



2010 – 2011 District Budget

Board of Trustees Workshop I: May 13, 2010

*Presented by: Larry Throm
Executive Chief Financial Officer*

Budget Summary by Fund 2010 - 11

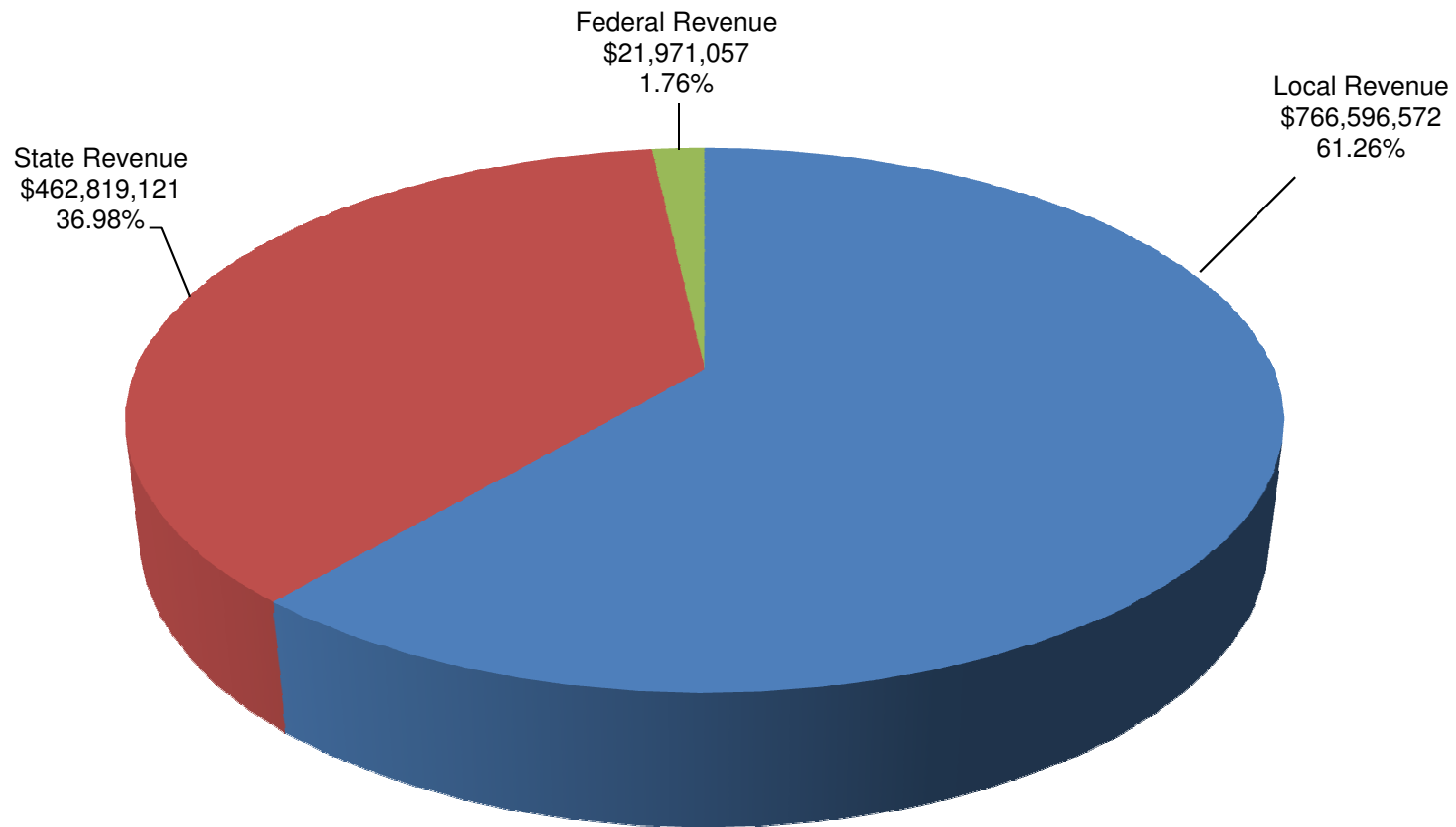


	Revenue	Expenditures
▪ State and Local Funds		
▪ 199 General Operating	\$1,251,386,750	\$1,251,386,750
▪ Special Revenue Funds		
▪ 240 Food Service	81,271,443	81,271,443
▪ Debt Service Fund		
▪ 522 Debt -2002	91,795,905	91,795,905
▪ 528 Debt -2008	50,126,856	50,126,856
▪ Total All Funds Available	\$1,474,580,954	\$1,474,580,954

2009 – 10 General Fund Forecast

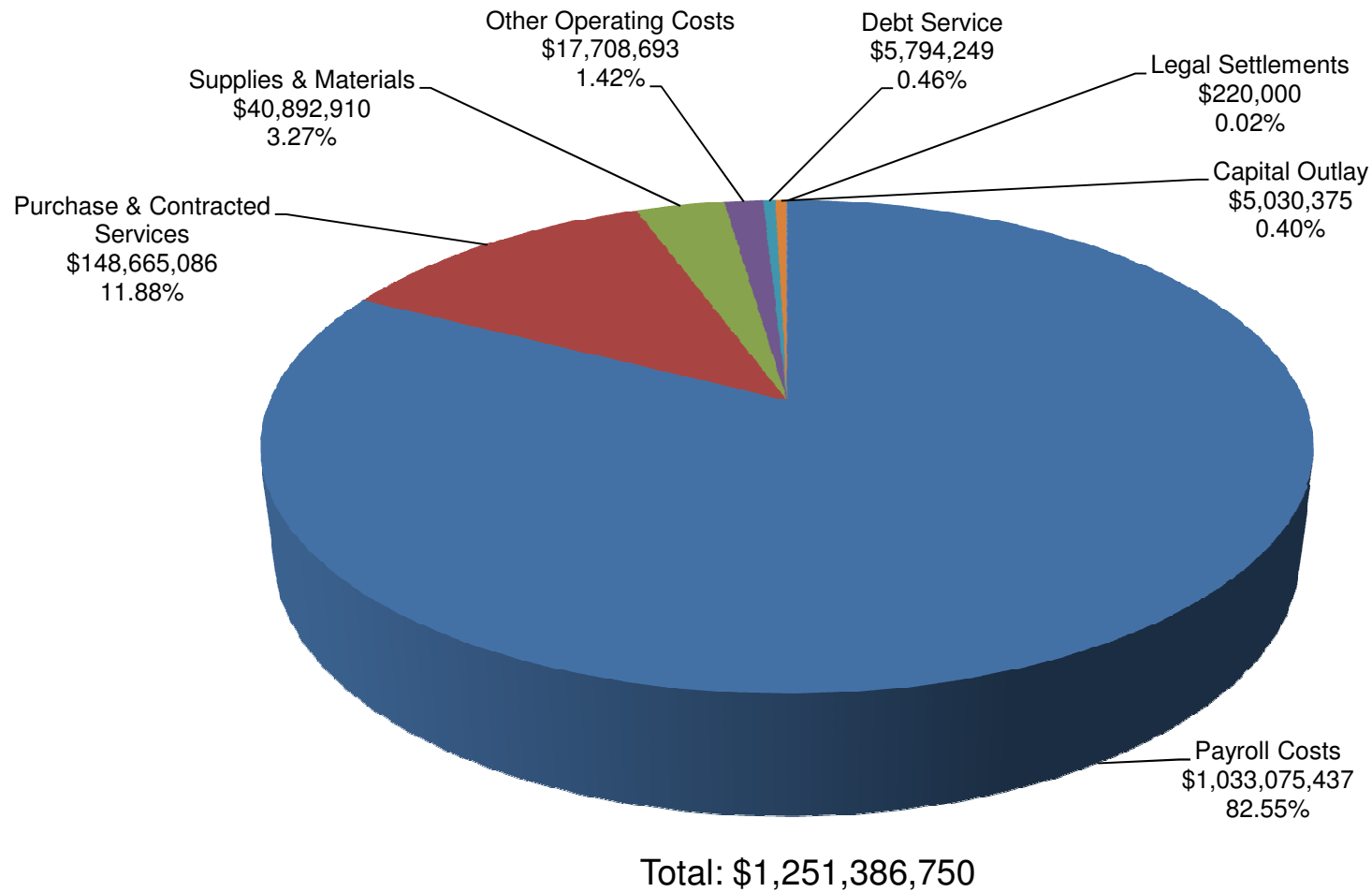
	2008-2009 Actuals	2009-2010 Estimated Budget	2010-2011 Requested Budget
Total Revenue	\$ 1,214,458,312	\$ 1,248,126,919	\$ 1,251,386,750
Expenditures			
Payroll	\$ 1,036,044,043	\$ 1,034,683,718	\$ 1,033,075,437
Non Payroll	\$ 200,390,095	\$ 215,462,250	\$ 218,311,313
Total Expenditures	\$ 1,236,434,138	\$ 1,250,145,968	\$ 1,251,386,750

General Fund Revenue by Class

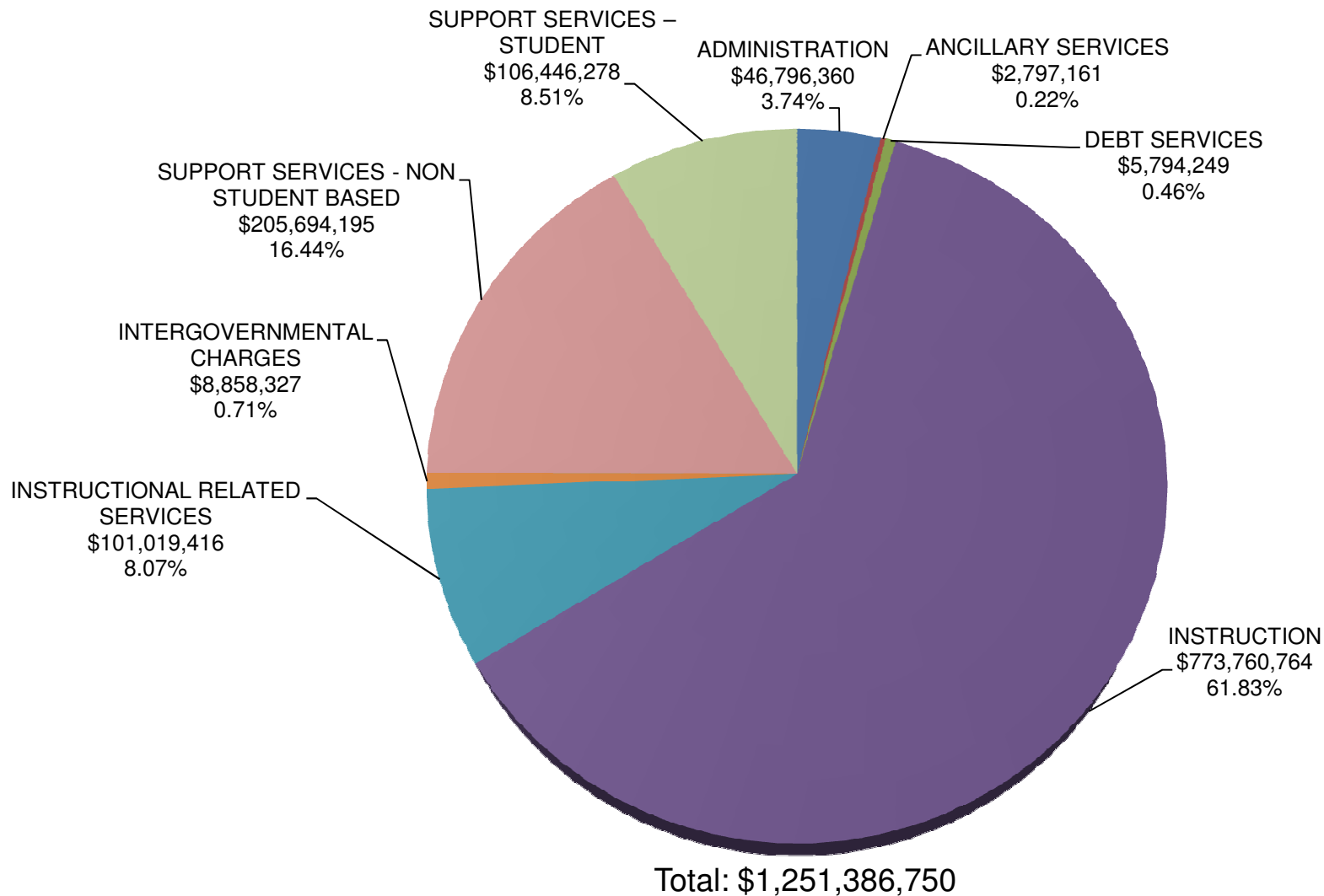


Total: \$1,251,386,750

General Fund Expenditures by Class



General Fund Expenditures by Major Function



2010-11 Food and Debt Services Forecast

Food Services	2008-2009 Actuals	2009-2010 Estimated Budget	2010-2011 Requested Budget
Total Revenue	\$76,454,642	\$80,610,653	\$81,271,443
Total Expenditures	\$72,373,619	\$80,610,653	\$81,271,443
Projected Surplus/(Deficit)	\$4,081,023	0	0

Debt Services	2008-2009 Actuals	2009-2010 Estimated Budget	2010-2011 Requested Budget
Total Revenue	\$111,262,594	\$281,521,672	\$141,922,761
Total Expenditures	\$111,870,846	\$283,969,451	\$141,922,761
Projected Surplus/(Deficit)	(\$608,252)	(\$2,447,779)	\$0



Budget Calendar

Time Line	Activity/Process
September 2009	Conduct Campus Leveling Analysis – Review of Staffing Allocations
September 24, 2009	☛ Board of Trustees Meeting Submit Budget Development Calendar for Board Approval
October 22, 2009	☛ Board of Trustees Meeting Adopt Campus Staffing Formula Adopt Non-Campus Staffing Guidelines
November 2009	<u>Create Budget Development Plan</u> Budget priorities/initiatives identified by Executive Team Collect and Analyze student projections
December 2009	Refine student projections and apply student/teacher ratio formulas
January 2010	Executive Team review of formulas, and budget development/process plan
February 15-26, 2010	Distribute budget preparation documents to campuses and central offices Conduct budget workshops for central budget managers Conduct budget workshops for campus administrators by Learning Community
March 8-12, 2010	Central office and campus budgets received by Financial Planning & Budget Development

Budget Calendar (cont'd)

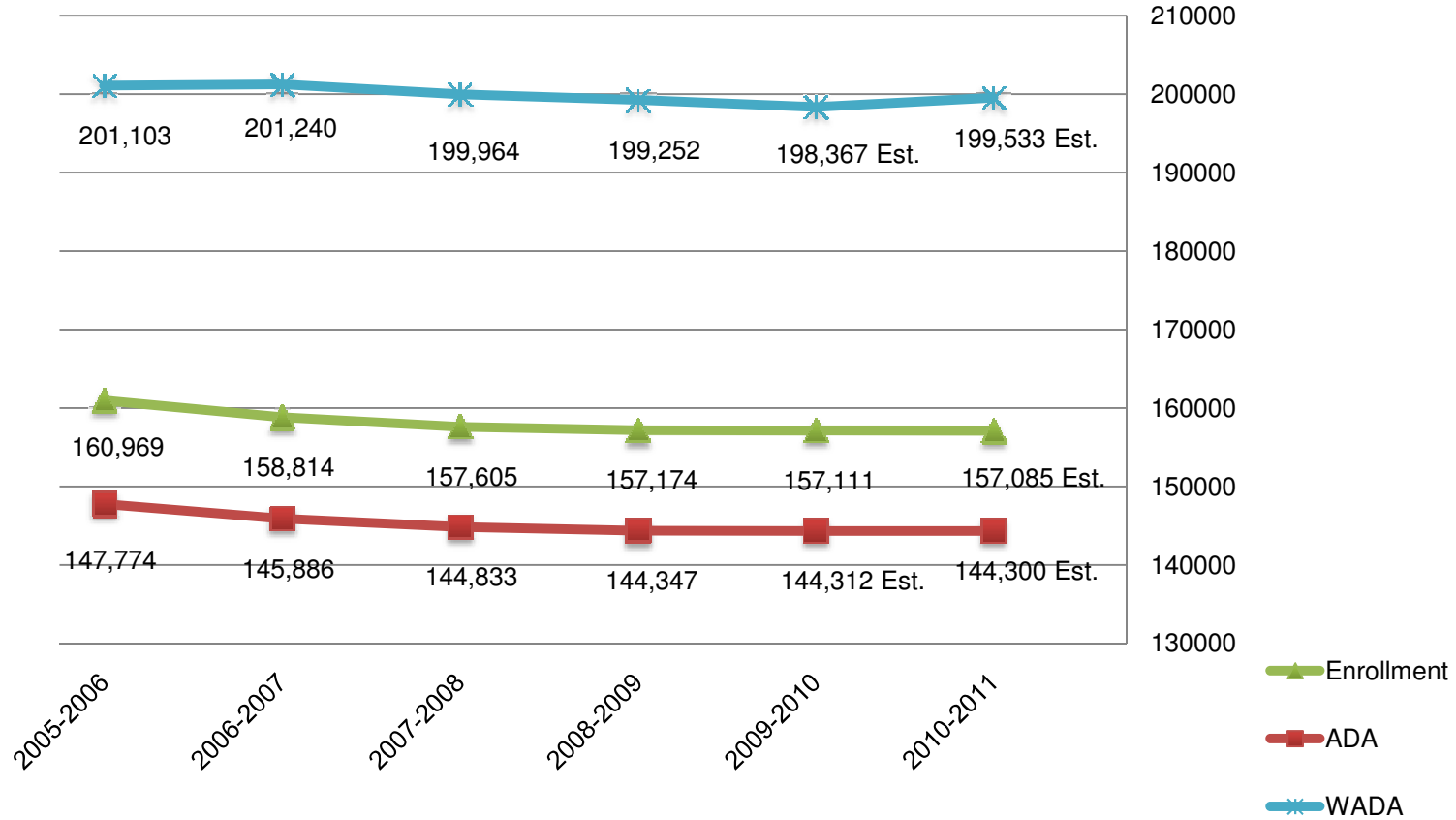
Time Line	Activity/Process
March 22 - April 2, 2010	Review and analyze budget input (Budget Services/ Executive Team, and Executive Directors)
April 5 - 16, 2010	Conduct budget hearings with central budget managers
April 8, 2010	☛ Board of Trustees Business Briefing Review Budget Process and Status
May 2010	Preliminary Estimate of Taxable Values received from Dallas Central Appraisal District
May 13, 2010	☛ Board of Trustees Business Briefing Preliminary 2010 - 2011 Budget Review Review Revenue Projections
May 13 – June 10, 2010	Schedule Town Hall meetings as appropriate
June 10, 2010	☛ Board of Trustees Business Briefing Proposed 2010-2011 Budget Review
June 10, 2010	Public notice in newspaper for the adoption of the district budget

Budget Calendar (cont'd)

Time Line	Activity/Process
June 24, 2010	<p> Board of Trustees Meeting Tax Rate Public Hearing Adopt 2010-2011 Budget</p>
July 25, 2010	<p>Deadline for chief appraiser to certify rolls to taxing units</p>
August 26, 2010	<p> Board of Trustees Meeting Adopt Tax Rate</p>

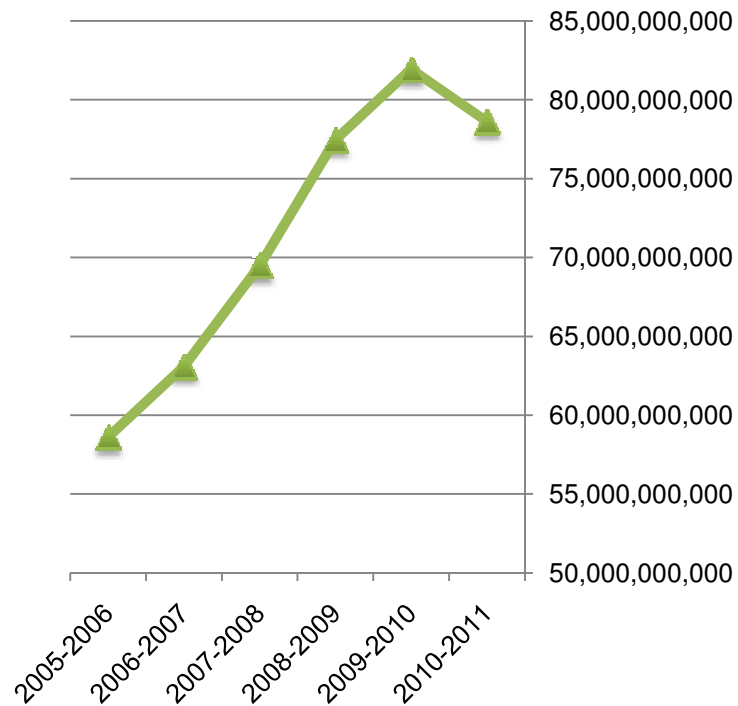
Student Enrollment 2005 - 2011

Enrollment



Comptroller's Values – 5 Year History

Certified Value

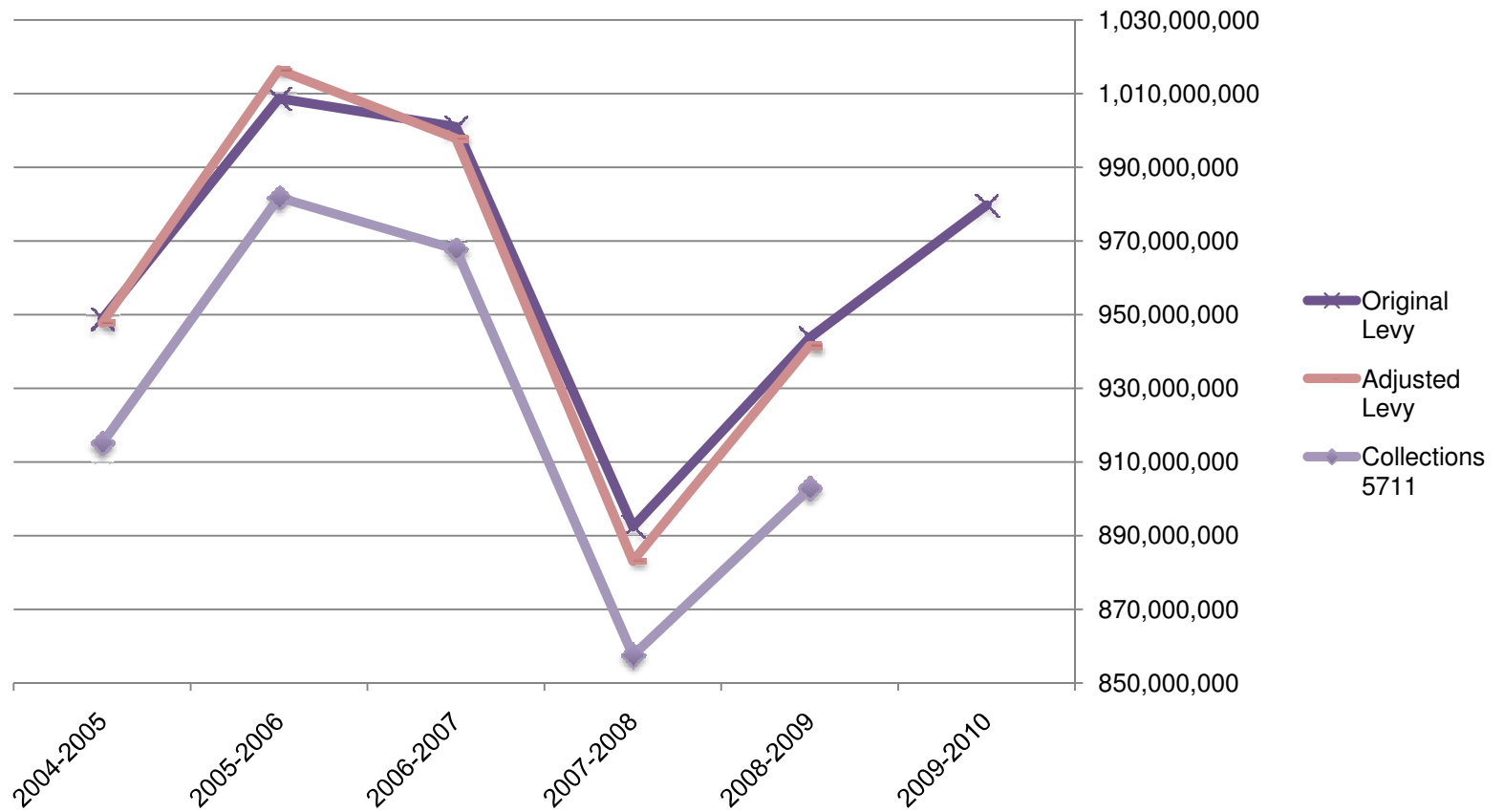


<u>Fiscal Year</u>	<u>Certified Value</u>	<u>Percentage Change</u>
2010-2011	\$78,626,228,844	-4.06%
2009-2010	\$81,950,293,210	5.81%
2008-2009	\$77,450,120,650	11.46%
2007-2008	\$69,484,153,672	10.12%
2006-2007	\$63,100,423,380	7.66%
2005-2006	\$58,613,126,523	1.93%

Tax Levy – 5 Year History

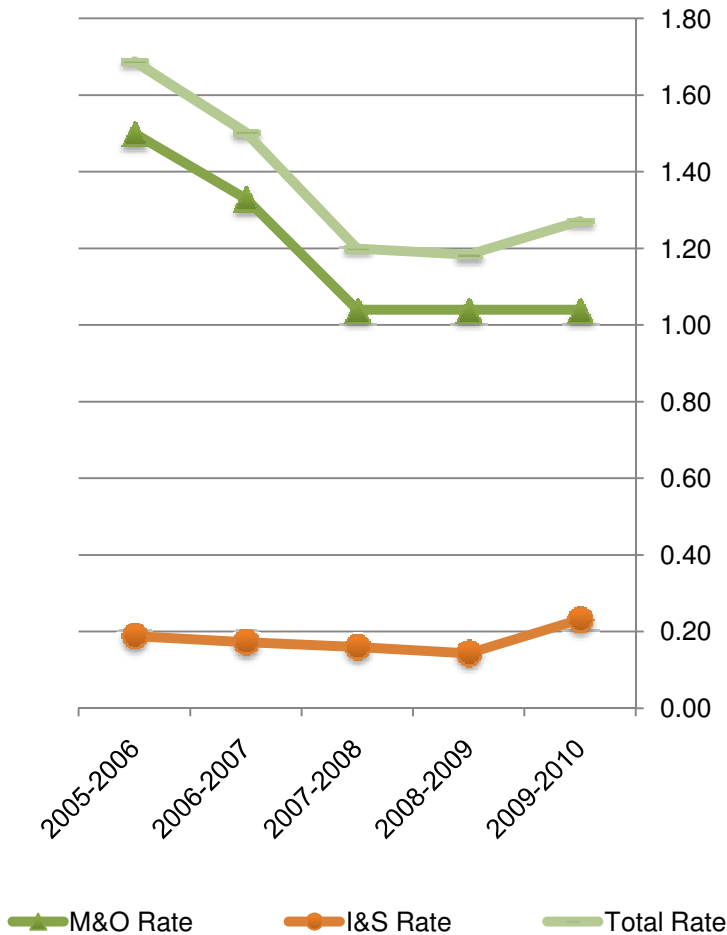
<u>School Year</u>	<u>Tax Year</u>	<u>Original Levy</u>	<u>Adjustments</u>	<u>Adjusted Levy</u>	<u>Collections 5711</u>	<u>Collections as % of Original Levy</u>
2009-2010	2009	979,714,539				
2008-2009	2008	943,732,750	(2,210,263)	941,522,487	902,680,977	95.65%
2007-2008	2007	892,410,875	(9,401,125)	883,009,750	857,460,126	96.08%
2006-2007	2006	1,000,995,496	(3,176,121)	997,819,375	967,686,598	96.67%
2005-2006	2005	1,008,712,728	7,682,786	1,016,395,514	981,765,629	97.33%
2004-2005	2004	948,739,797	(1,049,966)	947,689,831	915,013,479	96.45%

Tax Levy – 5 Year History



Tax Rate – 5 Year History

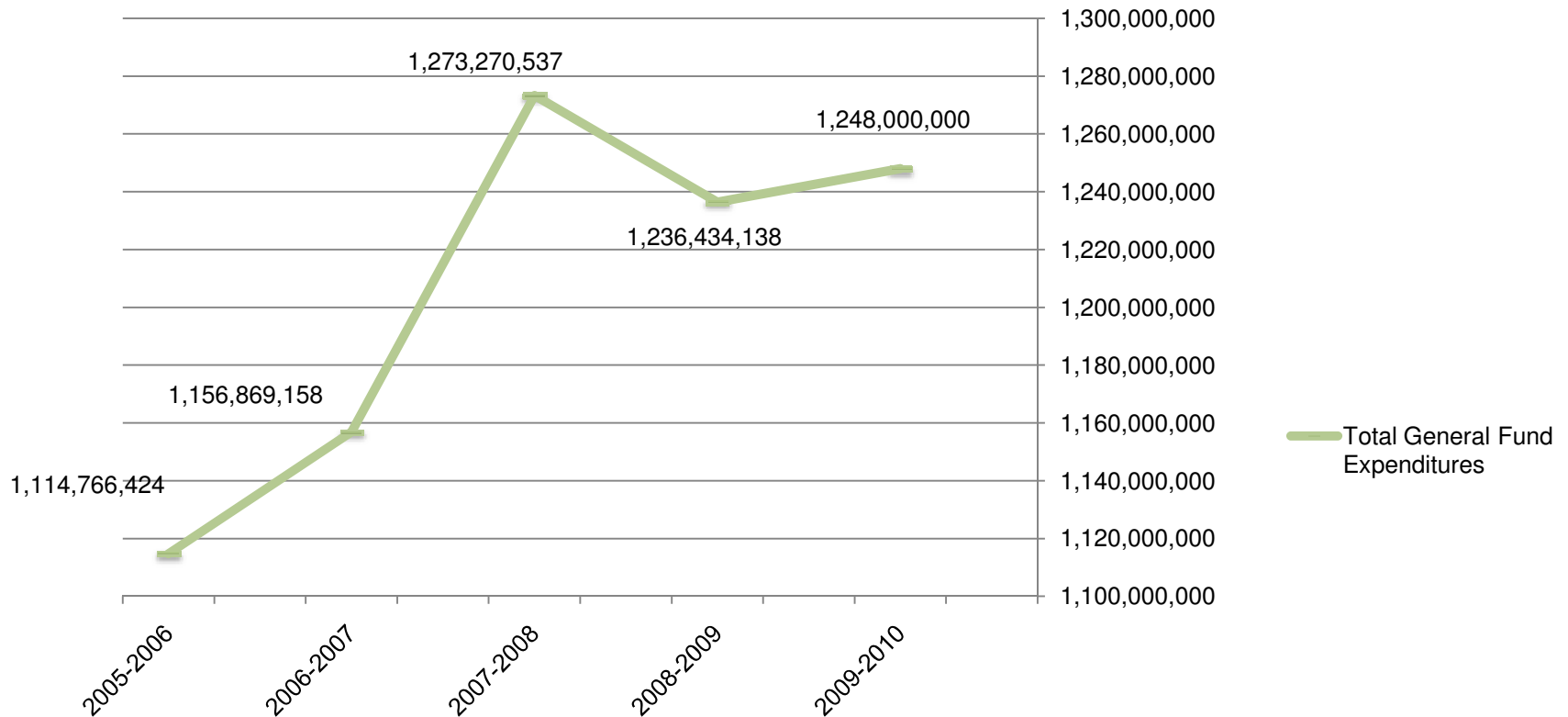
Tax Rate



<u>Tax Year</u>	<u>M&O Rate</u>	<u>I&S Rate</u>	<u>Total Rate</u>
2009-2010	1.040050	0.231293	1.271343
2008-2009	1.040050	0.143352	1.183402
2007-2008	1.040050	0.159593	1.199643
2006-2007	1.330050	0.172590	1.502640
2005-2006	1.500000	0.188360	1.688360

Overview of General Fund Expenditures – 5 Year History

Total General Fund Expenditures

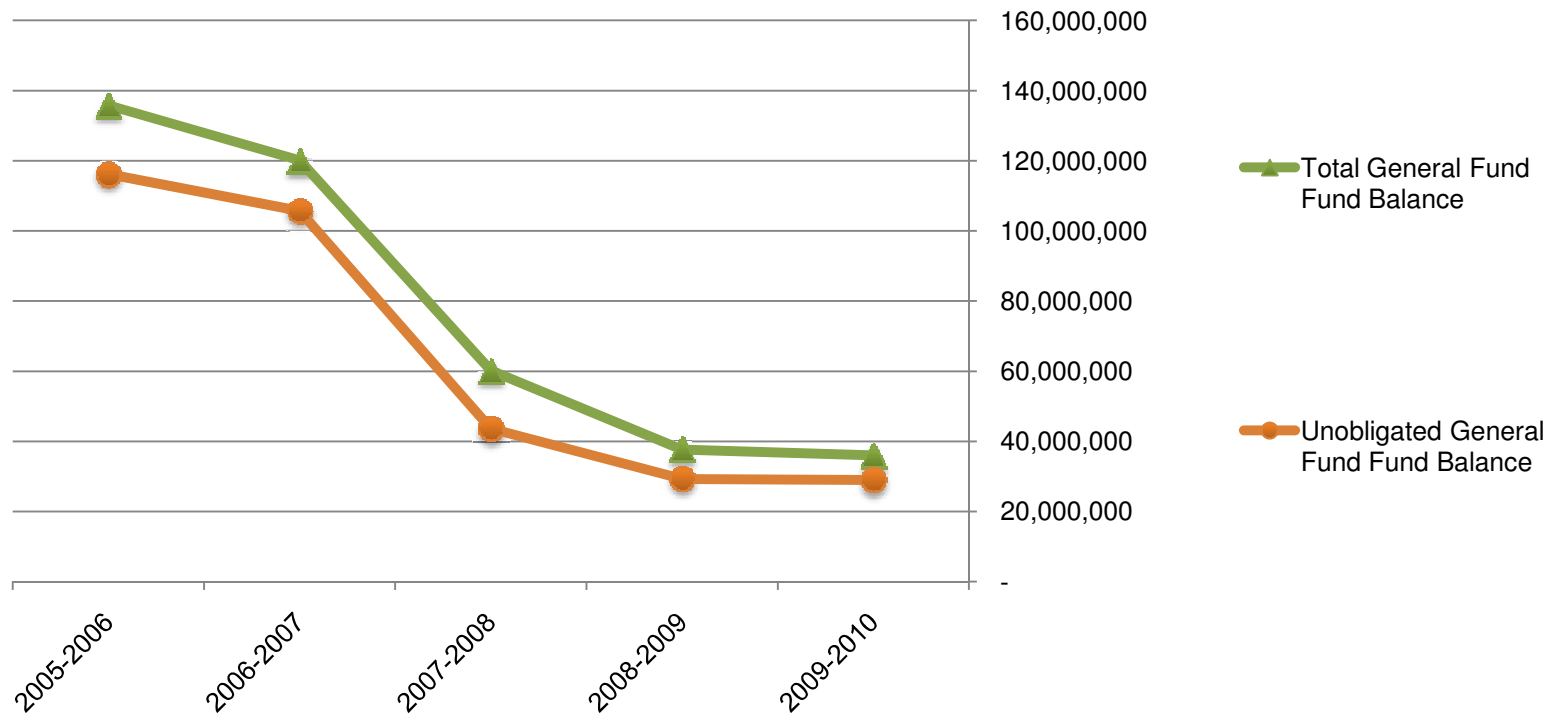


Overview of General Fund Balance 5 Year History

School Year	Total General Fund Fund Balance	Unobligated General Fund Fund Balance	Total General Fund Expenditures	Unobligated Fund Balance as a Percent of Total Expenditures
2009-2010	\$36,000,000 Est.	\$29,000,000 Est.	\$1,248,000,000 Est.	2.32% Est.
2008-2009	37,668,082	29,275,989	1,236,434,138	2.37%
2007-2008	60,212,644	43,623,687	1,273,270,537	3.43%
2006-2007	120,124,634	105,750,898	1,156,869,158	9.14%
2005-2006	135,844,170	116,226,031	1,114,766,424	10.43%

Overview of General Fund Balance — 5 Year History

Fund Balance



State Revenue Target Revenue

- **2010 – 11** **\$5,249**
- **2009 – 10** **\$5,249**
- **2008 – 09** **\$5,249**
- **2007 – 08** **\$5,249**
- **2006 – 07** **\$5,249**

General Fund Investment Analysis

	Amount Earned	Average Yield
■ 2010 – 11	\$ 505,285.00	0.33%
■ 2009 – 10	\$ 481,223.79	0.31%
■ 2008 – 09	\$ 2,523,343.63	1.40%
■ 2007 – 08	\$ 7,703,983.23	4.08%
■ 2006 – 07	\$ 9,918,608.54	5.26%

Tax Rate Maintenance & Operations

- **Tax Rate for Discussion Only**
 - \$ 0.02500 2% Salary Increase
 - \$ 0.02000 Continuation of Performance Pay
 - \$ 0.04000 Dedicate to Fund Balance
 - \$ 1.04005 Current Tax Rate
 - \$1.12505 Total M & O Rate
- **Voter Authorization (Tax Ratification Election)**

Tax Rate Revenue Scenario

- **Each 1¢ generates approximately \$ 7,100,000**

- **8 1/2¢ will generate approximately:**
 - **Local Taxes \$ 60,350,000**
 - **Additional State Funding \$ 6,500,000**
 - **Less Recapture (7,900,000)**
 - **TOTAL \$ 58,950,000**

Tax Rate Expenditure Scenario

▪ Raise @ 2%	\$ 18,000,000
▪ Performance Pay	\$ 15,000,000
▪ Fund Balance Dedication	<u>\$ 25,950,000</u>
▪ TOTAL	\$ 58,950,000

Major Areas for Discussion 2011 - 12

- State \$15 Billion Shortfall
- 6 New Campuses Opening Fall 2011
- Utilities, Insurance, Other Non-Central Costs



2010-2011 District Budget

Q & A