 2,100	\$ -	\$ 1,915,752
198	Outdoor Education Center	\$ 69,848	\$ -	\$ -	\$ -	\$ -	\$ 69,848
199	Elementary Summer School	\$ 435,313	\$ 161,579	\$ 12,250	\$ 2,502	\$ -	\$ 611,644

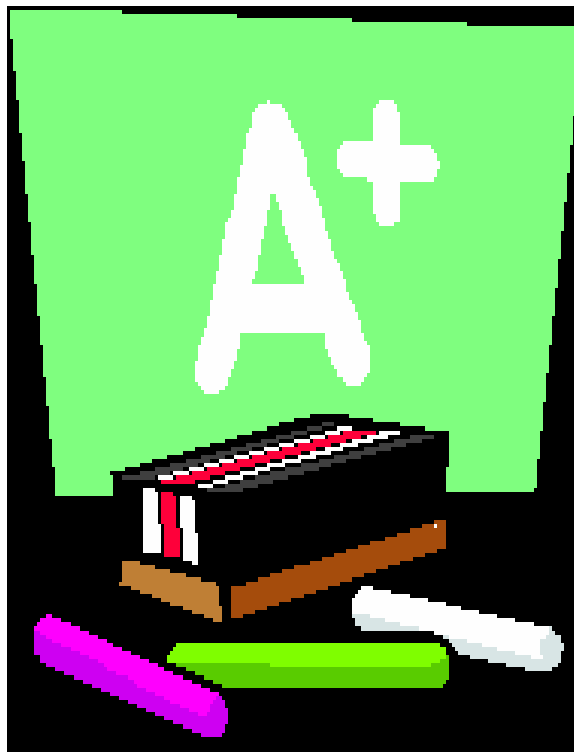
General Fund continued

Carrollton-Farmers Branch Independent School District Budget Appropriations for 2009-2010 *continued*

#	Name	Payroll	Purchased & Contracted	Supplies & Materials	Other Operating	Capital Outlay	2010-2011 Total
701	Superintendent	\$ 452,143	\$ 12,000	\$ 12,000	\$ 38,000	\$ -	\$ 514,143
702	Board of Trustees	\$ -	\$ 431,000	\$ 7,200	\$ 114,000	\$ -	\$ 552,200
703	Tax Office	\$ 147,240	\$ 1,027,376	\$ 21,001	\$ 10,400	\$ -	\$ 1,206,017
719	Asst Supt Studt, Family & Community	\$ 277,387	\$ 129,927	\$ 68,652	\$ 45,208	\$ -	\$ 521,174
726	Personnel	\$ 199,544	\$ 62,000	\$ 12,949	\$ 51	\$ -	\$ 274,544
727	Dir of Public Information	\$ 497,261	\$ 202,775	\$ 17,975	\$ 11,990	\$ -	\$ 730,001
728	Assoc Supt Adm/Personnel	\$ 108,894	\$ 80,000	\$ 5,000	\$ 15,000	\$ -	\$ 208,894
729	Business Office	\$ 1,728,146	\$ 251,320	\$ 58,141	\$ 294,590	\$ 1	\$ 2,332,198
731	Personnel-Professional	\$ 327,054	\$ 7,000	\$ 20,100	\$ 25,500	\$ -	\$ 379,654
732	Personnel-Support	\$ 287,160	\$ 25,000	\$ 6,350	\$ 1,650	\$ -	\$ 320,160
734	Purchasing	\$ 268,350	\$ 43,051	\$ 59,875	\$ 15,535	\$ 13,500	\$ 400,311
735	Textbook Coordinator	\$ 47,749	\$ 200	\$ 570	\$ -	\$ -	\$ 48,519
931	Maintenance	\$ 5,143,339	\$ 9,780,777	\$ 1,599,468	\$ 610,658	\$ 357,000	\$ 17,491,242
932	Distribution Ctr	\$ 498,394	\$ 16,000	\$ 29,750	\$ -	\$ 50,000	\$ 594,144
933	Transportation	\$ -	\$ 3,613,500	\$ 5,000	\$ -	\$ -	\$ 3,618,500
951	Stadium	\$ 1,595	\$ 5,000	\$ 9,500	\$ -	\$ 1	\$ 16,096
954	Natorium	\$ 178,256	\$ 1	\$ 19,000	\$ -	\$ 1	\$ 197,258
960	Assoc Supt for Curriculum	\$ 1,563,253	\$ 281,881	\$ 510,019	\$ 125,218	\$ 70,000	\$ 2,550,371
963	Adult Education	\$ 26,664	\$ 4,340	\$ 4,500	\$ 2,400	\$ -	\$ 37,904
966	Dir of Special Programs	\$ 705,190	\$ 35,950	\$ 24,034	\$ 25,723	\$ -	\$ 790,897
968	Coordinator of Bilingual/ESL	\$ 151,191	\$ 12,000	\$ 59,132	\$ 30,485	\$ -	\$ 252,808
970	Dir of Learning Technology	\$ 1,407,124	\$ 1,472,017	\$ 214,960	\$ 48,248	\$ -	\$ 3,142,349
971	Dir of Instructional Technology	\$ 642,373	\$ 45,250	\$ 50,300	\$ 33,200	\$ -	\$ 771,123
975	Coordinator of Admin Technology	\$ 1,284,125	\$ 1,381,600	\$ 85,450	\$ 21,500	\$ -	\$ 2,772,675
976	Coordinator of Learning Media	\$ 327,967	\$ 144,475	\$ 112,159	\$ 15,935	\$ -	\$ 600,536
977	Advanced Academic Services	\$ 731,369	\$ 67,302	\$ 45,186	\$ 59,851	\$ -	\$ 903,708
979	Intervention Specialist	\$ 122,567	\$ 3,701	\$ 9,500	\$ 5,300	\$ -	\$ 141,068
980	Director of Athletics	\$ 359,491	\$ 71,480	\$ 11,250	\$ 4,220	\$ -	\$ 446,441
981	Student Services	\$ 80,955	\$ 4,000	\$ 20,200	\$ 1,650	\$ -	\$ 106,805
982	Dir of Fine Arts	\$ 386,275	\$ 128,123	\$ 552,516	\$ 246,452	\$ -	\$ 1,313,366
983	Dir of Career & Technology	\$ 238,146	\$ 97,400	\$ 320,951	\$ 43,025	\$ -	\$ 699,522
984	Facilities Planning/Research	\$ 153,640	\$ 5,750	\$ 2,500	\$ 2,750	\$ -	\$ 164,640
985	Coordinator Research & Planning	\$ 180,816	\$ 22,750	\$ 359,000	\$ 6,200	\$ -	\$ 568,766
995	Dir of Special Education	\$ 2,596,283	\$ 208,050	\$ 117,800	\$ 27,000	\$ -	\$ 2,949,133
999	Undistributed Organization	\$ 11,309,005	\$ 1,053,253	\$ 1,866,869	\$ 16,392,748	\$ 1	\$ 30,621,876
	Totals	\$171,300,000	\$21,994,660	\$8,858,925	\$19,195,826	\$490,508	\$221,839,919
	<i>Percentage of Total</i>	<i>77.22%</i>	<i>9.91%</i>	<i>3.99%</i>	<i>8.65%</i>	<i>0.22%</i>	<i>100.00%</i>

General Fund continued

Carrollton-Farmers Branch Independent School District



Debt Service



Debt Service Overview

The Debt Service Fund accounts for payments of principal, interest, and related fees on the District's General Obligation bonds. Under Texas Law, only these Debt Service payments can be charged to this fund.

Bonded indebtedness of the District is recorded in the General Long-Term Debt Account Group, and current requirements for principal and interest expenditures are accounted for in the Debt Service Fund. Proceeds of long-term issues are reflected as "other resources" in the operating statement of the recipient fund.

The most recent bond election was held on October 25, 2003 for \$300.165 million and passed by more than 78% of the votes. There are a number of limitations and restrictions contained in the various General Obligation bonds indentures. The following chart shows bond sales since the 2003 bond election.

Bond Sale	Rates	Amount	Use
Unlimited Tax School Building & Refunding Bonds, 2008 May 8, 2008	3.5% - 5.0%	\$57,435,000	Refund a portion of the District's outstanding debt; acquisition of school buses, constructing, renovating & equipping school buildings & the acquisition of land for school buildings, & to pay issuance costs of bonds.
Unlimited Tax School Building & Refunding Bonds, 2007 February 22, 2007	4.0% - 5.0%	\$105,775,000	Acquisition, construction, & equipping school buildings, technology, pay cost of issuance of bonds. Refund a portion of the outstanding debt.
School Building Unlimited Tax Bonds, Series 2006 April 15, 2006	4.5% - 5.0%	\$41,220,000	Acquisition, construction, & equipping school buildings, technology, pay cost of issuance of bonds.
School Building Unlimited Tax Bonds, Series 2005 March 1, 2005	3.0% - 5.0%	\$54,810,000	Acquisition, construction, & equipping school buildings, technology, pay cost of issuance of bonds.
Unlimited Tax Refunding Bonds, 2004 March 15, 2004	2.0% - 5.0%	\$23,855,000	Advance refund a portion of the outstanding debt.
School Building Unlimited Tax Bonds, Series 2004 March 15, 2004	2.0% - 5.0%	\$54,350,000	Acquisition, construction, & equipping school buildings, technology, pay cost of issuance of bonds.
Unlimited Tax Refunding Bonds, 2003 March 27, 2003	3.0% - 4.0%	\$10,230,000	Advance refund a portion of the outstanding debt.

Debt Service continued

Refunding Bonds have been issued for the purpose of generating resources and decreasing the total Debt Service payments. These refunding issues defeased selected General Obligation bonds from the original issues. All future Debt Service payments on the original bonds have been provided for by placing the proceeds of the Refunding Bonds in irrevocable trust. Accordingly, the trust account assets and the liability for defeased bonds are not included in the District's general purpose financial statements. At August 31, 2010, approximately \$70,865,000 of bonds considered defeased were still outstanding.

Revenue Sources and Trends

A majority of funding is derived from a designated allocation of the property tax rate, 99.93% for 2010-2011. The remainder of the Debt Service revenue is from interest income derived from temporary investments, 0.07% for 2010-2011. Although the State has Debt Service Fund formula allocations (described below), the District does not receive revenue from these programs.

Instructional Facilities Allotment Program

House Bill 4 ("H.B.4") was enacted in 1997 and established the Instructional Facilities Allotment (IFA) to provide state assistance for debt service. The program provides a guaranteed level (\$35) of state and local funds per student per penny of tax effort applicable to debt service on eligible bonds. However, there is a limit on funding for each biennium so the District must apply for funding. *The District does not receive revenue from this program.*

The applications are ranked based on relative property wealth and funds are awarded up to the dollar limit available.

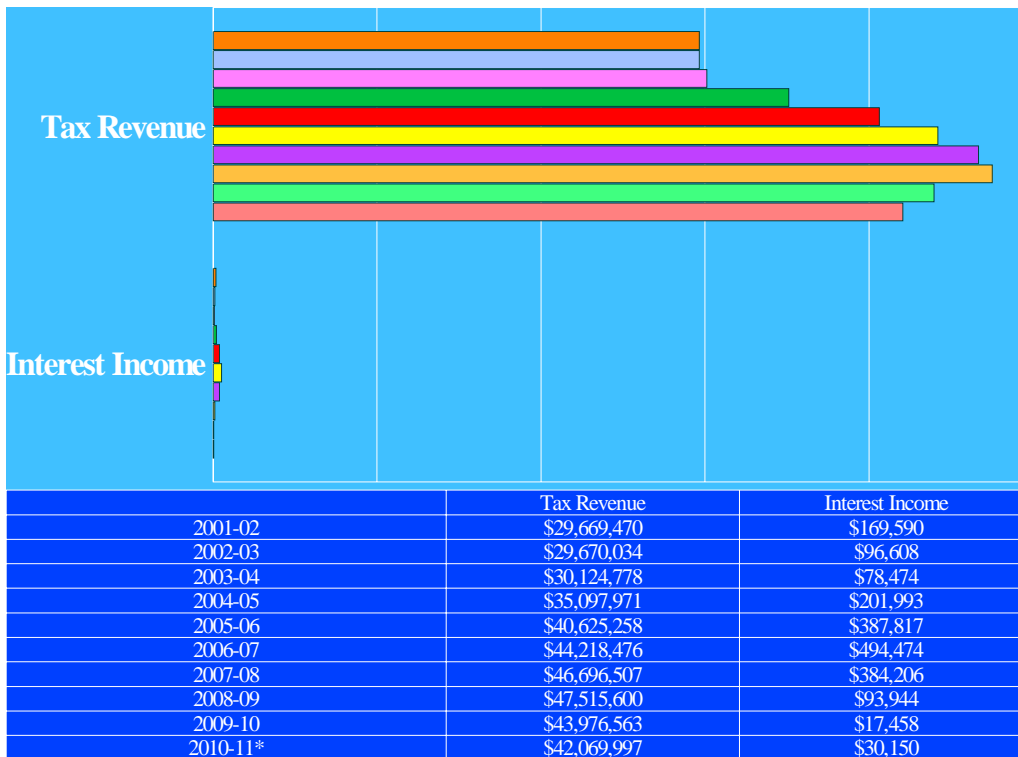
Existing Debt Allotment

Additional State funding for existing debt approved initially by the Legislature in 1999: the Existing Debt Allotment (EDA) or Tier III guarantees \$35 per student in average daily attendance in state and local funds for each cent of tax effort (up to a maximum of \$0.29 per \$100 of taxable value) to pay the principal and interest on eligible bonds. Eligible bonds are those that require a scheduled debt service payment during the last year of each biennium, based on recent legislative action to "roll forward" eligibility to qualify bonds issued during future fiscal years. *The District does not receive revenue from this program.*

Debt Service continued

The graph below depicts the change in C-FB ISD's Debt Service revenue sources over time.

Debt Service Fund Revenue Sources (*budget)



Debt Service continued

Debt Service Expenditures

The budget consists of the following amounts: \$26,135,000 for bond principal payments, \$15,959,147 for bond interest payments, and \$6,000 for bond issuance costs. Detailed Debt Service requirements are located within this section of the budget document.

The District continues to retire debt at a steady pace, but facility needs require issuance of new debt at a similar pace. District personnel continually work with the community to review the facility needs of the District and to provide for those needs through additional debt issuance, as necessary, while minimizing the financial impact on the taxpayer. Bonds authorized as part of the 2003 bond program were originally scheduled for sale through fiscal 2010. Due to student and economic slow downs, the sale of some of these bonds has been delayed through at least 2011.

Historically, the District's administration and Board have followed the advice of our financial advisors (First Southwest Company) and structured debt with a principal retirement schedule that allows the District to continue to issue bonds without significantly increasing the Debt Service tax rate. Although the district intentionally did not sell bonds the last two fiscal years to lower the debt service tax rate, the tax rate for 2010-11 reflects an increase of \$0.0047. The tax rate increase was required due to a taxable value decrease of 5.21%.

Debt Service is a major area of cost due to the District's building program, which is primarily financed by the sale of general obligation bonds. The ratio of net bonded debt to assessed value for the District is 2.32%. Education legislation has eliminated limits on outstanding debt. However, prior law limited debt to 10% of assessed value, and the District is well below that level. All principal and interest payments are due February 15th and August 15th of each year. On February 1st of each year, outstanding taxes become delinquent, which permits the collection of a large majority of taxes levied before the long-term debt payments are due. The General Obligation bond requirements to maturity equal \$458,733,685 .

The District used the proceeds from bond sales to fund construction of new campuses, remodeling of campuses and other district buildings, furnishing new buildings, and purchase large technology expenditures.



Debt Service continued

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	Estimated Actual 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	\$43,976,563	\$42,069,997	(\$2,092,059)	-4.74%	99.93%
Interest Income	\$494,474	\$384,206	\$93,944	\$100,300	\$17,458	\$30,150	(\$70,150)	-69.94%	0.07%
Total Revenue	\$44,712,950	\$47,080,712	\$47,609,544	\$44,262,356	\$43,994,021	\$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	\$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	\$17,265,964	\$15,959,147	(\$1,237,209)	-7.19%	37.91%
Issuance Costs & Fees	\$485,611	\$74,019	\$3,498	\$6,000	\$3,825	\$6,000	\$0	0.00%	0.01%
Total Expenditures	\$42,491,792	\$46,919,444	\$48,238,703	\$44,262,356	\$44,329,789	\$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	0.00%	0.00%
Operating Transfers In/Misc Non-Rev	\$1,160,684	\$100,560	\$0	\$0	\$220,837	\$0	\$0	0.00%	0.00%
Premium or Discount on Issuance of Bonds	\$2,048,029	\$1,097,708	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Other (Uses)	(\$64,285,253)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Payment to Bond Refunding Escrow Agent	\$0	(\$28,913,368)	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Net Other Sources & Uses	(\$301,540)	(\$280,100)	\$0	\$0	\$220,837	\$0	\$0	0.00%	0.00%
<i>Estimated Change in Fund Balance</i>	\$1,919,618	(\$118,832)	(\$629,159)	\$0	(\$114,931)	\$0	\$0		
<i>Estimated Fund Balance 9/1</i>	\$1,062,173	\$2,981,791	\$2,862,959	\$2,233,800	\$2,233,800	\$2,118,869	(\$114,931)		
<i>Estimated Year End Adjustment</i>				(\$114,931)		\$114,931			
Estimated Fund Balance 8/31	\$2,981,791	\$2,862,959	\$2,233,800	\$2,118,869	\$2,118,869	\$2,118,869	\$0		

Debt Service continued

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 continued

CARROLLTON-FARMERS BRANCH INDEPENDENT SCHOOL DISTRICT
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 AUGUST 31, 2010
 (UNAUDITED)

Taxing Jurisdiction	2009-10 Taxable Assessed Value	2009-10 Tax Rate	Total Tax Supported Debt as of 08/31/10	Estimated % Applicable	District's Overlapping Tax Supported Debt as of 08/31/10
Carrollton-Farmers Branch ISD	\$14,668,210,281	\$1.34220	\$355,595,000	100.00%	\$355,595,000
Town of Addison	3,311,049,800	0.49600	73,120,000	2.54%	1,857,248
City of Carrollton	9,203,400,425	0.61788	169,915,000	39.55%	67,201,383
City of Coppell	4,853,105,750	0.64146	80,250,000	7.68%	6,163,200
City of Dallas	87,264,095,461	0.74790	1,938,124,913	0.04%	775,250
Dallas County	165,317,676,481	0.22810	121,176,552	6.61%	8,009,770
Dallas County Community College District	172,435,849,638	0.09490	416,040,000	6.61%	27,500,244
Dallas County Hospital District	165,449,198,818	0.27400	705,000,000	6.61%	46,600,500
Dallas Co. Utility and Reclamation District	2,178,241,712	1.76300	275,387,655	49.12%	135,270,416
Denton County	53,341,773,091	0.24980	496,900,000	5.13%	25,490,970
City of Farmers Branch	4,128,275,336	0.51950	27,380,000	58.87%	16,118,606
City of Irving	17,754,144,752	0.54060	354,445,000	26.78%	94,920,371
Irving Flood Control District III	1,423,434,923	0.27400	2,711,761	66.93%	1,814,982
NW Dallas County Flood Control District	401,724,605	0.30000	8,424,000	100.00%	8,424,000
Valwood Improvement Authority	1,720,900,460	0.30750	10,205,966	100.00%	<u>10,205,966</u>
Total Direct and Overlapping Tax Supported Debt					<u>\$805,947,905</u>
Ratio of Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation					5.49%
Per Capita Overlapping Total Tax Supported Debt					\$4,348.81

Source: Municipal Advisory Council of Texas

Debt Service continued

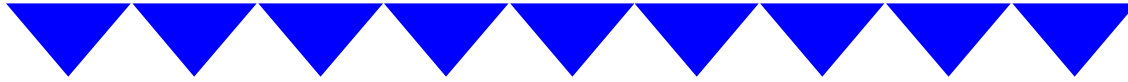
CARROLLTON-FARMERS BRANCH INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF LEGAL DEBT MARGIN
AUGUST 31, 2010
(UNAUDITED)

Assessed value		\$ <u>14,133,013,647</u>
Debt limit ten percent of assessed value*		\$ 1,413,301,365
Amount of debt applicable to debt limit:		
Total bonded debt	\$ 329,460,000	
Less:		
Net assets in debt service funds	<u>2,118,869</u>	
Total amount of debt applicable to debt limit		<u>327,341,131</u>
Legal debt margin		\$ <u>1,085,960,234</u>

* This percentage is in accordance with the recommendations of the Texas Education Agency as stated in the Texas Education Code, Bulletin 721, Sec. 20.04.

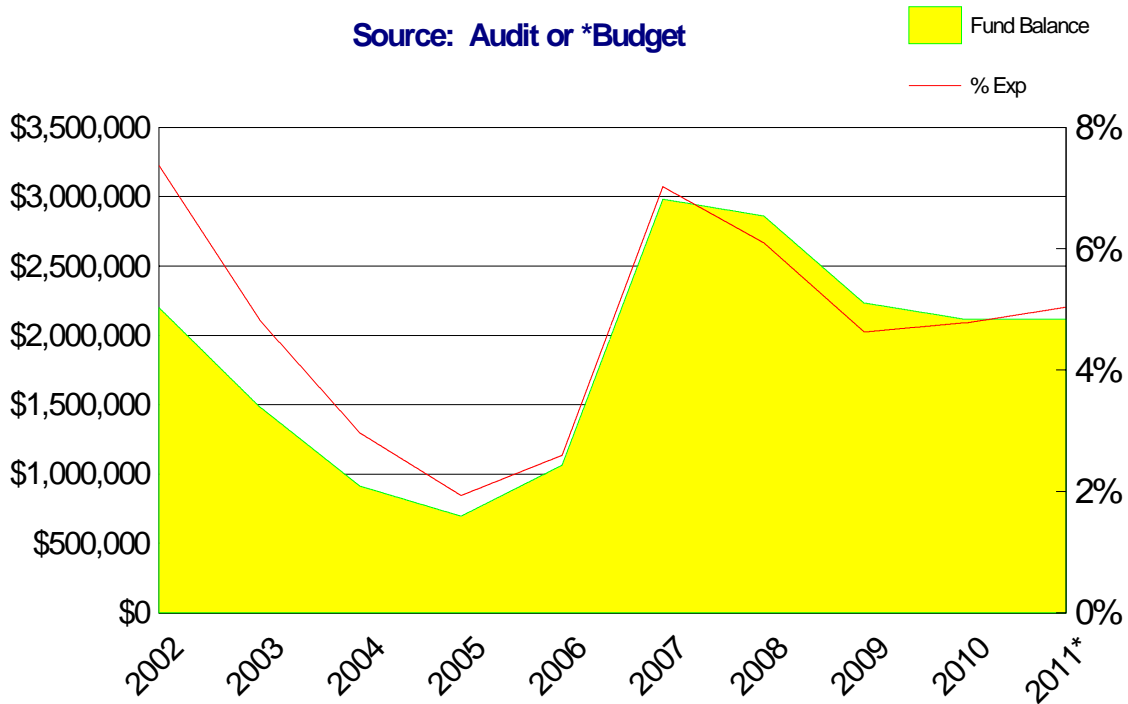
Source: District provided information

Debt Service continued



Debt Service Fund Balance & % Expenditures

Source: Audit or *Budget



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011*
Fund Balance	\$2,202,602	\$1,485,405	\$910,710	\$696,204	\$1,062,173	\$2,981,793	\$2,862,959	\$2,233,800	\$2,118,869	\$2,118,869
% Exp	7.37%	4.83%	2.96%	1.93%	2.59%	7.02%	6.10%	4.63%	4.78%	5.03%



Note: From 2002 to 2005, the Debt Service Fund balance declined from 7.37% of debt service expenditures to less than 2%. This decline was the result of a few significant changes in our tax roll. While this fund balance should not be excessive, we believe, to ensure stability, this fund balance should maintain 7% to 10% of debt service expenditures in fund balance. In 2006 and 2007 we increased fund balance. This balance declined again in 2008 and 2009. A slight increase was realized for 2010 and a slight increase is projected for 2011. The district will monitor the balance for the future and consider placing additional residual construction funds into the Debt Service Fund as projects are completed to further increase the fund balance.

FOOD SERVICE FUND



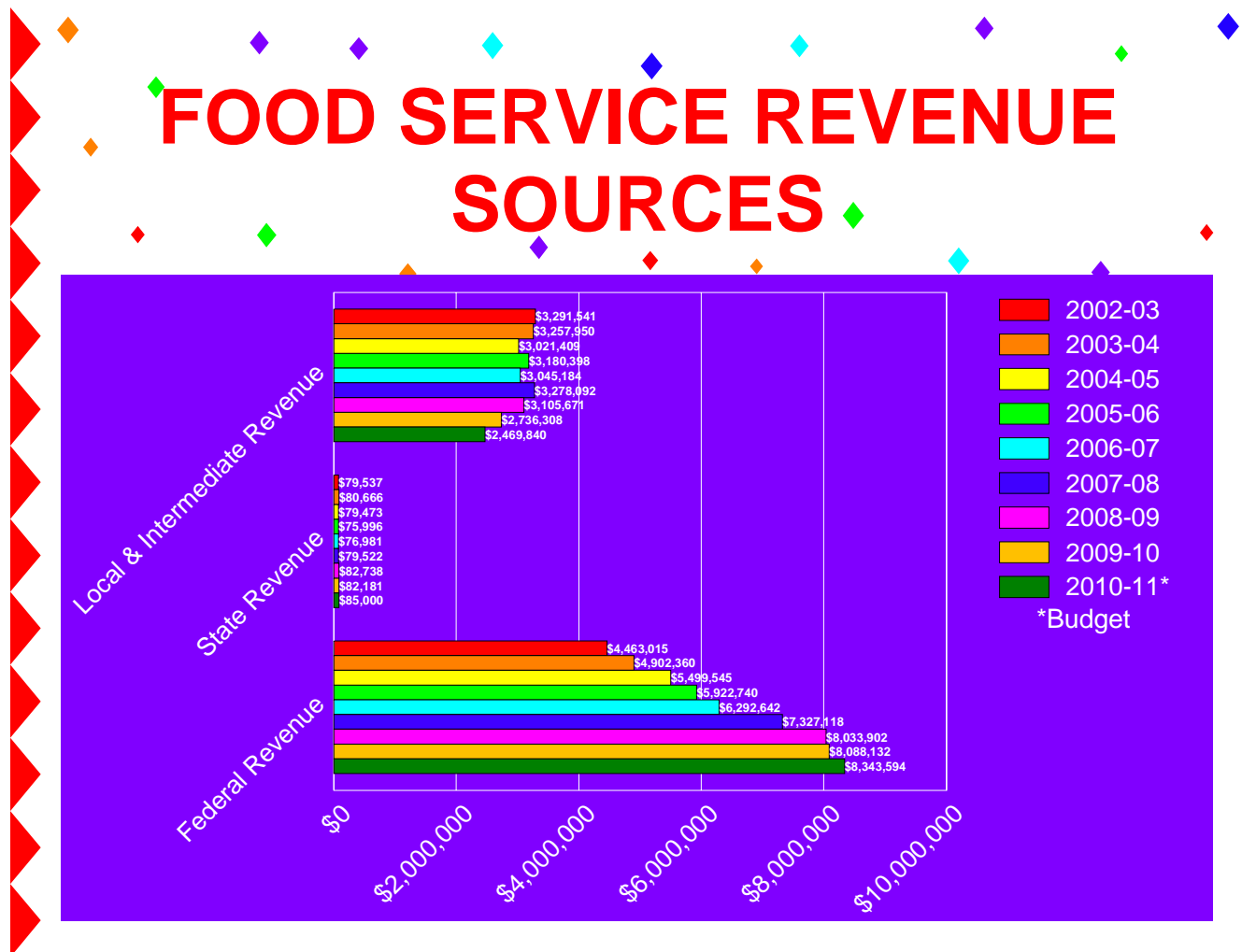
Food Service Fund Overview

The District's Food Service Fund operations are accounted for in the Food Service Special Revenue Fund. Although Special Revenue Funds are generally not included in the annual budget adopted by the Board of Trustees, the Texas Education Agency's regulations require inclusion of the Food Service Fund.

Revenue Sources

Approximately 76.56% of the revenue in this fund is received from the United States Department of Agriculture (USDA) under the National School Lunch Program, the School Breakfast Program, and the Food Distribution Program. The remaining revenue is primarily generated from user fees - i.e. student payments for meals, 22.66% for 2010-2011.

The graph below depicts Food Service Sources of Revenue over time.



Food Service Fund continued

Expenditure Sources

Food Service expenditures primarily consist of Payroll, 45.02%, and Supplies and Materials, 45.13%. The majority of the supplies and materials' budget consists of expenditures for food.

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

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Beginning Budget 2009-10	Estimated Actual 2009-10	Beginning Budget 2010-11	Increase (Decrease)	% Change	% Of Total
<i>Revenues</i>									
Local & Intermediate Revenue	\$3,045,184	\$3,278,092	\$3,105,671	\$2,546,330	\$2,736,308	\$2,469,840	(\$76,490)	-3.00%	22.66%
State Revenue	\$76,981	\$79,522	\$82,738	\$80,091	\$82,181	\$85,000	\$4,909	6.13%	0.78%
Federal Revenue	\$6,292,642	\$7,327,118	\$8,033,902	\$7,529,721	\$8,088,132	\$8,343,594	\$813,873	10.81%	76.56%
Total Revenue	\$9,414,807	\$10,684,732	\$11,222,311	\$10,156,142	\$10,906,620	\$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	\$11,058,241	\$10,898,434	\$742,292	7.31%	100.00%
Total Expenditures	\$9,899,751	\$11,067,175	\$11,116,448	\$10,156,142	\$11,058,241	\$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	\$0		
Net Other Sources & Uses	\$0	\$6,716	\$0	\$0	\$0	\$0	\$0		
<i>Estimated Change in Fund Balance</i>	(\$484,944)	(\$375,727)	\$105,863	\$0	(\$151,621)	\$0	\$0		
<i>Estimated Fund Balance 9/1</i>	\$2,321,891	\$1,836,947	\$1,461,219	\$1,567,082	\$1,567,082	\$1,415,461	(\$151,621)		
<i>Estimated Year End Adjustment</i>				(\$151,621)			\$151,621		
Estimated Fund Balance 8/31	\$1,836,947	\$1,461,219	\$1,567,082	\$1,415,461	\$1,415,461	\$1,415,461	(\$151,621)		

Food Service Fund continued

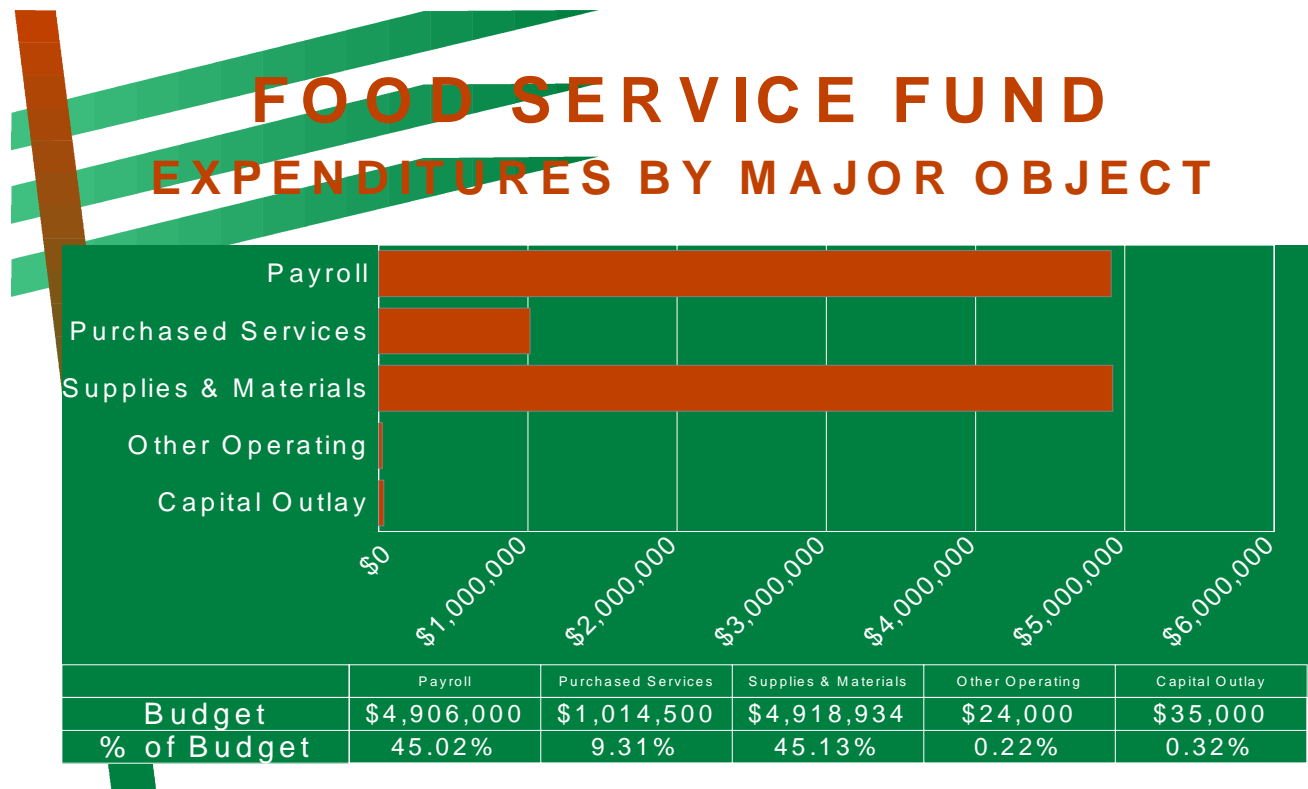
Food Service Fund Expenditures by Object Comparison to Prior Year

	Beginning Budget 2009-10	Beginning Budget 2010-11	Percentage Increase (Decrease)	Percentage of Total
Payroll	\$4,735,216	\$4,906,000	3.61%	45.02%
Purchased Services	\$983,000	\$1,014,500	3.20%	9.31%
Supplies & Materials	\$4,412,926	\$4,918,934	11.47%	45.13%
Other Operating	\$25,000	\$24,000	-4.00%	0.22%
Capital Outlay	\$0	\$35,000	100.00%	0.32%
Total	\$10,156,142	\$10,898,434	7.31%	100.00%

Fund Balance

The fund balance for Food Service should not exceed three months of average food service operations expenditures. Currently, the fund balance is projected to be \$1,415,461 at August 31, 2011. This represents approximately 1.30 months' operating expenditures (Budget/10 months; use 10 months since the Food Service Fund does not operate in the summer).

The graph below depicts Food Service budgeted expenditures by major object.



Food Service Fund continued

Other Food Service Information:

For the 2009-10 fiscal year, the Food Service Department employed approximately 225 people. The Food Service Department participates in:

- School breakfast program;
- National school lunch program;
- After school snack program and
- The summer food program.

School Breakfast Program:

- Texas has mandated breakfast programs in schools with more than 10% free/reduced students.
- Schools serving 40% or more of their lunches to free/reduced students receive severe need reimbursements (\$.28 cents).
- Over 800,000 breakfasts were served last year to C-FB ISD students.
- 37 C-FB ISD schools qualify for severe need reimbursements.

Breakfast Revenues

	Free	Reduced	Paid
Federal Funds	\$1.48	\$1.18	\$0.26
Price Charged	\$0.00	\$0.30	\$1.25
Severe Need	\$0.28	\$0.28	\$0.00
Total Revenue	\$1.48 to \$1.76	\$1.48 to \$1.76	\$1.51

Lunch Program:

- Over 2.8 million lunches were served last year to C-FB ISD students.

Lunch Revenues

	Free	Reduced	Paid
Federal Funds	\$2.74	\$2.34	\$0.28
Price Charged	\$0.00	\$0.40	\$2.25 to \$2.50
Commodity Value	\$0.21	\$0.21	\$0.21
Total Revenue	\$2.95	\$2.95	\$2.74 to \$2.99

Food Service Fund continued

Nutritional Requirements for Lunch

1/3 of the RDA (Recommended Dietary Allowances) for:

Protein

Vitamin A

Vitamin C

Iron

Calcium

Calories

30% calories from fat and 10% from Saturated Fat.

After School Snack Program:

- Schools with 50% free/reduced can become area eligible.
- Partnered with the After the Bell and tutorial programs to provide snacks.
- Offering snacks in 20 of the C-FB ISD schools.

After School Revenues

	Free	Reduced	Paid
Federal Funds	\$0.74	\$0.37	\$0.06
Price Charged	\$0.00	\$0.15	\$0.50
Total Revenue	\$0.74	\$0.52	\$0.56
Area Eligible	\$0.74	N/A	N/A

Requirements for an After School Snack:

- Must include two servings of any combination of meat, bread, milk and fruit/vegetable.

Summer Food Program:

- Provides breakfast and lunch in conjunction with summer school and Summer Funshine programs.
- For the summer of 2010 provided over 23,000 breakfasts and 24,000 lunches for a total revenue of approximately \$107,000.
- Follows the same requirements and has the same reimbursement as the National School Lunch Program.

New Initiatives:

In Fall of 2010, we implemented a standardized staffing plan that will provide a career ladder for Student Nutrition employees. Schools were categorized by the number of meals produced and staffing schedules were developed for each category. Each school will have a Cafeteria Manager and a Production Specialist, which both are required to have a high school diploma/GED and maintain the National Serv-Safe Certification or equivalent. Current Production Specialists were given until August 2011 to obtain this certification and the department provides the class for interested employees at no charge.

Food Service Fund continued

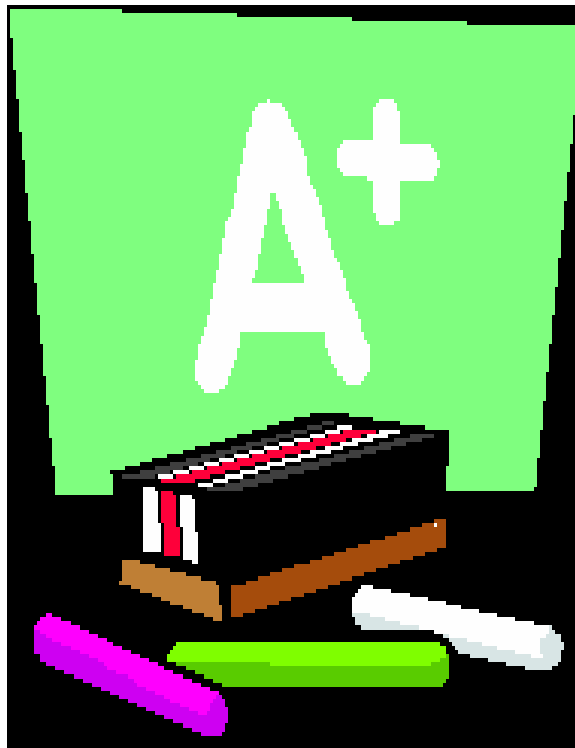
All other employees are Production Assistants and are encouraged to obtain these requirements but not required.

This requirement for Production Specialists will increase the food safety knowledge and safe food handling practices at each school's cafeteria to better serve our students. In addition, this will encourage staff to obtain the necessary knowledge and skills for advancement to a cafeteria manager position.



Food Service Fund continued

**Carrollton-Farmers Branch
Independent School
District**



Capital Budget



Capital Improvements Plan continued

Following is a description of the District's capital improvements plan, which includes budgeted capital expenditures as well as summary descriptions of capital improvements projects. Current works-in-progress will be described, including all planned expenditures for the 2010-2011 budget, plus a brief narrative will be provided for each project. Finally, capital improvements projected for future budget years will be summarized.

The District defines capital expenditures and projects as follows:

Capital Expenditures – total charges incurred for the acquisition of a capital asset such as land, buildings, equipment, or permanent improvements to such items. The item must cost \$5,000 minimum per unit and have a useful life of one year or more to be considered a capital asset.

Capital Project – an activity that is distinguishable from other tasks or work being performed, has a scheduled and definitive beginning and ending, does not occur routinely or annually, and results in a capital improvement or acquisition of some kind.

Capital Budget Development - Carrollton-Farmers Branch ISD utilizes large, comprehensive bond programs to address facility and major technology needs. As a part of the bond election process, the District develops a framework of projects to be addressed. These projects are determined through internal staff analysis and input from the community. Each year this framework is re-analyzed to determine which projects should be started. Enrollment and program changes are major considerations in identifying the current year's projects. Once the projects are identified, specific project budgets are established on a project basis.

History

Since 1990, in four separate elections, the voters of the Carrollton-Farmers Branch Independent School District have authorized over \$600 million in general obligation bonds. The most recent election held on October 25, 2003 was for \$300.165 million alone and passed by more than 78% of the votes.



Capital Improvements Plan continued

The status of the 2003 bond referendum is as follows:

Bond Proceeds	
<u>Disposition of Authorized Bonds</u>	
<u>Bonds Sold:</u>	
March 15, 2004	\$56,400,000
March 1, 2005	\$56,600,000
April 15, 2006	\$41,300,000
February 22, 2007	\$45,000,000
May 8, 2008	\$30,000,000
Authorized but Unissued	\$70,865,000
Total	<u>\$300,165,000</u>

Bonds authorized as part of the 2003 bond program were originally scheduled for sale through fiscal 2010. Due to student and economic slow downs, the sale of some of these bonds has been delayed through at least 2011.

CONSTRUCTION

Capital Improvements Plan continued

CARROLLTON-FARMERS BRANCH ISD 2003 BOND REFERENDUM EXPENDITURES TOTAL AUTHORIZED - \$300,165,000

Organization	School Name	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	All Years Total
High Schools:									
001	R. L. Turner	\$49,996	\$1,007,151	\$7,510,282	\$17,437,391	\$1,011,202	\$196,043	\$10,850	\$27,222,915
002	Newman Smith	\$22,062	\$9,927,123	\$13,280,312	\$820,556	\$363,814	\$39,672	\$0	\$24,453,539
003	Mary Grimes	\$0	\$33,141	\$31,813	\$88,625	\$193,674	\$11,775	\$31,080	\$390,108
005	Bea Salazar	\$3,501	\$113,982	\$14,136	\$32,923	\$62,273	\$1,999	\$0	\$228,814
006	Creekview	\$20,889	\$500,971	\$582,007	\$1,769,086	\$9,030,602	\$569,363	\$19,387	\$12,492,305
007	Ranchview	\$68,756	\$315,581	\$20,986	\$634,061	\$241,493	\$11,359	\$21,000	\$1,313,236
010	Early College HS	\$0	\$0	\$81,019	\$29,092	\$4,316	\$0	\$76,637	\$191,064
Sub-Total		\$165,204	\$11,897,949	\$21,520,555	\$20,811,734	\$10,907,374	\$830,211	\$158,954	\$66,291,981
Middle Schools:									
041	Vivian Field	\$73,951	\$257,814	\$48,212	\$330,933	\$202,176	\$204,519	\$4,474,703	\$5,592,308
042	DeWitt Perry	\$72,888	\$178,340	\$571,802	\$346,161	\$357,494	\$4,070,807	\$1,709,863	\$7,307,355
044	Dan Long	\$76,373	\$221,090	\$149,923	\$318,905	\$227,111	\$54,505	\$0	\$1,047,907
045	Charles Blalack	\$74,041	\$241,331	\$88,790	\$306,585	\$6,263,373	\$5,981,008	\$32,367	\$12,987,495
046	Ted Polk	\$57,879	\$284,578	\$68,212	\$209,117	\$188,158	\$2,896	\$0	\$810,840
047	Barbara Bush	\$56,084	\$121,680	\$55,301	\$277,317	\$236,951	\$11,240	\$0	\$758,573
Sub-Total		\$411,216	\$1,304,833	\$982,240	\$1,789,018	\$7,475,262	\$10,324,975	\$6,216,933	\$28,504,477
Elementary Schools:									
102	Carrollton	\$10,684	\$146,839	\$34,412	\$113,011	\$247,452	\$38,386	\$0	\$590,784
103	Central	\$13,424	\$154,352	\$43,734	\$90,559	\$247,631	\$31,880	\$0	\$581,580
105	R. E. Good	\$10,684	\$124,499	\$31,190	\$69,802	\$207,219	\$32,621	\$274,520	\$750,535
106	Janie Stark	\$81,489	\$3,097,690	\$7,588,275	\$850,994	\$90,347	\$34,020	\$799	\$11,743,614
107	Montgomery	\$31,558	\$90,569	\$28,160	\$125,234	\$83,579	\$29,882	\$0	\$388,982
108	McLaughlin	\$12,404	\$121,198	\$119,150	\$104,132	\$933,842	\$80,343	\$0	\$1,371,069
109	Farmers Branch	\$38,843	\$103,372	\$39,883	\$68,924	\$257,768	\$3,658,848	\$808,906	\$4,976,544
110	L. F. Blanton	\$17,276	\$259,145	\$1,036,945	\$10,267,658	\$564,809	\$30,454	\$970	\$12,177,257
111	Thompson	\$108,990	\$1,413,109	\$7,145,431	\$1,558,069	\$88,093	\$51,606	\$0	\$10,365,298
112	Country Place	\$10,684	\$77,405	\$40,277	\$259,444	\$4,302,893	\$4,922,913	\$139,719	\$9,753,335
113	Dale B. Davis	\$35,088	\$81,754	\$18,456	\$83,145	\$194,568	\$31,778	\$0	\$444,789
114	McCoy	\$12,404	\$96,350	\$35,380	\$62,635	\$319,242	\$3,193,307	\$360,548	\$4,079,866
116	Furneaux	\$12,843	\$105,201	\$57,856	\$1,465,096	\$1,930,678	\$123,105	\$0	\$3,694,779
117	Marie Huie Sp Ed	\$0	\$0	\$72,827	\$15,237	\$71,812	\$1,067	\$0	\$160,943
118	Rosemeade	\$10,684	\$83,992	\$73,614	\$46,195	\$170,330	\$268,364	\$4,502,399	\$5,155,578
119	Sheffield Primary	\$10,429	\$105,866	\$31,179	\$1,623,910	\$1,693,276	\$29,355	\$0	\$3,494,015
120	Las Colinas	\$10,684	\$110,064	\$23,417	\$55,249	\$219,369	\$32,947	\$0	\$451,730
121	Tom Landry	\$11,069	\$89,058	\$26,151	\$60,494	\$184,938	\$38,989	\$0	\$410,699
122	E. L. Kent	\$10,684	\$103,178	\$39,368	\$52,169	\$229,985	\$29,882	\$746,627	\$1,211,893
123	Riverchase	\$19,271	\$111,508	\$47,710	\$43,577	\$224,081	\$36,869	\$0	\$483,016
124	McKamy	\$33,917	\$90,387	\$55,763	\$62,822	\$306,533	\$150,921	\$13,325	\$713,668
125	Sheffield Interm.	\$10,940	\$97,818	\$27,842	\$30,223	\$212,357	\$36,869	\$0	\$416,049
126	Rainwater	\$11,343	\$108,147	\$25,050	\$50,207	\$203,170	\$30,889	\$0	\$428,806
128	Freeman	\$0	\$36,770	\$27,612	\$12,500	\$45,316	\$41,957	\$0	\$164,155
129	McWhorter	\$10,684	\$138,025	\$207,973	\$1,285,535	\$576,145	\$49,967	\$191	\$2,268,520
131	Blair Intermed.	\$32,252	\$56,520	\$95,130	\$129,333	\$369,526	\$96,502	\$3,366,565	\$4,145,828
132	LaVillita	\$0	\$0	\$0	\$0	\$11,300	\$10,069	\$0	\$21,369
133	Pre-K Center II	\$0	\$780	\$11,464	\$135	\$1,485	\$0	\$0	\$13,864
134	Kelly Center	\$0	\$160,022	\$4,431,122	\$2,641,422	\$36,700	\$0	\$0	\$7,269,266
135	Strickland Interm.	\$0	\$0	\$0	\$2,361,988	\$10,570,076	\$466,137	\$1,598	\$13,399,799
Sub-Total		\$568,328	\$7,163,618	\$21,415,371	\$23,589,699	\$24,594,520	\$13,579,927	\$10,216,167	\$101,127,630
Administration/Support		\$387,925	\$8,726,695	\$3,369,373	\$2,009,080	\$2,312,828	\$3,039,293	\$863,782	\$20,708,976
TOTALS		\$1,532,673	\$29,093,095	\$47,287,539	\$48,199,531	\$45,289,984	\$27,774,406	\$17,455,836	\$216,633,064

Capital Improvements Plan continued

Work in Progress:

Only one major project is in progress at this time along with the ongoing technology initiatives. Following is a brief summary of this project, its estimated impact on the operating budget and estimated total cost and completion dates.

PROJECT: District Technology Initiative

Description:

This is a comprehensive technology project designed to significantly enhance desktop computer performance for both office and student use. This plan includes upgrades in classroom presentation equipment and District telephone systems.

Operating Budget Impact:

Typically, this type of project would add to district's cost to maintain basic (technology) infrastructure and instructional technology support. In this case, net annual costs should decrease due to the following:

1. Instructional Technology Specialists have been re-purposed to provide rollout and training for technology initiatives. Centralized help-desk tools are implemented to decrease technician response time and associated costs (mileage, time-to-fix, etc.).
2. The total net number of computers will decrease, yet access will increase due to the wireless infrastructure.
3. Telecommunications costs will decrease due to implementation of fiber modems to route voice traffic over (existing) Private Fiber Network and cutting monthly, ongoing costs associated with individual telephone lines.

Overall estimated annual savings due to the use of private fiber modems \$328,000.

District plans on expending approximately \$1 million on this project in the 2010-2011 fiscal year.

Project Costs/Status:

These costs will ultimately be distributed among all the District facilities and total \$38.955 million. Total cost of the first five phases is \$33 million.



Capital Improvements Plan continued

PROJECT: Good Elementary School Replacement

Description:

This is a complete demolition and reconstruction of Good Elementary School. This 70,000 plus square foot building was originally built in 1957. Although it has had several renovations, the District believes a complete replacement is the best solution.

Operating Budget Impact:

The new Good Elementary School will be a state-of-the art facility of over 70,000 square feet housing K-5 students. With new, more efficient equipment we expect small cost savings with this building. No additional staff will be required. The District plans on expending approximately \$9.8 million on this project in the 2010-2011 fiscal year.

Project Costs/Status:

The total project costs are estimated to be \$14.0 million. Construction is expected to begin in the summer of 2011. Final completion is expected in July, 2012.

Building Rendering



Capital Improvements Plan continued

Carrollton-Farmers Branch ISD Future Construction Projects From the 2003 Bond Referendum

Project	Proposed Year Of Initiation	Estimated Cost in Millions of Dollars
Long Middle School improvements	2011	\$2.0
Good Elementary School renovation	2011	\$9.8
Bush Middle School	2012	\$3.7
Ranchview High School addition	2012	\$27.6
Polk Middle School addition	2012	\$4.0
Sheffield Intermediate School renovation	2013	\$5.1
Riverchase Elementary School addition	2013	\$3.3
McKamy Elementary School addition	2013	\$2.4
Landry Elementary School addition	2013	\$3.0
		<hr/>
Total		<u><u>\$60.9</u></u>

Note: projects under \$1 million have not been listed

Capital Improvements Plan continued

Carrollton-Farmers Branch Independent School District

Miscellaneous Statistical Data

August 31, 2010 (unaudited)

Geographic Area:

53.41 Square Miles

Student Enrollment:

25,920

Instructional Sites:	Originally Opened/ Replaced	Capacity/ Square Feet	Acreage
Senior High Schools:			
Creekview	1998	368,182	70
Grimes Learning Ctr	1989	32,700	5
Smith	1973	496,782	29
Turner	1960	564,006	54.8
Ranchview	2002	250,000	54
Middle Schools:			
Blalack	1986	171,150	21
Bush	1998	142,000	23
Field	1959	170,789	16
Long	1981	164,500	21
Perry	1936	195,067	21
Polk	1997	140,000	32
Alternative Campuses:			
Huie Ctr	1982	29,750	5
Salazar - Academic Character Training	1993	32,400	5
Elementary Schools:			
Blair Intermediate	2002	97,228	5
Blanton	2007	75,160	10
Carrollton	1951	83,180	9
Central	1965	93,690	19
Community Learning Ctr Pre-K (campus closed for 2010-11)	2005	42,906	0
Country Place	1982	64,801	8
Davis	1975	76,485	8
Farmers Branch	1968	72,005	10
Freeman	2004	75,160	11.6
Furneaux	1982	59,406	9
Good	1957	66,944	11
Kelly Pre-K Ctr	2007	47,513	9.5
Kent	1989	89,742	17
La Villita	2008	87,787	10
Landry	1996	73,500	10
Las Colinas	1986	75,099	10
McCoy	1979	65,849	10
McKamy	1992	79,577	15
McLaughlin	1960	73,300	10
McWhorter	2001	88,418	13.5
Montgomery (campus closed for 2010-11)	1955	67,600	10
Rainwater	1994	80,000	12
Riverchase	2000	75,160	10
Rosemeade	1984	61,396	11
Sheffield Intermediate	1989	66,767	11.5
Sheffield Primary	1985	59,406	8
Stark	2006	83,400	11
Strickland	2008	77,631	7
Thompson	2006	75,160	15
Totals		4,891,596	657.9

Capital Improvements Plan continued

Building Area - Elementary Schools

Facility	Elementary Schools Date of Original Construction	Date of Additions	Net Permanent Building Area	Portable Area	Total Building Area (Gross)	Property Size (Acerage)
Blair Intermediate	2002	2010	97,228		97,228	5
Blanton Elementary	2007		75,160		75,160	10
Carrollton Elementary	1951	1969; 1975; 1989; 1999	83,180		83,180	9
Central Elementary	1965	1966; 1988; 1991; 2001	93,690		93,690	19
Country Place Elementary	1982	2009	64,801		64,801	8
Davis Elementary	1975	1977; 2001	76,485	3,876	80,361	8
Farmers Branch Elem	1968	1970; 1975; 2003; 2009	72,005		72,005	10
Freeman Elementary	2004		75,160		75,160	11.6
Furneaux Elementary	1982	2008	59,406		59,406	9
Good Elementary	1957	1967; 1975; 1989	66,944	1,536	68,480	11
Stark Elementary	2006	2006	83,400		83,400	11
Kent Elementary	1989	1991	89,742		89,742	17
Landry Elementary	1996		73,500		73,500	10
Las Colinas	1986		75,099		75,099	10
La Villita Elementary	2008		87,787		87,787	10
McCoy Elementary	1979	2009	65,849		65,849	10
McKamy Elementary	1992		79,577		79,577	15
McLaughlin Elementary	1960	1966; 1972; 1999	73,300		73,300	10
McWhorter	2001	2007	88,418		88,418	13.5
Montgomery Elementary	1955	1960; 1970; 1975; 1987; 1997	67,600		67,600	10
Rainwater Elementary	1994		80,000		80,000	12
Riverchase Elementary	2000		75,160		75,160	10
Rosemeade Elementary	1984	2010	61,396		61,396	11
Sheffield Intermediate	1989		66,767		66,767	11.5
Sheffield Primary	1985	2008	59,406		59,406	8
Strickland Intermediate	2008		77,631		77,631	7
Thompson Elementary	2006		75,160		75,160	15
Total Permanent Elementary School Area			2,043,851			
Total Elementary School Portable Area				5,412		
Total Elementary School Area (Gross)					2,049,263	
Total Property Size (Acres)						291.6

Building Area - Middle Schools

Facility	Middle Schools Date of Original Construction	Date of Additions	Net Permanent Building Area	Portable Area	Total Building Area (Gross)	Property Size (Acerage)
Blalack Middle School	1986	1998, 2009	171,150		171,150	21
Bush Middle School	1998		142,000		142,000	23
Long Middle School	1981	1982; 1991; 1998	164,500		164,500	21
Perry Middle School	1936	1952; 1996; 1997, 2010	195,067		195,067	21
Polk Middle School	1997		140,000	3,536	143,536	32
Field Middle School	1959	1962; 1964; 1968; 1971; 1993; 1998; 2001	170,789		170,789	16
Total Permanent Middle School Area			983,506			
Total Middle School Portable Area				3,536		
Total Middle School Area (Gross)					987,042	
Total Property Size (Acres)						134.0

Building Area - High Schools

Facility	High Schools Date of Original Construction	Date of Additions	Net Permanent Building Area	Portable Area	Total Building Area (Gross)	Property Size (Acerage)
Creekview High School	1998	2008	368,182	1,536	369,718	70
Ranchview High School	2002		250,000		250,000	54
Smith High School	1973	1980; 1987; 1993; 1998; 2000, 2006	496,782		496,782	29
Turner High School	1960	1961; 1962; 1964; 1966; 1971; 1993; 1998; 2000, 2008	564,006		564,006	54.8
Total Permanent High School Area			1,678,970			
Total High School Portable Area				1,536		
Total High School Area (Gross)					1,680,506	
Total Property Size (Acres)						207.8

Capital Improvements Plan continued

Building Area - Alternative Schools

Facility	Alternative Schools Date of Original Construction	Date of Additions	Net Permanent Building Area	Portable Area	Total Building Area (Gross)	Property Size (Acerage)
Huie Special Ed Ctr	1982		29,750		29,750	5
Grimes Learning Ctr	1989		32,700		36,540	5
Family Ctr	1994		2,197		2,197	0.25
Academic Character Training	1993		32,400		32,400	5
Total Permanent Alternative School Area			97,047			
Total Alternative School Portable Area				0		
Total Alternative School Area (Gross)					100,887	
Total Property Size (Acres)						15.25

Building Area - Support Facilities

Facility	Support Facilities Date of Original Construction	Date of Additions	Net Permanent Building Area	Portable Area	Total Building Area (Gross)	Property Size (Acerage)
Administration	1982		28,000		28,000	14
Student Services	1971		13,824		13,824	
Agriculture Site	1981		16,188		16,188	24
PSA Buildings	1990		38,756		38,756	4.5
SFC	2005		16,687		16,687	
Pre-Kindergarten Ctr (CLC)	2005		42,906		42,906	
CLC Sanctuary and Support	1990		14,000		14,000	5
Wesley Bld. @ CLC			24,700		24,700	
Counseling Center			2,341		2,341	
Technology Learning Ctr	1985		62,000		62,000	4
Kelly Field House	1996		6,740		6,740	21
Kelly Pre-K	2007		47,513		47,513	9.5
Service Ctr	1972		88,560		88,560	9
Stadium/Natorium	1963	1974; 1978; 1993; 1998	81,000	3,200	81,000	25
Living Materials Ctr	1950		4,500		4,500	3
Total Permanent Alternative School Area			487,715			
Total Alternative School Portable Area				3,200		
Total Alternative School Area (Gross)					487,715	
Total Property Size (Acres)						119.0

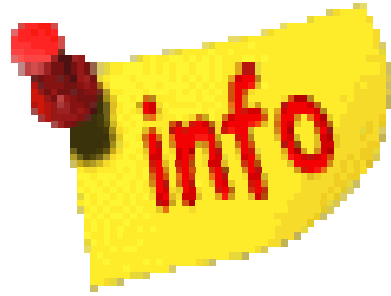
Combined Building Area - Carrollton-Farmers Branch ISD

Total District Permanent Facility Area	5,291,089			
Total District Portable Area		13,684		
Total District Area (Gross)			5,305,413	
Total Property Size (Acres)				767.6

Demolished Buildings

FACES	1960/2005 Demo	77	11,000	11,000	2.5
Original Stark Elementary	1963/2006 Demo	64,65,70,72,87	59,797	59,797	
Original Thompson/Woodlake	1974/2006 Demo	77	54,492	54,492	
Original Blanton Elementary	1972/2007 Demo	73,97	64,527	6,237	70,764
Pre-K Center (Fyke Road)	1970/2007 Demo		18,299		18,299

Informational Section



Student Data



Student Data

TAKS Results by Subject and Grade					
Subject Area	Group	2008		2009	
		Met Expectation	Commended	Met Expectation	Commended
Reading/ELA	All Students	92%	36%	93%	36%
Math	All Students	84%	32%	84%	33%
Writing	All Students	94%	37%	96%	39%
Science	All Students	79%	28%	83%	32%
Social Studies	All Students	94%	45%	96%	54%
Reading/ELA	African Am.	91%	31%	92%	30%
Math	African Am.	77%	19%	96%	33%
Writing	African Am.	94%	33%	74%	20%
Science	African Am.	71%	18%	76%	20%
Social Studies	African Am.	91%	33%	95%	44%
Reading/ELA	Hispanics	88%	25%	89%	26%
Math	Hispanics	79%	23%	94%	32%
Writing	Hispanics	92%	27%	79%	25%
Science	Hispanics	71%	18%	77%	22%
Social Studies	Hispanics	90%	33%	94%	41%
Reading/ELA	White	97%	53%	98%	52%
Math	White	92%	46%	98%	52%
Writing	White	97%	52%	92%	46%
Science	White	93%	44%	94%	50%
Social Studies	White	98%	64%	99%	74%
Reading/ELA	Econ.Disadv.	88%	25%	89%	26%
Math	Econ.Disadv.	79%	23%	94%	31%
Writing	Econ.Disadv.	92%	28%	78%	25%
Science	Econ.Disadv.	71%	18%	77%	23%
Social Studies	Econ.Disadv.	90%	33%	94%	42%

The Results are Summed Across all Grades

Student Data continued

TAKS Results by Subject and Grade					
Subject Area	Group	2007		2008	
		Met Expectation	Commended	Met Expectation	Commended
Reading/ELA	All Students	91%	36%	92%	36%
Math	All Students	82%	31%	84%	32%
Writing	All Students	94%	33%	94%	37%
Science	All Students	76%	26%	79%	28%
Social Studies	All Students	92%	45%	94%	45%
Reading/ELA	African Am.	90%	28%	91%	31%
Math	African Am.	74%	17%	77%	19%
Writing	African Am.	92%	30%	94%	33%
Science	African Am.	65%	13%	71%	18%
Social Studies	African Am.	90%	33%	91%	33%
Reading/ELA	Hispanics	86%	25%	88%	25%
Math	Hispanics	75%	21%	79%	23%
Writing	Hispanics	91%	24%	92%	27%
Science	Hispanics	64%	15%	71%	18%
Social Studies	Hispanics	85%	30%	90%	33%
Reading/ELA	White	97%	54%	97%	53%
Math	White	91%	43%	92%	46%
Writing	White	97%	47%	97%	52%
Science	White	90%	40%	93%	44%
Social Studies	White	97%	62%	98%	64%
Reading/ELA	Econ.Disadv.	86%	25%	88%	25%
Math	Econ.Disadv.	75%	22%	79%	23%
Writing	Econ.Disadv.	91%	24%	92%	28%
Science	Econ.Disadv.	65%	15%	71%	18%
Social Studies	Econ.Disadv.	87%	31%	90%	33%

The Results are Summed Across all Grades

Student Data continued

TAKS Results by Subject and Grade							
Subject Area	Group	2004		2005		2006	
		Met Expectation	Commended	Met Expectation	Commended	Met Expectation	Commended
Reading/ELA	All Students	83%	24%	86%	30%	89%	30%
Math	All Students	81%	22%	79%	27%	80%	29%
Writing	All Students	91%	29%	92%	34%	93%	33%
Science	All Students	78%	11%	74%	18%	78%	21%
Social Studies	All Students	93%	29%	92%	37%	92%	39%
Reading/ELA	African Am.	80%	17%	83%	21%	88%	21%
Math	African Am.	71%	10%	68%	13%	70%	16%
Writing	African Am.	90%	18%	93%	29%	93%	26%
Science	African Am.	66%	4%	62%	9%	67%	12%
Social Studies	African Am.	91%	15%	91%	23%	91%	31%
Reading/ELA	Hispanics	73%	13%	79%	21%	83%	19%
Math	Hispanics	71%	12%	69%	17%	72%	19%
Writing	Hispanics	86%	18%	88%	22%	90%	21%
Science	Hispanics	63%	6%	58%	9%	66%	12%
Social Studies	Hispanics	86%	14%	84%	19%	85%	22%
Reading/ELA	White	93%	36%	94%	44%	96%	44%
Math	White	90%	32%	90%	37%	91%	41%
Writing	White	96%	42%	96%	49%	96%	45%
Science	White	92%	16%	89%	27%	91%	33%
Social Studies	White	98%	24%	97%	53%	98%	56%
Reading/ELA	Econ.Disadv.	80%	13%	79%	18%	83%	19%
Math	Econ.Disadv.	71%	13%	69%	17%	72%	20%
Writing	Econ.Disadv.	87%	10%	88%	20%	90%	22%
Science	Econ.Disadv.	62%	5%	59%	10%	67%	14%
Social Studies	Econ.Disadv.	86%	14%	85%	21%	86%	25%

The Results are Summed Across all Grades

Student Data continued

ADVANCED PLACEMENT-2007-2008

	RLT	NSHS	CHS	RHS	C-FB
Total Campus Enrollment	1886	1975	2077	773	6711
AP Class Enrollment	676	806	759	229	2470
% Campus AP Enrollment	36%	41%	37%	30%	37%

RLT = R. L. Turner High School

NSHS = Newman Smith High School

CHS = Creekview High School

RHS = Ranchview High School

C-FB = Carrollton-Farmers Branch Independent School District

Student Data continued

The graph below depicts Students by Category- changes over time.

Students by Category (Source: PEIMS Edits + Student Data Review Report)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
All Students	24,146	25,060	25,520	25,638	25,860	26,231	26,252	26,397	26,257	25,920
Title I	7,884	8,366	10,554	11,637	15,124	16,884	17,606	17,598	18,088	19,604
Special Ed	2,466	2,406	2,438	2,536	2,635	2,700	2,770	2,742	2,470	2,506
Gifted & Talented	1,503	2,393	2,427	2,278	2,226	2,332	2,467	2,502	2,494	2,419
Career & Tech	3,912	4,486	4,698	5,870	4,403	4,568	4,298	4,712	4,690	4,872
LEP	4,870	5,507	5,581	5,854	6,116	6,234	6,685	6,262	6,293	5,985
Bilingual	1,733	1,895	2,269	2,348	2,479	2,761	2,980	2,901	2,922	2,912
ESL	2,927	3,188	3,175	3,368	3,527	3,397	3,653	3,345	3,409	3,127
Migrant	20	36	35	34	2	0	2	8	5	3
Eco Disadv	8,692	9,447	10,278	11,633	12,228	13,379	13,418	14,302	15,002	15,393
At Risk	7,717	10,304	10,482	10,997	11,789	13,025	12,828	12,494	12,908	12,528
Immigrant	1,980	1,439	1,201	937	872	782	1,180	1,043	1,167	219
Transfer Students	51	38	91	108	133	136	149	180	188	169

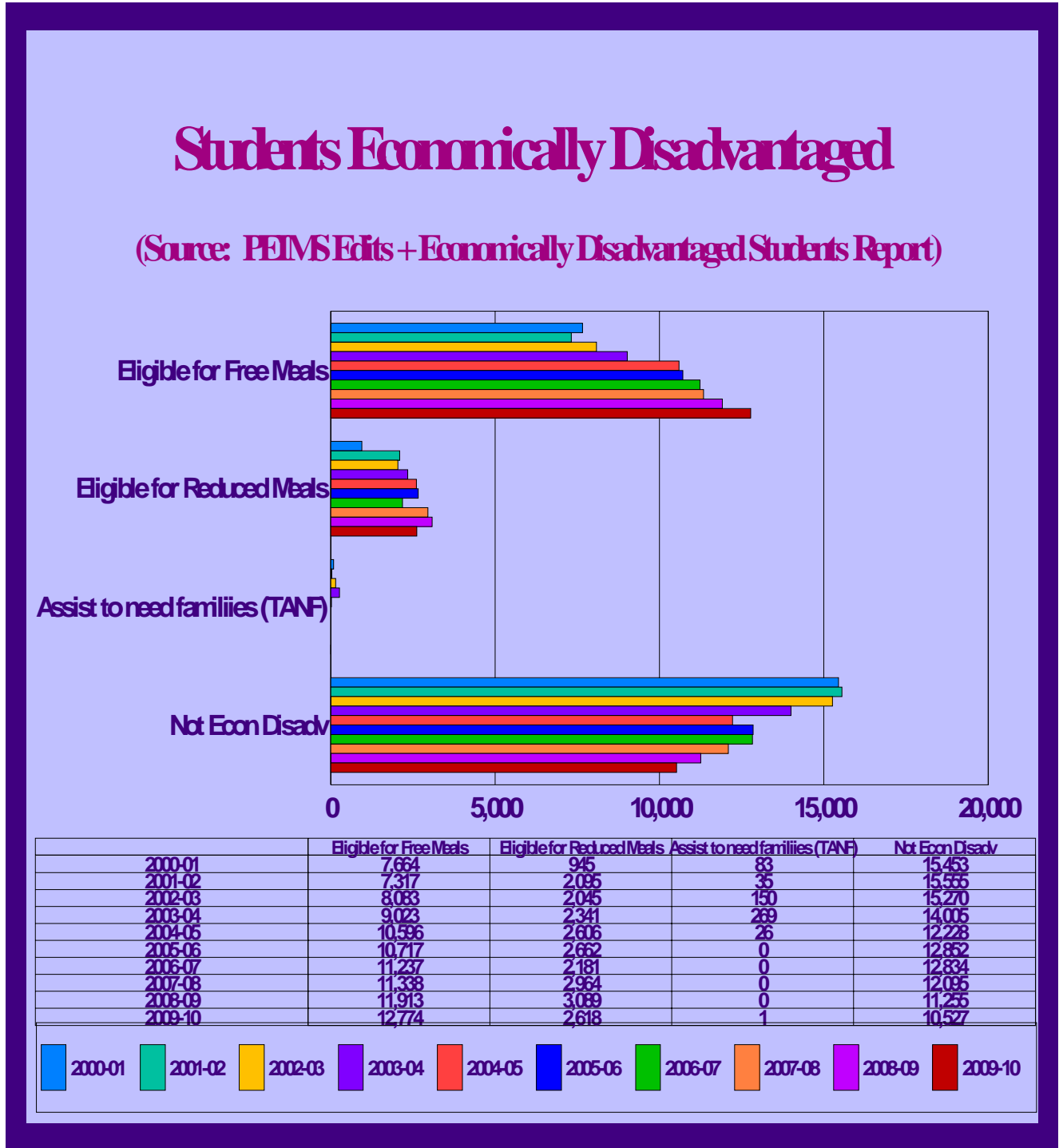
Student Data continued

The graph below depicts the change in Student Ethnicity over time.



Student Data continued

The graph below depicts the Students Economically Disadvantaged by Count.



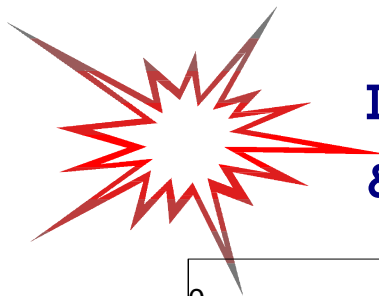
Student Data continued

Student Dropout Information

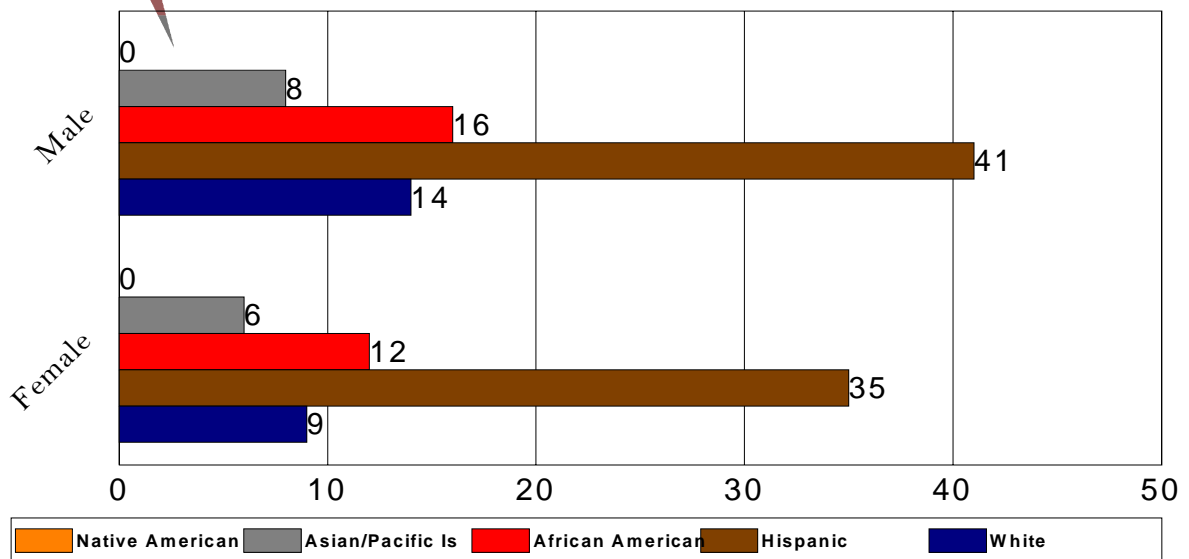
*Note: State Criteria changed in 2006-07

(Source: PEIMS Edit + Dropout Student Report)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	*2006-07	*2007-08	*2008-09	*2009-10
Grade 7	0	0	0	0	0	0	2	Not reported	2	29
Grade 8	15	1	8	1	3	2	8	10	1	13
Grade 9	34	4	29	12	12	8	50	46	32	30
Grade 10	23	11	20	12	10	11	43	39	37	21
Grade 11	10	8	18	10	16	11	44	48	26	16
Grade 12	19	11	23	21	10	7	34	90	51	32
Totals	101	35	98	56	54	39	181	233	149	141



Dropout by Ethnicity & Gender 2009-2010



Student Data continued

CFB ISD Campus Enrollment

#	Name	2006-07	2007-08	2008-09	2009-10	Estimated 2010-11
001	Turner High	2,013	1,956	2,011	1,975	2,052.0
002	Smith High	2,086	2,069	2,080	1,991	2,052.0
003	Grimes Learning Ctr	227	240	214	263	196.0
005	Alternative Ed Prgm	144	138	145	103	95.0
006	Creekview High	2,161	2,150	2,037	2,056	2,110.0
007	Ranchview High	756	773	761	833	812.0
009	Dallas/Denton County JJAEP	13	30	24	15	20.0
010	Early College High School	79	161	211	213	253.0
041	Field Middle	1,087	1,014	999	963	950.0
042	Perry Middle	982	1,010	971	999	933.0
044	Long Middle	861	806	850	784	799.0
045	Blalack Middle	1,152	1,141	1,120	1,064	971.0
046	Polk Middle	970	1,056	1,026	1,057	1,029.0
047	Bush Middle	616	622	654	703	777.0
102	Carrollton Elementary	679	719	684	640	611.0
103	Central Elementary	654	625	645	600	672.0
105	Good Elementary	517	527	496	498	494.0
106	Stark Elementary	613	471	388	417	464.0
107	Montgomery Elementary	560	549	463	414	0.0
108	McLaughlin Elementary	856	636	389	393	395.0
109	Farmers Branch Elementary	508	516	493	493	479.5
110	Blanton Elementary	444	459	539	563	536.5
111	Thompson Elementary	501	504	490	479	517.5
112	Country Place Elementary	361	363	363	374	361.0
113	Davis Elementary	591	566	575	552	536.0
114	McCoy Elementary	434	442	425	452	406.0
116	Furneaux Elementary	442	437	407	395	365.0
117	Huie Sp Ed Campus	33	1	2	3	1.5
118	Rosemeade Elementary	342	349	365	336	334.0
119	Sheffield Primary	414	455	419	446	463.0
120	Las Colinas Elementary	455	490	493	503	510.0
121	Landry Elementary	487	459	472	462	438.5
122	Kent Elementary	566	546	513	446	438.0
123	Riverchase Elementary	398	405	388	369	366.0
124	McKamy Elementary	537	469	478	450	527.0
125	Sheffield Intermediate	399	387	383	354	341.0
126	Rainwater Elementary	364	418	457	469	452.0
128	Freeman Elementary	550	668	503	510	551.0
129	McWhorter Elementary	533	645	673	697	621.0
131	Blair Intermediate	521	522	419	405	777.0
132	LaVillita Elementary	0	0	296	326	400.0
133	Pre-Kindergarten Center	346	222	204	192	0.0
134	Kelly Pre-Kindergarten Center	0	381	366	295	136.5
135	Strickland Intermediate	0	0	368	368	371.0
Totals		26,252	26,397	26,259	25,920	25,614.0
	Percentage Change	-0.41%	0.55%	-0.52%	-1.29%	-1.18%

Student Data continued

PEIMS EDIT+ REPORTS DATA REVIEW At Risk Students by Sex, Ethnicity, and Grade 2009-2010 Fall Collecton

Grade	Hispanic		Native American		Asian		African American		White		Pacific Islander		Two or More		Total	%
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female		
EE	4	2	0	0	2	0	0	0	0	0	0	0	0	0	8	0.1%
PK	254	289	1	0	58	51	1	1	4	3	0	1	0	0	663	5.3%
KG	426	379	1	1	81	76	36	22	37	16	0	0	2	4	1,081	8.6%
01	458	412	0	1	76	65	57	31	41	38	0	0	3	1	1,183	9.4%
02	410	433	1	2	66	61	50	36	32	27	0	0	1	0	1,119	8.9%
03	468	345	1	3	58	55	62	51	60	41	0	0	4	2	1,150	9.2%
04	372	321	0	0	56	42	55	55	46	28	0	0	4	5	984	7.9%
05	312	260	3	0	38	21	60	59	37	26	0	1	3	4	824	6.6%
06	274	208	1	2	23	20	65	53	38	19	1	0	7	3	714	5.7%
07	289	227	0	1	32	12	58	57	44	28	0	1	4	3	756	6.0%
08	260	229	1	1	23	18	61	48	49	34	0	0	1	3	728	5.8%
09	362	268	1	1	43	28	80	61	70	41	1	0	1	0	957	7.6%
10	255	239	3	2	32	18	88	57	71	52	1	0	10	1	829	6.6%
11	215	248	5	3	41	46	63	60	102	69	0	1	5	4	862	6.9%
12	148	202	0	0	36	34	57	61	68	57	1	1	2	3	670	5.3%
Totals	4,507	4,062	18	17	665	547	793	652	699	479	4	5	47	33	12,528	100.0%
Percent	36.0%	32.4%	0.1%	0.1%	5.3%	4.4%	6.3%	5.2%	5.6%	3.8%	0.0%	0.0%	0.4%	0.3%		100.0%

Student Data continued

2009 Preliminary Adequate Yearly Progress (AYP)			
<u>Campus</u>	<u>Meets AYP</u>	<u>Missed AYP</u>	<u>AEIS Rating</u>
District	X		Acceptable*
Creekview	X		Acceptable*
Early College	X		Exemplary
Ranchview	X		Acceptable
Smith	X		Recognized
Turner		X	Acceptable
Blalack	X		Recognized
Bush	X		Recognized
Field	X		Recognized
Long	X		Acceptable
Perry	X		Recognized
Polk	X		Recognized
Blair/Montgomery	X		Recognized
Blanton	X		Exemplary
Carrollton	X		Exemplary
Central	X		Recognized
Country Place	X		Exemplary
Davis	X		Exemplary
Farmers Branch	X		Exemplary
Freeman	X		Exemplary
Furneaux	X		Recognized
Good	X		Exemplary
Kent	X		Exemplary
La Villita	X		Recognized
Landry	X		Exemplary
Las Colinas	X		Exemplary
McCoy	X		Exemplary
McKamy	X		Exemplary
McWhorter	X		Recognized
Rainwater	X		Exemplary
Riverchase	X		Exemplary
Rosemeade	X		Exemplary
Sheffield Int/Pri	X		Recognized
Stark	X		Exemplary
Strickland/McLaughl	X		Exemplary
Thompson	X		Recognized

*Rating is being appealed

Student Data continued

2008 ADEQUATE YEARLY PROGRESS (AYP) AND ACADEMIC EXCELLENCE INDICATOR SYSTEM (AEIS)

Campus	Meets AYP	Missed AYP	AEIS Rating
District	X		Recognized
Creekview	X		Acceptable
Early Colleg	X		Acceptable
Ranchview	X		Acceptable
Smith	X		Acceptable
Turner		X	Acceptable
Blalack	X		Recognized
Bush		X	Recognized
Field		X	Acceptable
Long		X	Acceptable
Perry		X	Acceptable
Polk		X	Acceptable
Blair/Montgomery		X	Recognized
Blanton	X		Exemplary
Carrollton	X		Recognized
Central	X		Recognized
Country Place	X		Exemplary
Davis	X		Exemplary
Farmers Branch	X		Recognized
Freeman	X		Recognized
Furneaux	X		Acceptable
Good	X		Recognized
Kent	X		Exemplary
Landry	X		Recognized
Las Colinas	X		Exemplary
McCoy	X		Recognized
McKamy	X		Exemplary
McLaughlin	X		Recognized
McWhorter	X		Recognized
Rainwater	X		Exemplary
Riverchase	X		Recognized
Rosemeade	X		Exemplary
Sheffield Int/Pri	X		Acceptable
Stark	X		Acceptable
Thompson	X		Acceptable

Student Data continued

2007 ADEQUATE YEARLY PROGRESS (AYP) AND ACADEMIC EXCELLENCE INDICATOR SYSTEM (AEIS)

	<u>CAMPUS</u>	<u>MEETS</u> <u>AYP</u>	<u>MISSED</u> <u>AYP</u>	<u>AEIS</u> <u>RATING</u>
District		X		Acceptable
Creekview		X		Acceptable
Ranchview		X		Acceptable
Smith		X		Acceptable
Turner			X	Acceptable
Blalack		X		Recognized
Bush		X		Recognized
Field		X		Recognized
Long		X		Acceptable
Perry		X		Acceptable
Polk		X		Acceptable
Blair/Montgomery		X		Acceptable
Blanton		X		Acceptable
Carrollton		X		Recognized
Central		X		Acceptable
Country Place		X		Exemplary
Davis		X		Recognized
Farmers Branch		X		Recognized
Freeman		X		Exemplary
Furneaux		X		Recognized
Good		X		Recognized
Kent		X		Exemplary
Landry		X		Recognized
Las Colinas		X		Recognized
McCoy		X		Exemplary
McKamy		X		Recognized
McLaughlin		X		Acceptable
McWhorter		X		Acceptable
Rainwater		X		Exemplary
Riverchase		X		Recognized
Rosemeade		X		Exemplary
Sheffield Inter/Pri		X		Recognized
Stark		X		Recognized
Thompson		X		Recognized

Student Data continued

SAT Results for 2009					
Mean Scores					
<u>Campus</u>	<u>Count</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Combined</u>
Turner High	155	490	530	481	1,501
Smith High	213	502	538	502	1,542
Creekview	274	495	534	484	1,513
Ranchview	100	502	528	498	1,528
District	742	497	533	489	1,519
National	1,530,128	501	515	493	1,509
Texas	141,723	486	506	475	1,467

ACT Results for 2009						
<u>Campus</u>	<u>Count</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
Turner High School	78	20.2	23.1	21.2	21.3	21.5
Smith High School	133	19.2	21.1	19.9	20.7	20.3
Creekview High School	132	20.3	22.8	21.6	21.7	21.7
Ranchview High School	43	20.8	22.0	22.6	21.6	21.9
District	386	20.0	22.2	21.0	21.2	21.2
Nation	1,480,469	20.6	21.0	21.4	20.9	21.1
Texas	82,640	19.9	21.3	20.9	20.6	20.8

SAT Results for 2008						
Mean Scores						
<u>Campus</u>	<u>Count</u>	<u>Percent</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Combined</u>
Turner High School	142	7.26%	498	545	504	1,547
Smith High School	227	10.97%	512	524	515	1,551
Creekview High School	320	14.88%	503	538	501	1,542
Ranchview High School	92	11.90%	458	505	455	1,418
District	781	2.96%	499	531	500	1,530
National	1,518,859		502	515	494	1,511
Texas	137,024		488	505	480	1,473

ACT Results for 2008							
<u>Campus</u>	<u>Count</u>	<u>Percent</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
Turner High School	53	2.71%	20.2	23.7	21.8	22.2	22.2
Smith High School	89	4.30%	20.3	21.7	21.2	20.2	21.0
Creekview High School	125	5.81%	21.8	23.2	22.6	22.0	22.5
Ranchview High School	57	7.37%	18.2	21.1	18.6	19.2	19.4
District	324	1.23%	20.5	22.5	21.4	21.0	21.5
Nation	1,421,941		20.6	21.0	21.4	20.8	21.1
Texas	79,050		19.8	21.2	20.9	20.6	20.7

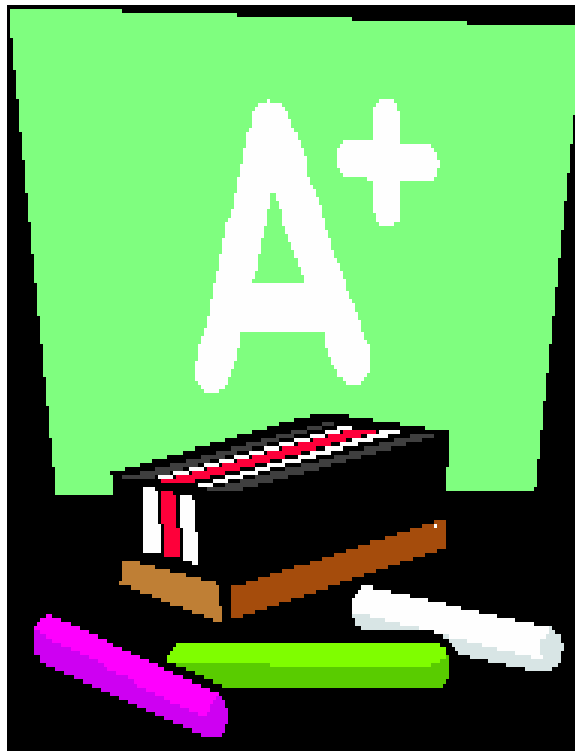
Student Data continued

<u>SAT Results for 2007</u>					
Mean Scores					
<u>Campus</u>	<u>Count</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Combined</u>
Turner High School	138	504	551	495	1550
Smith High School	277	511	538	513	1562
Creekview High School	329	502	536	491	1529
Ranchview High School	109	470	508	463	1441
District	853	501	535	495	1531
National	1,494,531	502	515	494	1,511
Texas	132,067	492	507	482	1,481

<u>ACT Results for 2007</u>						
<u>Campus</u>	<u>Count</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
Turner High School	56.0	19.1	22.8	21.1	21.4	21.3
Smith High School	99.0	20.4	21.7	21.5	20.5	21.2
Creekview High School	112.0	21.1	22.4	22.2	21.6	21.9
Ranchview High School	50.0	18.3	20.7	18.9	19.6	19.5
District	318.0	20.1	22.0	21.3	20.9	21.2
National	1,300,599	20.7	21.0	21.0	20.9	21
Texas	76542.0	19.5	20.8	21.5	21	21

Student Data continued

Carrollton-Farmers Branch Independent School District



Salary Schedules



Salary Schedules

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

An annual stipend of \$1,545 will be paid to classroom teachers with a Master's Degree that is confirmed as having been completed prior to the beginning of the school year.

An annual stipend of \$2,470 will be paid to classroom teachers with a Doctorate that is confirmed as having been completed prior to the beginning of the school year.

This is a hiring schedule for the 2010-2011 school year only. Neither past nor future salaries can be accurately calculated from this hiring schedule.

Salary Schedules continued

Carrollton Farmers Branch Independent School District Salary Schedule - 2010-2011 Professional / Administrative

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11
MAXIMUM DAILY RATE	303.18	334.75	352.13	362.08	390.15	420.37	452.95	488.06	525.90	553.32	596.21
MIDPOINT DAILY RATE	266.94	286.54	310.07	325.52	350.75	377.93	407.21	438.77	472.80	509.44	549.92
MINIMUM DAILY RATE	206.43	249.95	269.16	289.71	311.81	336.34	362.41	390.51	420.79	466.72	502.89

Grade 1

Child Daycare Dir (215)*
Comm Relatn Spec (230)*
Educ Foundation
Program Spec (230)*
Folklorico (187)*
Phys Therap Asst (188)*
Language Services
Specialist (197)*
Multimedia Spec (230)*
P.R. Web Spec (230)*
Prof Cataloger (220)
Personnel Cert Off (230)*
Sp Ed Emergency Action
Spec (187)*
Supervisor Whse (230)*
Translator (187)

Grade 2

Academy Facil (230,212)
Adult Educator/GED
(198,202)*
Advanced Academic
Spec (210)
At-Risk Support
Facilitator (200)
Attendance Officer (187)
Behavior Resource
Specialist (187)
Bilingual Instructional
Spec (197)
Community Liaison (212)
Elem Asst Principal
Intern (207)
English Language
Learn ITS (197)
ESL Instr Facil (202)
Even Start Proj Mgr (200)
Instructional Facil (202)
Instructional Technology
Spec (187,197)
Instructional Technology
Spec Facil (205)
Librarian (188,197)
Math Instr Facil (187)

Grade 2 - continued -

Nurse (187)
Occupational Health
Nurse (230)*
Parent Educator (198)*
Registrar (220)
Science Instr Facil (187)
Social Studies Instr
Facilitator (187)
Teacher (187,190,193,197
200,202,205,210,212,
213,220,226)

Grade 3

Accountant (230)*
Adv Academic Specialist
(230) (215)
Aquatics Supv (230)
Asst Director Student
Nutrition (230)
Audiologist (187)
Autism Specialist (200)
Bil Inst Specialist (197)
Counselor (188,200,202)
Counselor Career
Technology (220)
Counselor, Creekview &
Grimes (212)
Educational Diagnos-
tician (193,198)
ESL Inst Spec (197,202)
Intervention Spec (210)
Instructional Spec (197)
Instr Tech Spec (202)
GED Appraiser (193)
Lead Behavior Res
Specialist (193)
Lead Educational
Diagnostician (220)
Math Instr Spec K-5 (197)
Math Specialist (187)
Multimedia Spec Public
Information (230)*
Occup Therapist (188)

Grade 3 - continued -

Physical Therapist (188)
Purchasing Supv (230)*
Science Instr Spec (187)
School Psychologist (198)
Social Worker (193)
Speech Pathologist (187)
Student Asst Spec (188)*

Grade 4

Asst Principal Elem (207)
Coord Campus Athletics
(226)
Coord Media Svcs (230)
Coord State Testing &
Data Analyst (230)
Lead Sp School
Psychologist (220)
Supv Hlth Svcs (220)

Grade 5

Asst Director Public
Info (230)*
Asst Principal AEP (207)
Asst Principal Middle
School (207,210)
Coord BIL/ESL (230)
Coord Elem Language
Arts (230)
Coord Empl Benef (230)*
Coord Lang Arts (230)
Coord Math (230)
Coord Science (230)
Coord Soc Studies (230)
Coord Sp Ed (230)
Director, Student
Nutrition (230)*
Supv Construction (230)*
Supv Maintenance (230)*
Supv Special Ed (230)
Supv Tech Svcs (230)
Tax Assessor/Coll (230)*

Grade 6

Asst Dir Stud Info (230)
Asst Principal HS (212)
Coord Staff Devel (230)
Director After School
Program (230)
Director Acctg (230)*
Director Payroll (230)*
Director Program
Compliance (230)
Director Tech Svcs (230)

Grade 7

AEP Administrator (230)
Asst Dir Personnel (230)
Assoc Principal HS (220)
Director Athletics (230)
Director Fin Rpt (230)
Dir Student Info (230)

Grade 8

Director Advanced
Academics (215)
Director Instructional
Technology (230)
Director Personnel (230)
Director Security/
Operations (230)
Exec Director Advanced
Academics (230)
Exec Director Career
Tech (230)
Principal, Early Read.
Tech (215)
Principal, Elem (215)
Principal, Grimes (226)
Project Manager (200)

Grade 9

Early College HS
Principal (226)
Exec Dir Curriculum/Staff
Development (230)
Exec Dir Finance (230)
Exec Dir Fine Arts (230)
Exec Dir Mtl Mgt (230)*
Exec Dir Personnel (230)
Exec Director Public
Information (230)
Exec Director School
Improvement (230)
Exec Director Special
Education (230)
Principal, Middle School
(226)

Grade 10

Chief Information/Tech
Officer (230)
Exec Dir Facility Svcs/
Transportation (230)*
Exec Director Student
Services (230)
Principal, High School
(226)
Principal, Virtual Campus
(226)

Grade 11

Advisor to Supt for
Comm Relations (230)
Assoc Supt Admin &
Support (230)
Assoc Supt Educational
Services (230)

*Non-Contracted
Position

Salary Schedules continued

Carrollton Farmers Branch Independent School District Salary Schedule 2010-2011 Clerical / Technical

	Grade 2	Grade 3	Grade 4
MAXIMUM HOURLY RATE	16.68	18.88	20.16
MIDPOINT HOURLY RATE	14.37	16.47	17.98
MINIMUM HOURLY RATE	12.47	14.13	15.08

Grade 2

Assistant Clinic MS
Assistant Bilingual
Assistant Bilingual Title I
Assistant Clinic Elem
Assistant Clinic HS
Assistant Comp Lab HS
Assistant/DMC
Assistant ELL Title I
Assistant ESL Elem
Assistant ESL HS
Assistant ESL MS
Assistant ESL Pre-K
Assistant Inst Bldg Elem
Assistant Inst Bldg HS
Assistant P-K Title I
Assistant Pre-K
Assistant Pre-K Bil
Assistant RTI
Assistant Specials
Assistant Title I
Assistant Title I Stimulus
Clerk Elementary
Clerk Family Services
SP Assistant Bil Speech
SP Assistant BRS HS
SP Assistant BRS MS
SP Assistant CM Elem
SP Assistant CM HS
SP Assistant CM MS
SP Assistant CM Resource
SP Assistant MOU
SP Assistant PPCD

Grade 3

Clerk Attendance MS
Clerk Counselor HS
Clerk Counselor MS
Clerk Data Entry Tech
Clerk Diag 193
Clerk Diag 198
Clerk Diag 202
Clerk MS
Clerk Receptionist
Clerk Student Serv MS
SP Receptionist
SP Assistant AA Elem
SP Assistant AA HS
SP Assistant AA MS
SP Assistant Autism Elem
SP Assistant Autism HS
SP Assistant Autism MS
SP Assistant BRS/CI
SP Assistant Dev Ctr Elem
SP Assistant Dev Ctr HS
SP Assistant Dev Ctr MS
SP Assistant Inclusion HS
SP Assistant Inclusion MS
SP Assistant MAC HS
SP Assistant MAC MS
SP Assistant PAS Elem
SP Assistant PAS HS
SP Assistant PAS MS
SP Assistant Sup Ctr Elem
SP Assistant Sup Ctr HS
SP Assistant VAC HS
SP Assistant VAC MS

Grade 4

Clerk Assist Principal HS
Clerk Attendance HS
Clerk Bookkeeper
Clerk Career Tech
Clerk Counselor 003
Clerk Fine Arts
Clerk Itinerant
Clerk LPAC-BIL-ESL
Clerk Media
Clerk Recept Ad Bldg
Clerk Records 193
Clerk Records 210
Clerk Records 220
Clerk Records 226
Clerk SNS Purchasing
Clerk SP Medicaid
Clerk SP PEIMS
Clerk SP Purchasing
Clerk SP Records
Secretary Security
Secretary SP Supervisor
Secretary Technology

Salary Schedules continued

Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
22.33	24.85	27.56	30.63	34.06
19.91	22.11	24.56	27.30	30.33
16.68	18.52	20.57	22.85	25.39

Grade 5

Clerk Accounts Payable
 Clerk Advanced Academics
 Clerk Auxiliary Personnel
 Clerk Business
 Clerk Data Entry Bilingual
 Clerk Payroll
 Clerk Payroll Split
 Clerk Personnel Appl
 Clerk SFC Serv
 Clerk SNS
 Clerk Tax Office
 Clerk Assoc Principal
 Secretary Athletics
 Secretary Bilingual-ESL Curr
 Secretary Distribution Center
 Secretary District Media Ctr
 Secretary Facility Serv
 Secretary Family Ctr
 Secretary Instruction
 Secretary Aux Personnel Rec
 Secretary/Principal Alternative
 Secretary/Principal Elem
 Secretary/Principal MS

Grade 6

Secretary After the Bell
 Secretary Dir Athletics
 Secretary Dir Prog Comp
 Secretary Principal HS
 Secretary Asst Dir Personnel

Grade 7

Secretary Advance Academics
 Secretary Chief Tech
 Secretary Dir Personnel
 Secretary Ex Dir Assmnt/Acc
 Secretary Ex Dir Career Tech
 Secretary Ex Dir Facility Serv
 Secretary Ex Dir Fine Arts
 Secretary Ex Dir Personnel
 Secretary Ex Dir SP ED
 Secretary Ex Dir Staff Dev
 Secretary Purchasing
 Secretary Special Programs
 Secretary Stu/Fam Com Serv

Grade 8

Secretary Assistant Superintendent

Grade 9

Secretary Superintendent

Salary Schedules continued

Carrollton Farmers Branch Independent School District Salary Schedule 2010-2011 Specialist/Technical

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10
	HOURLY	HOURLY	HOURLY	HOURLY	DAILY	DAILY	DAILY	DAILY	DAILY	DAILY
MAXIMUM RATE	22.33	24.81	27.56	30.64	267.56	296.68	339.11	351.95	383.41	390.15
MIDPOINT RATE	19.91	22.11	24.56	27.30	237.89	264.63	289.01	313.53	341.53	350.75
MINIMUM RATE	16.82	18.68	20.74	23.05	193.80	223.15	243.20	264.59	288.18	311.81
Proposed Increase over 09-10 (2% 2009 Mid)	.39	.44	.48	.54	Alternately Modified	5.19	5.67	6.15	6.70	New Grade

Grade 1 - [Non-Exempt]
Specialist Bldg Rental

Grade 2 - [Non-Exempt]
Specialist Computer Help Desk I
Specialist Employee Benefits Assistant
Specialist Purchasing Tech

Grade 3 - [Non-Exempt]
Bookkeeper-Administrative
Database Manager
Office Manager
Purchasing Agent
Purchasing Buyer
Specialist Payroll
Specialist SNS Accounts
Visual Service Prod Assistant

Grade 4 - [Non-Exempt]
Coordinator PEIMS
Specialist Assistant Payroll Director
Specialist Cabling Tech
Specialist Computer Help Desk II
Specialist Computer Tech III
Specialist Employee Benefits
Specialist Personnel Records
Specialist Property Insurance

Grade 5 - [Exempt]
Environmental Technician
SNS Supervisor I
SNS Supervisor II

Grade 6 - [Exempt]
Payroll System Specialist
Records Management Officer
Specialist Special Project Manager
Specialist Student Data
Specialist Telecom Analyst

Grade 7 - [Exempt]
Specialist Asst. Network Systems

Grade 8 - [Exempt]

Grade 9 - [Exempt]
Specialist Network Systems Manager

Grade 10 - [Exempt]
Technology Services Supervisor

Salary Schedules continued

Carrollton Farmers Branch Independent School District Salary Schedule 2010-2011 Manual Trades (Hourly Positions)

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7
MAXIMUM HOURLY RATE	13.54	15.15	17.42	19.05	21.30	23.83	26.63
MIDPOINT HOURLY RATE	12.02	13.53	15.54	17.09	19.10	21.34	23.88
MINIMUM HOURLY RATE	10.08	11.36	13.05	14.43	16.14	18.04	20.16
Proposed Increase over 09-10 (2% 2009 Mid)	.24	.27	.30	.34	.37	.42	.47

Grade 1

Custodian
Production Assistant, SNS

Grade 2

Custodian/Flex Crew
Custodian/Lead Grimes
Daycare/Caregiver
Grounds/Athletics
Grounds/Groundskeeper
Grounds/Painter
Production Specialist, SNS

Grade 3

Custodian Full Time Sub I
Custodian, Head-Elementary School
Custodian, Lead-Middle School
Distribution Center Receiving
Distribution Center Support
Grounds/Landscape
Grounds/Lead Crew
Paint/Painter
Plumbing/Plumber Apprentice
Security/Radio Specialist
SNS Manager Trainee

Grade 4

Carpentry Locksmith
Custodian, Lead-High School
Distribution Center Support Lead
Electrical Tech II
General Maintenance Roofer
General Maintenance Worker
Grounds/Equipment Operator
Grounds Head Athletic Painter
Grounds/Irrigator
Grounds Lead Athletics
HVAC Tech I
Security Campus
Security Rover

Grade 5

Carpentry Carpenter
Custodian, Head-High School
Custodian, Rover
Daycare Teacher
Distribution Center/Inventory Ctrl
Distribution Center/Textbooks
General Maintenance Herbicide Appl
General Maintenance/High School
Grounds/Sprinkler Repair

Grade 6

Custodian/Lead Rover
Electrical/Fire Alarm Tech
Grounds Licensed Irrigator
Grounds Lead Athletics Crew
Grounds Lead Campus Crews
Grounds Lead Equipment Tech
Plumbing Plumber Tech III

Grade 7

Carpenter/Lead
Carpenter/Lead Locksmith
Electrical Lead Electrician
General Maintenance Lead
HVAC Lead
Paint Lead
Plumbing/Lead

Salary Schedules continued

Carrollton Farmers Branch Independent School District Salary Schedule 2010-2011 Manual Trades (Salaried Positions)

	MTB	MTC	MTD	MTE	MTF	MTG
MAXIMUM DAILY RATE	140.21	153.11	171.77	191.36	215.31	238.44
MIDPOINT DAILY RATE	125.01	137.39	153.56	171.56	192.99	213.60
MINIMUM DAILY RATE	111.08	124.38	138.31	151.52	167.08	182.15
PROPOSED INCREASE OVER 09-10 (2% 2009 MID)	2.45	2.69	3.01	3.36	3.78	4.19

Grade MTB

Assistant Manager/High School

Grade MTC

Student Nutrition Manager – Elementary School
Field Cashier Trainer

Grade MTD

Student Nutrition Manager – Middle School

Grade MTE

Student Nutrition Manager – High School
Student Nutrition Manager – Cluster Schools

Grade F

SNS Training and Catering Specialist (198 days)

Grade G

Carpentry Department Head
Custodial Department Head
Electrical Department Head
General Maintenance Department Head
HVAC Department Head
Outside Maintenance Department Head
Paint Department Head
Plumbing Department Head
Security/Building Rental Department Head
Supervisor/Security Technology

Miscellaneous Financial Information



Miscellaneous Financial Information

State Funding Formulas

(Source: First Southwest Company and District provided information)

CURRENT SCHOOL FINANCE SYSTEM

General

The following description of the Finance System is a summary of the Reform Legislation and the changes made by the State Legislature to the Reform Legislation since its enactment, including modifications made during the regular session of the 81st Texas Legislature (the “2009 Regular Legislative Session”). For a more complete description of school finance and fiscal management in the State, reference is made to Vernon’s Texas Codes Annotated, Education Code, Chapters 41 through 46, as amended.

The reform legislation, which generally became effective at the beginning of the 2006-07 fiscal year of each district, made substantive changes to the manner in which the finance system is funded, but did not modify the basic structure of the finance system. The changes to the manner in which the finance system is funded are intended to reduce local Maintenance & Operation tax rates by one third over two years, with Maintenance & Operation tax levies declining by approximately 11% in fiscal year 2006-07 and approximately another 22% in fiscal year 2007-08, subject to local referenda that may increase local Maintenance & Operations (M&O) Tax levies, thus offsetting a part of the compression in local M&O Tax levies (see “TAX INFORMATION – Tax Rate Limitations”). Additional state funding needed to offset local tax rate reductions must be generated by the modified state franchise, motor vehicle and tobacco taxes or any other revenue source appropriated by the Legislature. The Legislative Budget Board (LBB) has projected that the reform legislation will be under-funded from the reform legislation revenue sources by a cumulative amount of \$25 billion over fiscal years 2006-07 through 2010-11, although state surpluses were appropriated to offset the revenue short-fall in fiscal year 2006-07 and for the 2008-09 and 2010-11 state biennium.

Under the finance system, as modified during the 2009 Regular Legislative session, a school district that imposed a M&O Tax at least equal the produce of the “state compression percentage” (as defined below) multiplied by the district’s 2005-06 M&O Tax rate is entitled to at least the amount of state funding necessary to provide the district with the sum of (A) the amount of state and local revenue per weighted average daily attendance (WADA) to which the school district would be entitled for the 2009-10 school year as calculated under the law as it existed on January 1, 2009, (B) an additional \$120 per WADA, (C) an amount to which the district is entitled based on supplemental payments owed to any Tax Increment Fund for a reinvestment zone and (D) any amount due to the district to the extent the district contract for students residing in the district to be educated in another district (i.e., tuition allotment). If a

Miscellaneous Financial Information continued

Current School Finance System

General continued

district adopts an M&O Tax rate in any fiscal year below a rate equal to the state compression percentage for the district in that year multiplied by the M&O Tax rate adopted by the district for

the 2005-06 fiscal year, the district's guaranteed amount is reduced in a proportional amount. If a district would receive more State and local revenue from the Tier I and Tier II allotments (each as hereinafter defined) and wealth equalization than the guaranteed amount described above, the amount of state funding will be reduced by the amount of such surplus over the guaranteed amount described above.

In general terms, funds are allocated to districts in a manner that requires districts to "compress" their tax rates in order to receive increased state funding at a level that equalizes local tax wealth at the 88th percentile yield for the 2006-07 fiscal year. A basic component of the funding formulas is the "state compression percentage". The state compression percentage was 66.67% for fiscal years 2007-08, 2008-09 and 2009-10. For fiscal year 2010-11 and thereafter, the Commissioner is required to determine the state compression percentage for each fiscal year based on the percentage by which a district is able to reduce its M&O tax rate for that year, as compared to such district's adopted M&O tax rate for the 2005-06 fiscal year, as a result of state funds appropriated for distribution for the current fiscal year from the property tax relief fund established under the reform legislation, or from any other funding source made available by the Legislature for school district property tax relief. For fiscal year 2010-11, the Commissioner has determined to maintain the State compression percentage at 66.67%.

State Funding for Local School Districts

To limit disparities in school district funding abilities, the finance system (1) compels districts with taxable property wealth per weighted student higher than the "equalized wealth level" (described under "WEALTH TRANSFER PROVISIONS") to reduce their wealth to such amount or to divert a portion of their tax revenues to other districts as described below and (2) provides various state funding allotments, including a basic funding allotment and other allotments for "enrichment" of the basic program, for debt service tax assistance and for new facilities construction.

The Finance System provides for (1) State guaranteed basic funding allotments per student ("Tier One") and (2) State guaranteed revenues per student for each cent of local tax effort that exceeds the compressed tax rate to provide operational funding for an "enriched" educational program ("Tier Two"). In addition, to the extent funded by the Legislature, the Finance System includes, among other funding allotments, an allotment to subsidize existing debt service up to certain limits ("EDA"), the Instructional Facilities Allotment ("IFA"), and an allotment to pay operational expenses associated with the opening of a new instructional facility. Tier One, Tier

Miscellaneous Financial Information continued

State Funding for Local School Districts continued

Two, EDA and IFA are generally referred to as the Foundation School Program. Tier One and Tier Two allotments represent the State funding share of the cost of maintenance and operations of school districts and supplement local ad valorem M&O Taxes levied for that purpose. Tier One and Tier Two allotments and prior year IFA allotments are generally required to be funded

each year by the Legislature. EDA and future year IFA allotments supplement local ad valorem taxes levied for debt service on bonds issued by districts to construct, acquire and improve facilities and are generally subject to appropriation by the Legislature. State funding allotments may be altered and adjusted to penalize school districts with high administrative costs and, in certain circumstances, to account for shortages in State appropriations or to allocate available funds in accordance with wealth equalization goals.

Tier One allotments are intended to provide all districts a basic program of education rated academically acceptable and meeting other applicable legal standards. If needed, the State will subsidize local tax receipts at a tax rate of the state compression percentage multiplied by the lesser (a) \$1.50 or (b) the district's 2005 M&O Tax to insure that the cost to a district of the basic program is met. Tier Two allotments are intended to guarantee each school district that is not subject to the wealth transfer provisions described below an opportunity to supplement that program at a level of its own choice, however Tier Two allotments may not be used for the payment of debt service or capital outlay. The cost of the basic program is based on an allotment per student known as the "Tier One Basic Allotment." The Tier One Basic Allotment is adjusted for all districts by a cost-of-living factor known as the "cost of education index." In addition, a district-size adjustment further adjusts the Tier One Basic Allotment for districts that (i) have not more than 1,600 students in average daily attendance (with alternative formulas established for such districts that contain at least 300 square miles and those districts that contain less than 300 square miles) or (ii) offer kindergarten through grade 12 program and have less than 500 students in average daily attendance. For the 2007-08 fiscal year, the Tier One Basic Allotment was funded at \$3,135 based on a guaranteed yield of \$36.45 for each cent of tax effort. For fiscal year 2008-09, the Tier One Basic Allotment is \$3,218 based upon a guaranteed yield of \$37.42 for each cent of tax effort. For 2009-10 through 2012-13, the Tier One Basic Allotment is set at the greater of \$4,765 or 1.65 percent of the statewide average property value per student in WADA and, thereafter, at the lesser of \$4,765 or that amount multiplied by the quotient of the district's compressed tax rate divided by the state maximum compressed tax rate of \$1.00. This increase was due to changes in law effective by the Legislature during the 2009 Regular Legislative Session, which combined certain funding allotments that previously were separate components of Tier II funding into the Tier I Basic Allotment. An additional change made during the 2009 Regular Legislative Session limits, beginning with 2010-11 school year, the annual increases in a district's M&O Tax Revenue per WADA for purposes of state funding to not more than \$350, excluding Tier II funds. For the 2009-10 school year, the revenue increases are limited to the funds that a district would have received under the school finance formulas as they existed on January 1, 2009, plus an additional \$350 per WADA, excluding Tier II funds.

Miscellaneous Financial Information continued

State Funding for Local School Districts continued

Tier II currently provides two levels of enrichment with different guaranteed yields depending on the district's local tax effort. For fiscal year 2009-10, the first six cents of tax effort that exceeds the compressed tax rate will generate a guaranteed yield equivalent to (a) that of the Austin Independent School District or (b) the amount of tax revenue per WADA received on that tax effort in the previous year, whichever is greater. The second level of Tier II is generated by the tax effort that exceeds the compressed tax rate plus six cents and has a guaranteed yield per

penny of local tax effort of \$31.95. Before 2009-10, Tier II consisted of a district's tax levy above \$0.86. For 2008-09, state funding to equalize local M&O tax levies above \$0.86, up to a district's compressed rate was funded at a guaranteed yield of \$37.42 per student in WADA for each cent of tax effort; any amount above a district's compressed rate up to \$0.04 was funded at a guaranteed yield of \$50.98 per WADA for each cent of tax effort; any tax effort associated with the tax approved by voters at a rollback election was funded at a guaranteed yield of \$31.95 per WADA for each cent of tax effort above a district's compressed rate plus four cents. See "CURRENT SCHOOL FINANCE SYSTEM" – General" for a discussion of the state compression percentage.

The IFA guarantees each school district a specified amount per student (the "IFA Guaranteed Yield") in State and local funds for each cent of tax effort to pay principal of and interest on eligible bonds issued to construct, acquire, renovate or improve instructional facilities. To receive an IFA, a school district must apply to the Commissioner in accordance with rules adopted by the Commissioner before issuing the bonds to be paid with State assistance. The total amount of debt service assistance over a biennium for which a district may be awarded is limited to the lesser of (1) the actual debt service payments made by the district in the biennium in which the bonds are issued; or (2) the greater of (a) \$100,000 or (b) \$250 multiplied by the number of students in average daily attendance. The IFA is also available for lease-purchase agreements and refunding bonds meeting certain prescribed conditions. If the total amount appropriated by the State for IFA in a year is less than the amount of money school districts applying for IFA are entitled to for that year, districts applying will be ranked by the Commissioner by wealth per student, and State assistance will be awarded to applying districts in ascending order of adjusted wealth per student beginning with the district with the lowest adjusted wealth per student. In determining wealth per student for purposes of IFA, adjustments are made to reduce wealth for certain fast growing districts. Once a district receives an IFA award for bonds, it is entitled to continue receiving State assistance without reapplying to the Commissioner and the guaranteed level of State and local funds per student per cent of tax effort applicable to the bonds may not be reduced below the level provided for the year in which the bonds were issued. In 2007, the Legislature appropriated funds for outstanding school district bonds that qualified in prior budget cycles for IFA allotments and added funding for qualified debt to be issued for instructional facilities in the state's 2008-09 fiscal biennium, however, the Texas Education Agency has indicated that it intends to reserve all such new appropriation for the second year of the biennium.

Miscellaneous Financial Information continued

State Funding for Local School Districts continued

State financial assistance is provided for certain existing debt issued by school districts (referred to herein as EDA) to produce a guaranteed yield (the “EDA Yield”), which for the 2009-11 State Biennium is \$35.00 (subject to adjustment as described below) in State and local revenue per student for each cent of debt service tax levy; however, for bonds that became eligible for EDA funding after August 31, 2001, and prior to August 31, 2005, EDA assistance for such eligible bonds may be less than \$35 in revenue per student for each cent of debt service tax, as a result of

certain administrative delegations to the Commissioner under State law. Effective September 1, 2003, the portion of the local debt service rate that has qualified for equalization funding by the State has been limited to the first 29 cents of debt service tax or a greater amount for any year provided by appropriation by the Legislature. In general, a district’s bonds are eligible for EDA assistance if (i) the district made payments on the bonds during the final school year of the proceeding state fiscal biennium or (ii) levied taxes to pay the principal of and interest on the bonds for that school year. Access to EDA funding will be determined by the debt service taxes collected in the final year of the preceding biennium. A district may not receive EDA funding for the principal and interest on a series of otherwise eligible bonds for which the district received IFA funding.

A district may also qualify for an allotment for operational expenses associated with opening new instructional facilities. This funding source may not exceed \$25,000,000 in one school year on a State-wide basis. For the first school year in which students attend a new instructional facility, a district is entitled to an allotment of \$250 for each student in average daily attendance at the facility. For the second school year in which students attend that facility, a district is entitled to an allotment of \$250 for each additional student in average daily attendance at the facility. The new facility operational expense allotment will be deducted from wealth per student for purposes of calculating a district's Tier Two State funding.

Local Revenue Sources - Property Tax Authority

The primary source of local funding for school districts is ad valorem taxes levied against the local tax base. The former provision of the Education Code Section 45.003, that in general limited the M&O tax rate to \$1.50 per \$100 of taxable assessed value, was replaced by the Reform Legislation with a formula using the state compression percentage so that the maximum tax rate that may be adopted by a district in any fiscal year is limited based on the amount of State funds to be received by the district in that year. For the 2006-07 and 2007-08 fiscal years, districts may generate additional local funds by raising their M&O tax rate by \$0.04 above the compressed tax rates (without taking into account changes in taxable valuation) without voter approval, and such amounts will generate equalized funding dollars from the State under the Tier Two program. In fiscal year 2008-09 and thereafter, districts may, in general, increase their tax rate by an additional two or more cents and receive State equalization funds for such taxing effort so long as the voters approve such tax rate increase. Many school districts, however, voted

Miscellaneous Financial Information continued

Local Revenue Sources - Property Tax Authority continued

their M&O tax under prior law and may be subject to other limitations on the M&O tax rate. School districts are also authorized to levy a bond debt service tax that may be unlimited in rate. See “TAX INFORMATION – Tax Rate Limitations” herein. The governing body of a school district cannot adopt an annual tax rate which exceeds the district’s “rollback tax rate” without submitting such proposed tax rate to the voters at a referendum election. See “TAX INFORMATION – Public Hearing and Rollback Tax Rate” herein.

Wealth Transfer Provisions

Under the Finance System, districts are required, with certain limited exceptions, to effectively adjust taxable property wealth per weighted student (“wealth per student”) for each school year to no greater than the “equalized wealth level”, determined in accordance with a formula set forth in the Reform Legislation. A district may effectively reduce its wealth per student either by reducing the amount of taxable property within the district relative to the number of weighted students, by transferring revenue out of the district or by exercising any combination of these remedies.

The wealth level that required wealth reduction measures for fiscal year 2006-07 was \$319,500 per student in average daily attendance. For 2007-08 that wealth level has been increased to \$364,500 per student in average daily attendance with respect to that portion of a district’s M&O tax effort that does not exceed its compressed tax rate, and remains at \$319,500 with respect to that portion of a district’s local tax effort that is beyond its compressed rate plus \$0.04. For 2008-09 the wealth level was increased to \$374,200 per student in average daily attendance with respect to that portion of a district’s M&O tax effort that does not exceed its compressed tax rate, and remained at \$319,500 with respect to that portion of a district’s local tax effort that was beyond its compressed rate plus \$0.06. For 2009-10 that wealth level was increased to, and in fiscal year 2010-11 that wealth level will remain at, \$476,500 per student in average daily attendance with respect to that portion of a district’s M&O tax effort that does not exceed its compressed tax rate, and remains at \$319,500 with respect to that portion of a district’s local tax effort that is beyond its compressed rate plus \$0.06. Property wealthy districts may also be able to levy up to an additional \$0.06 per \$100 of assessed valuation of M&O Taxes above their compressed rate to provide revenue that is not subject to recapture.

A district has four options to reduce its wealth per student so that it does not exceed the equalized wealth level: (1) A district may consolidate by agreement with one or more districts to form a consolidated district. All property and debt of the consolidating districts vest in the consolidated district. (2) Subject to approval by the voters of all affected districts, a district may consolidate by agreement with one or more districts to form a consolidated taxing district solely to levy and distribute either M&O Taxes or both M&O Taxes and debt service taxes. (3) A district may detach property from its territory for annexation by a property-poor district. (4) A

Miscellaneous Financial Information continued

Wealth Transfer Provisions continued

district may educate students from other districts who transfer to the district without charging tuition to such students.

A district has three options to transfer tax revenues from its excess property wealth. First, a district with excess wealth per student may purchase “attendance credits” by paying the tax revenues to the State for redistribution under the Foundation School Program. Second, it can contract to disburse the tax revenues to educate students in another district, if the payment does not result in effective wealth per student in the other district to be greater than the equalized wealth level. Both options to transfer property wealth are subject to approving elections by the transferring district’s qualified voters. Third, a wealthy district may reduce its wealth by paying tuition to a non-wealthy district for the education of students that reside in the wealthy district.

A district may not adopt a tax rate until its effective wealth per student is the equalized wealth level or less. If a final court decision holds any of the preceding permitted remedial options unlawful, districts may exercise any remaining option under a revised schedule approved by the Commissioner.

If a district fails to exercise a permitted option, the Commissioner must reduce the district's property wealth per student to the equalized wealth level by detaching certain types of property from the district and annexing the property to a property-poor district or, if necessary, consolidate the district with a property-poor district. Provisions governing detachment and annexation of taxable property by the Commissioner do not provide for assumption of any of the transferring district's existing debt.

Possible Effects of Wealth Transfer Provisions on the District's Financial Condition

The District's wealth per student for the 2010-2011 school year is approximately \$432,255 and is less than the equalized wealth value. Accordingly, the District has not been required to exercise one of the permitted wealth equalization options. As a district with wealth per student less than the equalized wealth values, the District may benefit in the future by agreeing to accept taxable property or funding assistance from or agreeing to consolidate with a property rich district to enable such district to reduce its wealth per student to the permitted level

A district's wealth per student must be tested for each future school year and, if it exceeds the maximum permitted level, must be reduced by exercise of one of the permitted wealth equalization options. Accordingly, if the District's wealth per student should exceed the maximum permitted level in future school years, it will be required each year to exercise one or more of the wealth reduction options. If the District were to consolidate (or consolidate its tax base for all purposes) with a property-poor district, the outstanding debt of each district could

Miscellaneous Financial Information continued

Possible Effects of Wealth Transfer Provisions on the District's Financial Condition continued

become payable from the consolidated district's combined property tax base, and the District's ratio of taxable property to debt could become diluted. If the District were to detach property voluntarily, a portion of its outstanding debt (including the Bonds) could be assumed by the district to which the property is annexed, in which case timely payment of the Bonds could become dependent in part on the financial performance of the annexing district.

Tax Information

Ad Valorem Tax Law

The appraisal of property within the District is the responsibility of the Dallas Central Appraisal District and the Denton County Appraisal District (the "Appraisal District"). Excluding agricultural and open-space land, which may be taxed on the basis of productive capacity, the Appraisal District is required under the Property Tax Code to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining market value of property, different methods of appraisal may be used, including the cost method of appraisal, the income method of appraisal and market data comparison method of appraisal, and the method considered most appropriate by the chief appraiser is to be used. Article VIII of the State Constitution ("Article VIII") and State law limit the appraised value of a residence homestead to be based solely on the property's value as a residence homestead, regardless of whether residential use is considered to be the highest and best use of the property. State law further limits the appraised value of a residence homestead for a tax year to an amount not to exceed the lesser of (1) the property's market value in the most recent tax year in which market value was determined by the appraisal office or (2) the sum of (a) 10% of the property's appraised value in the preceding tax year, plus (b) the property's appraised value the preceding tax year, plus (c) the market value of all new improvements to the property. The value placed upon property within the Appraisal District is subject to review by an Appraisal Review Board consisting of members appointed by the Board of Directors of the Appraisal District. The Appraisal Districts are required to review the value of property within the Appraisal Districts at least every three years. The District may require annual review at its own expense, and is entitled to challenge the determination of appraised value of property within the District by petition filed with the Appraisal Review Board.

Reference is made to the Property Tax Code for identification of property subject to taxation; property exempt or which may be exempted from taxation, if claimed: the appraisal of property of ad valorem taxation purposes: and the procedures and limitations applicable to the levy and collection of ad valorem taxes.

Article VIII and State law provide for certain exemptions from property taxes, the valuation of agricultural and open-space lands at productivity value, and the exemption of certain personal property from ad valorem taxation.

Miscellaneous Financial Information continued

Ad Valorem Tax Law continued

Certain residence homestead exemptions from ad valorem taxes for public school purposes are mandated by Section 1-b, Article VIII, and State law and apply to the market value of residence homesteads in the following sequence: \$15,000; and an additional \$10,000 for those 65 years of age or older, or the disabled. A person over 65 and disabled may receive only one \$10,000 exemption, and only one such exemption may be received per family, per residence homestead.

State law also mandates a freeze on taxes paid on residence homesteads of persons 65 years of age or older which receive the \$10,000 exemption. Such residence homesteads shall be appraised and taxes calculated as on any other property, but taxes shall never exceed the amount imposed in the first year in which the property received the \$10,000 exemption. The freeze on Ad Valorem Taxes on the homestead of persons who are 65 years of age or older or disabled is also transferable to a different residence homestead. If improvements (other than maintenance or repairs) are made to the property, the value of the improvements is taxed at the then current tax rate, and the total amount of taxes imposed is increased to reflect the new improvements with the new amount of taxes then serving as the ceiling on the taxes for the following years. A “disabled” person is one who is “under a disability for purposes of payment of disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance.” Also, a surviving spouse of a taxpayer who qualifies for the freeze on Ad Valorem taxes is entitled to the same exemption so long as the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse and the spouse was at least 55 years of age at the time of the death of the individual’s spouse. Pursuant to a Constitutional amendment approved by the voters on May 12, 2007, legislation was enacted to reduce the school property tax limitation imposed by the freeze on taxes paid on residence homestead of persons who are 65 years of age or over or disabled to correspond to reductions in local school district tax rates from the 2005 tax year to the 2006 tax year and from the 2006 tax year to the 2007 tax year (See the “CURRENT PUBLIC SCHOOL FINANCE SYSTEM – General”). The school property tax limitation provided by the constitutional amendment and enabling legislation applies to the 2007 and subsequent tax years.

In addition, under Section 1-b, Article VIII, the State law, the governing body of a political subdivision, at its option, may grant either or both of the following:

- a. an exemption of not less than \$3,000 of the market value of residence homestead of persons 65 years of age or older and the disabled from all ad valorem taxes thereafter levied by the political subdivision;
- b. an exemption of up to 20% of the market value of residence homesteads; minimum exemption \$5,000.

After the exemption described in (a) above is authorized, such exemption may be repealed or decreased or increased in amount (a) by the governing body of the political subdivision or (b) by a favorable vote of a majority of the qualified voters at an election called by the governing body

Miscellaneous Financial Information continued

Ad Valorem Tax Law continued

of the political subdivision, which election must be called upon receipt of a petition signed by a least 20% of the number of qualified voters who voted in the preceding election of the political subdivision. In the case of a decrease, the amount of the exemption may not be reduced to less than \$3,000 of the market value.

The surviving spouse of an individual who qualifies for the exemptions listed in (a) above for the residence homestead of a person 65 or older (but not the disabled) is entitled to an exemption for the same property in an amount equal to that of the exemptions for which the deceased spouse qualified if (i) the deceased spouse died in a year in which the deceased spouse qualified for the exemption, (ii) the surviving spouse was at least 55 years of age at the time of the death of the individual's spouse and (iii) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse.

In the case of residence homestead exemptions granted under Section 1-b, Article VIII, ad valorem taxes may continue to be levied against the value of homesteads exempted where ad valorem taxes have previously been pledged for the payment of debt in cessation of the levy would impair the obligation of the contract by which the debt was created.

State law and Section 2, Article VIII, mandate an additional property tax exemption for disabled veterans or the surviving spouse or children of a deceased veteran who died while on active duty in the armed forces; the exemption applies to either real or personal property with the amount of assessed valuation exempted ranging for \$5,000 to a maximum of \$112,000; provided however, that beginning in the 2009 tax year, a disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

Article VIII provides that eligible owners of both agricultural land (Section 1-3) and open-space land (Section 1-d-I), including open-space land devoted to farm or ranch purposes or open-space land devoted to timber production, may elect to have such property appraised for property taxation on the basis of its productive capacity. The same land may not be qualified under both Section 1-d and 1-d-I.

Nonbusiness personal property, such as automobiles or light trucks, are exempt from ad valorem taxation unless the governing body of a political subdivision elects to tax this property. Boats owned as nonbusiness property are exempt from ad valorem taxation.

Article VIII, Section 1-j of the Texas Constitution provides for "Freeport property" to be exempted from ad valorem taxation. Freeport property is defined as goods detained in Texas for 175 days or less for the purpose of assembly, storage, manufacturing, processing or fabrication.

Miscellaneous Financial Information continued

Ad Valorem Tax Law continued

Notwithstanding such exemption, counties, school districts, junior college districts and cities may tax such tangible personal property provided official action to tax the same was taken before April 1, 1990. Decisions to continue to tax may be reversed in the future; decisions to exempt Freeport property are not subject to reversal.

Article VIII, Section 1-n of the Texas Constitution provides for the exemption from taxation of “goods-in-transit.” “Goods-in transit” is defined by Section 11.253 of the Tax Code, which is effective for tax years 2008 and thereafter, as personal property acquired or imported into Texas and transported to another location in the State or outside of the State within 175 days of the date the property was acquired or imported into Texas. The exemption excludes oil, natural gas, petroleum products, aircraft and special inventory, including motor vehicle, vessel and out-board motor, heavy equipment and manufactured housing inventory. Section 11.253 permits local governmental entities, on a local option basis, to take official action by January 1 of the year preceding a tax year, after holding a public hearing, to tax goods-in-transit during the following tax year. A taxpayer may receive only one of the Freeport exemption or the goods-in-transit exemption for items of personal property.

A city or county may create a tax increment financing district (“TIF”) within the city or county with defined boundaries and establish a base value of taxable property in the TIF at the time of its creation. Overlapping taxing units, including school districts, may agree with the city or county to contribute all or part of future ad valorem taxes levied and collected against the “incremental value” (taxable value in excess of the base value) of taxable real property in the TIF to pay or finance the costs of certain public improvements in the TIF, and such taxes levied and collected for and on behalf of the TIF are not available for general use by such contributing taxing units. Prior to September 1, 2001, school districts were allowed to enter into tax abatement agreements to encourage economic development. Under such agreements a property owner agrees to construct certain improvements on the property. The school district in turn agrees not to levy a tax on all or part of the increased value attributable to the improvements until the expiration of the agreement. The abatement agreement could last for a period up to ten years. School districts have been prohibited from entering into new tax abatement agreements since September 1, 2001. In addition, credit will not be given by the Commissioner of Education in determining a district’s property value wealth per student for (1) the appraised value, in excess of the “frozen value” , of property that is located in a TIF created after May 31, 1999 (except in certain limited circumstances where the municipality creating the tax increment financing zone gave notice prior to May 31, 1999 to all other taxing units that levy ad valorem taxes in the TIF of its intention to create the TIF and the TIF was created and had its final project and financing plan approved by the municipality prior to August 31, 1999), or (2) for the loss of value of abated property under any abatement agreement entered into after May 31, 1993. Notwithstanding the forgoing, in 2001 the Legislature enacted legislation known as the Texas Economic Development Act, which provides incentives for school districts to grant limitations on appraised property values and provide ad valorem tax credits to certain corporations and

Miscellaneous Financial Information continued

Ad Valorem Tax Law continued

limited liability companies to encourage economic development within the district. Generally, during the last eight years of the ten year term of a tax limitation agreement, the school district may only levy and collect ad valorem taxes for maintenance and operation taxes on the agreed-to limited appraised property value. The taxpayer is entitled to a tax credit from the school district for the amount of taxes imposed during the first two years of the tax limitation agreement on the appraised value of the property above the agreed-to limited value. Additional state funding is provided to a school district for each year of such tax limitation in the amount of the tax credit provided to the taxpayer. During the first two years of a tax limitation agreement, the school district may not adopt a tax rate that exceeds the district's rollback tax rate. (See "TAX INFORMATION – Public Hearing and Rollback Tax Rate" and "TAX INFORMATION – District application of tax code").

Tax Rate Limitation

A school district is authorized to levy maintenance and operation taxes subject to approval of a proposition submitted to district voters. The maximum voted maintenance tax rate for the District is \$1.50 per \$100 of assessed valuation as approved by the voters at an election held on February 28, 1959 pursuant to the Article 2784e-1, Texas Revised Civil Statutes Annotated, as amended ("Article 2784e-1").

Article 2784e-1 limits the District's annual, local maintenance and operations tax levy based upon a comparison between the District's outstanding bonded indebtedness and the District's taxable assessed valuation per \$100 of assessed valuation. Article 2784e-1 provides for a reduction of \$0.10 for each one percent (1%) or major fraction thereof increase in bonded indebtedness beyond seven percent (7%) of assessed value of property in the District. This limitation is capped when the District's bonded indebtedness is ten percent (10%) (or greater) of the District's assessed valuation which would result in an annual maintenance and operations tax levy not to exceed \$1.20. Lastly, the Texas Attorney General in reviewing the District's transcript of proceedings will allow the District to reduce the amount of its outstanding bonded indebtedness by the amount of funds (on a percentage basis) that the District receives in State assistance for the repayment of this bonded indebtedness (for example, if the District anticipates that it will pay 75% of its bonded indebtedness from State assistance, for the purposes of Article 2784e-1, the Texas Attorney General will assume that only 25% of the District's bonded indebtedness is outstanding and payable from local ad valorem taxes).

With the adoption of the Reform Legislation, the maximum tax rate per \$100 assessed valuation that may be adopted by the district may not exceed the lesser of (A) \$1.50, or such lower rate as described in the preceding paragraph, and (B) the sum of (1) the rate of \$0.17, and (2) the

product of the "state compression percentage" multiplied by \$1.50. The state compression percentage was 67.67% for fiscal years 2007-08, 2008-09, and 2009-10. For fiscal year 2010-11

Miscellaneous Financial Information continued

Tax Rate Limitation continued

and thereafter, the Commissioner is required to determine the state compression percentage for each fiscal year which is based on the amount of State funds appropriated for distribution to the District for the current fiscal year. For fiscal year 2010-11, the Commissioner has determined to maintain the state compression percentage at 66.67%. For a more detailed description of the state compression percentage, see “CURRENT PUBLIC SCHOOL FINANCE SYSTEM – General”. Furthermore, a school district cannot annually increase its tax rate in excess of the district’s “rollback tax rate” without submitting such tax rate to a referendum election and a majority of the voters voting at such election approving the adopted rate. See ‘TAX INFORMATION – Public Hearing and Rollback Tax Rate’.

A school district is also authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of one or more propositions submitted to the voters under Section 45.003(b)(1), Texas Education Code, as amended, which provides a tax unlimited as to rate or amount for the support of school district bonded indebtedness. (See “THE BONDS – Security and Source of Payments”).

Chapter 45 of the Texas Education Code, as amended, requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding “new debt” of the district, from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued. In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account State allotments to the district which effectively reduces the district’s local share of debt service. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service. Taxes levied to pay debt service on bonds approved by district voters at an election held on or before April 1, 1991 and issued before September 1, 1992 (or debt issued to refund such bonds) are not subject to the foregoing threshold tax rate test. In addition, taxes levied to pay refunding bonds issued pursuant to Chapter 1207, Texas Government Code, are not subject to the \$0.50 tax rate test; however, taxes levied to pay debt service on such bonds are included in the calculation of the \$0.50 tax rate test as applied to subsequent issues of “new debt”. The Bonds are issued, in part, as “new debt” and are subject to the \$0.50 threshold tax rate test. Under current law, a district may demonstrate its ability to comply with the \$0.50 threshold tax rate test by applying the \$0.50 tax rate to an amount equal to 90% of projected future taxable value of property in the district, as certified by a registered professional appraiser, anticipated for the earlier of the tax year five years after the current tax year or the tax year in which the final payment for the bonds is due. However, if a district uses projected future taxable values to meet the \$0.50 threshold test, then for subsequent bond issues, the Attorney General must find that the district has the projected ability to pay principal and interest on the proposed bonds and all previously issued bonds subject to the \$0.50 threshold tax rate test from a tax rate of \$0.45 per \$100 valuation. The District has not used projected property values to satisfy this threshold test.

Miscellaneous Financial Information continued

Public Hearing and Rollback Tax Rate

In setting its annual tax rate, the governing body of a school district generally cannot adopt a tax rate exceeding the district's "rollback tax rate" without approval by a majority of the voters at an election approving the higher rate. The tax rate consists of two components: (1) a rate for funding maintenance and operating expenditures and (2) a rate for debt service. For 2007-08 fiscal year and thereafter, the rollback tax rate for a school district is the lesser of (A) the sum of (1) the product of the district's "state compression percentage" for that year multiplied by \$1.50, (2) the rate of \$0.04, (3) any rate increase above the rollback tax rate in prior years that were approved by voters, and (4) the district's current debt rate, or (B) the sum of (1) the district's effective Maintenance and Operations tax rate, (2) the product of the district's state compression percentage for that year multiplied by \$0.06; and (3) the district's current debt rate. (See "CURRENT PUBLIC SCHOOL FINANCE SYSTEM – General" for a description of the "State compression percentage"). Effective June 19, 2009, if for the preceding tax year a district adopted an M&O tax rate that was less than its effective M&O tax rate for that preceding tax year, the district's rollback tax rate for the current year is calculated as if the district had adopted an M&O tax rate for the preceding tax year equal to its effective M&O tax rate for that preceding tax year.

The "effective maintenance and operations tax rate" for a school district is the tax rate that, applied to the current tax values, would provide local maintenance and operation funds, when added to State funds to be distributed to the district pursuant to Chapter 42 of the Texas Education Code for the school year beginning in the current tax year, in the same amount as would have been available to the district in the preceding year if the funding elements of wealth equalization and State funding for the current year had been in effect for the preceding year.

By each September 1 or as soon thereafter as practicable, the Board of Trustees adopts a tax rate of \$100 taxable value for the current year. Before adopting its annual tax rate, a public meeting must be held for the purpose of adopting a budget for the succeeding year. A notice of public meeting to discuss budget and proposed tax rate must be published in the time, format and manner prescribed in Section 44.004 of the Texas Education Code. Section 44.004(e) of the Texas Education Code provides that a person who owns taxable property in a school district is entitled to an injunction restraining the collection of taxes by the district if the district has not complied with such notice requirements or the language and format requirements of such notice as set forth in Section 44.004(b), (c) and (d) and if such failure to comply was not in good faith. Section 44.004(e) further provides the action to enjoin the collection of taxes must be filed before the date the district delivers substantially all of its tax bills. Furthermore, Section 26.05 of the Property Tax Code that provides that governing body of a taxing unit is required to adopt the annual tax rate for the unit before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, and a failure to adopt a tax rate by such required date will result in the tax rate for the taxing unit for the tax year to be the lower of the effective tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. Beginning September 1, 2009, a district may adopt its budget after adopting

Miscellaneous Financial Information continued

Public Hearing and Rollback Tax Rate continued

tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt its tax rate before receiving the certified appraisal roll. A district that adopts a tax rate before adopting its budget must hold a public hearing on the proposed tax rate followed by another public hearing on the proposed budget rather than holding a single hearing on the two items period.

Property Assessment and Tax Payment

Property within the District is generally assessed as of January 1 of each year. Business inventory may, at the option of the taxpayer, be assessed as of September 1. Oil and gas reserves are assessed on the basis of a valuation process which uses an average of the daily price of oil and gas for the prior year. Taxes become due October 1 of the same year, and become delinquent on February 1 of the following year. Taxpayers 65 years old or older are permitted by State law to pay taxes on homesteads in four installments with the first installment due before February 1 of each year and the final installment due before August 1.

Penalties and Interest

Charges for penalty and interest on the unpaid balance of delinquent taxes are made as follows:

Month	Cumulative Penalty	Cumulative Interest	Total
February	6.00%	1.00%	7.00%
March	7.00%	2.00%	9.00%
April	8.00%	3.00%	11.00%
May	9.00%	4.00%	13.00%
June	10.00%	5.00%	15.00%
July	12.00%	6.00%	18.00%

After July, penalty remains at 12%, and interest increases at the rate of 1% each month or a portion of a month the tax remains unpaid. A delinquent tax continues to accrue interest as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered. The purpose of imposing such interest is to compensate the taxing unit for revenue lost because of the delinquency. In addition, if an account is delinquent in July, an attorney's collection fee of up to 20% may be added to the total tax penalty and interest charge.

Taxes levied by the District are a personal obligation of the owner of the property. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property. The lien exists in favor of the state and each taxing unit, including the District, having the power to tax the property. The District's tax

Miscellaneous Financial Information continued

Penalties and Interest continued

lien is on a parity with tax liens of all other such taxing units. A tax lien on real property has priority over the claim of most creditors and other holders of liens on the property encumbered by the tax lien, whether or not the debt or lien existing before the attachment of the tax lien. Personal property under certain circumstances is subject to seizure and sale for the payment of delinquent taxes, penalty and interest. At any time after taxes on property become delinquent, the District may file suit to foreclose the lien securing payment of the tax, to enforce personal liability for the tax, or both. In filing a suit to foreclose a tax lien on real property, the District must join other taxing units that have claims for delinquent taxes against all or part of the same property. The ability of the District to collect delinquent taxes by foreclosure may be adversely affected by the amount of taxes owed to other taxing units, adverse market conditions, taxpayer redemption rights, or bankruptcy proceedings which restrain the collection of a taxpayer's debt. Federal bankruptcy law provides that an automatic stay of actions by creditors and other entities, including governmental units, goes into effect with the filing of any petition in bankruptcy. The automatic stay prevents governmental units from foreclosing on property and prevents liens for post-petition taxes from attaching to property and obtaining secured creditor status unless, in either case, an order lifting the stay is obtained from the bankruptcy court. In many cases post-petition taxes are paid as an administrative expense of the estate in bankruptcy or by order of the bankruptcy court.

The District does grant an exemption to the market value of the residence homestead of persons 65 years of age or the disabled.

District Application of Tax Code

The District has not granted any part of the additional exemption of up to 20% of the market value of residence homesteads; minimum exemption of \$5,000.

Ad valorem taxes are not levied by the District against the exempt value of residence homesteads for the payment of debt.

The District does not tax nonbusiness personal property; and the District collects its own taxes.

The District does not permit split payments of taxes, and discounts for the early payment of taxes are not allowed.

The District does not tax Freeport property.

The District does not tax "goods-in-transit".

The District has not adopted a tax abatement policy.

Miscellaneous Financial Information continued

Tax Increment Finance Zones

The District participates in the Farmers Branch Tax Increment Reinvestment Zone #1 (“Farmers Branch TIF #1”). The tax increment base of the Farmers Branch TIF #1 established on January 1, 1998 was \$42,008,044 . As of September, 2010, the Farmers Branch TIF #1 Taxable Assessed Value was \$96,923,303 . The District has agreed to pay to Farmers Branch TIF #1 the proceeds received from the District’s property taxes pursuant to the District’s total maintenance and operations tax rate (as of the 2005-06 fiscal year; \$1.50) plus the 2005-06 debt service tax rate, \$0.3259 on the total incremental taxable assessed value located with TIF #1 (the “FB #1 Tax Increment Payments”). Under the terms of the tax increment reinvestment zone participation agreement (the “Farmers Branch TIF #1 Agreement”), the District is to receive a reimbursement of 65% of the FB #1 Tax Increment Payments actually received for the purpose of paying all or a portion of Zone School Project Costs in the TIF. The FB #1 Tax Increment Payments are due to be paid in April of each year. As of September 2010 the payments to date into the Farmers Branch TIF #1 have been \$7,033,754 and the return payments to the District have totaled \$4,571,940. The Farmers Branch TIF #1 Agreement is scheduled to terminate on December 20, 2018. The current school Finance System, including the Reform Legislation, includes provisions that are designed to “hold harmless” districts that have entered into certain qualifying tax increment agreements, such as the Farmers Branch #1 Agreement. In addition, the Farmers Branch TIF #1 agreement includes provisions that release the District from its obligations to make payments to Farmers Branch TIF #1 should applicable law governing the District adversely affect the District financially as a result of its participation in the Farmers Branch TIF #1 Agreement.

The District participates in the Farmers Branch Tax Increment Reinvestment Zone #2 (Farmers Branch TIF #2”). The tax increment base for the Farmers Branch TIF #2 adopted on July 21, 1999 was \$15,815,680. As of September 2010, the Farmers Branch TIF #2 Taxable Assessed Valuation was \$19,414,080. The District has agreed to pay to Farmers Branch TIF #2 the proceeds received from the District’s property taxes pursuant to the District’s total maintenance and operations tax rate (as of the 2005-06 fiscal year; \$1.50) plus the 2005-06 debt service tax rate, \$0.3259 on the total incremental taxable assessed value located with TIF #2 (the “FB #2 Tax Increment Payments”). Under the terms of the tax increment reinvestment zone participation agreement (the “Farmers Branch TIF #2 Agreement”), the District is to receive a reimbursement of 30% of the FB #2 Tax Increment Payments actually received for the purpose of paying all or a portion of Zone School Project Costs in the TIF. The FB #2 Tax Increment Payments are due to be paid in April of each year. As of September 2010, the payments to date into the Farmers Branch TIF #2 have been \$235,534 and the return payments to the District have totaled \$70,661. The Farmers Branch TIF #2 Agreement is scheduled to terminate on July 20, 2019. The current school Finance System, including the Reform Legislation, includes provisions that are designed to “hold harmless” districts that have entered into certain qualifying tax increment agreements, such as the Farmers Branch #2 Agreement. In addition, the Farmers Branch TIF #2 agreement includes provisions that release the District from its obligations to make payments to Farmers Branch TIF #2 should applicable law governing the District

Miscellaneous Financial Information continued

Tax Increment Finance Zones continued

adversely affect the District financially as a result of its participation in the Farmers Branch TIF #2 Agreement.

The District participates in the Irving Tax Increment Reinvestment Zone #1 (“Irving TIF #1”). The tax increment base for the Irving TIF #1 adopted on December 22, 1998 was \$241,945,218. As of September 2010, the Irving TIF #1 Taxable Assessed Valuation was \$957,539,078. The District has agreed to pay to Irving TIF #1 the proceeds received from the District’s property taxes pursuant to the District’s total maintenance and operations tax rate (as of the 2005-06 fiscal year; \$1.50) plus the 2005-06 debt service tax rate, \$0.3259 on the total incremental taxable assessed value located with TIF #1 (the “Irving #1 Tax Increment Payments”). Under the terms of the tax increment reinvestment zone participation agreement (the “Irving TIF #1 Agreement”), the District is to receive a reimbursement of 67% of the Irving #1 Tax Increment Payments actually received for the purpose of paying all or a portion of Zone School Project Costs in the TIF. The Irving #1 Tax Increment Payments are due to be paid in April of each year. As of September 2010, the payments to date into the Irving TIF #1 have been \$52,438,073 and the return payments to the District have totaled \$35,126,911. The Irving TIF #1 Agreement is scheduled to terminate on December 31, 2018. The current school Finance System, including the Reform Legislation, includes provisions that are designed to “hold harmless” districts that have entered into certain qualifying tax increment agreements, such as the Irving #1 Agreement. In addition, the Irving TIF #1 agreement includes provisions that release the District from its obligations to make payments to Irving TIF #1 should applicable law governing the District adversely affect the District financially as a result of its participation in the Irving TIF #1 Agreement.

Miscellaneous Financial Information continued

2010 Certification of Appraisal Rolls

		Totals of Denton & Dallas		Totals Combined
		Denton	Dallas	
	# of Parcels	13,574	31,599	45,173
	Personal Property	\$ 166,618,584	\$ 2,971,708,560	\$ 3,138,327,144
	Land	\$ 883,204,841	\$ 3,368,423,260	\$ 4,251,628,101
	Improvements	\$ 2,024,630,289	\$ 6,866,658,620	\$ 8,891,288,909
	Total Market Value *	\$ 3,074,453,714	\$ 13,206,790,440	\$ 16,281,244,154
	Less Exemptions			
	Homestead	\$ (138,867,079)	\$ (252,444,198)	\$ (391,311,277)
	Over 65	\$ (15,510,000)	\$ (40,204,300)	\$ (55,714,300)
	Homestead Cap Adj	\$ (2,895,093)	\$ (1,984,574)	\$ (4,879,667)
	Absolute	\$ (158,920,476)	\$ (944,226,960)	\$ (1,103,147,436)
	Ag Deferral	\$ -	\$ (60,421,486)	\$ (60,421,486)
	Disabled Veteran	\$ (3,210,159)	\$ (5,937,330)	\$ (9,147,489)
	Disabled Person	\$ (1,212,849)	\$ (2,690,194)	\$ (3,903,043)
	PP Nominal Value	\$ (7,511)	\$ (69,270)	\$ (76,781)
	Mineral Rights	\$ -	\$ (1,000)	\$ (1,000)
	Freeport	\$ (19,491,658)	\$ (655,364,647)	\$ (674,856,305)
	Pollution Control	\$ (1,402)	\$ (6,981,355)	\$ (6,982,757)
	Est. Net Taxable Under Protest	\$ 47,113,675	\$ 115,097,359	\$ 162,211,034
	Total taxable value	\$ 2,781,451,162	\$ 11,351,562,485	\$ 14,133,013,647
	*New Construction Included in Market Value	\$ 4,096,015	\$ 130,954,325	

	A	B	C	D	E	F	J	K	L	M	
1	District Name:	CARROLLTON-FARMERS BRANCH ISD					HB 3646: 2009-10 & 2010-11				
2	County-District No.:	057-903	< (ENTER # WITH DASH, i.e., 001-902)					Release 14			
3	Run Date:	10/28/2010						6/9/2010			
4	Date Prepared:	6th 6 wks: 7-1-10 tax estimate					Auto Load				
5		used 4th 6 wks for 2010-11; 2010 CERTIFIED ROLL					Chg from previous				
6	HB 3646 Estimated Revenue										
7	Omar Garcia, ESC 13										
8	This template is designed to calculate total revenue under HB 3646 as passed by the 81st Session of the										
9	Texas Legislature. It also calculates revenue for the next biennium given certain assumptions.										
10											
11	This template is based on my understanding of HB 1 and the provisions in current law (HB 3646) .										
12	My understanding is absolutely subject to change at any time.										
13											
14	Prior-Year Data:										
15											
16	2005-06 M&O Adopted Tax Rate						1,5000				
17	2005-06 Transportation Allotment						0				
18	2005-06 NIFA Allotment						69,446				
19	TEA's "S1" Revenue per WADA (see column V)						5,013				
20	TEA's "S2" Revenue per WADA (see column V)						5,317				
21	TEA's "S3" Revenue per WADA (see column V)						5,149				
22	"Greater of" Hold Harmless Revenue per WADA (see column V)						5,317				
23	Is "Greater of" Above From TEA's "S1", "S2", or "S3" calculations?						2				
24	2006-07 Total Refined ADA						24,434,0560				
25	2006-07 Adjusted Total Refined ADA						24,434,0560				
26	2006-07 Transportation Allotment						0				
32	2007-08 Adjusted Total Refined ADA						24,419,6320				
33	2007-08 Transportation Allotment						0				
34	2007-08 New Instructional Facilities Allotment (NIFA)						76,157				
35	2008-09 Total Refined ADA						24,344,8380				
36	2008-09 Adjusted Total Refined ADA						24,344,8380				
37	2007 CPTD Value ("T4")						13,935,492,841				
38	2008-09 WADA						31,772,5140				
39	2008-09 Tuition Paid (if less than 12 grades)						0				
40	2008-09 I&S Tax Collections						47,249,730				
41	2008-09 EDA Local Share						40,412,929				
42	2008-09 IFA Local Share for Bonded Debt						0				
43	Chapter 41 Data:										
45	1992-93 M&O Tax Collections						22,563,591				
46	1992-93 CED Distribution						46,513,607				
47	1992-93 Chapter 36 WADA						19,724,0000				
48	1991 CPTD Property Value						7,462,785,448				

	A	B	C	D	E	F	J	K	L	M
50										
51										
52	Student Counts:							YOUR 09-10 ESTIMATES		YOUR 10-11 ESTIMATES
53	Refined ADA (PreK - 12)							24,266.6400		24,266.3030
54	Refined ADA (Grades 9 thru 12 only)							7,422.5470		7,495.1390
55	Special Education Instructional Arrangement FTEs:									
56	Homebound (Code 01)							0.8750		0.8960
57	Hospital Class (Code 02)							0.0000		0.0000
58	Speech Therapy (Code 00)							46.1280		45.8850
59	Resource Room (Code 41,42)							562.7230		541.3230
60	S/C Mild/Mod/Severe (Code 43, 44, & 45)							215.5880		202.1700
61	Off Home Campus (Codes 91-98)							0.0000		0.0000
62	VAC (Code 08)							7.5940		8.7380
63	State Schools (Code 30)							0.0000		0.0000
64	Nonpublic Contracts							0.0000		0.0000
65	Res Care & Treatment (Code 81-89)							2.9550		3.5290
67	Mainstream ADA							138.5610		172.8810
68	Career & Technology FTEs							712.6370		774.5420
69	Advanced Career & Technology FTEs							0.0000		0.0000
70	# of Students Completing an Electronic Course Provided by the District							0		0
71	# of Students Completing an Electronic Course Provided by Another District							0		0
72	Compensatory Ed Enrollment							15,697.8000		15,697.8000
73	FTEs of Pregnant Students							13.4430		11.2380
75	Bilingual ADA							5,291.7680		5,236.7010
76	G & T Enrollment							1,213.3320		1,213.4150
77	Public Ed Grant Student ADA							0.0000		0.0000
78	New Instructional Facility ADA							0.0000		0.0000
79										
80										
81	Property Value Data:							2008 TAX YEAR CPTD VALUE		2009 TAX YEAR CPTD VALUE
82	CPTD Value ("T2")							13,938,352,020		13,731,300,913
83	CPTD Value Adjusted for Decline							13,938,352,020		13,731,300,913
86										
87										
88	Tax Collection Data:							YOUR 09-10 ESTIMATES		YOUR 10-11 ESTIMATES
89	M&O Compressed Rate							1.0000		1.0000
90	M&O Adopted Tax Rate (See Note Below)							1.0400		1.0400
91	M&O Tax Collections @ Adopted M&O Rate (see Column V)							140,085,008		131,015,925
93	I&S Tax Collections (see definition in Column V)							43,971,253		42,100,147
94										
95	NOTE: If the district adopts an M&O tax rate that is less than its compressed rate for the 1st time in any year beginning with the 2010-11 school year, the district will not be eligible for the Additional State Aid for Tax Reduction computed on Row 89 for the applicable year.									
96										
97										
98										
99										
100										
101	Other Data:							YOUR 09-10 ESTIMATES		YOUR 10-11 ESTIMATES
102	Highest Grade Taught							12		12
103	Square Miles							49		49
104	Miles From Nearest HS							0		0
105	Unadjusted Cost of Ed Index							1.1400		1.1400
106	Transportation Allocation							0		0
107	TSD Students							0.0000		0.0000
108	TSB Students							0.0000		0.0000
109	Total Tax Levy							0		0
110	Reduction for WADA Sold							0		0
111	Charge for AP Testing							0		0
112	Charge for Comp Ed Projects							0		0
113	Charge for Spec. Ed. Project							0		0
114	District Status - 'Y' if Ch 41 (see column V)							Y		Y
115	New Chapter 41 district? (see instructions in column V)							N		N

	A	B	C	D	E	F	J	K	L	M
116	Tuition Pd If < 12 Grades							0		0
117	Bond Payment							44,262,356		42,100,147
120	Amount Paid to a Tax Increment Fund (see Column V)							12,995,177		16,100,000
121	Amount of M&O Taxes Collected for a TIF arrangement							11,238,960		11,557,917
122	Number of Teachers, Librarians, Nurses, and Counselor FTEs					10-11 PR Bdgt		1,891.00		1,891.50
123	# of Full-time Employees (excluding admin & teachers, etc)					10-11 PR Bdgt		1,127.10		1,131.10
124	# of Part-time Employees (excluding administrators)							53.80		53.80
125	Chapter 41 Data:									
128	Enrollment							24,961		24,961
129	# of Non-Resident Students Who Are Charged Tuition							0		0
131	CAD Cost							998,000		999,825
132	CAD Cost Paid by Partner(s), if applicable							0		0
133	# of Resident Students Being Educated by Another District									
134	for which the District is Paying Tuition							0		0
135	Amount of Tuition Paid per Student							0		0
137										

Some of the calculations needed to compute state aid appear below.

CALCULATED DATA SECTION:

Total Refined ADA
Total Adjusted Refined ADA *
 Total Special Ed FTEs
 Total Spec Ed Weighted FTEs
 Regular Program ADA
 Minimum ADA

Small District Adj Weight
 Basic Allotment (BA)
 Adjusted Basic Allotment (ABA)
 Small District Adjustment
 Mid-Sized District Adjustment
 Adjusted Allotment (AA)
 Tax Collection Limit for DTR
 Weighted ADA (WADA)
HB 3646:
 Amount of M&O Taxes Collected per Penny of Adopted Rate
 M&O Collections Attributed to Compressed Rate (or lower rate, if applicable)
 Tax Effort @ Compressed Rate (or lower rate, if applicable)
DTR for First Level of Tier II (compressed rate - .86)
 # of M&O Pennies Adopted Above Compressed Rate (max = 6)
 M&O Collections Attributed to # of Pennies (max = 6) Above Compressed Rate
DTR for Second Level of Tier II
 # of M&O Pennies Beyond the 6 Pennies Above the Compressed Rate
 M&O Collections Attributed to the Pennies Beyond the 6 Pennies Above the Compressed Rate
DTR for Third Level of Tier II

LR for First Level of Tier II
 LR for Second Level of Tier II
 LR for Third Level of Tier II

HB 3646		HB 3646	
2009-10 HB 3646		2010-11 HB 3646	
24,266.6400		24,268.3030	
24,266.6400		24,268.3030	
835.8630		802.5410	
2,587.4142		2,484.4814	
22,718.1400		22,691.2200	
0.0000		0.0000	

HB 3646		HB 3646	
2009-10 HB 3646		2010-11 HB 3646	
0.00025		0.00025	
4,765		4,765	
5,239		5,239	
5,239		5,239	
0		0	
5,239		5,239	
31,784.5717		31,766.6805	
1,346,971		1,259,769	
134,697,123		125,976,851	
4.0000		4.0000	
5,387,885		5,039,074	
0.0387		0.0367	
0.0000		0.0000	
0		0	
0.0000		0.0000	
5,387,885		5,039,074	
0		0	



HB 1 2009-10 TARGET REVENUE @ Compressed Rate	175,751,341	
Tuition Paid Adjustment (HB 3646)	0	
Penalty for Setting Tax Rate Below Compressed Rate	0	
2009-10 Adjusted Total State/Local Revenue @ Compressed Rate	175,751,341	
WADA	31,781,5762	
2009-10 HB 1 Total Revenue per WADA	5,530	
Calculation of HB 3646 TARGET REVENUE (includes 2008-09 Rider 86 allotment)		2010-11 HB 3646
		176,419,753
Minimum Increase Under HB 3646 (\$120 per WADA)		3,812,002
Tuition Paid if Less Than Grade 12		0
Amount Exceeding M&O Taxes Collected for TIF Required to be Paid to the TIF		4,542,083
HB 3646 ADJUSTED TARGET REVENUE		184,773,837
HB 3646 Revenue:		
Tier I State Aid		23,288,372
M&O Taxes @ Compressed Rate		125,976,851
Recapture		0
TOTAL HB 3646 STATE/LOCAL REVENUE		149,265,223
2009-10 Maximum Revenue Under HB 3646 (\$350 per WADA + Tuition Cost + TIF Payment + 08-09 Rider 86)		
State/Local Revenue Allowed @ Compressed Rate		184,773,837
State/Local Revenue per WADA Allowed @ Compressed Rate		5,793
Beginning With 2010-11, Maximum State/Local Revenue per WADA @ Compressed Rate (Prior-Yr Rev per WADA + \$350)		6,055
Beginning With 2010-11, Maximum State/Local Revenue @ Compressed Rate (Prior-Yr Rev per WADA + \$350)		197,647,404
HB 3646 Total Additional State Aid for Tax Reduction (SEE NOTE BELOW)		35,508,615
Reduction Resulting From \$350 per WADA Limit		0
Adjustment for changes in NIFA		0
Adjustment for changes in Transportation		0
Adjustment for changes in Ch 313 Agreement		0

District Name: CARROLLTON-FARMERS BRANCH ISD
 County-District No.: 057-903
 Run Date: 28-Oct-10

HB 3646: 2009-10 & 2010-11

Release 14
 6/9/2010

Summary of Finances - HB 3646
 2010-11 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	24,268.3030
Special Education FTE	802.5410
Career & Technology FTE	774.5420
Regular Program ADA	22,691.2200
CPTD Property Value	13,731,300,913
Adjusted CPTD Property Value	13,731,300,913
Unadjusted Cost of Education Index	1.1400
Adjusted Cost of Education Index	1.1400
Total M&O Tax Collections	131,015,925

Program Intent Code

11	Regular Block Grant	118,879,302
23	Regular Special Education Block Grant	13,016,198
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	996,296
23	Residential Care & Treatment Allotment	73,954
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	0
22	Career & Technology Block Grant	5,478,064
	Advanced Career & Technology Allotment	0
	State Virtual School Network Student Allotment	0
	State Virtual School Network Administrative Cost Allotment	0
21	Gifted & Talented Block Grant	762,850
	Less: Charge for Dist. Share of AP Tests	0
24/30	Compensatory Education Block Grant	16,448,155
24/30	Compensatory Ed Pregnant Allotment	141,891
25	Bilingual Education Block Grant	2,743,508
31	High School Allotment	2,061,163
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	0
99	Transportation	0
	Total Cost of Tier I	160,601,381
	LESS: Local Share	137,313,009
	Tier I State Aid	23,288,372

FOUNDATION SCHOOL FUND DETAIL:

Tier I State Aid	23,288,372
Tier II State Aid for "Golden" Level (\$59.97)	1,952,017
Tier II State Aid for \$31.95 Level	0
Total Tier II State Aid	1,952,017

Other Programs:

Additional State Aid for Tax Reduction (ASATR)	35,508,615
Penalty Against ASATR for Setting Rate Below Compressed Rate	0
Reduction Resulting From \$350 per WADA Limit	0
Adjustments to ASATR	0
Staff Allotment	579,000
TSD Charge	0
TSB Charge	0
Transfer to SFSF Foundation School Fund Grant (estimated)	(4,890,549)
Total Other Programs	31,197,066

Less: Available School Fund (estimated) (5,338,661)

District Name: CARROLLTON-FARMERS BRANCH ISD
 County-District No.: 057-903
 Run Date: 28-Oct-10

HB 3646: 2009-10 & 2010-11

Release 14
 6/9/2010

Summary of Finances - HB 3646
 2010-11 School Year

Fund / Revenue Code		
199 / 5812	FOUNDATION SCHOOL FUND	51,098,794
199 / 5811	AVAILABLE SCHOOL FUND - STATE PORTION	2,087,601
411 / 5829	TECHNOLOGY ALLOTMENT	719,798
599 / 5829	CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	0
199 / 599 / 5829	CHAPTER 46 IFA	0
266 / 5929	SFSF - FOUNDATION SCHOOL FUND GRANT (estimated)	4,890,549
266 / 5929	SFSF - AVAILABLE SCHOOL FUND GRANT (estimated)	3,251,060
	TOTAL STATE AID - ALL FUNDS	62,047,802

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599) (includes TIF & tuition reimbursement, if applicable)	62,047,802
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	125,976,851
M&O Revenue From Local Taxes (for first \$.06 above compressed rate; no recapture)	5,039,074
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	0
2010-11 TOTAL HB 3646 STATE/LOCAL M&O REVENUE	193,063,726
Less: Credit Balance Due State (See FSF balance above)	0
2010-11 NET HB 3646 TOTAL STATE/LOCAL M&O REVENUE	193,063,726

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:

This District's Cost per WADA:

State's Share of Tier I	N/A
Tier II Aid	N/A
Total Taxes Collected	N/A
Total Revenue	N/A
WADA	N/A
COST PER WADA	N/A

Number of WADA District Allowed to Sell:

Portion of State Aid Paid From Foundation Fund	N/A
Cost per WADA	N/A
WADA SELL # 1	N/A

District's CPTD Value	13,731,300,913
Level 3 Equalized Wealth Level	319,500
Minimum WADA District Can Have Be Left With Before Becoming Chapter 41	42,977.4676
District's Actual WADA	31,766.6805
WADA SELL # 2	0.0000

Number of WADA District Allowed to Sell (Lesser of #1 or #2)

0.0000



Adjustments for Non-resident Students:

WADA-to-Enrollment Ratio

Tuition-paying Non-Residents Converted to WADA

Chapter 41 WADA =

2010-11

1.2727
0.0000

HB 3646

2010-11

1.2727
31,766.6805
31,766.6805

This sheet estimates the district's recapture costs (both Option 3 and Option 4) for the 2009-10 school year.

HB 3646:

	HB 3646 2010-11 OPTION 3 COST 476,500	HB 3646 2010-11 OPTION 4 COST 476,500	HB 3646 2010-11 OPTION 3 COST 319,500
Hold Harmless Tax Rate:			
1992-93 Total M&O Revenue	69,077,198	69,077,198	69,077,198
1992-93 WADA	19,724,000	19,724,000	19,724,000
Chapter 41 WADA	31,766,680	31,766,680	31,766,680
WADA Ratio (YEAR to 1992-93)	1.6106	1.6106	1.6106
1992-93 Total M&O Rev Adj for WADA change	111,252,955	111,252,955	111,252,955
ASF Distribution	5,338,661	5,338,661	5,338,661
1992-93 Adjusted Revenue Less ASF	105,914,294	105,914,294	105,914,294
1992-93 M&O Effective Rate	0.0112	0.0112	0.0112
Hold Harmless Effective Rate	0.0150	0.0150	0.0150
Tax Base at Equalized Level:			
Tax Base at Equalized Level	15,136,823,258	15,136,823,258	10,149,454,420
Tax Base at Hold Harmless Level:			
1992-93 Hold Harmless Tax Base	7,060,952,927	N/A	7,060,952,927
Hold Harmless Tax Base per WADA	222,275	N/A	222,275
Adjusted Hold Harmless Tax Base per WADA	360,933	N/A	250,148
Adjusted Tax Base Retained at HH Level	11,465,642,611	N/A	7,060,952,927
Tax Base Reduction:			
Tax Base Retained	15,136,823,258	15,136,823,258	10,149,454,420
Excess Tax Base	0	0	3,581,846,493
Proportional Tax Base Reduction	0.0000	0.0000	0.2609
Tax Base Retained per WADA	476,500	476,500	319,500
Cost of Buying WADA:			
M&O Taxes Collected Up to Compressed Rate	125,976,851	125,976,851	0
M&O Taxes Collected Beyond Compressed Rate + \$.06	0	0	0
Total M&O Taxes Subject to Recapture	125,976,851	125,976,851	0
Initial Cost of Buying WADA	0	0	0
WADA Needed to Equalize Wealth *	0.0000	0.0000	0.0000
Initial Cost per WADA	0.00	0.00	0.00
WADA Credit for Tuition Paid	0.0000	0.0000	0.0000
WADA Credit for New Instr. Facilities Allot.	0.0000	0.0000	0.0000
WADA Needed to be Purchased	0.0000	0.0000	0.0000
Adjusted Cost After WADA Credits	0	0	0
Credits Against Initial Cost:			
Early Agreement/Efficiency Credit	0	0	0
Credit for Appraisal Costs	0	0	0
Discounted Cost	0	0	0
Discounted Cost per WADA	0	0	0
Was the Option chosen the least expensive? (if it was not, change the Y to N for the applicable year)	n		n

Note: You have to add recapture at the compressed rate and recapture at \$319,500 level to get total recapture.

* If district has "excess revenue" on the Calc Data worksheet (Cell D94, E94, or H94), the district must purchase additional WADA at a cost equal to the amount of the excess, as determined by the commissioner.



Funding Elements:

2009-10	HB 3646
Basic Allotment	4,765
Level 1 Guaranteed Yield	
Level 2 Guaranteed Yield	59.02
Level 3 Guaranteed Yield	31.95
Level 1 Equalized Wealth Level	476,500
Level 2 Equalized Wealth Level	319,500

2010-11	HB 3646
Basic Allotment	4,765
Level 1 Guaranteed Yield	
Level 2 Guaranteed Yield	59.97
Level 3 Guaranteed Yield	31.95
Level 1 Equalized Wealth Level	476,500
Level 2 Equalized Wealth Level	319,500

2011-12	HB 3646
Basic Allotment	4,765
Level 1 Guaranteed Yield	
Level 2 Guaranteed Yield	62.75
Level 3 Guaranteed Yield	31.95
Level 1 Equalized Wealth Level	476,500
Level 2 Equalized Wealth Level	319,500

2012-13	HB 3646
Basic Allotment	4,765
Level 1 Guaranteed Yield	
Level 2 Guaranteed Yield	64.00
Level 3 Guaranteed Yield	31.95
Level 1 Equalized Wealth Level	476,500
Level 2 Equalized Wealth Level	319,500

* NOTE: The Basic Allotment indicated pertains to districts that have a \$1.00 compressed rate. If a district's compressed rate is less than \$1.00, the Basic Allotment is reduced proportionally.

Miscellaneous Financial Information continued

Tax Rate Impact

The District's tax rate consists of two separate components, a General Fund (sometimes called Maintenance & Operations) rate and a Debt Service rate. Taxes are calculated by dividing the assessed property value (less exemptions, if applicable) by 100 and multiplying the result by the tax rate. The Dallas Central Appraisal District and Denton County Appraisal District determine property values for Carrollton-Farmers Branch Independent School District.

The graph below depicts the tax rate trend.



C-FB ISD Tax Rate

Distribution per \$100 Valuation

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
General Fund	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.3501	\$1.0400	\$1.0400	\$1.0400	\$1.0400
Debt Service	\$.2242	\$.2224	\$.2358	\$.2824	\$.3259	\$.3329	\$.3270	\$.3223	\$.3022	\$.3069
Total	\$1.7242	\$1.7224	\$1.7358	\$1.7824	\$1.8259	\$1.6830	\$1.3670	\$1.3623	\$1.3422	\$1.3469



Miscellaneous Financial Information continued

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%

Miscellaneous Financial Information continued

Carrollton-Farmers Branch ISD Comparison of Tax Collections to Levy

Fiscal Year Ended 8/31	Total Tax Levy	Current Tax Collections	Percent Of Levy Collected	Delinquent Taxes Collected		Total Taxes Collected Plus Interest & Penalty	Collected as Percent of Current Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes as Percent of Tax Levy
				Delinquent Taxes	Interest & Penalty				
2001	\$205,244,184	\$204,561,135	99.67%	\$683,049	\$1,001,009	\$206,245,193	100.49%	\$7,852,151	3.83%
2002	\$226,866,502	\$225,828,582	99.54%	\$1,187,640	\$1,273,584	\$228,289,806	100.63%	\$5,553,181	2.45%
2003	\$230,253,042	\$227,885,716	98.97%	\$555,129	\$1,335,485	\$229,776,330	99.79%	\$6,124,465	2.66%
2004	\$222,869,856	\$219,194,266	98.40%	\$912,422	\$1,412,601	\$221,519,289	99.40%	\$7,130,365	3.20%
2005	\$221,529,024	\$217,965,165	98.40%	\$2,293,208	\$1,336,185	\$221,594,558	100.03%	\$8,249,458	3.70%
2006	\$226,478,279	\$226,195,686	99.90%	\$195,838	\$1,492,295	\$227,883,819	99.36%	\$5,845,187	2.55%
2007	\$223,255,525	\$221,175,531	99.07%	\$852,020	\$1,695,042	\$223,722,593	100.21%	\$5,820,029	2.61%
2008	\$195,655,990	\$193,698,097	99.00%	\$599,179	\$1,382,558	\$195,679,834	100.01%	\$4,634,946	2.37%
2009	\$202,093,926	\$200,374,994	99.15%	(\$657,402)	\$1,236,064	\$200,953,656	99.44%	\$4,797,973	2.37%
2010	\$195,089,303	\$193,396,978	99.13%	\$820,636	\$1,254,948	\$195,472,563	100.20%	\$3,803,121	1.95%

Percent of Tax Levy Collected Source: Audit for Tax Levy Year

2001	99.70%									
2002	99.50%									
2003	99.00%									
2004	98.40%									
2005	98.40%									
2006	99.90%									
2007	99.07%									
2008	99.00%									
2009	99.15%									
2010	99.13%									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Percentage	99.70%	99.50%	99.00%	98.40%	98.40%	99.90%	99.07%	99.00%	99.15%	99.13%

Miscellaneous Financial Information continued

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

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

Miscellaneous Financial Information continued

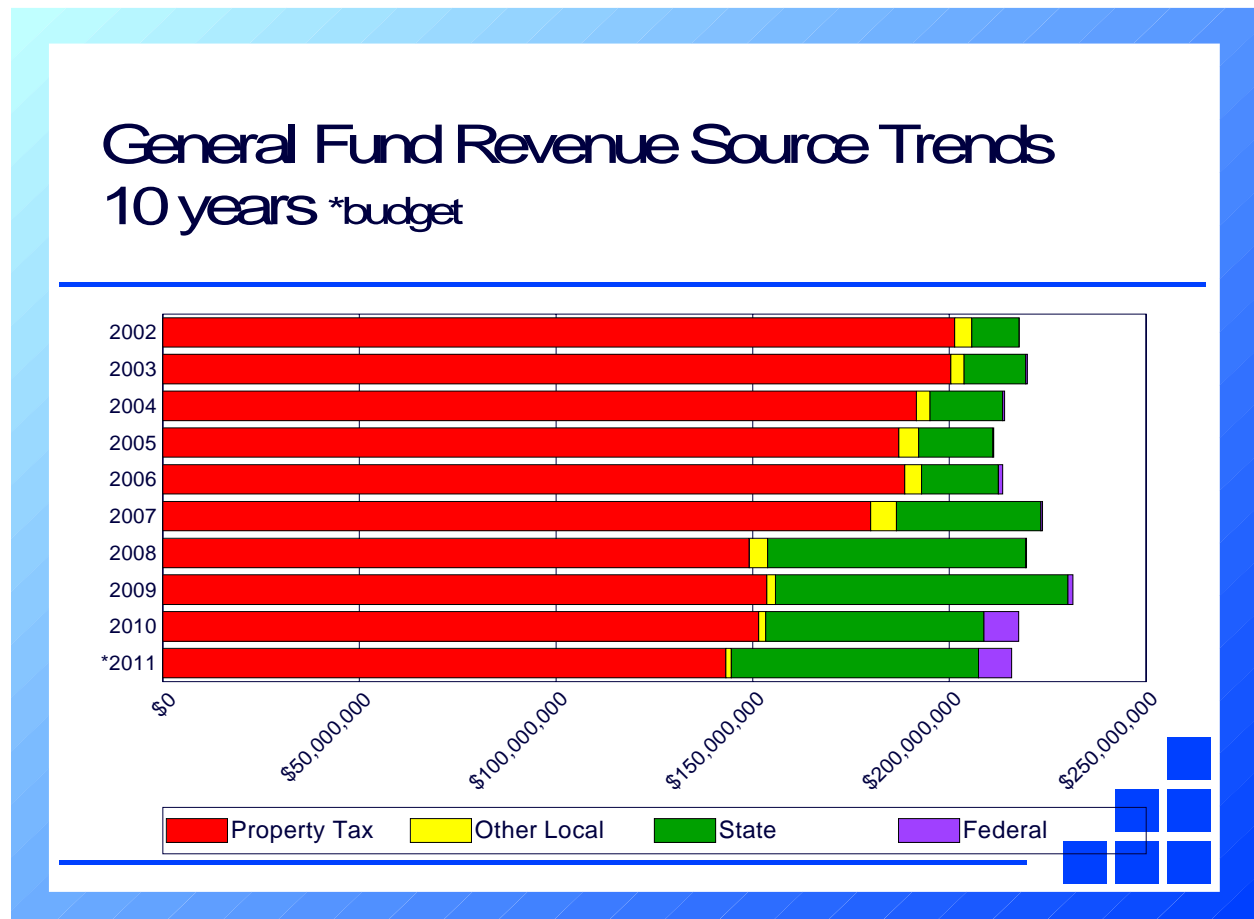
The graph below depicts changes in revenue source levels over time for C-FB ISD.

General Fund Revenue Source Trends - Last Ten Years

Year	Property Tax	Other Local	State	Federal	Total
2002	\$201,412,199	\$4,330,936	\$12,008,671	\$25,000	\$217,776,806
2003	\$200,416,971	\$3,315,605	\$15,663,623	\$398,436	\$219,794,634
2004	\$191,677,246	\$3,415,659	\$18,465,263	\$493,711	\$214,051,879
2005	\$187,394,100	\$5,580,545	\$18,852,608	\$223,871	\$212,051,124
2006	\$188,699,529	\$4,275,116	\$19,555,813	\$1,098,375	\$213,628,834
2007	\$179,732,968	\$6,896,633	\$36,716,032	\$335,672	\$223,681,305
2008	\$149,105,035	\$4,721,748	\$65,624,756	\$193,196	\$219,644,735
2009	\$153,622,695	\$2,163,529	\$74,391,110	\$1,279,421	\$231,456,756
2010	\$151,545,214	\$1,752,427	\$55,508,661	\$8,850,510	\$217,656,811
*2011	\$143,223,842	\$1,317,070	\$62,851,086	\$8,441,609	\$215,833,607

Source: District's audited financial statements

*Budget



Note: For fiscal years 2009-2011, the State used Federal Stimulus dollars to supplant State funding.

Miscellaneous Financial Information continued

The graph below depicts the District's past actual counts for staff full-time equivalents (FTEs).

Full-Time Staff Counts						
	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10
Total Personnel	3,040.44	3,154.90	3,257.87	3,366.62	3,371.30	3,201.17
Teachers	1,699.52	1,792.70	1,812.63	1,847.85	1,821.29	1,727.22
Pre-K & Kindergarten	155.94	165.60	170.65	*		
Pre-Kindergarten				54.71	60.81	34.49
Kindergarten				119.17	132.08	138.87
Combined Pre-K & Kindergarten				12.91		
Elementary (Greades 1-6)	721.66	745.40	713.48	724.72	714.08	712.01
Secondary	641.56	693.30	730.96	*		
Middle School (Grades 6-8)				9.29	7.76	7.90
Secondary (Grades 7-12)				757.92	740.14	703.87
Special Education	173.15	179.00	188.19	*		
All Grade Levels	7.21	10.10	9.35	169.15	166.42	130.08
Support Staff	282.99	284.10	351.93	335.16	346.53	358.08
Athletic Trainer				5.51	2.59	1.90
Corrective Therapist					0.52	
Supervisors	3.00	3.50	9.44	*		
Counselors	44.90	43.40	47.14	47.60	49.48	52.18
Department Head				1.48	13.71	7.00
Ed Diagnosticians	29.03	31.00	30.98	30.52	30.33	33.44
Librarians	37.68	38.00	36.66	37.79	41.00	40.96
Nurses/Physicians	30.93	31.80	30.75	31.79	33.00	36.00
Therapists	29.45	34.20	36.20	*		
Occupational Therapist				7.00	6.93	7.00
Orientation/Mobility Specialist				1.00	0.50	1.00
Other Campus Professional				58.85	70.69	76.78
Other Non-Campus Prof Personnel				62.41	50.69	51.30
Other Support Staff	101.00	95.80	154.26	*		
Physical Therapist				2.00	1.00	2.00
Psychologist/Assoc Psychologists	7.00	6.00	6.50	6.60	6.60	6.04
Social Worker				1.00	1.00	1.00
Speech Thrpst/Speech Lang Pathologist				29.06	27.48	31.48
Teacher Facilitator				12.50	11.00	10.00
Work-Based Learning Site Coordinator				0.05		
Administrators	122.00	121.00	122.74	143.72	156.48	139.48
Admin/Instructional Officers	24.42	22.60	22.30	24.67	42.19	35.87
Principals	37.00	37.00	38.88	38.56	38.24	39.00
Assistant Principals	56.19	56.40	56.56	58.33	52.48	45.92
Superintendents	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Superintendents	4.00	4.00	4.00	4.00	4.00	3.00
Athletic Director				6.75	6.44	5.19
Business Manager				1.00	2.00	1.00
Dir-Personnel/Human Resources				2.00	4.00	4.00
Registrar				3.00	3.00	3.00
Tax Assessor/Collector				1.00	1.00	1.00
Teacher Supervisor				3.40	2.13	0.50
Total Professional	2,105.13	2,197.80	2,287.31	2,326.73	2,324.30	2,224.79
Educational Aides	224.43	233.60	230.58	259.40	262.31	199.50
Auxiliary Staff	710.88	723.40	739.99	780.49	784.69	776.89
<i>Percentage increase (decrease) from Prior Year</i>	<i>-2.92%</i>	<i>3.76%</i>	<i>3.26%</i>	<i>3.34%</i>	<i>0.14%</i>	<i>-5.05%</i>

Source: Texas Education Agency's Standard Reports
 *Change in Classification by the Texas Education Agency

Miscellaneous Financial Information continued

The graph below depicts the District's 2010-11 budgeted estimates for full-time equivalents (FTEs).

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>	<i>-5.05%</i>	<i>0.14%</i>

Source: 2009-10 Texas Education Agency's Standard Reports;
2010-11 District Beginning Budget

The graph below depicts the District's past actual expenditures.

	Staff Salaries 2003-04 - 2009-10						
	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10
Total Personnel	\$118,006,464	\$116,635,441	\$124,990,332	\$136,901,630	\$145,384,000	\$151,228,358	\$147,243,394
Teachers	\$73,550,927	\$71,979,995	\$78,465,504	\$84,050,796	\$88,585,898	\$91,136,984	\$88,562,642
Pre-K & Kindergarten	\$6,034,880	\$6,458,983	\$7,074,550	\$7,755,832	*	*	*
Pre-Kindergarten					\$2,563,920	\$2,959,291	\$1,754,847
Kindergarten					\$5,618,497	\$6,555,334	\$6,984,322
Combined Pre-K & Kindergarten					\$648,031		
Elementary (Grades 1-6)	\$30,645,951	\$30,148,297	\$32,273,601	\$32,679,341	\$34,509,467	\$35,334,230	\$36,184,628
Secondary	\$30,203,994	\$27,937,431	\$31,102,902	\$34,464,492	*	*	*
Middle School (Grades 6-8)					\$454,551	\$404,082	\$419,542
Secondary (Grades 7-12)					\$36,824,059	\$37,657,216	\$36,531,475
Special Education	\$6,387,395	\$7,221,289	\$7,731,722	\$8,657,993	\$7,967,373	\$8,226,831	\$6,687,828
All Grade Levels	\$278,707	\$213,995	\$282,729	\$344,556	*	*	*
Support Staff	\$14,668,977	\$14,763,936	\$15,291,351	\$19,878,190	\$19,513,164	\$20,630,284	\$21,653,776
Athletic Trainer					\$258,579	\$125,131	\$92,499
Corrective Therapist					*	\$26,811	*
Supervisors	\$226,933	\$235,350	\$271,803	\$589,821	*	*	*
Counselors	\$2,501,846	\$2,485,890	\$2,458,994	\$2,786,130	\$2,878,227	\$3,038,774	\$3,246,537
Department Head					\$85,977	\$806,315	\$460,313
Ed Diagnosticians	\$1,398,920	\$1,499,559	\$1,655,387	\$1,743,780	\$1,793,718	\$1,847,486	\$2,017,723
Librarians	\$1,616,580	\$1,805,012	\$1,880,287	\$1,943,122	\$2,070,220	\$2,262,257	\$2,272,120
Nurses/Physicians	\$1,259,782	\$1,295,371	\$1,365,869	\$1,393,009	\$1,504,294	\$1,618,479	\$1,794,182
Therapists	\$1,452,979	\$1,427,864	\$1,720,369	\$1,899,970	*	*	*
Occupational Therapist					\$391,924	\$405,273	\$418,284
Orientation/Mobility Specialist					\$50,572	\$26,628	\$54,672
Other Campus Professional					\$3,160,311	\$3,909,910	\$4,351,491
Other Non-Campus Prof Personnel					\$4,541,733	\$3,895,632	\$4,084,984
Other Support Staff	\$5,862,893	\$5,649,997	\$5,591,476	\$9,149,075	*	*	*
Physical Therapist					\$126,508	\$66,507	\$115,007
Psychologist/Assoc Psychologists	\$349,044	\$364,893	\$347,166	\$373,283	\$391,453	\$401,743	\$359,168
Social Worker					\$54,851	\$57,477	\$58,828
Speech Thrpst/Speech Lang Pathologist					\$1,518,333	\$1,503,560	\$1,721,696
Teacher Facilitator					\$684,502	\$638,301	\$606,272
Work-Based Learning Site Coordinator					\$1,962	*	*
Administrators	\$8,328,373	\$9,277,443	\$9,426,091	\$9,928,250	\$11,664,687	\$12,712,406	\$11,558,405
Admin/Instructional Officers	\$1,560,397	\$2,066,051	\$1,949,780	\$1,940,866	\$1,910,305	\$3,002,312	\$2,660,885
Principals	\$2,951,245	\$3,088,399	\$3,189,823	\$3,472,112	\$3,512,601	\$3,557,120	\$3,692,419
Assistant Principals	\$3,048,377	\$3,311,820	\$3,445,597	\$3,648,322	\$3,894,382	\$3,666,910	\$3,273,262
Superintendents	\$250,000	\$275,000	\$275,000	\$275,000	\$285,000	\$285,000	\$235,630
Assistant Superintendents	\$518,354	\$536,173	\$565,891	\$591,950	\$677,441	\$657,240	\$522,291
Athletic Director					\$523,107	\$515,971	\$410,009
Business Manager					\$107,328	\$199,838	\$111,286
Dir-Personnel/Human Resources					\$207,954	\$343,165	\$354,979
Registrar					\$194,072	\$177,820	\$192,853
Tax Assessor/Collector					\$72,567	\$69,741	\$70,438
Teacher Supervisor					\$279,930	\$237,289	\$34,353
Total Professional	\$96,548,277	\$96,021,374	\$103,182,946	\$113,782,945	\$119,763,749	\$124,479,674	\$121,774,823
Educational Aides	\$3,586,934	\$3,955,423	\$4,190,925	\$4,314,584	\$5,016,890	\$5,294,628	\$4,086,186
Auxiliary Staff	\$17,871,253	\$16,658,644	\$17,616,461	\$18,804,101	\$20,603,361	\$21,454,056	\$21,382,385
<i>Percentage increase (decrease) from Prior Year</i>	<i>2.72%</i>	<i>-1.16%</i>	<i>7.16%</i>	<i>9.53%</i>	<i>6.20%</i>	<i>4.02%</i>	<i>-2.64%</i>

Source: Texas Education Agency's Standard Reports
* Change in Classification by the Texas Education Agency

Miscellaneous Financial Information continued

The graph below depicts the District's General Fund past actual expenditures, 2009-2010 and 2010-2011 budget estimates for payroll by major object.

General Fund Payroll by Major Object							
2004-05 - 2010-11							
	Actual	Actual	Actual	Actual	Actual	Budget	
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Substitute Pay for Professional Personnel*	\$1,692,679	\$1,675,537	\$1,775,850	\$1,764,169	\$1,964,501	\$2,114,643	\$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	\$2,290,353	\$2,626,839
Professional Personnel - Stipends	\$1,359,572	\$1,490,133	\$2,770,689	\$3,037,519	\$3,517,262	\$3,746,664	\$3,546,037
Salaries for Teachers and Other Professionals	\$92,738,762	\$98,126,119	\$103,949,417	\$113,594,978	\$116,628,840	\$114,894,838	\$118,080,172
Sub-Total Professional Pay	\$98,261,727	\$103,982,804	\$111,479,729	\$121,342,054	\$124,517,566	\$123,046,497	\$126,374,948
Extra Duty Pay - Overtime	\$728,904	\$731,123	\$860,520	\$1,087,117	\$955,151	\$697,014	\$772,463
Salaries or Wages for Substitute Support Personnel **	N/A	N/A	N/A	N/A	\$431,091	\$338,284	\$360,936
Part-time, Temporary, Substitutes for Clerical*	\$580,833	\$616,077	\$638,536	\$635,355	\$207,588	\$509,130	\$599,945
Salaries for Support Personnel	\$16,487,929	\$17,459,003	\$18,784,021	\$20,291,409	\$20,544,175	\$19,297,850	\$19,882,013
Sub-Total Support Pay	\$17,797,666	\$18,806,203	\$20,283,077	\$22,013,881	\$22,138,005	\$20,842,278	\$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	\$326,500	\$330,000
Longevity Pay for Support Staff beginning 2008-09**	N/A	N/A	N/A	N/A	\$124,000	\$120,000	\$117,000
Employee Allowances	\$179,172	\$185,571	\$195,731	\$205,004	\$279,632	\$278,705	\$269,600
Sub-Total	\$179,172	\$185,571	\$195,731	\$205,004	\$770,632	\$725,205	\$716,600
Social Security & Medicare	\$1,497,356	\$1,596,498	\$1,708,237	\$1,874,972	\$2,006,719	\$1,808,767	\$1,968,356
Group Health & Life Insurance	\$8,041,774	\$8,399,331	\$8,905,698	\$9,134,801	\$8,110,646	\$6,779,497	\$6,939,972
Workers' Compensation	\$1,725,495	\$1,462,548	\$1,150,759	\$1,152,971	\$1,025,455	\$1,031,690	\$1,101,407
Teacher Retirement On-Behalf Payments	\$6,657,327	\$7,150,238	\$7,190,625	\$9,194,969	\$9,291,363	\$9,646,767	\$9,639,691
Unemployment Compensation	\$80,386	\$82,778	\$81,153	\$80,959	\$80,589	\$93,411	\$93,411
Teacher Retirement - TRS Care	\$1,554,883	\$2,100,150	\$2,264,284	\$2,774,885	\$2,951,410	\$2,658,530	\$2,689,861
Employee Allowances	\$159,335	\$202,785	\$192,590	\$219,406	\$135,532	\$168,275	\$160,397
Sub-Total Benefits	\$19,716,556	\$20,994,329	\$21,493,346	\$24,432,962	\$23,601,714	\$22,186,938	\$22,593,095
Grand Totals	\$135,955,121	\$143,968,907	\$153,451,882	\$167,993,902	\$171,027,917	\$166,800,919	\$171,300,000

* New Definition for 2008-09

**New Code for 2008-09

Miscellaneous Financial Information continued

The graph below depicts the District's past actual average salaries.

Staff Average Salaries							
	Actuals 2003-04	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Actuals 2007-08	Actuals 2008-09	Actuals 2009-10
Total Personnel	\$37,681	\$38,361	\$39,618	\$42,022	\$43,184	\$44,858	\$45,997
Teachers	\$42,217	\$42,353	\$43,769	\$46,329	\$47,940	\$50,040	\$51,275
Pre-K & Kindergarten	\$41,184	\$41,420	\$42,733	\$45,449	*		
Pre-Kindergarten					\$46,867	\$48,667	\$50,885
Kindergarten					\$47,148	\$49,633	\$50,292
Combined Pre-K & Kindergarten					\$50,202		
Elementary (grades 1-6)	\$41,972	\$41,776	\$43,299	\$45,802	\$47,618	\$49,482	\$50,820
Secondary	\$43,150	\$43,546	\$44,861	\$47,251	*		
Middle School (grades 6-8)					\$48,954	\$52,069	\$53,120
Secondary (grades 7-12)					\$48,585	\$50,884	\$51,901
Special Education	\$41,100	\$41,705	\$43,334	\$46,007	*		
All Grade Levels	\$27,501	\$29,662	\$28,113	\$36,863	\$47,103	\$49,433	\$51,412
Support Staff	\$52,102	\$52,171	\$53,822	\$56,483	\$58,220	\$59,534	\$60,472
Athletic Trainer					\$46,910	\$48,257	\$48,648
Corrective Therapist						\$51,274	
Supervisors	\$75,644	\$78,450	\$77,658	\$62,478	*		
Counselors	\$54,685	\$55,361	\$56,721	\$59,099	\$60,465	\$61,411	\$62,221
Department Head					\$58,242	\$58,827	\$65,759
Ed Diagnosticians	\$51,621	\$51,657	\$53,400	\$56,287	\$58,764	\$60,909	\$60,343
Librarians	\$46,341	\$47,901	\$49,481	\$53,001	\$54,788	\$55,177	\$55,472
Nurses/Physicians	\$42,287	\$41,880	\$42,985	\$45,303	\$47,317	\$49,045	\$49,838
Therapists	\$48,256	\$48,489	\$50,306	\$52,484	*		
Occupational Therapist					\$55,989	\$58,451	\$59,755
Orientation/Mobility Specialist					\$50,572	\$53,256	\$54,672
Other Campus Professional					\$53,697	\$55,308	\$56,674
Other Non-Campus Personnel					\$72,778	\$76,854	\$79,631
Other Support Staff	\$56,424	\$55,940	\$58,377	\$59,311	*		
Physical Therapist					\$63,245	\$66,487	\$57,504
Psychologist/Assoc Psychologists	\$49,863	\$52,128	\$53,410	\$57,428	\$59,311	\$60,870	\$59,450
Social Worker					\$54,851	\$57,477	\$58,828
Speech Thrpst/Speech Lang Pathologist					\$52,247	\$54,717	\$54,692
Teacher Facilitator					\$54,760	\$58,027	\$60,627
Work-Based Learning Site Coordinator					\$40,205		
Administrators	\$74,374	\$75,667	\$77,903	\$80,886	\$81,163	\$81,238	\$82,863
Admin/Instructional Officers	\$82,126	\$84,600	\$86,255	\$87,039	\$77,434		\$74,172
Principals	\$81,979	\$83,470	\$86,211	\$89,301	\$91,096	\$93,026	\$94,677
Assistant Principals	\$58,646	\$58,942	\$61,100	\$64,500	\$66,763	\$69,870	\$71,276
Superintendents	\$250,000	\$275,000	\$275,000	\$275,000	\$285,000	\$285,000	\$235,630
Assistant Superintendents	\$129,589	\$134,043	\$141,473	\$147,988	\$169,360	\$164,310	\$174,097
Athletic Director					\$77,467	\$80,096	\$78,991
Business Manager					\$107,328	\$99,919	\$111,286
Dir-Personnel/Human Resources					\$103,977	\$85,791	\$88,745
Registrar					\$64,691	\$59,273	\$64,284
Tax Assessor/Collector					\$72,567	\$69,741	\$70,438
Teacher Supervisor					\$82,216	\$111,351	\$68,706
Total Professional	\$45,206	\$45,613	\$46,948	\$49,745	\$51,473	\$53,556	\$54,736
Educational Aides	\$16,685	\$17,624	\$17,940	\$18,712	\$19,340	\$20,184	\$20,482
Auxiliary Staff	\$22,881	\$23,434	\$24,351	\$25,411	\$26,398	\$27,341	\$27,523
<i>Percentage increase (decrease) from Prior Year</i>	<i>0.64%</i>	<i>1.80%</i>	<i>3.28%</i>	<i>6.07%</i>	<i>2.77%</i>	<i>3.88%</i>	<i>2.54%</i>

Source: Texas Education Agency's Standard Reports

* Change in Classification by the Texas Education Agency

Miscellaneous Financial Information continued

Carrollton-Farmers Branch ISD Debt Service Fund Bond Schedule

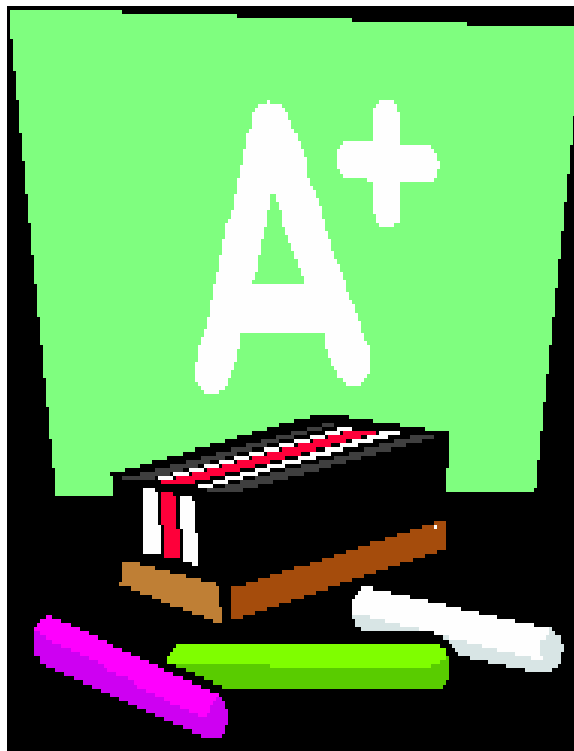
Description	Interest Rate Payable	Amounts Original Issue	Amounts Outstanding September 1, 2010	Issued Current Year/Budgeted	Retired Current Year
Series 1987 Refunding	0 to 6.7%	\$23,428,184	-	-	
Series 1993 Refunding	0 to 5.375%	\$21,349,988	-	-	
Series 1995 Building	5% to 6.125%	\$36,700,000	-	-	
Series 1996 Building	5.1% to 5.7%	\$50,900,000	-	-	
Series 1997 Building	5% to 7%	\$1,605,000	-	-	
Series 1998 Building/Refunding	1.653% to 5%	\$15,299,988	-	-	
Series 1998 Building	4.3% to 5.875%	\$64,000,000	-	-	
Series 1999 Building	5% to 6%	\$60,000,000	-	-	-
Series 2000 Building	4.625% to 5.5%	\$74,600,000	10,485,000	-	3,295,000
Series 2001 Refunding	3% to 5.5%	\$83,899,962	64,880,000	-	6,780,000
Series 2003 Refunding	3% to 4%	\$10,230,000	905,000	-	-
Series 2004 Refunding	2% to 5%	\$23,740,000	20,505,000	-	375,000
Series 2004 Building	2% to 5%	\$54,350,000	40,205,000	-	1,355,000
Series 2005 Building	3% to 5%	\$54,810,000	40,705,000	-	1,935,000
Series 2006 Building	4.5% to 5%	\$41,220,000	32,860,000	-	2,470,000
Series 2007 Building/Refunding	4.0% to 5.0%	\$105,775,000	99,940,000	-	2,465,000
Series 2008 Building/Refunding	2.05% to 4.280%		45,110,000	-	7,460,000
Total Bonded Indebtedness		\$721,908,122	\$355,595,000	\$0	\$26,135,000

Miscellaneous Financial Information continued

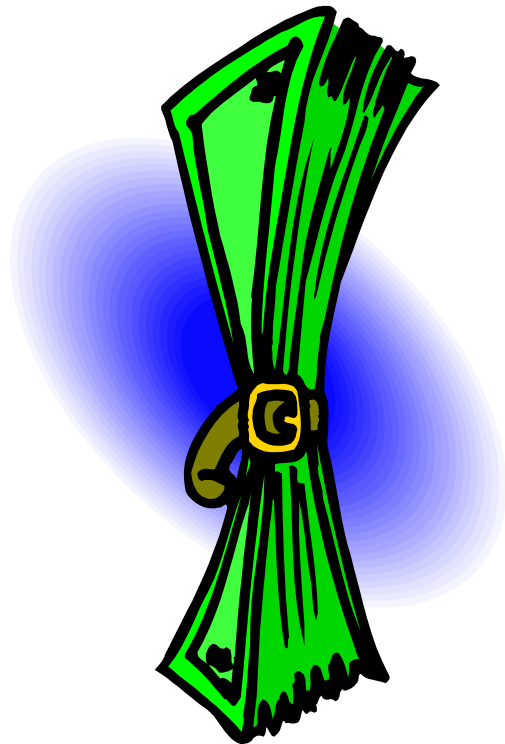
Amounts Outstanding August 31, 2011	Interest Current Year	Year Ending 8/31/2012		Year Ending 8/31/2013		September 1, 2013 To Maturity Interest
		Principal	Interest	Principal	Interest	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,190,000	435,697	3,490,000	272,250	3,700,000	92,500	92,500
58,100,000	3,023,819	7,120,000	2,690,519	6,995,000	2,390,653	9,172,022
905,000	36,200	-	36,200	440,000	27,400	36,700
20,130,000	926,300	2,880,000	875,600	3,010,000	772,200	2,256,950
38,850,000	1,847,800	1,395,000	1,792,600	1,450,000	1,721,475	16,706,663
38,770,000	1,870,813	2,025,000	1,781,938	2,120,000	1,688,438	12,751,056
30,390,000	1,477,025	980,000	1,403,713	1,015,000	1,361,319	15,078,844
97,475,000	4,452,413	2,790,000	4,347,313	1,295,000	4,265,613	31,951,219
37,650,000	\$1,889,081	5,310,000	1,569,831	5,545,000	1,298,456	12,839,716
\$329,460,000	\$15,959,147	25,990,000	\$14,769,963	\$25,570,000	\$13,618,053	\$100,885,669

Miscellaneous Financial Information continued

Carrollton-Farmers Branch Independent School District



LONG RANGE FINANCIAL FORECASTS



Long Range Financial Forecasts continued

General and Debt Service Forecasts

The following financial forecasts are used to determine the impact of current financial decisions on subsequent fiscal years. The model used for the General and Debt Service Funds is much more detailed than the one used for the Food Service Special Revenue Fund, since many more factors and assumptions are involved. Review and evaluation of these plans, in conjunction with the budget development process, ensures that the short-term financial decisions are made only after consideration of the long-term consequences.

Future budget projections predict deficit General Fund budgets through 2010-14. If projections are accurate, the District will consider program/operation reductions or additional pennies on the tax rate to balance the budget. Any additional pennies on the tax rate will require an election and voter approval.

Projection Model Summary

Throughout this model we projected future revenue and expenditures by reviewing past trends.

The Debt Service schedule included here is based on currently known debt. When the district has future bond sales, this projection will need to be changed to incorporate the new debt. Therefore, the debt schedule included here is preliminarily presented for discussion and estimation purposes only.

Each component of the projection model will be discussed in the following section.

Projection Model Components

Projected Revenue

The Revenue portion of each fund's projected revenue schedule combines data reflected on the State Revenue and current tax collection worksheets. Also included are estimates for other categories based on historical trends.

Projected Tax Collections

This worksheet estimates the amount of tax revenue to be generated from the current levy by attempting to predict taxable values, collection rates and tax rates. Prediction is made more complicated by the fact that C-FB ISD's taxable value has fluctuated over time from an increase of 10.67% in 1999-2000 to a *decrease* of 5.21% in 2010-11. We used what we believe are conservative estimates, including a 0.5% increase for 2011-12, 1% increase for 2012-13 and 1.5% increase for 2013-14 in our projection model.

Long Range Financial Forecasts continued

General and Debt Service Forecasts continued

State Revenue Estimate Worksheet

The calculations on these worksheets are based on the *current funding* formula. Three of the most critical factors in estimating General Fund State Aid are Average Daily Attendance (ADA) projections, Full-Time Equivalents (FTE's) for special program students (such as Special Education, Career and Technology, Compensatory Education, Bilingual, and Gifted and Talented), and taxable values. Special Education FTE's are projected based on historical percentage growth rates for each instructional arrangement.

The most critical factor in calculating Debt Service budgets is our debt service requirements. (Under the current State funding formula, C-FB ISD does not qualify for State Debt Service funding such as the Instructional Facility Allotments and Existing Debt Allotments due to our taxable value level).

Significant Revenue Trends:

- If the future follows recent trends, our taxable values will increase. We are projecting a slow incremental increase since the District had a taxable value decline for the 2009-10 and 2010-11 budget years.
- Unless current law changes, we will be held to a General Fund tax rate cap of \$1.17/\$100 assessed value (HB 1 compressed rate of 66.67% times the 2005-06 rate of \$1.50 + \$0.17). Amounts over \$1.04 will require a tax authorization election.
- Based on past history, our collection percentages will remain at 98% or more.
- Federal revenue sources are not expected to increase significantly over current levels.
- Unless current law changes, State sources of revenue will not increase over 2006-07 levels.

Projected Expenditures

This worksheet includes data from the projected Debt schedule and estimates other categories based on historical trends. The General Fund projected expenditures are based on a per pupil cost per functional category (based on 2009-10 actual expenditures budget divided by projected enrollment) and then multiplied times the new year enrollment estimate for all functions except for 71, Debt Service; 91, Contracted Instructional Services (Chapter 41 payment); 92, Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA; 97, Tax Increment Financing Zone; and 99, Other Intergovernmental Charges (Tax Appraisal Services). Debt Service comes from our existing Contractual Obligation Debt Schedule. The Chapter 41 expenditure amount, if required, comes from estimated student counts and taxable wealth applied to the *current* funding formula. Function 92 is calculated as the percentage of our Chapter 41 payment times the estimated Appraisal District Costs. The Tax Increment Financing Zone expenditures are based on estimates of the value of the Zones for the period being budgeted. To the sum of the above a 3% increase was added to cover possible raises and increased costs.

Long Range Financial Forecasts continued

General and Debt Service Forecasts continued

Debt Service

This debt requirement worksheet is based on currently known debt requirements. When the District has future bond sales, this projection will need to be changed to incorporate the new debt.

Enrollment

Enrollment projections are one of the most significant factors in the budget development and long-range financial planning process. Enrollment projections are designed to predict the student enrollment of the District based on geographic data, student data, migration data, and historical data of student populations. Enrollment projections are generally estimated using local information, such as changing housing - both when razed and when constructed. From time-to-time, the District also uses a third party demographic study to produce enrollment projections.

Food Service Special Revenue Fund

Forecasts for this fund are based on past trends with increases for student growth, if applicable, and inflation. Capital outlay projections are based on estimated opening dates of new facilities and capital outlay replacement requirements at existing facilities.



Long Range Financial Forecasts continued

AVERAGE DAILY ATTENDANCE (ADA) and FULL-TIME EQUIVALENT (FTE) ENROLLMENT PROJECTIONS				
	2010-11	2011-12	2012-13	2013-14
Total Refined ADA	24,570.568	23,440.770	23,166.283	22,916.511
Bilingual Ed ADA	4,787.400	4,942.005	4,781.329	4,635.404
Compensatory Ed, Free & Reduced Lunch	15,099.700	16,505.631	16,835.384	17,114.389
Compensatory Ed, Pregnant FTE	8.280	11.694	11.833	11.948
Career & Technology FTE	881.726	719.140	723.575	726.945
Gifted & Talented Enrollment	1,228.528	1,172.039	1,158.314	1,145.826
Special Ed Instructional Arrangement				
Homebound FTE	0.910	1.132	1.240	1.334
Speech Therapy FTE	48.725	42.189	40.467	38.911
Resource Room FTE	577.459	448.838	402.088	360.385
Self-Contained FTE	220.302	239.723	249.665	258.276
Off Home Campus	0.000	0.000	0.000	0.000
Vocational Adjusted FTE	11.010	8.323	8.778	9.174
Mainstream ADA	88.800	157.341	164.148	170.049

ADA = Average Daily Attendance
FTE = Full-Time Equivalent

Percentage Refined Average Daily Attendance (ADA) to Enrollment Over Time

Fiscal Year Ending 8/31	Enrollment	Refined ADA	Percentage ADA to Enrollment
1999	22,519	20,171.926	89.58%
2000	23,229	21,594.772	92.96%
2001	24,146	22,454.115	92.99%
2002	25,002	23,339.644	93.35%
2003	25,548	23,880.979	93.47%
2004	25,638	24,041.034	93.77%
2005	25,860	24,213.021	93.63%
2006	26,231	24,445.351	93.19%
2007	26,252	24,434.056	93.08%
2008	26,397	24,419.632	92.51%
2009	26,257	24,344.838	92.72%
2010	25,920	24,067.661	92.85%
*2011	25,614	23,663.425	92.39%
*2012	25,273	23,440.770	92.75%
*2013	24,977	23,166.283	92.75%
*2014	23,932	22,196.511	92.75%

* Estimated by CFB Personnel

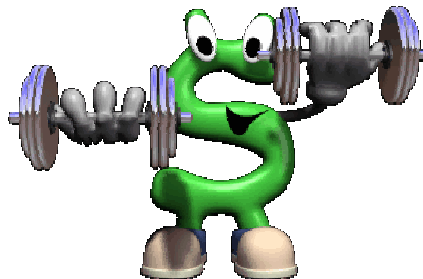
Long Range Financial Forecasts continued

Projected Tax Collections

General Fund	2010-11	2011-12	2012-13	2013-14
Tax Revenue				
Tax Value	\$14,133,013,647	\$14,203,678,715	\$14,345,715,502	\$14,560,901,235
Tax Rate	\$1.0400	\$1.0400	\$1.0800	\$1.1000
Sub-Total Tax Revenue @ 97% Rate of Collection	\$142,573,842	\$143,286,711	\$150,285,716	\$155,364,816
Taxes, Prior Year, Penalty & Interest	\$650,000	\$659,750	\$669,646	\$679,691
Total General Fund Tax Revenue	\$143,223,842	\$143,946,461	\$150,955,362	\$156,044,507
Debt Service Fund				
Tax Rate	\$0.3069	\$0.2956	\$0.2814	\$0.2696
Debt Service Tax Revenue @ 97% Rate of Collection	\$42,069,997	\$40,732,798	\$39,157,778	\$38,078,504
Total Tax Revenue	\$185,293,839	\$184,679,258	\$190,113,140	\$194,123,011

Tax Increment Finance Zone Estimate

TIF payment yr of book	\$16,100,000	\$14,134,429	\$14,232,469	\$14,429,528
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Long Range Financial Forecasts continued

General Fund

Projected Revenue

	2010-11	2011-12	2012-13	2013-14
Local Revenue				
Tax Revenue				
Tax Value	\$14,133,013,647	\$14,203,678,715	\$14,345,715,502	\$14,560,901,235
Tax Rate	\$1.0400	\$1.0400	\$1.0800	\$1.1000
Tax Revenue				
Rate of Collection 97%	\$142,573,842	\$143,286,711	\$150,285,716	\$155,364,816
Taxes, Prior Year, Penalty & Interest	\$650,000	\$659,750	\$669,646	\$679,691
Other Local	\$1,317,070	\$1,336,826	\$1,356,878	\$1,377,232
Total Projected Local Revenue	\$144,540,912	\$145,283,287	\$152,312,240	\$157,421,739
State Revenue				
State Funding Formula	\$53,211,395	\$54,308,715	\$49,653,502	\$51,877,080
Teacher Retirement On-Behalf	\$9,639,691	\$10,025,279	\$10,426,290	\$10,843,341
Total Projected State Revenue	\$62,851,086	\$64,333,994	\$60,079,792	\$62,720,421
Total Projected Federal Revenue	\$8,441,609	\$384,416	\$388,260	\$392,143
Grand Total Projected Revenue	\$215,833,607	\$210,001,697	\$212,780,292	\$220,534,303

Projected Expenditures

11	Instruction	\$122,211,834	\$122,538,840	\$122,538,840	\$122,538,840
12	Instructional Resources & Media	\$3,719,577	\$3,852,429	\$3,852,429	\$3,852,429
13	Curriculum & Staff Development	\$4,466,328	\$3,619,068	\$3,619,068	\$3,619,068
21	Instructional Leadership	\$2,643,402	\$2,369,290	\$2,369,290	\$2,369,290
23	School Leadership	\$13,482,211	\$13,971,131	\$13,971,131	\$13,971,131
31	Guidance Counseling & Evaluation	\$9,417,626	\$9,461,856	\$9,461,856	\$9,461,856
32	Social Work Services	\$168,289	\$170,746	\$170,746	\$170,746
33	Health Services	\$2,499,876	\$2,570,252	\$2,570,252	\$2,570,252
34	Transportation	\$3,391,659	\$3,147,163	\$3,147,163	\$3,147,163
36	Co-Curricular/Extra Curricular	\$4,778,100	\$4,399,887	\$4,399,887	\$4,399,887
41	General Administration	\$6,572,115	\$6,699,798	\$6,699,798	\$6,699,798
51	Plant Maintenance & Operation	\$24,526,885	\$22,882,063	\$22,882,063	\$22,882,063
52	Security & Monitoring Services	\$1,688,274	\$1,552,389	\$1,552,389	\$1,552,389
53	Data Processing	\$4,279,860	\$5,167,423	\$5,167,423	\$5,167,423
61	Community Services	\$604,170	\$682,182	\$682,182	\$682,182
81	Facilities Acquisition & Construction	\$89,888	\$93,374	\$93,374	\$93,374
91	Contracted Instructional Services	\$0	\$0	\$1,310,141	\$2,594,444
92	Incremental Costs Assoc with Chap 41	\$0	\$0	\$1,192	\$2,360
95	Juvenile Justice Alternative Ed Prgms	\$200,000	\$164,337	\$164,337	\$165,932
97	Tax Increment Financing Zone	\$16,100,000	\$14,134,429	\$14,232,469	\$14,429,528
99	Other Intergovernmental Charges	\$999,825	\$992,127	\$992,127	\$992,127
	Total Projected Expenditures	\$221,839,919	\$218,468,784	\$219,878,157	\$221,362,283
	Other Sources & Uses				
	Operating Transfers In	\$0	\$0	\$0	\$0
	Total Other Sources & Uses	\$0	\$0	\$0	\$0
	Projected Change in Fund Balance	(\$6,006,312)	(\$8,467,088)	(\$7,097,864)	(\$827,980)
	Estimated Beginning Fund Balance 9/1	\$70,831,200	\$64,824,888	\$56,357,800	\$49,259,936
	Estimated Actual adjustment				
	Estimated Ending Fund Balance 8/31	\$64,824,888	\$56,357,800	\$49,259,936	\$48,431,956
	Percentage expenditure increase/(decrease) over prior year budget as a Percentage of Total Expenditure Budget	0.52%	-1.52%	0.65%	0.67%
	Estimated Days Operating in Fund Balance	115	101	88	87

Long Range Financial Forecasts continued

Debt Service Fund Projected Revenue

	2010-11	2011-12	2012-13	2013-14
Local Revenue				
Tax Revenue				
Tax Value	\$14,133,013,647	\$14,203,678,715	\$14,345,715,502	\$14,560,901,235
Tax Rate	\$0.3069	\$0.2956	\$0.2814	\$0.2696
Tax Revenue @ 97%% Rate of Collection	\$42,069,997	\$40,732,798	\$39,157,778	\$38,078,504
Other Local	\$30,150	\$33,165	\$36,275	\$46,540
Total Projected Local Revenue	\$42,100,147	\$40,765,963	\$39,194,053	\$38,125,044
State Revenue				
State Funding Formula	\$0	\$0	\$0	\$0
Total Projected State Revenue	\$0	\$0	\$0	\$0
Total Projected Federal Revenue	\$0	\$0	\$0	\$0
Grand Total Projected Revenue	\$42,100,147	\$40,765,963	\$39,194,053	\$38,125,044

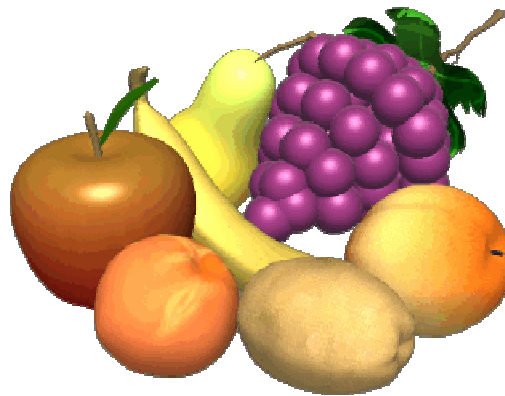
Projected Expenditures

71	Debt Services				
	Principal	\$26,135,000	\$25,990,000	\$25,570,000	\$25,685,000
	Interest	\$15,959,147	\$14,769,963	\$13,618,053	\$12,434,044
	Fees	\$6,000	\$6,000	\$6,000	\$6,000
	Total Projected Expenditures	\$42,100,147	\$40,765,963	\$39,194,053	\$38,125,044
	Projected Change in Fund Balance	\$0	\$0	\$0	\$0
	Estimated Beginning Fund Balance 9/1	\$2,118,869	\$2,118,869	\$2,118,869	\$2,118,869
	Projected Ending Fund Balance 8/31	\$2,118,869	\$2,118,869	\$2,118,869	\$2,118,869
	Percentage expenditure increase over prior year budget	-2.50%	-3.17%	-3.86%	-2.73%

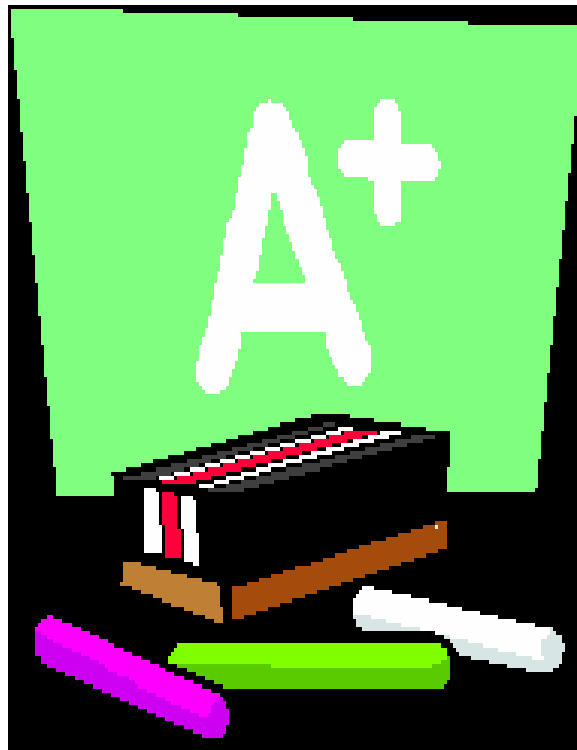
Long Range Financial Forecasts continued

Food Service Fund Projected Revenue and Expenditures

	2010-2011	2011-2012	2012-2013	2013-2014
<i>Estimated Revenues</i>				
Local & Intermediate Revenue	\$2,469,840	\$2,543,935	\$2,620,253	\$2,698,861
State Revenue	\$85,000	\$87,550	\$90,177	\$92,882
Federal Revenue	\$8,343,594	\$8,593,902	\$8,851,719	\$9,117,270
Total Estimated Revenue	\$10,898,434	\$11,225,387	\$11,562,149	\$11,909,013
<i>Appropriated Expenditures</i>				
35 Food Service	\$10,898,434	\$11,225,387	\$11,562,149	\$11,909,013
Total Appropriated Expenditures	\$10,898,434	\$11,225,387	\$11,562,149	\$11,909,013
<i>Estimated Change in Fund Balance</i>	\$0	\$0	\$0	\$0
<i>Estimated Beginning Fund Balance 9/1</i>	\$1,415,461	\$1,415,461	\$1,415,461	\$1,415,461
Estimated Fund Balance 8/31	\$1,415,461	\$1,415,461	\$1,415,461	\$1,415,461
<i>Percentage expenditure increase over prior year budget</i>	7.31%	3.00%	3.00%	3.00%

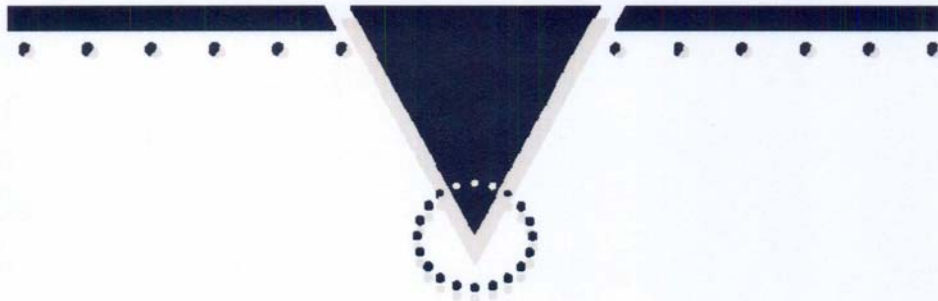


Carrollton-Farmers Branch Independent School District



Miscellaneous Other Information





Employee Opinion Survey Report

Carrollton-Farmers Branch ISD

February 2010

HR Services
Texas Association of School Boards
Austin, Texas



Executive Summary

At the request of the Carrollton-Farmers Branch Independent School District (C-FBISD), the HR Services division of the Texas Association of School Boards conducted a survey of Carrollton-Farmers Branch ISD employees in January 2010 to assess employee attitudes and satisfaction with their jobs and work conditions. The information from the survey will be used to assist District leaders in understanding how employees perceive specific issues, revealing the general level of job satisfaction among employees, and preventing decisions based on erroneous assumptions or vocal minorities.

All C-FBISD employees (3,288) were invited to participate in the survey. A total of 2,692 employees completed and submitted questionnaires, yielding a response rate of 82%. Printed questionnaires were provided to employees who did not have internet access to the online survey. An invitation to participate in the survey and two reminders were sent to employees by the Superintendent encouraging their participation.

The survey included eight categories of questions to gather data about the following:

- Demographics of the Respondent
- Support From Coworkers
- Compensation and Benefits
- Supervisor Support
- Job Satisfaction
- Working Conditions
- District Communications
- District/Campus Support

Employees from all work locations and job types participated in the survey. The profile of the respondents by job type and work location was consistent with the percentage of employees in each job type and at each work location in the District. The largest employee group responding to the survey was the teacher group, comprising 54% of the total respondents and representing 90% of all teachers employed by the District. The largest group (37%) of the survey participants worked for C-FBISD between four and nine years. Thirty-one percent of the responding teachers had between one and five years of teaching experience.

Overall, Carrollton-Farmers Branch ISD employees responded favorably regarding job satisfaction. They indicated that the most important aspects leading to their job satisfaction were: support from supervisors, meaningfulness of job, and support from coworkers. Nearly all (98%), like the work they do. Eighty-nine percent or more indicated they would recommend the District and their campus or department to a friend as a good place to work. The vast majority of the participants felt that they have the support of their coworkers and there is a sense of camaraderie within their work group.

Across the board, employees expressed satisfaction with their working conditions. More than 93% of those surveyed indicated that: their work area was clean, they felt safe at their building, and computers and other technology resources were available and well supported.

Campus administrators agreed that they are paid fairly for the work they do, their pay is competitive with other districts in the area, and compensation practices are administered

consistently for all employees. At least 73% of the teachers expressed agreement with these three aspects of compensation and benefits. Instructional aides were least likely to agree in these areas.

District communications received high ratings from all employees. Ninety-six percent or more of C-FBISD employees indicated that they are able to find out the things they need to know to get their job done, the District shares important news and events, they know the mission and goals of the District, and they know the C-FBISD brand.

In nine of the ten supervisory characteristics listed, employees gave high marks to their supervisor, with 92% reporting that they get the training they need to do their job effectively and 90% indicating that they are allowed to make appropriate decisions within their scope of authority.

In response to a series of questions related to the service and support they receive from various departments in the District, the HR Department staff, the Business Office staff, and the Technology staff are very courteous and responsive, respectful, and helpful. Ninety-four percent of the teachers and instructional aides have pride in the performance of their campus and expressed satisfaction with the support they receive from campus office staff.

Only teachers responded to the questions regarding curriculum and instruction, teacher support, and student discipline. The majority of the teachers strongly agreed or agreed with all statements in each of the three categories. At least 90% are satisfied with services from paraprofessional and campus professional support staff. Teachers overwhelmingly agreed that they had sufficient access to appropriate instructional resources and materials and they are challenged to be effective and have high expectations for students. Teachers also indicated that the principal provides leadership in setting and maintaining behavioral standards for both students and staff and when they experience disciplinary problems in the classroom, they are given appropriate assistance to help resolve them.

Comments were provided by 21% of the survey respondents. Forty-three percent were accolades for other employees. Participants offered a wide range of suggestions that are summarized in the Appendix.

Additional data and a more detailed analysis of each question are included in the body of the report.

Introduction and Methodology

Introduction

In November 2009, the Carrollton-Farmers Branch Independent School District (C-FBISD) contracted with HR Services of the Texas Association of School Boards (TASB) to independently poll the opinions and perceptions of District staff about their jobs and the District as a whole. The survey was conducted to provide C-FBISD leaders with input on employee job satisfaction.

Methodology

In collaboration with Carrollton-Farmers Branch ISD, TASB developed the online survey. When the survey questionnaire was finalized, the District sent an e-mail to C-FBISD staff with internet access and provided printed questionnaires to employees who did not have electronic access requesting their participation.

The survey questionnaire contained eight categories of questions to gather data about the following:

- Demographics
- Support from Coworkers
- Compensation and Benefits
- Supervisor Support
- Job Satisfaction
- Working Conditions
- District Communications
- District/Campus Support

A copy of the survey document is included in the Appendix of this report.

Survey Population

Invitations to participate in the survey were sent to 3,288 Carrollton-Farmers Branch ISD staff members on January 5, 2010. Paper copies of the survey were made available to those employees without direct access to the internet through their jobs. District employees were given until January 19, 2010, to complete the survey, which was submitted anonymously to TASB.

Two thousand six hundred and ninety-two (2,692) employees participated in the survey for a total response rate of 82%. All questions were not answered by all respondents. Therefore, the number of respondents varies from question to question.

While TASB is confident in the data and the analysis, the results presented in this report are only truly representative of the sample of Carrollton-Farmers Branch ISD employees responding to the survey. Therefore, caution should be used in generalizing the results beyond this group.

Analysis

Some responses were combined for purposes of analysis. For example, "Strongly Agree" and "Agree" responses were combined to indicate a positive response.

Survey Respondent Demographics

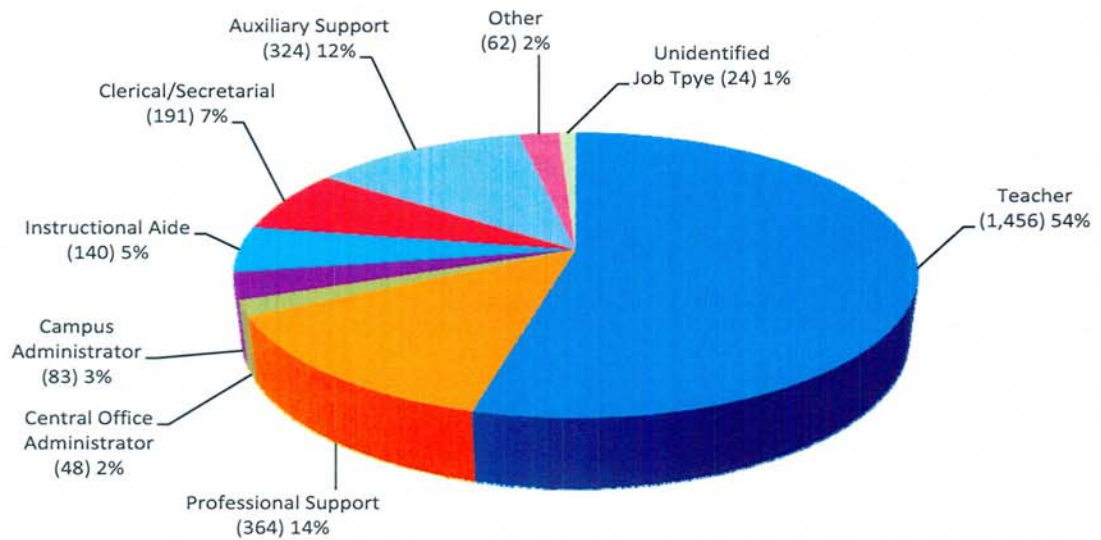
Participation by Job Type

- A total of 2,692 surveys were completed and submitted, yielding a response rate of 82%.
- The participation rate by job type was consistent with the percentage of employees in each job type in the District.
- The largest employee group responding to the survey was the teacher group (54% of the total respondents and 90% of all teachers employed by the district).
- Because the majority of the respondents were teachers, summary responses for the district overall were influenced by the opinions of this employee group.
- One (1) percent of the respondents did not identify themselves by job type.
- More than 95% of the central office and campus administrators submitted surveys.
 - Forty-eight (48) employees identified themselves as Central Office Administrators, compared to the 38 employees designated as such by the District.

Participation by Job Type

Job Type	# of Employees	% of Employees	# of Respondents	% of Respondents	Participation Rate (%)
Teacher	1,622	49	1,456	54	90
Professional Support	429	13	364	14	85
Central Office Administrator	38	1	48	2	126
Campus Administrator	86	3	83	3	97
Instructional Aide	232	7	140	5	60
Clerical/Secretarial	287	9	191	7	67
Auxiliary Support	531	16	324	12	61
Other	63	2	62	2	98
Unidentified Job Type	N/A	N/A	24	1	N/A
Total	3,288	100	2,692	100	82

Participation by Job Type



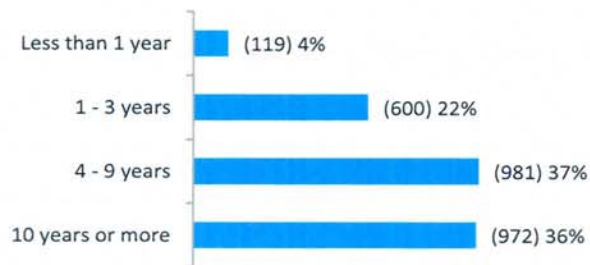
Participation by Work Location

- Eighty-seven (87) percent of the survey respondents work at one of the school campuses.
- The participation by work location was consistent with the percentage of employees housed at each work location in the District.
- Natatorium/Standridge Stadium had the highest employee participation rate of all work locations with 140% responding, followed closely by Thompson Elementary School (119%) and Central Elementary School (102%).
 - Fourteen (14) employees identified Natatorium/Standridge Stadium, 68 employees identified Thompson Elementary, and 67 identified Central Elementary as their primary work location compared to the 10 employees, 57 employees, and 66 employees officially assigned to those respective sites.
- The Service Center at Randolph had the lowest participation rate with 42% of the employees assigned to that location responding to the survey.
- Twenty-nine (29) of the 64 respondents citing a work location as “Other” indicated that they worked at multiple locations.
- One (1) percent of the respondents did not identify themselves by work location.

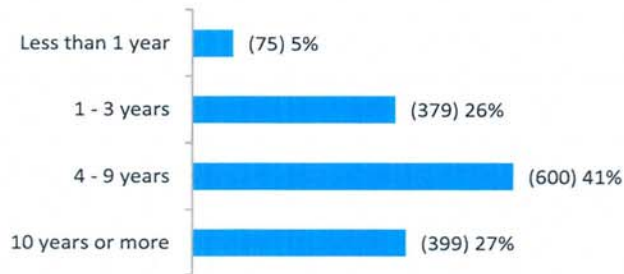
Participation by Length of Employment

- Seventy-three (73) percent of the workforce has been employed by Carrollton-Farmers Branch ISD for four years or more.
- The largest group (41%) of the teacher respondents have worked for the District between four and nine years.
- Thirty-one (31) percent of the responding teachers had between one and five years of teaching experience.

**Participation by Length of Employment
(All Respondents)**



**Participation by Length of Employment
(Teachers Only)**



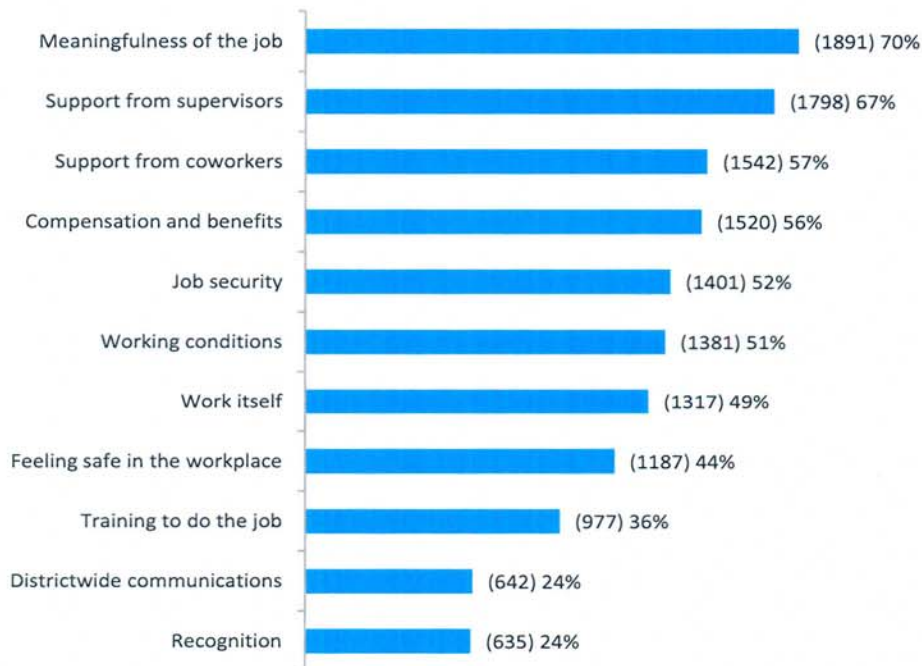
Findings

Data analysis was based on the survey responses submitted to TASB from 2,692 employees received by January 19, 2010. Not all questions were answered by every participant.

Job Satisfaction

- Carrollton-Farmers Branch ISD employees responded favorably regarding job satisfaction.
- Respondents indicated that meaningfulness of job (70%), support from supervisors (67%), and support from coworkers (57%) were the most important aspects leading to their job satisfaction.
- Ninety-five (95) percent or more of the respondents like the work they do (98%), understand what is expected of them in their job (97%), find the work meaningful and satisfying (97%), and think their job is challenging (96%).
- Ninety-four (94) percent indicated they were satisfied with their job assignment.
- Of those surveyed 93% would recommend the district and 89% would recommend their campus or department to a friend as a good place to work.

Most Important Aspects of Job Satisfaction



Note: Chart data represents the percentage of respondents citing each aspect of job satisfaction.

Job Satisfaction



Support from Coworkers

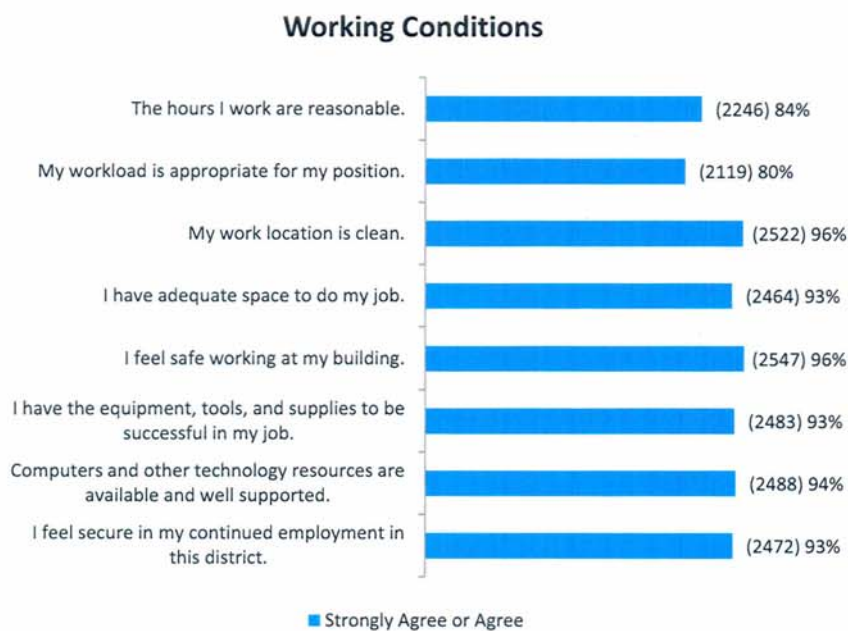
- The participating employees indicated they have the support of their coworkers and have a sense of camaraderie within their work group, with 79% or more responding positively to each of the four statements.

Support from Coworkers



Working Conditions

- Overall, Carrollton-Farmers Branch ISD employees expressed satisfaction with their working conditions.
- More than 90% of those surveyed indicated they feel safe working at their building and their work location is clean (96%); computers and other technology resources are available and well supported (94%); they have the equipment, tools, and supplies to be successful in their job (93%); they feel secure in their continued employment at Carrollton-Farmers Branch ISD (93%); and they have adequate space to do their job (93%).
- Eighty (80) percent or more of respondents agreed that the hours they work are reasonable (84%) and their workload is appropriate for their position (80%).

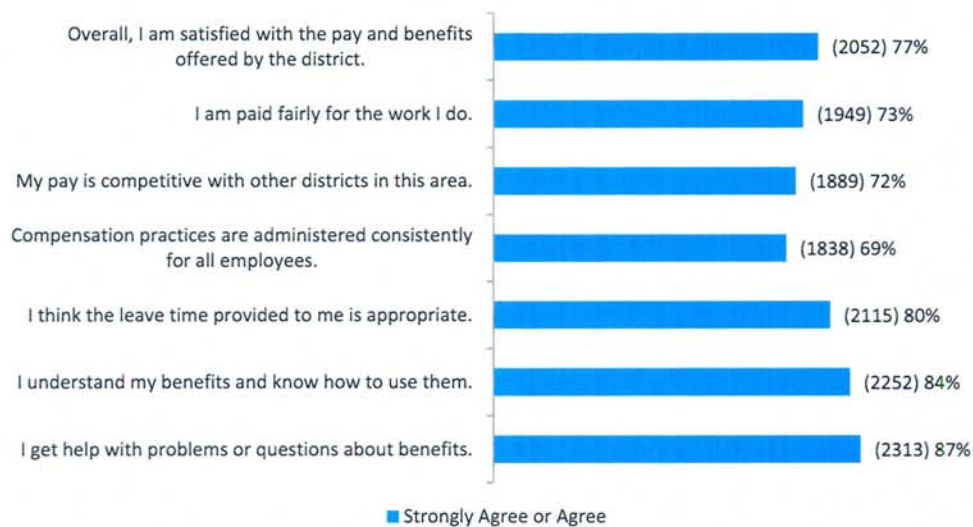


Compensation and Benefits

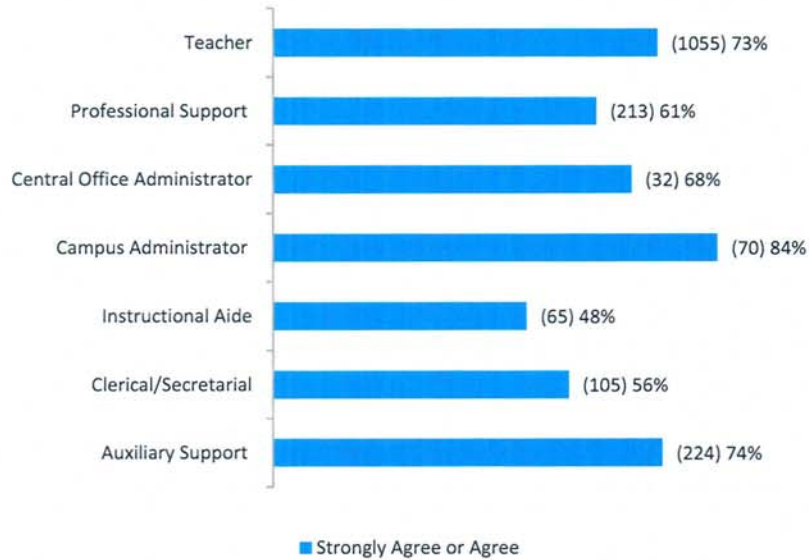
- The agreement level of respondents to statements about compensation and benefits varied widely from statement to statement and among job categories.
- Eighty (80) percent or more of the respondents agreed that they get help with problems or questions about benefits (87%), they understand their benefits and know how to use them (84%), and the leave time provided to them is appropriate (80%).

- More than 70% of the teachers who responded felt that their pay is competitive with other districts in the area (79%), they are paid fairly for the work they do (74%), and compensation practices are administered consistently for all employees (73%).
- Campus administrators were most likely to agree with the same three statements indicating that they are paid fairly for the work they do (93%), compensation practices are administered consistently for all employees (84%) and their pay is competitive with other districts in the area (83%).
- Instructional aides were the least likely group to agree that compensation practices are administered consistently for all employees (48%), they were paid fairly for the work they do (46%), their pay is competitive with other districts in the area (36%).

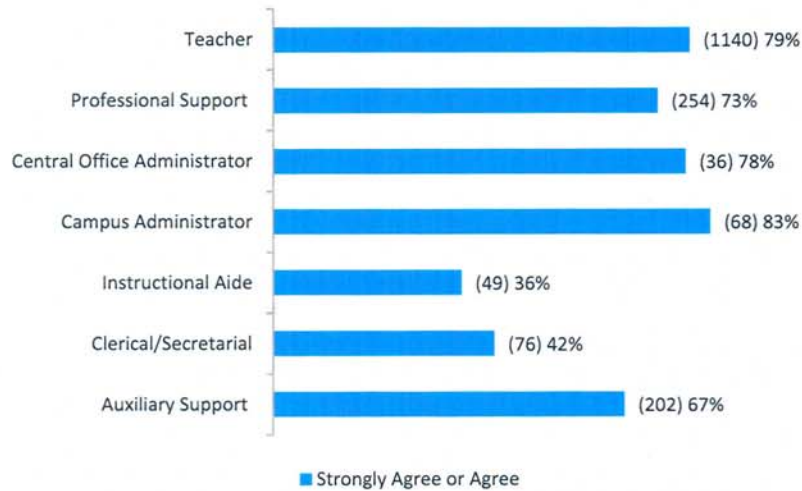
Compensation and Benefits



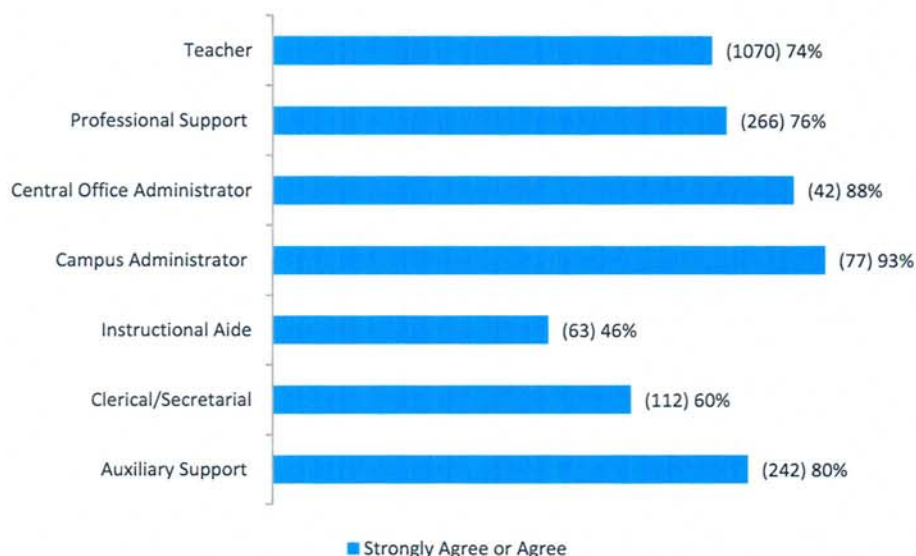
Compensation practices are administered consistently for all employees.



My pay is competitive with other districts in this area.



I am paid fairly for the work I do.



District Communications

- More than 84 percent of Carrollton-Farmers Branch ISD employees are satisfied with district communications in all areas surveyed.
- Ninety-five (95) percent or more of the respondents indicated that they are able to find out the things they need to know to get their job done (97%), they know the mission and goals of the district (96%), the district shares important news and events (96%), they know the C-FBISD brand: An Innovative Leader in Learning (96%), they have easy access to district policies (95%), and e-mail is used effectively in the district (95%).
- At least 92% of the respondents agreed that the district has their confidence and support (94%), they are satisfied with employee communications in the district (92%), and the district provides a means of recognizing important accomplishments.
- The respondents indicated that policies and procedures affecting their work are communicated clearly (89%).

District Communications



Supervisor Support

- More than 85% of the Carrollton-Farmers Branch ISD survey respondents reported that they received support from their supervisor in eight of the ten areas surveyed.
- At least 90 percent of the respondents indicated that they get the training they need to do their job effectively (92%) and they are allowed to make appropriate decisions within the scope of their authority (90%).
- Respondents felt their supervisor sets clear goals and objectives (89%) and makes timely decisions (88%).
- Eighty-seven (87) percent of the respondents agreed that they can openly communicate with their supervisor, they receive useful feedback on their performance, their supervisor encourages suggestions for improvement, and they receive appropriate support with problems on the job.

- Eighty-four (84) percent of the respondents feel their work is appreciated.
- Respondents were less likely to agree that recognition is given to top performers (74%).

Supervisor Support



District/Campus Support

Participants were asked a series of questions related to the service and support they receive from various departments in the District and on the campus.

- More than 80% of the respondents indicated that the HR staff are courteous, respectful, responsive, and helpful. The respondents also agreed that policies, forms, and information are easy to access and that confidential information is protected.
- From 12% to 18% of those responding to the statements about human resource support indicated they had no opinion or the statements were not applicable.

- At least 80 percent of the respondents agreed that the business office staff are courteous and respectful, responsive, and helpful. They also agreed that business office policies, forms and information are easy to access and the staff protects confidential information about employees.
 - Between 16% and 20% of those responding to the statements about business office support indicated they had no opinion or the statements were not applicable.
- Ninety-four (94) percent or more of the respondents indicated that they received technology support in all of the areas surveyed.
 - The respondents reported that they have access to reliable communication technology including phones, faxes, and e-mail (99%); district technology staff are courteous and respectful to them (98%); and are knowledgeable and helpful (98%). They also reported that maintenance and repairs on computer equipment are prompt and effective (96%); they have sufficient access to technology including computers, printers, software, and internet access (96%); and they have the training and technical support they need to utilize available technology equipment (94%).
 - Survey respondents who identified their job type as “auxiliary support” or “other” did not answer the questions on technology support.

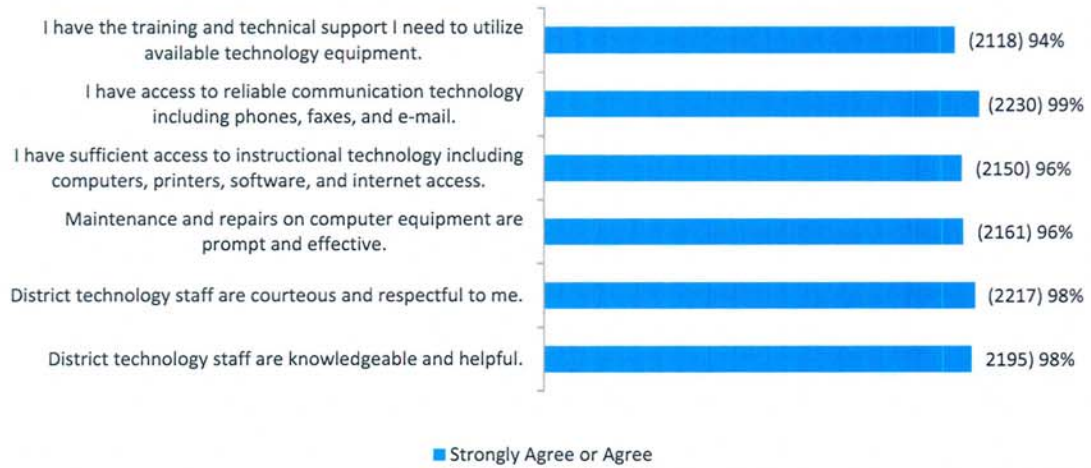
Human Resources Service and Support



Business Office Service and Support



Technology Service and Support

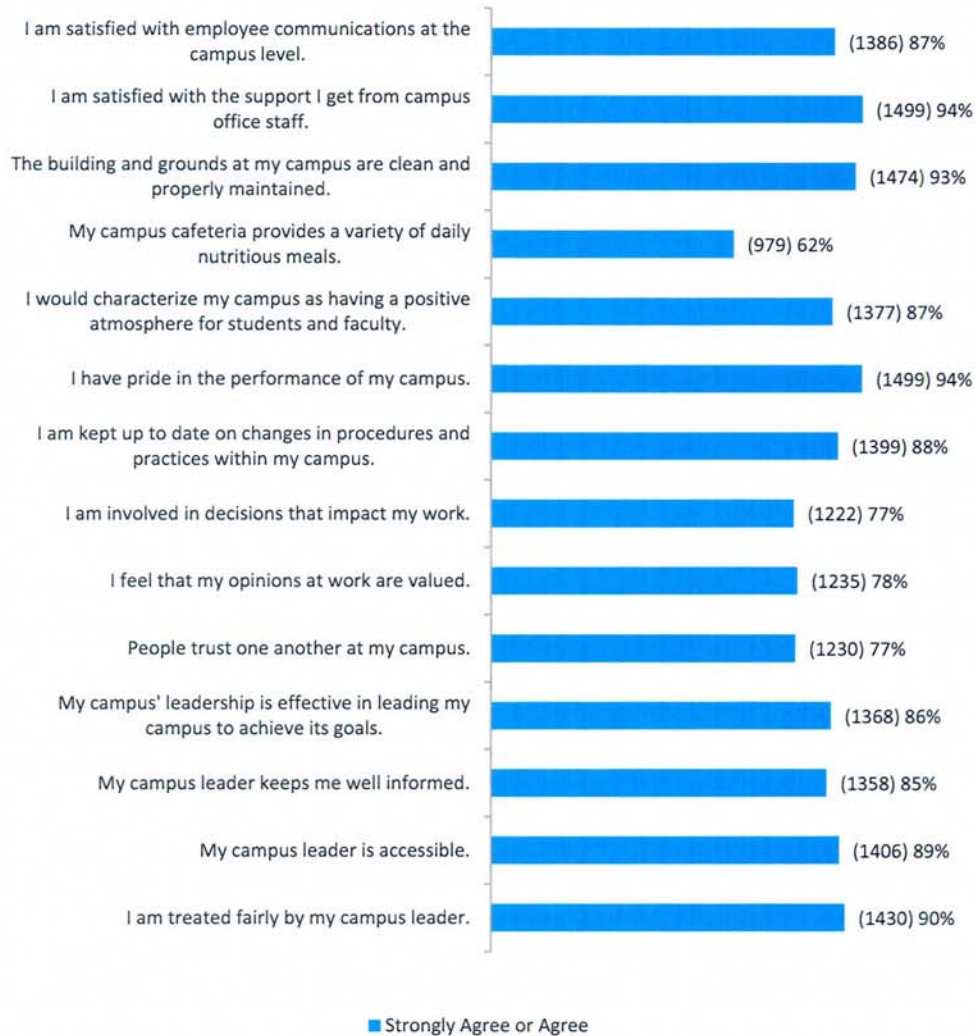


Only teachers and instructional aides participated in the survey questions on campus environment.

- More than 75% of the teachers and instructional aides responding to the survey strongly agreed or agreed with 13 of the 14 statements surveyed.

- At least 90% of the respondents indicated they have pride in the performance of their campus (94%), they are satisfied with the support they get from campus office staff (94%), the building and grounds at their campus are clean and properly maintained (93%), and they are treated fairly by their campus leader (90%).
- Eighty-five (85) percent or more of the teachers and instructional aides reported that their campus leader is accessible (89%), they are kept up to date on changes in procedures and practices within their campus (88%), they are satisfied with employee communications at the campus level (87%), they would characterize their campus as having a positive atmosphere for students and faculty (87%), campus leadership is effective in leading their campus to achieve its goals (86%), and their campus leader keeps them well informed (85%).
- The teachers and instructional aides also indicated they feel that their opinions at work are valued (78%), people trust one another at their campus (77%), and they are involved in decisions that impact their work (77%).
- The respondents were less likely to agree that the cafeteria provides a variety of daily nutritious meals (62%).
 - Nineteen (19) percent of those responding to this statement indicated they had no opinion or the statement was not applicable.

Campus Environment

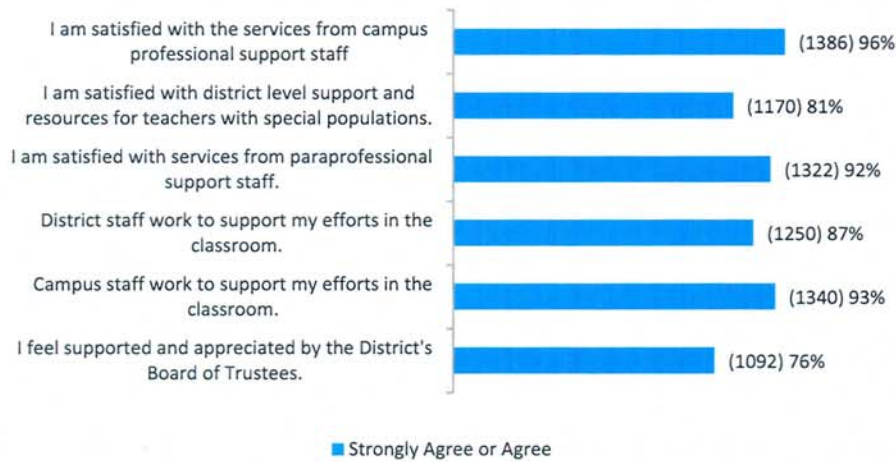


Only teachers responded to the survey questions on teacher support, curriculum and instruction, and student discipline.

- Seventy-five (75) percent or more of the teachers strongly agreed or agreed with all six of the statements related to teacher support.
- Of the teachers who responded to the survey, 90% or more indicated that they are satisfied with services from campus professional support staff (96%), campus staff works to support their efforts in the classroom (93%), and they are satisfied with services from paraprofessional support staff (92%).

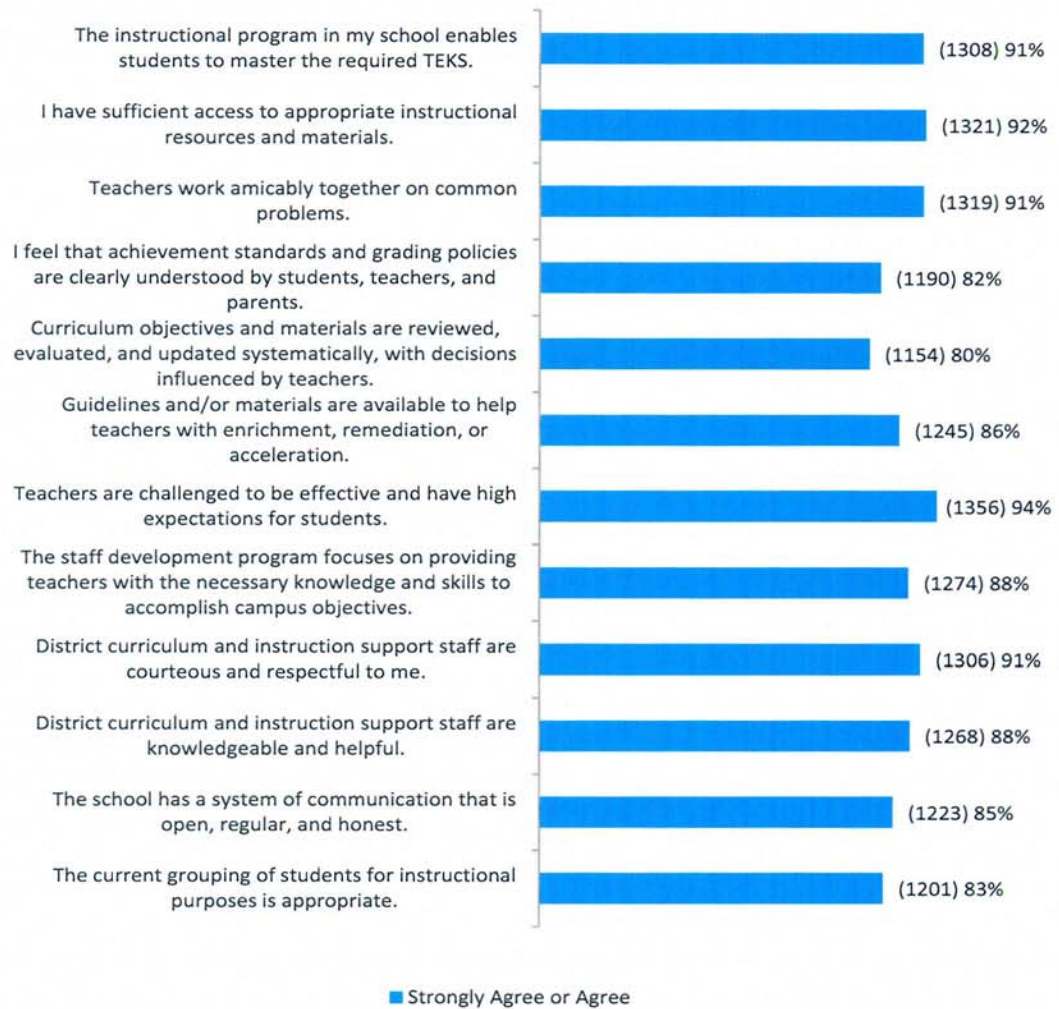
- More than 80% of the teachers agreed that the district staff works to support their efforts in the classroom (87%) and they are satisfied with district level support and resources for teachers with special populations (81%).
- Seventy-six (76) percent of the respondents indicated that they feel supported and appreciated by the District's Board of Trustees.
 - Fourteen (14) percent of those responding to this statement indicated they had no opinion or this statement was not applicable.

Teacher Support



- More than 90% of the teacher respondents reported that teachers are challenged to be effective and have high expectations for students (94%), they have sufficient access to appropriate instructional resources and materials (92%), teachers work amicably together on common problems (91%), the instructional program at their school enables students to master the required TEKS (91%), and district curriculum and instruction support staff are courteous and respectful to them (91%).
- At least 85% of the teachers agreed that the staff development program focuses on providing teachers with the necessary knowledge and skills to accomplish campus objectives (88%); district curriculum and instruction support staff are knowledgeable and helpful (88%); guidelines and/or materials are available to help teachers with enrichment, remediation, or acceleration (86%); and the school has a system of communication that is open, regular, and honest (85%).
- Eighty-three (83) percent of the teacher respondents feel that the current grouping of students for instructional purposes is appropriate and 82% of the teachers feel that achievement standards and grading policies are clearly understood by students, teachers, and parents.
- Teachers indicated that curriculum objectives and materials are reviewed, evaluated, and updated systematically, with decisions influenced by teachers (80%).

Curriculum and Instruction Service and Support



- Eighty-seven (87) percent of the teachers responding reported that when they experience disciplinary problems in their classroom they are given appropriate assistance to help resolve them.
- Teachers indicated that the principal provides leadership in setting and maintaining behavioral standards for both students and staff (86%).
- Teachers were less likely to agree that the student code of conduct is consistently and fairly enforced (78%).

Student Discipline Support



Comments and Suggestions for Improvement

Additional comments were provided by 576 respondents—21% of the survey participants.

- Forty-three (43) percent of the comments were accolades for the District as a whole and other employees, including coworkers, principals, supervisors, and the superintendent.
- Several of the participants expressed their appreciation for the opportunity to share their opinions.

Carrollton-Farmers Branch ISD employees offered a wide range of suggestions including the following.

Curriculum and Instruction

- Evaluate the effectiveness of the math and language arts curriculums to include pacing schedules and age appropriateness for young learners; review materials for errors and make timely changes.
- Provide sufficient resources such as supplemental materials and encourage teachers to share ideas and related tools districtwide.
- Plan for necessary and timely translation of materials to other languages and keep teachers informed of when they will be available to avoid duplication of effort.
- Coordinate changes, including expectations for teaching time, with other subject areas.
- Focus on a limited number of initiatives and accomplish them effectively rather than attempting to accomplish numerous initiatives with lesser results.
- Increase support for elective subjects by providing more opportunities for teachers to work with other faculty to coordinate objectives; provide sufficient technology for elective subjects.

Compensation and Benefits

- Reduce the employee cost of health insurance.
- Re-evaluate the method of distributing incentive grant funds to teachers to recognize the efforts of all contributors. Communicate the plan details clearly at the beginning of the incentive period to establish accurate expectations.
- Reinstate the number of days of local leave previously provided by the district.
- Consider expanding benefits to include paid holidays and vacations.
- Review pay schedules to ensure that employees with district experience are paid consistently with new hires that have the same experience.
- Consider giving merit increases to employees who perform above expectations.

Supervisor Support

- Treat employees fairly, consistently, and with respect. Make a concerted effort to keep employee information confidential, including discussing individuals with other employees.
- Address student discipline issues including the dress code consistently.

Communication

- Communicate changes such as new ESL requirement as soon as possible.
- Ensure that employees understand what benefits are available and who they can contact to get answers to their questions.
- Explain budget information that will impact employees, particularly when information in the press is contradictory.

Other

- Ensure that all facilities are repaired and cleaned and the grounds maintained to a level of acceptable standards.
- Address the need for additional classrooms to reduce overcrowding.
- Explore options such as block scheduling to adjust teacher preparation workloads to be more manageable.
- Plan meetings for efficiency and effectiveness and minimize the number of meetings in a week, allowing for more instructional preparation time.
- Review and evaluate the TEAMS system to determine effectiveness and usability, considering system speed and cumbersome data entry.
- Consider implementing a districtwide cost savings program that goes beyond the Watt Watcher program to promote ideas for saving money in the district. Evaluate such ideas as balancing the HVAC systems to keep rooms at a comfortable level, sealing drafty windows, fixing plumbing leaks, and promoting efforts to turn off electronic equipment overnight and on weekends.
- Remind all employees to treat each other with respect and courtesy, and encourage all members of the Board of Trustees to model appropriate, respectful behavior and effective teamwork at board meetings.

GLOSSARY



Glossary continued

This glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Abatement – A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies or special assessments.

Account – A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accounting Period – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

ACT - Acronym for **American College Test**.

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADA - Acronym for **Average Daily Attendance**.

Administration – Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency that are system-wide and not confined to one school, subject, or narrow phase of school activity.

Ad Valorem Tax – The primary source of local funding for school districts is ad valorem taxes levied against the local tax base. *Ad valorem* means according to the value.

AEIS – Acronym for **Academic Excellence Indicator System**.

AIS - Acronym for **Accelerated Instructional Services**.

Allocation – A part of a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Ancillary services – Auxiliary services that give support or assistance.

AP - Acronym for **Advanced Placement**.

Appraisal – (1) The act of appraising. (2) The estimated value resulting from such action.

Glossary continued

Appraise – To make an estimate of value, particularly of the value of property. Note, if the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for the above term.

Appropriation Account – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Appropriated Budget - The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. [NCGA Interpretation 10]

ARD – Acronym for **A**dmission, **R**eview and **D**ismissal.

ARRA – Acronym for **A**merican **R**ecovery and **R**einvestment **A**ct of 2009

ASCD – Acronym for **A**ssociation of **S**upervisors and **C**urriculum **D**evelopment.

Assess - To value property officially for the purpose of taxation. Note, the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets – Property owned by a local education agency, which has a monetary value.

Attrition – A gradual, natural reduction in membership of personnel, as through retirement.

AYP – Acronym for **A**dequate **Y**early **P**rogress; a term associated with the No Child Left Behind federal legislation.

Balanced Budget – A budget where the budgeted revenues equal the budgeted expenditures.

Bill – (1) A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution. (2) A statement of an amount owing for goods and services sold on open account.

Board of Education – The elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school

Glossary continued

committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer periods of time and requires greater legal formality.

Bonded Debt – The part of the school district debt, which is covered by outstanding bonds of the district. Sometimes called “Funded Debt or Bonded Indebtedness.”

Bonds Authorized and Unissued – Bonds, which have been legally authorized, but not issued, and which can be issued and sold without further authorization.

Bonds Issued – Bonds sold.

Bonds Payable – The face value of bonds issued and unpaid.

Budgetary Accounts – Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.

Capital Budget – A plan of proposed capital outlays and the means of financing them for the fiscal period. It is usually a part of the current budget. A capital program is sometimes referred to as a capital budget.

Capital Outlays – Expenditures which result in the acquisition of or addition to fixed assets (see definition of Fixed Assets).

Capital Program – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.) [NCGA Statement 1]

CLC – Acronym for Community Learning Center.

CLT – Acronym for Campus Leadership Team.

Glossary continued

Cocurricular Activities – Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

Community Services – Those services which are provided for the community as a whole or some segment of the community and which are not restricted to the public schools or adult education programs.

Consultant – A resource person who provides assistance to the regular personnel through conference, demonstration, research, or other means. There are two types of consultants; those retained on a temporary basis and those who are permanently employed.

Contracted Services – Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

CPE – Acronym for **C**ontinuing **P**rofessional **E**ducation.

Current – As used in this manual, the term has reference to the fiscal year in progress.

Current Budget – The annual budget prepared for and effective during the present fiscal year.

Current Expenditures per Pupil – Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

Current Year's Tax Levy – Taxes levied for the current fiscal period.

DAEP - Acronym for **D**isciplinarily **A**lternative **E**ducation **P**rogram.

DCAD – Acronym for **D**allas **C**ounty **A**ppraisal **D**istrict.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Limit – The maximum amount of gross or net debt, which is legally permitted.

Debt Service Fund – A fund used to account for the accumulation of resources and payment of principal and interest on all bonds.

Deficit – The excess of the obligations of a fund over the fund's resources.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Glossary continued

DIC – Acronym for **D**istrict **I**mprovement **C**ommittee.

DTR - Acronym for **D**istrict **T**ax **R**ate.

ELA – Acronym for **E**nglish **L**anguage **A**rts

Encumbrances - Commitments related to unperformed (executory) contracts for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds. [NCGA Statement 1]

EOC – Acronym for **E**nd of **C**ourse.

EOY – Acronym for **E**nd of **Y**ear.

ES – Acronym for **E**lementary **S**chool.

ESEA – Acronym for **E**lementary and **S**econdary **E**ducation **A**ct of 1965.

ESL – Acronym for **E**nglish as a **S**econd **L**anguage.

Estimated Revenue – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

ExCet – Abbreviation for **E**xamination for the **C**ertification of **E**ducators in **T**exas.

Existing Debt Allotment (EDA) – Sometimes referred to as Tier III funding. Granted by the 1999 Legislature guarantees \$35 per student in state and local funds for each cent of effort (up to a maximum of \$.12 per \$100 valuation) to pay the principal and interest on eligible bonds. Eligible bonds are those that require a debt service payment during the 1998-99 fiscal year.

Expenditures- This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, and payments of cash in settlement of liabilities already accounted as expenditures are not considered as expenditures.)

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period. Note legal provisions sometimes make it necessary to treat as expenses some charges whose benefits extend over future periods. For example, purchases of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year

Glossary continued

in which they are incurred and classified as expenses of that year even though their benefits extend also to other periods.

Fiscal Year – A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

Fixed Assets – Land, building, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Food Service – Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

FTE - Acronym for **F**ull-**T**ime **E**quivalent.

Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, Instructional Administration, Plant Maintenance and Operations.

Fund – A sum of money or other resource set-aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GAAP - Acronym for **G**enerally **A**ccepted **A**ccounting **P**inciples.

GED - Acronym for **G**eneral **E**ducational **D**evelopment.

General Fund – A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

General Obligation Bonds – Bonds backed by the full faith and credit of the government.

G/T – Acronym for **G**ifted and **T**alented.

HB – Acronym for **H**ouse **B**ill

HB1 – Acronym for **H**ouse **B**ill **O**ne, reference to the appropriations bill that changed public school funding, 80th Legislature state of Texas.

Glossary continued

HOUSE – Acronym for **H**igh, **O**bjective, **U**niform **S**tandard of **E**valuation.

HS - Acronym for **H**igh **S**chool.

Infrastructure - Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. [SGAS 34]

Instruction – The activities dealing directly with the teaching of students or improving the quality of teaching.

Instructional Facilities Allotment (IFA)- Granted by House Bill 4 in 1997, this program provides a guaranteed level (\$35) of state and local funds per student per penny of tax effort applicable to debt service on eligible bonds. However, there is a limit on funding for each biennium so the District must apply for funding. The applications are ranked based on relative property wealth and funds are awarded up to the dollar limit available.

Interest - A fee charged a borrower for the use of money.

Inventory – A detailed list or record showing quantities, descriptions, values, units of measure, and unit prices of property on hand.

IRI – Acronym for **I**ntermediate **R**eadings **I**nventory.

I & S - Acronym for **I**nterest & **S**inking Fund (Debt Service Fund).

ISD - Acronym for **I**ndependent **S**chool **D**istrict.

JJAEP – Acronym for **J**uvenile **J**ustice **A**lternative **E**ducation **P**rogram.

LAN- Acronym for **L**ocal **A**rea **N**etwork.

LBB – Acronym for **L**egislative **B**udget **B**oard.

LDAA – Acronym for **L**ocally **D**etermined **A**lternative **A**ssessment.

LEP – Acronym for **L**imited **E**nglish **P**rofile.

Levy – (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Glossary continued

Liability – An obligation, based on a past transaction, to convey assets or perform services in the future.

Long-Term Loan- A loan which extends for more than 5 years from the date the loan was obtained and is not secured by serial or term bonds. Such loans are not legal in Texas under the general statutes.

LPAC – Acronym for **L**anguage **P**roficiency **A**ssessment **C**ommittee.

MGEC – Acronym for **M**ary **G**rimmes **E**ducation **C**enter.

M & O - Acronym for **M**aintenance and **O**perations Fund (General Fund).

Modified Accrual Basis of Accounting - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. [NCGA Statement 1]

MS - Acronym for **M**iddle **S**chool.

National Council on Governmental Accounting (NCGA) - The immediate predecessor of the GASB as the authoritative accounting and financial reporting standard-setting body for state and local governments. The NCGA issued 7 statements and 11 interpretations prior to its dissolution in June 1984. These statements and interpretations remain effective unless superseded by a subsequent GASB pronouncement.

NCLB – Acronym for **N**o **C**hild **L**eft **B**ehind.

NSDC – Acronym for **N**ational **S**taff **D**evelopment **C**ouncil.

O&M – Acronym for **O**peration and **M**aintenance.

Object – As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

Operating Activities- Term used in connection with cash flows reporting. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities. [SGAS 9]

Glossary continued

Other Financing Source- An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

Other Financing Use- A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the other financing uses category is limited to items so classified by GAAP.

Other Postemployment Benefits (OPEB) – Post-employment benefits other than pension benefits. OPEB include post-employment health care benefits, regardless of the type of plan that provides them, and all post-employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits. [SGAS 43]

Overlapping Debt - In the context of the statistical section, the outstanding long-term debt instruments of governments that overlap geographically, at least in part, with the government preparing the statistical section information. That is, debt of another government that at least some of the reporting government's taxpayers will also have to pay in whole or in part. Lower levels of government are not required to treat debt of the state as overlapping debt, even though it technically meets this definition. Furthermore, states, regional governments, and counties are exempted from the requirement to present overlapping debt, although counties are still encouraged to do so. [SGAS 44]

Payroll – A list of individual employees entitled to pay, with the amounts due to each for personal services rendered.

PEIMS - Acronym for **P**ublic **E**ducation **I**nformation **M**anagement **S**ystem.

Personnel, Full-Time – School employees who occupy positions, the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Personnel, Part-Time – Personnel who occupy positions, the duties of which require less than full time-service. This includes those employed full-time for part of the school year, part-time for all of the school year, and part-time for part of the school year. See also Personnel, Full-Time.

Plant Maintenance (Plant Repairs and Repairs and Replacements of Equipment) – Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition or completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

PO - Acronym for **P**urchase **O**der.

Glossary continued

PRI - Acronym for **Primary Reading Inventory**.

Principal of a School – The administrative head of a school (not school district) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school.

Principal of Bonds – The face value of bonds.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Program Budget – A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object number, on the one hand, and the performance budget on the other.

PSAT- Acronym for **Preliminary Standardized Achievement Tests**.

RADA – Acronym for **Refined Average Daily Attendance**.

Refunding Bonds – Bonds issued to pay off bonds already outstanding.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Reserve – An amount set aside for a specified purpose, or an account, which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

Rollback Tax – Reference to current State of Texas school finance laws that require Maintenance and Operations tax rate increases (above a certain limit) to be voted on by the public. Rollback elections that fail roll the tax rate back to the previous lower level.

RPTE – Acronym for **Reading Proficiency Tests in English**.

RtI – Acronym for **Response to Intervention**.

RTUSA – Acronym for **Reading Together USA**.

Glossary continued

Salary – The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district. Payments for sabbatical leave are also considered as salary.

SASI – Acronym for **Schools Administration of Student Information**.

SAT - Acronym for **Standardized Achievement Tests**.

SBEC – Acronym for **State Board for Educator Certification**.

SCE – Acronym for **State Compensatory Education**.

School – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

School, Elementary – A school classified as elementary by State and local practice and composed of any span of grades not above grade six. In this District this term includes kindergartens and pre-kindergartens if they are under the control of the local board of education.

School, Intermediate – A separately organized elementary school intermediate between early elementary and middle school.

School, Middle – A separately organized secondary school intermediate between elementary, intermediate, and senior high school. In this District middle schools include grades six through eight.

School, Public – A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

School, Secondary – In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary/intermediate school and ending with or below grade 12, including middle schools, the different types of high schools, and alternative high schools.

School, Senior High – A school offering the final years of high school work necessary for graduation; invariably preceded by a middle school in the same system.

School, Summer – The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Glossary continued

SDAA – Acronym for **S**tate **D**eveloped **A**lternative **A**ssessment.

Section 504 – For school districts, any child eligible for a district’s public education program is qualified. 34 CFR104.3(k), 104.38 Parents who have a handicapping condition may also be protected by Section 504. For example, parents who are deaf may be entitled to an interpreter if they need it to have an equal opportunity to participate in school initiated activities regarding their child.

Serial Bonds – Bonds whose principal is to be repaid in periodic installments over the life of the issue.

SF&CS – Acronym for **S**tudent, **F**amily and **C**ommunity **S**ervices Department.

SHARS- Acronym for **S**chool **H**ealth and **R**elated **S**ervices

SOAR – Acronym for **S**trengthening **O**pportunities to **A**ccelerate **R**eading.

SMU – Acronym for **S**outhern **M**ethodist **U**niversity.

Special Revenue Fund - A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

SSI – Acronym for **S**tudent **S**uccess **I**nitiative.

State Aid for Education – Any grant made by a State government for the support of education.

Student Wealth – Assessed value of property divided by school enrollment.

Supplemental Taxes – Taxes levied subsequent to the initial levy to add property omitted from the original tax roll(s).

Supply – A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

TAAS - Acronym for **T**exas **A**ssessment **A**cademic **S**kills exam.

TAKS – Acronym for **T**exas **A**ssessment of **K**nowledge and **S**kills exam.

TASP – Acronym for **T**exas **A**cademic **S**kills **P**rogram.

Glossary continued

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

Tax Increment Financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

TEA - Acronym for the **T**exas **E**ducation **A**gency.

TEKS - Acronym for **T**exas **E**ssential **K**nowledge and **S**kills.

TEXES – Acronym for **T**exas **E**xamination of **E**ducator **S**tandards.

TIF – Acronym for **T**ax **I**ncrement **F**inance **Z**one.

TLI - Acronym for **T**exas **L**earning **I**ndex.

TRS – Acronym for **T**eacher **R**etirement **S**ystem.

Underlying Bond Rating – The rating the district would be given by investor services to give relative indications of credit quality to stand alone without the permanent bond guarantee by the State.

Unencumbered Balance of Appropriation – That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

Unexpended Balance of Appropriation – That portion of an appropriation not yet expended; the balance remaining after deducting from the appropriation the accumulated expenditures.

Unit Cost – Expenditures for a function, activity, or service divided by the total number of units for which the function, activity, or service was provided.

USDE – Acronym for **U**nited **S**tates **D**epartment of **E**ducation.

WADA - Acronym for **W**eighted **A**verage **D**aily **A**ttendance.

WAN - Acronym for **W**ide **A**rea **N**etwork.

Wealth Transfer Provisions - Reference to the provision of the State of Texas school finance system that effectively adjusts taxable property wealth per weighted student for each school year to no greater than the “equalized wealth level”, determined in accordance with a formula set for the in the school funding legislation.

