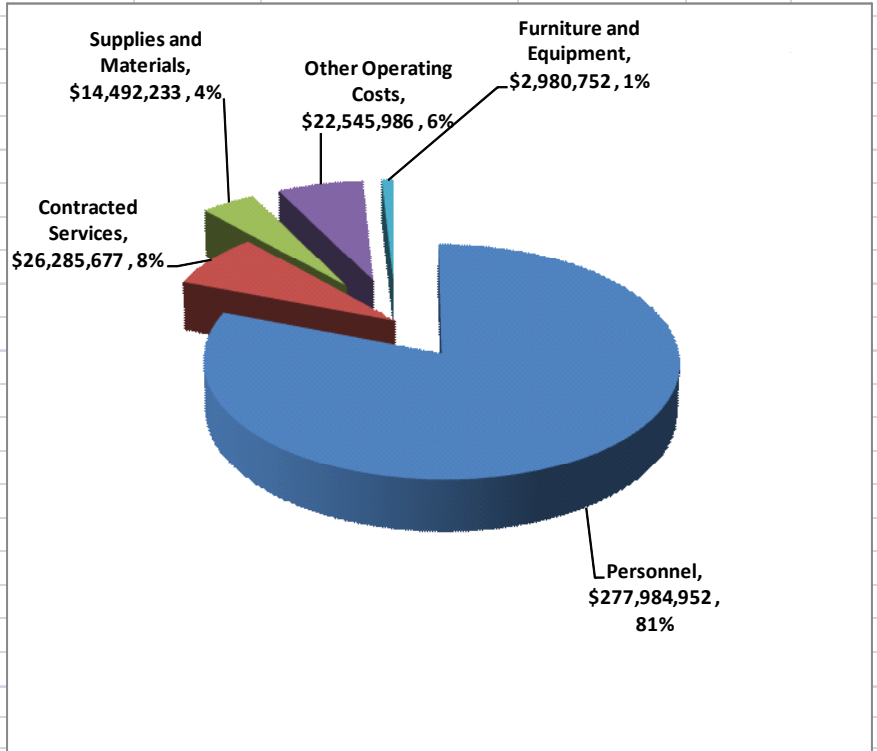


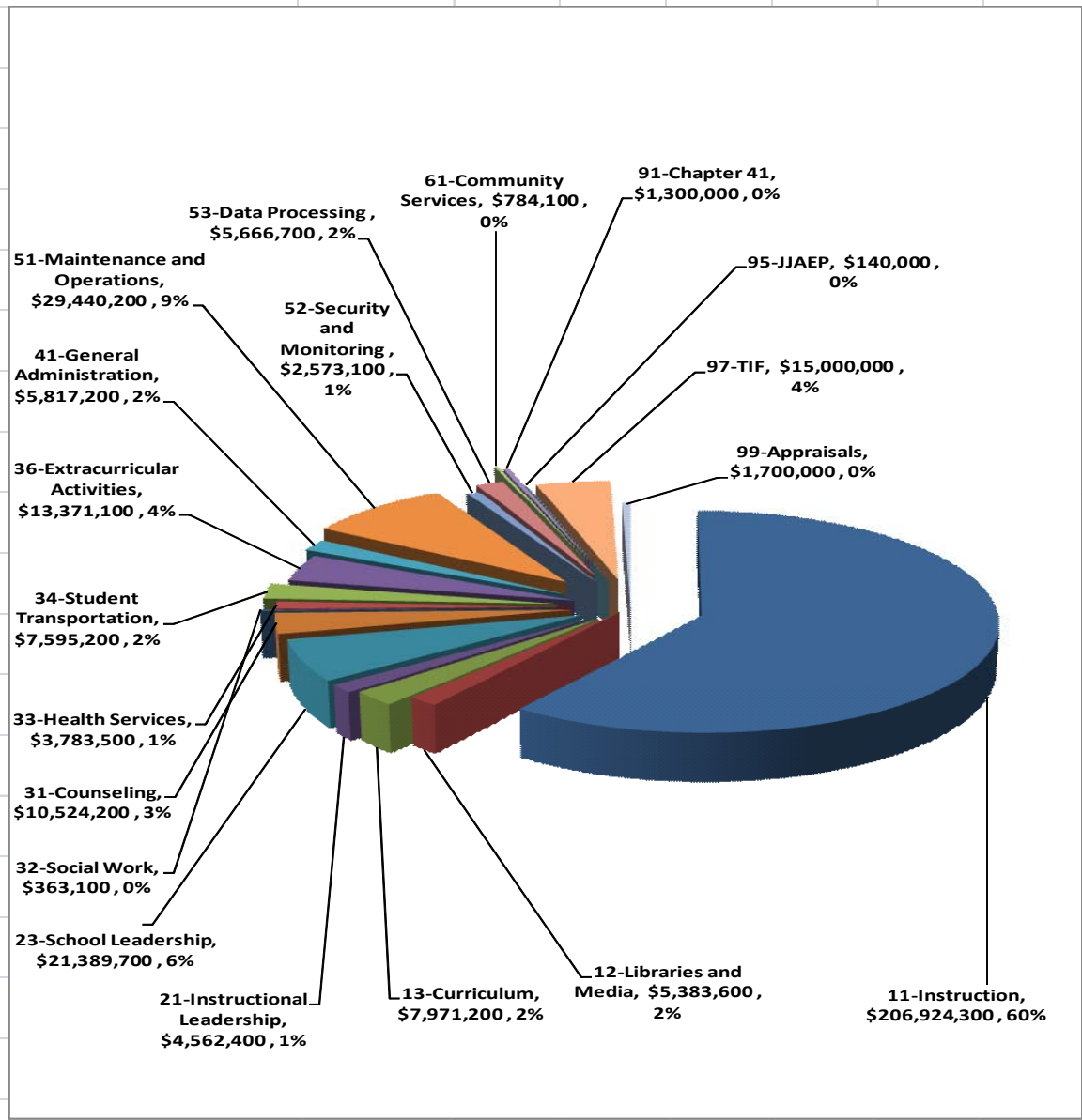
# 2013-14 Budget

Final Review

<i>This represents the aggregated, detailed budget projections based on appropriate object codes.</i>	TOTAL	Budget Summary by Object Code			
	2013 - 2014 BUDGET	New Personnel			
<b>61XX--PAYROLL COSTS</b>		<b>\$ 10,049,675</b>			
611X-Teachers and Other Professional Personnel	\$ 209,076,584		<b>Total Budget</b>		
612X-Support Personnel	\$ 35,697,395		<b>61XX</b>	<b>Personnel</b>	<b>\$ 277,984,952</b>
613X-Employee Allowances	\$ 48,300		<b>62XX</b>	<b>Contracted Services</b>	<b>\$ 26,285,677</b>
614X-Employee Benefits	\$ 33,162,673		<b>63XX</b>	<b>Supplies and Materials</b>	<b>\$ 14,492,233</b>
<b>62XX--PROFESSIONAL AND CONTRACTED SERVICES</b>			<b>64XX</b>	<b>Other Operating Costs</b>	<b>\$ 22,545,986</b>
621X Professional Services	\$ 2,400,478		<b>66XX</b>	<b>Furniture and Equipment</b>	<b>\$ 2,980,752</b>
622X-Tuition and Transfer Payments	\$ 1,580,000			<b>Total</b>	<b>\$ 344,289,600</b>
623X-Education Service Centers	\$ 185,700				
624X-Contracted Maintenance and Repair Services	\$ 2,504,710				
625X-Utilities	\$ 10,819,114				
626X-Rentals/Operating Leases	\$ 242,870				
629X-Miscellaneous Contracted Services	\$ 8,552,805				
<b>63XX--SUPPLIES AND MATERIALS</b>					
631X-Supplies and Materials for Maintenance and/or Operations	\$ 4,214,630				
632X-Textbooks and Other Reading Materials	\$ 1,023,859				
633X-Testing Materials	\$ 423,300				
634X-Food Service and Other Resale Items	\$ -				
639X-Supplies and Materials--General	\$ 8,830,444				
<b>64XX--OTHER OPERATING EXPENSES</b>					
641X-Travel, Subsistence and Stipends	\$ 3,874,703				
642X- Insurance and Bonding Costs	\$ 1,943,011				
643X-Election Costs	\$ 50,000				
649X-Miscellaneous Operating Costs	\$ 16,678,272				
<b>66XX--CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT</b>					
663X-Furniture and Equipment	\$ 136,000				
664X-Capital Assets--District Defined	\$ 2,444,752				
665X-Capital Leases	\$ 400,000				
	<b>\$ 344,289,600</b>				



Function	
11-Instruction	\$ 206,924,300
12-Instructional Resources and Media	\$ 5,383,600
13-Curriculum Development and Instructional Staff Development	\$ 7,971,200
21-Instructional Leadership	\$ 4,562,400
23-School Leadership	\$ 21,389,700
31-Guidance Counseling and Evaluation Services	\$ 10,524,200
32-Social Work Services	\$ 363,100
33-Health Services	\$ 3,783,500
34-Student Transportation	\$ 7,595,200
36-Extracurricular Activities	\$ 13,371,100
41-General Administration	\$ 5,817,200
51-Facilities Maintenance and Operations	\$ 29,440,200
52-Security and Monitoring Services	\$ 2,573,100
53-Data Processing Services	\$ 5,666,700
61-Community Services	\$ 784,100
91-Contracted Instructional Services Between Public Schools	\$ 1,300,000
95-Payments to Juvenile Justice Alternative Education Program	\$ 140,000
97-Payments to Tax Increment Fund	\$ 15,000,000
99-Intergovernmental Charges	\$ 1,700,000
<b>TOTAL</b>	<b>\$ 344,289,600</b>



Includes \$10,049,675 projected new personnel costs, additional operational costs, and a 3% salary increase. Total increase in operating budget equals 7.07%. Increase less salary adjustment equals 4.90%. Projected student enrollment increase equals 5.44%.

## General Operating Fund Projected Revenue by Source

	2013-14 Projected (S.B.1)
Current year Tax Levy	\$ 190,957,000
Penalty, Interest, Prior year	\$ 1,000,000
Rollback	\$ 2,000,000
Other Local Revenue	\$ 5,000,000
Medicaid Revenue	\$ 1,000,000
Available School Fund	\$ 10,314,000
Foundation School Fund	\$ 114,009,000
TIF	\$ 15,000,000
TRS on Behalf	\$ 11,000,000
<b>Total Revenue</b>	<b>\$ 350,280,000</b>

Senate Bill 1 projections are based on additional funds being added to the Foundation School Fund and have been estimated by our financial consultants (Moak and Casey) and verified using the Region XIII (Omar's) template.

## **2013-14 Projected I&S Tax Information**

	<b>2013-14 @ \$0.42</b>
<b>Debt Service Payment (Estimated)</b>	\$ 91,500,000
<b>Freeze Adjusted Taxable Value (Estimated)</b>	\$ 17,894,868,000
<b>TIF Value (Estimated)</b>	\$ 1,049,662,000
<b>Estimated Tax Collections (99%)</b>	\$ 74,406,861
<b>Estimated TIF Contribution</b>	\$ 11,000,000
<b>Frozen Value Collections</b>	\$ 2,310,000
<b>Total I&amp;S Revenue</b>	\$ 87,716,861
<b>I&amp;S Fund Balance Contribution</b>	\$ 3,783,139
<b>Total I&amp;S Funds</b>	\$ 91,500,000

Estimated beginning Fund Balance= \$13,050,000

Estimated ending Fund Balance= \$9,266,861



**2013 - 2014 BUDGET  
GENERAL, DEBT SERVICE AND CHILD NUTRITION FUNDS**

**GENERAL FUND  
Revenue by Source**

**2012 - 13  
Budget**      **Percent  
of Total**

**2013 - 14  
Budget**      **Percent  
of Total**

Proposed Maintenance and Operating Tax Rate				
Actual Maintenance and Operating Tax Rate	\$1.04		\$1.04	
State Funding	\$119,128,000	37.00%	\$124,323,000	35.49%
Property Taxes	\$172,872,000	53.69%	\$193,957,000	55.37%
Federal Funding	\$0	N/A	\$1,000,000	0.29%
Other Local Resources	\$5,000,000	1.55%	\$5,000,000	1.43%
TIF	\$14,000,000	4.35%	\$15,000,000	4.28%
TRS on Behalf	\$11,000,000	3.42%	\$11,000,000	3.14%
<b>Total - All Sources</b>	<b>\$322,000,000</b>	<b>100.00%</b>	<b>\$350,280,000</b>	<b>100.00%</b>

**GENERAL FUND  
Expenditures by Function Codes**

**2012 - 13  
Budget**      **Percent  
of Total**

**2013 - 14  
Budget**      **Percent  
of Total**

11 Instruction	\$193,340,000	60.13%	\$206,924,300	60.10%
12 Instructional & Media Services	\$5,124,000	1.59%	\$5,383,600	1.56%
13 Curriculum & Staff Development	\$5,860,000	1.82%	\$7,971,200	2.32%
21 Instructional Leadership	\$4,214,000	1.31%	\$4,562,400	1.33%
23 School Leadership	\$20,906,000	6.50%	\$21,389,700	6.21%
31 Guidance, Counseling, and Evaluation Services	\$10,000,000	3.11%	\$10,524,200	3.06%
32 Social Work Services	\$328,000	0.10%	\$363,100	0.11%
33 Health Services	\$3,811,000	1.19%	\$3,783,500	1.10%
34 Student Transportation	\$7,763,000	2.41%	\$7,595,200	2.21%
36 Cocurricular/Extracurricular	\$11,192,000	3.48%	\$13,371,100	3.88%
41 General Administration	\$5,604,000	1.74%	\$5,817,200	1.69%
51 General Maintenance & Operations	\$28,677,000	8.92%	\$29,440,200	8.55%
52 Security and Monitoring Services	\$1,935,000	0.60%	\$2,573,100	0.75%
53 Data Processing Services	\$4,272,000	1.33%	\$5,666,700	1.65%
61 Community Services	\$784,000	0.24%	\$784,100	0.23%
91 Contracted Services Between Public Schools	\$1,800,000	0.56%	\$1,300,000	0.38%
95 Payments to Juvenile Justice Alternative Programs	\$140,000	0.04%	\$140,000	0.04%
97 TIF	\$14,000,000	4.35%	\$15,000,000	4.36%
99 Other Intergovernmental Charges	\$1,800,000	0.56%	\$1,700,000	0.49%
<b>Total - All Functions</b>	<b>\$321,550,000</b>	<b>100.00%</b>	<b>\$344,289,600</b>	<b>100.00%</b>

**DEBT SERVICE FUND  
Revenue by Source**

**2012 - 13  
Budget**      **Percent  
of Total**

**2013 - 14  
Budget**      **Percent  
of Total**

Proposed Interest and Sinking Tax Rate  
Actual Interest and Sinking Tax Rate

\$0.42  
\$0.42

Property Taxes	\$69,824,575	79.35%	\$76,716,861	83.84%
Transfer from TIF Fund	\$10,000,000	11.36%	\$11,000,000	12.02%
Transfer from Reserve Funds	\$8,175,425	9.29%	\$3,783,139	4.13%
<b>Total - All Sources</b>	<b>\$88,000,000</b>	<b>100.00%</b>	<b>\$91,500,000</b>	<b>100.00%</b>

**DEBT SERVICE FUND  
Expenditures by Function Codes**

**2012 - 13  
Budget**      **Percent  
of Total**

**2013 - 14  
Budget**      **Percent  
of Total**

71 Debt Service	\$88,000,000	100.00%	\$91,500,000	100.00%
<b>Total - All Functions</b>	<b>\$88,000,000</b>	<b>100.00%</b>	<b>\$91,500,000</b>	<b>100.00%</b>

**CHILD NUTRITION FUND  
Revenue by Source**

**2012 - 13  
Budget**      **Percent  
of Total**

**2013 - 14  
Budget**      **Percent  
of Total**

State Revenue	\$60,000	0.36%	\$75,000	0.41%
Federal Revenue	\$3,100,000	18.57%	\$3,352,000	18.24%
Local Resources	\$13,537,620	81.07%	\$14,954,560	81.36%
<b>Total - All Sources</b>	<b>\$16,697,620</b>	<b>100.00%</b>	<b>\$18,381,560</b>	<b>100.00%</b>

**CHILD NUTRITION FUND  
Expenditures by Function Codes**

**2012 - 13  
Budget**      **Percent  
of Total**

**2013 - 14  
Budget**      **Percent  
of Total**

35 Food Services	\$16,369,020	98.03%	\$17,630,060	95.91%
51 General Maintenance & Operations	\$328,600	1.97%	\$751,500	4.09%
<b>Total - All Functions</b>	<b>\$16,697,620</b>	<b>100.00%</b>	<b>\$18,381,560</b>	<b>100.00%</b>



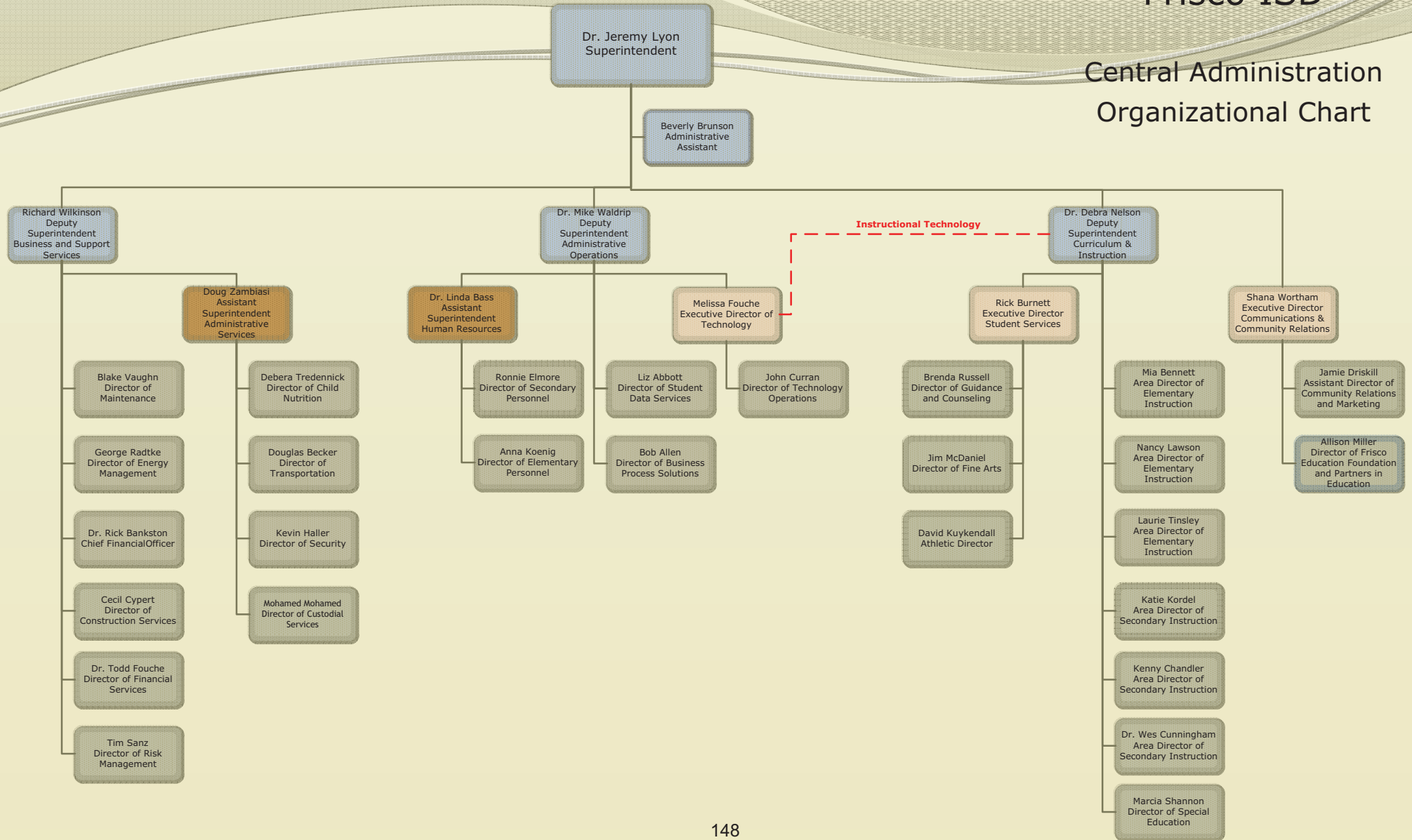
**Special Revenue Summary Report  
2013 - 2014 Budget Presentation**

Funds	Description	Revenue	Expenditures					Total
		Total	61xx - Payroll Costs	62xx - Contracted Services	63xx - Supplies & Materials	64xx - Other Operating Costs	66xx - Capital Outlay	
<b><u>SPECIAL REVENUE (FEDERAL PROGRAMS)</u></b>								
205	Head Start	\$96,639	\$91,789	\$1,000	\$1,000	\$2,850	\$0	\$96,639
211	ESEA, Title I, Part A	\$1,280,994	\$869,704	\$115,975	\$153,377	\$141,938	\$0	\$1,280,994
224	IDEA - Part B, Formula	\$3,598,775	\$3,348,375	\$206,500	\$13,900	\$20,000	\$10,000	\$3,598,775
225	IDEA - Part B, Preschool	\$28,296	\$25,796	\$2,500	\$0	\$0	\$0	\$28,296
226	IDEA - Part B, Discretionary	\$80,625	\$0	\$80,625	\$0	\$0	\$0	\$80,625
244	Career and Technical - Basic Grant	\$196,675	\$0	\$41,000	\$128,675	\$15,000	\$12,000	\$196,675
255	ESEA, Title II, Part A	\$159,853	\$0	\$159,853	\$0	\$0	\$0	\$159,853
263	Title III, Part A	\$199,111	\$179,791	\$0	\$19,320	\$0	\$0	\$199,111
289	Federally Funded Special Revenue	\$23,422	\$23,422	\$0	\$0	\$0	\$0	\$23,422
<b><u>SPECIAL REVENUE (STATE PROGRAMS)</u></b>								
385	State Supplemental Visually Impaired	\$4,590	\$0	\$0	\$4,590	\$0	\$0	\$4,590
392	Non-educational Community-Based Support	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$9,000
397	Advanced Placement Incentives	\$18,450	\$0	\$0	\$0	\$18,450	\$0	\$18,450
404	Student Success Initiative	\$58,374	\$0	\$0	\$58,374	\$0	\$0	\$58,374
429	Read to Succeed	\$225	\$0	\$225	\$0	\$0	\$0	\$225
<b><u>SPECIAL REVENUE (LOCAL PROGRAMS)</u></b>								
498	Laura Ellison Child Development Center	\$642,950	\$563,500	\$1,825	\$13,000	\$54,625	\$10,000	\$642,950
<b>TOTAL</b>		<b>\$6,397,979</b>	<b>\$5,111,377</b>	<b>\$609,503</b>	<b>\$392,236</b>	<b>\$252,863</b>	<b>\$32,000</b>	<b>\$6,397,979</b>

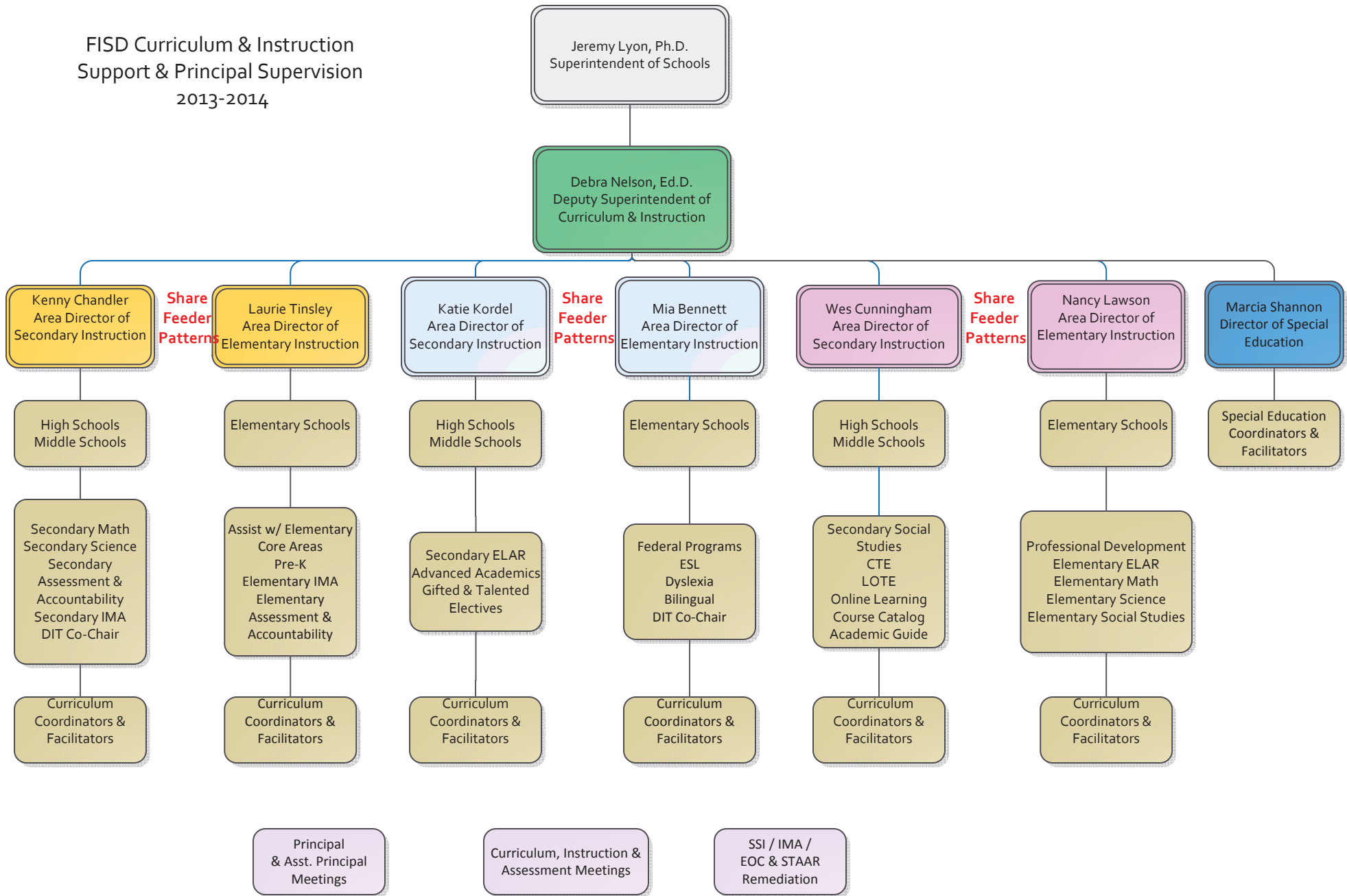


# Frisco ISD

## Central Administration Organizational Chart



FISD Curriculum & Instruction  
Support & Principal Supervision  
2013-2014



This is not an exhaustive list of duties and responsibilities.