CARROLLTON-FARMERS BRANCH ISD

2025-2026 ADOPTED BUDGET

ALL BUDGETED FUNDS BY FUNCTION

	GENERAL OPERATING FUND	DEBT SERVICE FUND	CHILD NUTRTION FUND	TOTAL	TOTAL BY ENROLLED STUDENT*
ESTIMATED REVENUES					
Local Revenue	$ 252,432,000	$ 63,996,805	$ 2,998,016	**$ 319,426,821**	*$ 13,361*
State Revenue	32,206,937	2,543,000	62,000	**34,811,937**	*1,456*
Federal Revenue	1,600,000		12,865,575	**14,465,575**	*605*
Other Sources	16,000,000			**16,000,000**	*669*
Total Estimated Revenues	**$ 302,238,937**	**$ 66,539,805**	**$ 15,925,591**	**$ 384,704,333**	
APPROPRIATIONS BY FUNCTION					
11 - Instruction	$ 176,378,874			**$ 176,378,874**	*$ 7,378*
12 - Instructional and Media Services	3,753,769			**3,753,769**	*157*
13 - Curriculum and Staff Development	6,890,622			**6,890,622**	*288*
21 - Instructional Leadership	4,613,870			**4,613,870**	*193*
23 - School Leadership	18,610,309			**18,610,309**	*778*
31 - Guidance, Counseling and Evaluation Services	12,929,640			**12,929,640**	*541*
32 - Social Work Services	106,499			**106,499**	*4*
33 - Health Services	4,245,785			**4,245,785**	*178*
34 - Student Transportation	12,109,466			**12,109,466**	*507*
35 - Food Service.	52,997		15,925,591	**15,978,588**	*668*
36 - Cocurricular/Extracurricular	6,341,022			**6,341,022**	*265*
41 - General Administration	10,906,032			**10,906,032**	*456*
51 - General Maintenance and Operations	25,090,001			**25,090,001**	*1,049*
52 - Security and Monitoring Services	5,848,521			**5,848,521**	*245*
53 - Data Processing Services	7,539,921			**7,539,921**	*315*
61 - Community Services	136,039			**136,039**	*6*
71 - Debt Service	557,936	66,539,805		**67,097,741**	*2,807*
91 - Contracted Services Between Public Schools	10,864,171			**10,864,171**	*454*
95 - Payments to Juvenile Justice Alternative Programs	85,000			**85,000**	*4*
99 - Other Intergovernmental Charges	1,350,000			**1,350,000**	*56*
Total Appropriations	**$ 308,410,474**	**$ 66,539,805**	**$ 15,925,591**	**$ 390,875,870**	
BUDGETED SURPLUS (DEFICIT)	**$ (6,171,537)**	**$ -**	**$ -**	**$ (6,171,537)**	
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	$ 257,800,242		$ 7,066,668	**$ 264,866,910**	*$ 11,079*
62 - Professional and Contracted Services	26,638,990		310,000	**26,948,990**	*1,127*
63 - Supplies and Materials	14,445,837		7,919,163	**22,365,000**	*936*
64 - Other Operating Costs	6,502,921		31,700	**6,534,621**	*273*
65 - Debt Service	557,936	$66,539,805		**67,097,741**	*2,807*
66 - Capital Outlay	2,464,548		598,060	**3,062,608**	*128*
Total Appropriations	**$ 308,410,474**	**$ 66,539,805**	**$ 15,925,591**	**$ 390,875,870**	

* Based on projected 2025-2026 enrollment of 23,907 students.

2025-2026 GENERAL FUND BUDGET

The General Fund budget is the operating budget, which pays for the daily operation of schools and central offices. Expenditures paid from this fund include salaries and benefits, classroom supplies and equipment, extracurricular and cocurricular activities, educational technology, utilities, routine maintenance of buildings, and transportation costs.

	2024-25 ADOPTED BUDGET	INCREASE (DECREASE)	2025-26 ADOPTED BUDGET	PERCENT OF TOTAL	PERCENT CHANGE
Local Revenue					
Local Tax Collections	235,000,000	8,675,000	243,675,000	81%	4%
Investment Earnings	10,005,000	(3,505,000)	6,500,000	2%	-35%
Other Local Revenue	4,600,487	(2,343,487)	2,257,000	1%	-51%
Other Sources	-	16,000,000	16,000,000	5%	
Total Local Revenue	**249,605,487**	**18,826,513**	**268,432,000**	**89%**	**8%**
State Revenue					
Available School Fund	10,704,520	(381,935)	10,322,585	3%	-4%
Foundation School Program	16,001,164	(11,116,812)	4,884,352	2%	-69%
TRS-On Behalf	15,000,000	2,000,000	17,000,000	6%	13%
Total State Revenue	**41,705,684**	**(9,498,747)**	**32,206,937**	**11%**	**-23%**
Federal Revenue					
Indirect Cost	2,200,000	(1,200,000)	1,000,000	0%	-55%
SHARS	4,000,000	(3,400,000)	600,000	0%	-85%
Total Federal Revenue	**6,200,000**	**(4,600,000)**	**1,600,000**	**1%**	**-74%**
Total Estimated Revenues	**297,511,171**	**4,727,766**	**302,238,937**	**100%**	**2%**
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	253,893,325	3,906,917	257,800,242	84%	2%
62 - Professional and Contracted Services	32,215,221	(5,576,231)	26,638,990	9%	-17%
63 - Supplies and Materials	16,392,927	(1,947,090)	14,445,837	5%	-12%
64 - Other Operating Costs	8,233,841	(1,730,920)	6,502,921	2%	-21%
65 - Debt Service	557,936	-	557,936	0%	0%
66 - Capital Outlay	2,395,975	68,573	2,464,548	1%	3%
Total Appropriations	**316,828,249**	**(117,775)**	**308,410,474**	**100%**	**0%**
APPROPRIATIONS BY FUNCTION					
Instruction					
11 - Instruction	173,367,829	3,011,045	176,378,874	57%	2%
12 - Instructional and Media Services	3,423,697	330,072	3,753,769	1%	10%
13 - Curriculum and Staff Development	7,320,893	(430,271)	6,890,622	2%	-6%
95 - Payments to Juvenile Justice Alternative Programs	85,000	-	85,000	0%	0%
Total Instruction	**184,197,419**	**2,910,846**	**187,108,265**	**61%**	**2%**
Instructional Support					
21 - Instructional Leadership	4,896,772	(282,902)	4,613,870	1%	-6%
23 - School Leadership	18,346,838	263,471	18,610,309	6%	1%
31 - Guidance, Counseling and Evaluation Services	14,163,553	(1,233,913)	12,929,640	4%	-9%
32 - Social Work Services	85,518	20,981	106,499	0%	25%
33 - Health Services	4,692,551	(446,766)	4,245,785	1%	-10%
35 - Food Service.	27,027	25,970	52,997	0%	96%
36 - Cocurricular/Extracurricular	7,006,571	(665,549)	6,341,022	2%	-9%
Total Instructional Support	**49,218,830**	**(2,318,708)**	**46,900,122**	**15%**	**-5%**
General Administration					
41 - General Administration	**9,857,722**	**1,048,310**	**10,906,032**	**4%**	**11%**
District Operations					
34 - Student Transportation	11,283,306	826,160	12,109,466	4%	7%
51 - General Maintenance and Operations	33,669,256	(8,579,255)	25,090,001	8%	-25%
52 - Security and Monitoring Services	5,492,072	356,449	5,848,521	2%	6%
53 - Data Processing Services	9,895,395	(2,355,474)	7,539,921	2%	-24%
Total District Operations	**60,340,029**	**(9,752,120)**	**50,587,909**	**16%**	**-16%**
Other					
61 - Community Services	131,679	4,360	136,039	0%	3%
71 - Debt Service	557,936	-	557,936	0%	0%
91 - Contracted Services Between Public Schools	11,151,387	(287,216)	10,864,171	4%	-3%
99 - Other Intergovernmental Charges	1,373,244	(23,244)	1,350,000	0%	-2%
Total Other	**13,214,246**	**(306,100)**	**12,908,146**	**4%**	**-2%**
Total Appropriations	**316,828,246**	**(8,417,772)**	**308,410,474**	**100%**	**-3%**
BUDGETED SURPLUS (DEFICIT)	**(19,317,078)**	**4,845,541**	**(6,171,537)**		

2025-2026 DEBT SERVICE BUDGET

The Debt Service Fund is used to pay principal and interest on debt incurred through the sale of bonds. The proceeds from bonds are used to finance long-term improvements to existing facilities.

	2024-25 ADOPTED BUDGET	INCREASE (DECREASE)	2025-26 ADOPTED BUDGET	PERCENT OF TOTAL	PERCENT CHANGE
ESTIMATED REVENUES					
Local Revenue					
Local Tax Collections	63,845,600	96,205	63,941,805	96%	0%
Investment Earnings	55,000	-	55,000	0%	0%
Total Local Revenue	**63,900,600**	**96,205**	**63,996,805**	**96%**	**0%**
State Revenue					
State Aid for Homestead Exemption	500,000	2,043,000	2,543,000	4%	409%
Total State Revenue	**500,000**	**2,043,000**	**2,543,000**	**4%**	**409%**
Total Estimated Revenues	**64,400,600**	**2,139,205**	**66,539,805**	**100%**	**3%**
APPROPRIATIONS BY FUNCTION					
District Operations					
71 - Bond Principal	38,030,000	(11,535,000)	26,495,000	40%	-30%
71 - Bond Interest	26,360,600	13,669,205	40,029,805	60%	52%
71 - Other Debt Fees	10,000	5,000	15,000	0%	50%
Total District Operations	**64,400,600**	**2,139,205**	**66,539,805**	**100%**	**3%**
Total Appropriations	**64,400,600**	**2,139,205**	**66,539,805**	**100%**	**3%**
BUDGETED SURPLUS (DEFICIT)	**-**	**-**	**-**		

2025-2026 CHILD NUTRTION BUDGET

The Child Nutrition Fund is used to record revenues and expenditures related to the school lunch and breakfast program.

	2024-25 ADOPTED BUDGET	INCREASE (DECREASE)	2025-26 ADOPTED BUDGET	PERCENT OF TOTAL	PERCENT CHANGE
ESTIMATED REVENUES					
Local Revenue					
Cafeteria Sales	2,637,970	209,046	2,847,016	18%	8%
Other Food Sales	1,000	-	1,000	0%	0%
Investment Earnings	25,000	125,000	150,000	1%	500%
Other Sources	**2,663,970**	**334,046**	**2,998,016**	**19%**	**13%**
State Revenue	**70,000**	**(8,000)**	**62,000**	**100%**	**-11%**
Federal Revenue					
National School Breakfast Program	2,102,128	287,042	2,389,170	15%	14%
National School Lunch Program	9,286,832	(6,294)	9,280,538	58%	0%
USDA Commodities	1,106,038	89,829	1,195,867	8%	8%
Total Federal Revenue	**12,494,998**	**370,577**	**12,865,575**	**81%**	**3%**
Total Estimated Revenues	**15,228,968**	**704,623**	**15,925,591**	**100%**	**5%**
APPROPRIATIONS BY FUNCTION					
District Operations					
35 - Food Service.	17,228,968	(1,303,377)	15,925,591	100%	-8%
Total District Operations	**17,228,968**	**(1,303,377)**	**15,925,591**	**100%**	**-8%**
Total Appropriations	**17,228,968**	**(1,303,377)**	**15,925,591**	**100%**	**-8%**
BUDGETED SURPLUS (DEFICIT)	**(2,000,000)**	**2,008,000**	**-**		**-100%**
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	7,458,000	(391,332)	7,066,668	44%	-5%
62 - Professional and Contracted Services	415,764	(105,764)	310,000	2%	-25%
63 - Supplies and Materials	8,176,500	(257,337)	7,919,163	50%	-3%
64 - Other Operating Costs	1,028,500	(996,800)	31,700	0%	-97%
66 - Capital Outlay	150,204	447,856	598,060	4%	298%
Total Appropriations	**17,228,968**	**(1,303,377)**	**15,925,591**	**100%**	**-8%**