

# 2019/2020 **BUDGET**



**FRISCO**  
INDEPENDENT SCHOOL DISTRICT

**Our mission is to know every  
student by name and need.**

5515 Ohio Drive | Frisco, Texas 75035 | [www.friscoisd.org](http://www.friscoisd.org)

# FRISCO INDEPENDENT SCHOOL DISTRICT

## **FRISCO, TEXAS**

### ANNUAL BUDGET FOR FISCAL YEAR ENDED JUNE 30, 2020

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Cory McClendon, Chief Learning Officer

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June 12, 2019

To the Board of Trustees and Citizens of Frisco Independent School District:

The 2019/2020 official budget is hereby submitted. This budget was developed using a combination of the Priorities-Based Budgeting (PBB) process developed in 2016 and Zero-Based Budgeting (ZBB), with the goal of creating and maintaining a balanced and sustainable budget focused on key priorities that align with Frisco ISD's mission to know every student by name and need.

The successful November 2018 Tax Ratification Election (TRE) and the passage of House Bill 3 by the 86<sup>th</sup> Texas Legislature have provided us with the resources to build up key supports and accommodate our fast-growing student population. Specifically, this budget places significant emphasis on class size reduction as well as centralized and campus-based support staff to help reduce the everyday burden on our teachers. We have also prioritized funds for more competitive pay and benefits for all staff, including differentiated pay for classroom teachers with more than 5 years of experience.

This publication provides the reader with insight into our budgeting process, explanations of our recommendations, and data related to our financial goals and assumptions with the goal of providing a transparent view of our annual budget. District administration believes that this budget represents a realistic, sustainable plan to address the challenges we face as a public school district. Balancing the needs of students, parents, staff, and taxpayers with available resources is a demanding process that we do not take lightly. Frisco ISD is committed to approaching every financial decision with a student-centered focus. Our use of a multi-year financial plan allows us to budget for the immediate needs of the coming school year and plan for future growth and other strategic initiatives that may take place over the next several years.

I would like to recognize the efforts of the District's Instructional Support Team in developing this year's budget. Their thoughtful planning and collaborative spirit continue to help us meet our financial goals and move the District forward in a positive direction. I would also like to recognize the work of our Accounting Department, without which the administration of this budget would not be possible.

Respectfully submitted,

A handwritten signature in blue ink that reads 'K. Smith'.

Kimberly Smith, Chief Financial Officer



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# BUDGET AND TAX RATE ADOPTION CALENDAR

The Texas Education Code Sections 44.002-44.006 establish the legal basis for school district budget development. Frisco ISD operates as an Independent School District accredited by the State of Texas with a July 1st to June 30th fiscal year. This budget has been prepared in accordance with state and local regulations according to the District's general budget and tax rate adoption calendar:

<b>October thru December:</b>	Discuss and develop the budget planning process, and finalize resource allocation strategies for all departments based on District and departmental goals and objectives.
<b>November:</b>	Receive and analyze student enrollment projections.
<b>December:</b>	Analyze projected revenue scenarios and compare preliminary estimated expenditure needs to projected revenue for possible adjustments. Revenue projections are on-going and continuously monitored throughout the entire process.
<b>January:</b>	Distribute budget worksheets to departments with directions for how to complete worksheets and how to request additional funds or personnel. Finalize the "per pupil allocation" for campus budgets based on projected student growth.
<b>February:</b>	Distribute budget worksheets to campuses. Develop initial estimates of staff allocation needs related to student growth.
<b>March:</b>	Collect budget worksheets from all departments and begin reviewing requests for additional funds and personnel. Discuss preliminary budget projections with District leadership, and ensure alignment with District goals and objectives.
<b>April:</b>	Discuss the District's long-range financial projections and finalize revenue estimates based on preliminary certified values from the Central Appraisal Districts. Make preliminary recommendations to the Board.
<b>May:</b>	Discuss the District's taxation position. Finalize staff allocations, continue to adjust the budget as necessary, and develop the "near final" District budget.
<b>June:</b>	Submit required posting information related to the adoption of the budget and tax rate. Adopt the budget before June 30.
<b>July:</b>	Receive the certified tax rolls from the Central Appraisal Districts and communicate to the Board.
<b>August:</b>	Adopt the tax rate.



# KEY MEETING DATES

Key dates for the 2019/2020 budget development cycle were:

Meeting	: August 2, 2018 – Special School Board Meeting
Discussion	: Facilities & Programs Evaluation Committee 2018 Bond Recommendations, related financial impact, and the recommended 2018 tax rate
Meeting	: August 13, 2018 – Regular School Board Meeting
Discussion	: 2018 bond and tax rate proposals
Meeting	: August 20, 2018 – Special School Board Meeting
Action	: 2018 tax rate ordinance, which triggered a tax ratification election; call for the 2018 bond election
Meeting	: September 10, 2018 - Regular School Board Meeting
Discussion	: Long-Range Planning Committee (LRPC) membership and goals for the 2018/2019 school year
Meeting	: October 1, 2018 – LRPC Meeting
Discussion	: Current state of the District; priorities for 2018/2019; Community Based Accountability
Meeting	: October 15, 2018 – Regular School Board Meeting
Discussion	: 2018/2019 quarterly budget update
Meeting	: November 12, 2018 – Regular School Board Meeting
Discussion	: Membership and goals for the 2018/2019 Long-Range Planning Budget Subcommittee
Meeting	: November 16, 2018 – Special School Board Meeting
Action	: Bond and TRE election canvass
Meeting	: December 5, 2018 – LRPC Budget Subcommittee Meeting
Discussion	: Role of the committee; Current and future financial projections; Current and future budget priorities
Meeting	: December 10, 2018 - Regular School Board Meeting
Discussion/ Action	: Updated budget and financial plan after ratification of the tax rate, including 2018/2019 budget amendments
Meeting	: January 14, 2019 - Regular School Board Meeting
Discussion	: 2018/2019 quarterly budget update
Meeting	: January 23, 2019 – LRPC Budget Subcommittee Meeting
Discussion	: Possible changes to employee benefits
Meeting	: February 20, 2019 – LRPC Budget Subcommittee Meeting
Discussion	: Possible new STEM programming; Student fees
Meeting	: March 4, 2019 - Regular School Board Meeting
Discussion	: 2019 bond sale
Meeting	: March 22, 2019 – School Board Workshop
Discussion	: Texas Legislature School Finance Proposals
Meeting	: April 8, 2019 - Regular School Board Meeting
Discussion	: 2018/2019 quarterly budget update
Meeting	: April 10, 2019 – LRPC Budget Subcommittee Meeting
Discussion	: Update of financial forecasts; School finance legislation and the potential impact on FISD’s budget; Financial benchmarking; Budget process and priorities
Meeting	: April 17, 2019 - School Board Budget Workshop
Discussion	: Budget principals, goals, and priorities; Budget roles and responsibilities; Zero-based budgeting; Key budget assumptions including possible changes to the State’s funding formula; Financial benchmarking; Salary benchmarking; Preliminary 2019/2020 budget recommendations; 2019/2020 projected I&S budget, including projected bond needs and expected outstanding debt service
Meeting	: May 13, 2019 - Regular School Board Meeting
Discussion	: 2019/2020 budget update, including possible changes to the State’s funding formula, discussion of compensation plans, and an update of the financial plan; 2018/2019 year-end projections
Meeting	: June 10, 2019 - Regular School Board Meeting
Discussion	: 2019/2020 budget update, including final changes related to House Bill 3, compensation plan proposal, and additional budget recommendations, followed by a public hearing
Meeting	: June 12, 2019 – Special School Board Meeting
Action	: Budget adoption

# FRISCO ISD MISSION, VISION, BELIEFS, AND MOTTO

**MISSION:** Our mission is to know every student by name and need.

**VISION:** We look at education in a different way... through the eyes of children.

**BELIEFS:** Education is a shared responsibility of students, school, home and community. With that as an essential principle, we believe the following to be true for students, staff, families and the community:

- Everyone has equal inherent worth and deserves to be treated with respect and dignity.
- Everyone needs challenge, opportunity and encouragement.
- Each person is unique.
- Meaningful relationships have profound lifelong impact.
- Integrity is essential.
- Imagination and creativity are vital.
- A safe environment is necessary for learning.
- Every person can learn.
- Each person is ultimately responsible for his/her own learning.
- Learning is lifelong and unlimited.
- There is always room for improvement.
- All students must graduate with the skills they need to pursue their aspirations.

**MOTTO:** Pride. Tradition. Excellence.

# CRITICAL FACTORS INFLUENCING THE BUDGET

The two most critical factors influencing the annual budget are projected enrollment growth and available revenue. Enrollment growth drives the number of schools to be opened, the number of staff to be hired, the amount of money to be added to existing programs, and the potential need for new programs or supports. Available revenue is influenced by enrollment, property values, tax rates, and the will of the Texas Legislature. All the budget recommendations brought forth during the annual budget process must be balanced against these challenging and somewhat uncontrollable factors to ensure the long-term health of the District.

## ENROLLMENT GROWTH

Frisco ISD is currently the 12<sup>th</sup> largest district in the state of Texas and is also one of the fastest growing. The District has grown by more than 160% in the last decade, and third-party demographers project that we will continue to add 1,000 to 1,800 new students each year for the next five years. Projecting enrollment growth remains one of the most significant challenges we face for both budgeting and school building needs. Due to our fast growth, it is imperative that we consider the sustainability of each budget decision. To do so, we use a multi-year financial plan to evaluate the future impact of today’s budget decisions against our ability to continue to expand and meet the needs of our growing student population.

A summary of actual enrollment for the past five years and projected enrollment for the next ten years is provided below. While the District’s multi-year financial plan on page 20 only extends three years in the future, we take into consideration anticipated growth beyond that time frame to help evaluate the sustainability of our decisions.

School Year	Elementary Enrollment*	Middle School Enrollment	High School Enrollment	Total Enrollment	Change from Prior Year
2014/2015	24,950	11,861	12,833	49,644	3,591
2015/2016	26,041	12,964	14,295	53,300	3,656
2016/2017	26,597	13,773	15,553	55,923	2,623
2017/2018	27,345	14,334	16,771	58,450	2,527
2018/2019	27,330	14,697	18,178	60,205	1,755
2019/2020	27,504	15,157	19,396	62,057	1,852
2020/2021	27,686	15,571	20,526	63,783	1,726
2021/2022	27,989	15,789	21,481	65,259	1,476
2022/2023	28,448	15,950	22,125	66,523	1,264
2023/2024	28,783	15,997	22,825	67,605	1,082
2024/2025	29,067	16,096	23,226	68,389	784
2025/2026	29,356	16,267	23,520	69,143	754
2026/2027	29,664	16,500	23,759	69,923	780
2027/2028	29,951	16,687	24,105	70,743	820
2028/2029	30,273	16,749	24,490	71,512	769

Source: PASA fall 2018 demographic projections – moderate growth scenario

Note: Demographic projections are updated annually in the fall.

\*Elementary enrollment includes early childhood and pre-kindergarten.

Accommodating such a rapidly growing student population can often have a significant impact on class sizes. District administration prioritizes using available capacity at existing campuses and maximizing efficiencies in our staffing models to accommodate enrollment growth before opening new school buildings. Staffing formulas are carefully balanced with available funds to hire new teachers and still maintain quality programming and critical support staff. Over the last decade, FISD managed some of the cost of enrollment growth by increasing class sizes at all grade levels. In the fall of 2018, the District proposed a tax rate increase to voters to raise additional funds for a number of priorities, including lowering class sizes for the 2019/2020 school year. That tax rate increase is discussed further in the next section.

## **PROPERTY TAXES AND ASSESSED VALUES**

### **Taxing Authority**

School districts have taxing authority for two types of property tax rates – a Maintenance and Operations (M&O) rate, which funds the day-to-day operating budget, and an Interest and Sinking (I&S) rate, which funds principal and interest payments on debt. The Texas property tax code allows school districts to tax at a maximum rate of \$1.67 per \$100 valuation – \$1.17 for M&O and \$0.50 for I&S.

Authority to approve both tax rates is ultimately given to voters:

- Authority for the I&S rate is granted when voters authorize bonds. The amount of revenue needed to pay off outstanding debt dictates the I&S rate set by the Board.
- Local School Boards have the authority under the tax code to approve an M&O tax rate up to \$1.04 without voter approval. Any M&O tax rate above \$1.04 requires voter approval through a Tax Ratification Election (TRE). The State requires a minimum M&O tax rate for districts to receive state funding for basic educational services. Any additional taxing authority used above the minimum results in supplemental discretionary income for districts to enhance their basic educational programs and achieve their individual goals.

### **Assessed Property Values**

The Collin and Denton Central Appraisal Districts provide estimated preliminary certifications of property values at the end of April each year, which the District uses to create estimates of property tax revenue for the coming budget year. Certified values are provided by the appraisal districts in July, and monthly updates to the certified rolls are provided throughout the year to reflect changes in exemptions and value protest resolutions. Typically, certified values provided in July are lower than the certified estimates provided in April because of value protests and late-filed exemptions. Property value projections used for FISD budget purposes are therefore often more conservative than the certified estimates received from our appraisal districts.

The District expects 2019 certified taxable values, which will be received in July 2019, to be over \$42 billion, which is approximately 10% higher than 2018 certified values. Frisco ISD has experienced dynamic growth in new property values over the past several years as a result of new commercial and housing developments throughout the City of Frisco and neighboring areas. The influx of businesses and homeowners has also driven up the values of existing properties. District administration recognizes that this level of growth cannot be sustained over the long-term as vacant land is developed. Therefore, we have adopted a conservative approach when projecting future taxable assessed values. Projected growth is based on both projected value from new development and current market value trends for existing properties. A summary of actual and projected taxable assessed values from tax years 2017 to 2021, which are the years included in our multi-year financial plan on page 20, is provided on the next page.

	2017	2018	2019*	2020*	2021*
<b>Certified Taxable Assessed Values</b>	33,521,180,480	38,108,031,539	42,022,044,680	44,543,367,361	46,325,105,055
<b>Freeze-Adjusted Tax Base</b>	31,524,034,538	35,653,303,263	41,251,406,814	43,726,491,223	45,475,550,871

\*Projected values

The public school funding formula established by the State is designed in such a way that a district’s entitlement for basic educational funding is made up first of local property taxes and second by state aid. Therefore, when property values rise, the state’s share of funding is reduced. School districts do not benefit from rising property values, and the only way to generate additional revenue beyond what’s provided for enrollment growth is to utilize available taxing authority. The rising property values projected in the table above will result in a proportionate decrease in state aid rather than new revenue to the District.

## **Tax Rates**

During the 2017/2018 school year, the District’s Facilities & Programs Evaluation Committee, which consisted of Frisco ISD community members, parents, students, and staff, worked with FISD administration to develop a comprehensive District master plan. That plan was presented to the School Board in August 2018 and ultimately resulted in a bond proposal and a proposal for a Tax Ratification Election, both of which went before voters in November 2018. The Tax Ratification Election (TRE) was proposed to raise the M&O tax rate from \$1.04 to \$1.17 for the purpose of addressing operational costs associated with the master plan that had been developed. The \$1.17 M&O tax rate was ratified by voters and implemented for the 2018 tax year. However, because the election took place five months into the fiscal year, most of the additional revenue generated by that tax rate increase was not prioritized until this 2019/2020 budget cycle.

Although the M&O tax rate was increased in 2018, House Bill 3 will require the District to reduce that rate in 2019 as a property tax relief measure. The 2019/2020 budget is based on tax rates of \$1.06835 for M&O and \$0.27 for I&S, for a total combined tax rate of \$1.33835 per \$100 valuation. While the tax rate will not be officially adopted until August 2019, the budgeted tax rate represents a 7.6% reduction from 2018.

Despite the required rate compression, the District will continue to benefit from the 2018 tax rate. If the TRE had not passed, available revenue for 2019/2020 would be approximately \$45 million less than is currently projected. The impact of the TRE on this budget is further discussed on page 12.

# **LEGISLATIVE IMPACT**

## **History**

Over a ten-year period, local property tax dollars generated to fund public education state-wide increased from 44.8% to 55.1%, while the State’s share of public education spending shifted from 44.9% to 38.4%. That shift in funding translated to a reduction in state funds of \$339 per student when adjusted for enrollment growth, or \$795 per student when adjusted for both enrollment growth and inflation.

Frisco ISD joined over 600 other school districts in 2012 to sue the State over inadequate school funding and an effective state-wide property tax. In August 2014, District Judge Dietz issued a written ruling in our favor that was then appealed to the Texas Supreme Court. The Texas Supreme Court overturned Judge Dietz’s ruling in May 2016, stating in its ruling that “our Byzantine school funding ‘system’ is undeniably imperfect, with immense room for improvement. But it satisfies minimum constitutional requirements.”

The 85<sup>th</sup> Texas Legislature, which concluded its session on May 29, 2017, a year after the court ruling, failed to make meaningful reforms to the school finance system. Despite the support of Speaker Joe Straus, R-San Antonio, and the tireless effort of House Public Education Committee Chair Dan Huberty, R-Humble, who proposed to add nearly \$2 billion in new state funding to public education, the bill fell apart in the final days of the session because of a stalemate between the House and Senate over school vouchers. As a result, the adopted appropriations bill for the 2017/2018 biennium actually reduced state funding for schools by more than one billion dollars by means of supplanting local property tax dollars.

After the 85<sup>th</sup> legislative session concluded, Governor Greg Abbott announced a legislative special session to begin July 18, 2017. School finance reform was included on the agenda for the session, and the outcome was the creation of a 13-member Commission to “develop and make recommendations for improvements to the current public school finance system or for new methods of financing public schools.” The Commission was charged with preparing and delivering a report to the Governor and the legislature that recommended statutory changes to improve the public school finance system, including any adjustments to funding to account for student demographics. The Commission delivered their report in December 2018, just prior to the beginning of the 86<sup>th</sup> legislative session.

## 86<sup>th</sup> Texas Legislature

School finance reform was the primary focus of the 86<sup>th</sup> Texas Legislature, and on June 12, 2019, the Governor signed the most comprehensive school finance reform bill in decades, House Bill 3. The bill includes \$11.6 billion in funding for public education, which is made up of \$6.5 billion in new spending plus \$5.1 billion in property tax relief for local taxpayers. Highlights of the bill include:

- An 8-cent state-wide property tax rate reduction,
- Increases in basic educational funding per student,
- Requirements for teacher raises,
- The implementation of full-day pre-kindergarten for eligible 4-year-olds, and
- A reduction in the amount of money property wealthy districts must spend to subsidize educational spending through the State’s recapture program.

Changes from House Bill 3 will provide Frisco ISD with an estimated additional \$406 per enrolled student compared to the prior school funding formula, which equates to approximately \$25.2 million in additional revenue for 2019/2020, despite providing a 10.165 cent reduction in the District’s M&O tax rate. A summary of the funding changes resulting from House Bill 3 is below:

2019/2020	Previous Law	House Bill 3	Change
M&O Tax Rate	\$ 1.17	\$ 1.06835	(\$ 0.10165)
Local Revenue	520,686,800	485,813,700	(34,873,100)
State Revenue	71,742,400	90,366,000	18,623,600
Recapture	(45,542,000)	(4,394,000)	41,148,000
Federal Revenue	2,500,000	2,500,000	-
<b>Net Total Revenue</b>	<b>\$ 549,087,200</b>	<b>\$ 574,285,700</b>	<b>\$ 25,198,500</b>

Other funding elements provided by House Bill 3 but not addressed in the estimates on the previous page include outcomes-based funding tied to college, career and military readiness. Funding would be determined by: (a) performance on the ACT or SAT and enrollment in a postsecondary school, (b) performance on the ACT or SAT and receipt of an industry-based certificate, and (c) performance on the ASVAB and enrollment in the military. Preliminary estimates show the District would receive approximately \$4-5 million in outcomes-based funding under House Bill 3. However, we have not included that revenue in our 2019/2020 budget or financial plan as the allotment has not yet been finalized.

House Bill 3 requires school districts to provide an increase in compensation to non-administrative staff equal to at least 30% of the increase in funding per student in average daily attendance from 2018/2019 to 2019/2020. Seventy-five percent (75%) of that amount must be spent on compensation for teachers, counselors, librarians, and nurses, prioritizing differentiated compensation for classroom teachers with more than 5 years of experience. The remaining 25% can be spent on any non-administrative staff at the districts' discretion. Using methodology released by the Texas Education Agency in June 2019, FISD estimates our requirement for increases in non-administrative compensation to be approximately \$1.5 million. Other methodologies would increase that requirement to approximately \$6.5 million. Regardless of the methodology used, FISD will significantly exceed the requirement. We have adopted a \$17.1 million compensation plan, approximately \$15.6 million of which is dedicated to non-administrative staff. More information about the 2019/2020 compensation plan can be found on page 13.

The bill also requires districts to implement a full-day pre-kindergarten program for eligible 4-year-olds. FISD currently provides a half-day program and is in the process of evaluating the expansion to full-day. Although the requirement is effective beginning September 1, 2019, districts are expected to be provided with a waiver to extend that implementation date in order to ensure adequate space and to meet the State's standards for high-quality programs. As of the date of this publication, funds have not yet been appropriated for pre-kindergarten expansion.

FISD will continue to monitor and contribute feedback to the State's rules of implementation for House Bill 3. As more guidance is provided, we will adjust our revenue estimates and financial plan accordingly.

While House Bill 3 was a landmark bill that resulted in largely positive changes to public school funding, we will continue to work with lawmakers as we move toward the 87<sup>th</sup> legislative session to help ensure these changes are sustainable and future changes to school funding are reasonable and adequate to address the needs of students both in Frisco ISD and across the state.

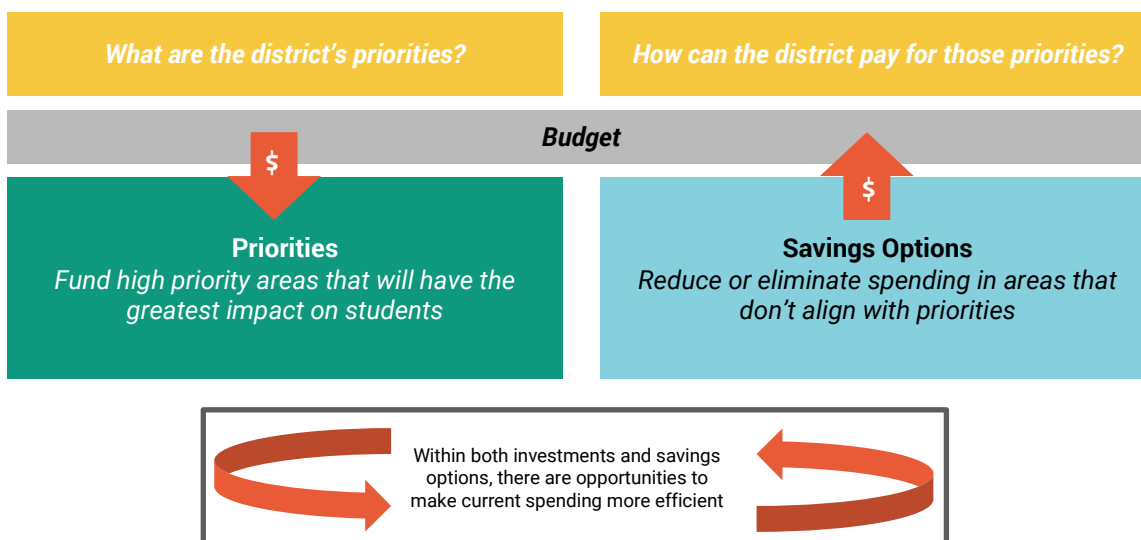


# BUDGETING PROCESS

## PRIORITIES-BASED BUDGETING

Frisco ISD's Priorities-Based Budget (PBB) process was originally implemented in September 2016 to balance the 2017/2018 budget after a failed tax ratification election and to create a more sustainable long-term financial plan within the constraints of available revenue. Since then we have continued to use the PBB process to develop budget recommendations.

The traditional approach to governmental budgeting is incremental, whereby the current year's budget and spending needs are used as a basis for the upcoming budget. Priorities-Based Budgeting is a non-traditional model used to realign available resources with identified priorities. The PBB model was adopted by Frisco ISD with the goals of identifying individual and programmatic priorities that align with overall District priorities, analyzing the costs of those priorities, and identifying savings opportunities by reducing or eliminating spending in areas that are either less aligned or no longer efficient.



The budget process begins with budget owners in each department reviewing their previous year's allocated budget, identifying needs for the upcoming fiscal year, and reporting any achievable savings in areas that either (a) consistently underspend the allocated budget or (b) no longer align well with District priorities. Budget requests/needs and achievable savings are both reported to the Instructional Support Team (IST).

All recommendations brought forth must be justified by at least one of the five District priorities established by the original PBB Committee in 2016 during the visioning process.

# BUDGET PRIORITIES



Commit to the **whole child** by providing social, emotional, physical and academic support.

Provide a safe, secure and well-maintained **learning environment**.



Recruit, retain and support an **effective teacher** in every classroom and an **effective principal** in every school.

Protect the classroom by guiding and supporting **high levels of learning** for all students.



Continue to **maximize student opportunities** through the small schools model.

The submitted requests then go through a budget review and prioritization process, as follows:

**01**

**Budget Request**

Budget owners complete and submit a budget or personnel request form

**02**

**IST Member Initial Review**

IST supervisor is notified of the requests and reviews supporting documentation. The request is moved forward or suspended.

**03**

**IST Scores Each Submitted Request**

Each IST member scores each request that has been moved forward using an electronic scorecard.

**06**

**Board Reviews Recommendations**

Board reviews recommendations submitted by IST and requests changes, omissions, and/or additions.

**05**

**IST Budget Development Meeting**

IST meets to discuss and review prioritized request as a team. The outcome of the meeting is a list of recommended changes to next year's budget.

**04**

**Requests Ranked/Prioritized**

CFO compiles all scorecards and provides a priority score and rank for each request.

The scoring criteria described in step 3 of the process were developed to ensure a level of consistency, objectivity, and validity for prioritizing each identified need. Requests for 2019/2020 were scored on a scale of 1-5 as follows:

Priority Score	Criteria
1	The request aligns well with District priorities and fulfills an immediate need. <i>(Immediate needs are either state/federally mandated or processes are at risk of breaking without the request being fulfilled.)</i>
2	The request aligns well with District priorities and serves either a significant or critical portion of our student and/or staff population. Additionally, the risk of not implementing the request is high, although not immediate. <i>(High risk of not implementing implies that the quality of programs or services offered by the District may begin to decline and/or we will fail to meet community expectations if the request is not implemented).</i>
3	The request aligns well with District priorities and is important to keep the District moving in the right direction, but the risk of not implementing is somewhat less significant than other needs. Not implementing this request may require an adjustment of expectations with staff or the community, but will not negatively affect programs or services offered. If necessary, these requests would be reasonable to implement in future years or with a “plan B” depending on availability of funding.
4	The need aligns well with District priorities, but is more of a “nice to have” than a true need at this time. These requests would be reasonable to implement in future years or with a “plan B” depending on availability of funding.
5	This request is not needed and should not be considered further.

# ZERO BASED BUDGETING

In addition to PBB, certain central departments also went through a Zero-Based Budgeting (ZBB) process for the 2019/2020 budget year. Zero-based budgeting is a process that allocates funding based on program efficiency and necessity rather than budget history. The process starts by establishing organizational objectives. Departments then build their budgets to pay for those objectives as efficiently as possible. The central departments that utilized ZBB included:

- Communications
- Curriculum & Instruction
- Custodial
- Finance
- Human Resources
- Maintenance
- Print Shop
- Security
- Student Services
- Transportation

Those departments developed their 2019/2020 budget proposals in three levels, or packages:

1. Basic package – This budget met only the fundamental needs of the department and its stakeholders and represented the minimum level of funding needed for the department to remain viable.
2. Current package – This budget described the additional needs above the basic package to continue the level of service currently provided by the department. This package focused on continuing to provide the current level of service in the most efficient way possible.
3. Enhanced package – This budget addressed funding needed to expand services beyond current levels. Each need in the enhanced package for a department was taken through the District’s normal Priorities-Based Budgeting process.

# OUTCOMES

The Zero-Based Budget process resulted in central departments being able to absorb most of the costs of growth into their existing budgets, which allowed the majority of our new revenue to be prioritized toward personnel. Additional outcomes of the ZBB process included:

- A potential reduction in the amount of year-end surplus resulting from budgeted but unspent items,
- Better alignment of planning to actual spending, and
- A framework for performance monitoring of individual department budgets going forward.

The Priorities-Based Budget process resulted in 197 budget requests submitted to the Instructional Support Team for review. Of those requests, 183 moved beyond the initial IST member review to be scored and prioritized. Some of those 183 requests were combined during the IST budget development meeting for efficiency and discussion purposes.

Through the ZBB and prioritization processes, we identified 51 requests totaling just over \$2.5 million that could be paid for by reprioritizing existing budget dollars. The final 2019/2020 budget includes 69 new recommendations costing \$42,673,775, which can be categorized as follows:

Compensation	\$ 17,139,345
New Personnel – Campus	14,045,000
New Personnel – Support	4,989,430
Additional Non-Personnel Funds	4,800,000
Reduction in Local Revenue	1,700,000
	<hr/>
	\$ 42,673,775

A detailed listing of all 69 budget recommendations and a description of the original request is included in Appendix 1 on page 26.

As previously discussed, FISD voters ratified an increased M&O tax rate for the 2018 tax year in November 2018 to address operational costs associated with the master plan that had been developed. That plan consisted of eight major priorities:

- Fund projected operating costs related to the bond program
- Reduce class sizes at all levels
- Provide additional personnel to support student intervention
- Expand choice programs
- Expand early childhood and pre-kindergarten programs
- Modify middle school schedules to provide more student opportunities
- Provide more competitive compensation
- Increase professional support staff at the campus and District levels

The additional tax revenue generated by the higher rate can be attributed to \$28.8 million of the \$42.7 million in budget recommendations. The budget recommendations detail on in Appendix 1 separates those recommendations that were made possible because of the TRE and those that were made possible because of additional revenue generated by House Bill 3. Appendix 2 on page 33 then maps each of the eight TRE priorities to the budget recommendations in Appendix 1.

While the M&O rate will be required to be reduced for the 2019 tax year because of House Bill 3, the benefit of the tax ratification election will remain. Had the higher rate not been ratified, the required tax compression under House Bill 3 would eliminate approximately \$35 million of tax revenue and another \$10 million of state aid that is currently available to the District for 2019/2020, drastically reducing the number of budget initiatives the District could implement and sustain. Therefore both the successful TRE and House Bill 3 were necessary to fund and sustain the 2019/2020 budget recommendations.

# COMPENSATION

Frisco ISD is committed to a culture of collaboration and continual learning, both of which serve our pursuit to attract and retain high quality staff to support our vision, mission and beliefs. District leaders recognize that competitive compensation is a necessary component of our staffing model. The Human Resources Department continually monitors area districts' pay scales as well as market values provided by the Texas Association of School Boards (TASB) in an effort to remain competitive.

## Salaries and Base Wages

All eligible full-time employees paid on the Teacher pay scale will receive a salary increase of \$10.70 per day, which equates to \$2,000 for a 187-day contract. Employees coded as "Teacher" in the Public Employee Information Management System (PEIMS) with more than 5 years of teaching experience as of the end of the 2018/2019 contract year will receive an additional \$2.67 per day, or \$500 for a 187-day contract.

The beginning salary for new Teachers and other employees on the Teacher pay scale will be adjusted from \$53,000 to \$54,500 for the 2019/2020 school year. The new hire salary guide for Teachers, Librarians and Nurses will be adjusted to accommodate the higher beginning salary, and it will be decompressed to create a greater differential between years of experience, particularly on the more experienced end of the scale. Current employees will be adjusted to the new pay scale as necessary, in addition to the raise, to ensure that no current employee is paid less than a new-hire with the same years of experience.

All other eligible employees not on the Teacher pay scale will receive an increase in salary or base wages equal to 3% of the midpoint (or median) of the employee's pay grade. Eligible employees are those currently serving in a budgeted, allocation position, who have received a satisfactory evaluation as of the end of the 2018/2019 contract year.

Additional market adjustments will be provided to specific groups of personnel whose average salaries are not currently competitive with the market. The amount of each market adjustment varies by position type and will be determined based on pay grade, employee tenure, and the availability of talent within the job market.

The total cost of the increase in salaries and base wages, including Teacher pay scale adjustments and market adjustments, is \$15.3 million. This cost reflects only those employees whose salaries or wages are paid for by the District's Operating Fund. Raises for employees whose salaries or wages are paid from other sources will receive the same increase in compensation, but the increase will be funded from those respective sources.

## Employee Healthcare

FISD participates in TRS-ActiveCare, the State's healthcare plan for public school employees, and has no control over annual premium increases for plan participants. Premium rates adopted by the TRS Board of Trustees for the 2019/2020 plan year will increase between \$11 and \$195 per month depending on the plan selected and number of dependents covered.

For the 2018/2019 plan year, FISD contributed \$325 per month toward employee health premiums. The table below describes the increase in monthly premium cost for the TRS ActiveCare plans after the \$325 District contribution:

	2018/2019 Plan Year (after FISD Contribution of \$325)	2019/2020 Plan Year (after FISD Contribution of \$325)	Change
TRS ActiveCare 1-HD			
Employee Only	\$42	\$53	\$11
Employee & Spouse	\$710	\$741	\$31
Employee & Child(ren)	\$376	\$397	\$21
Employee & Family	\$1,049	\$1090	\$41
TRS ActiveCare Select			
Employee Only	\$215	\$231	\$16
Employee & Spouse	\$1,002	\$1,042	\$40
Employee & Child(ren)	\$551	\$577	\$26
Employee & Family	\$1,343	\$1,393	\$50
TRS ActiveCare 2			
Employee Only	\$457	\$527	\$70
Employee & Spouse	\$1,530	\$1,695	\$165
Employee & Child(ren)	\$838	\$942	\$104
Employee & Family	\$1,869	\$2,064	\$195

The most common plan chosen by FISD employees is the ActiveCare 1-HD plan, followed by the ActiveCare Select plan. To offset the premium increases described above, all employees participating in TRS ActiveCare, regardless of their plan or number of dependents, will receive an additional \$25 per month in premium coverage from FISD for the 2019/2020 plan year, bringing the District’s monthly contribution up from \$325 to \$350.

**Employee Retirement**

Employee and District contributions to the TRS pension plan are statutory and expected to remain the same for 2019/2020 at 7.7% and 6.8%, respectively.

The District offers elective participation in both 403(b) and 457 plans. For the 2019/2020 plan year, which begins September 1, 2019, Frisco ISD will fund a matching contribution equal to 25% of employee contributions up to 1% of the contributing employee’s salary or base wages.

**Proposed Compensation Plan**

The proposed pay plans for each employee group, which include the changes discussed above, are included in Appendix 3 on page 34 of this document.

# 2019/2020 OFFICIAL ADOPTED BUDGET

## ALL ADOPTED FUNDS

	Operating Fund	Child Nutrition Fund	Debt Service Fund	Total	Total by Enrolled Student*
<b>Estimated Revenues:</b>					
Local Revenue	484,113,700	19,047,621	134,144,400	637,305,721	10,270
State Revenue	90,366,000	122,500		90,488,500	1,458
Federal Revenue	2,500,000	6,837,300		9,337,300	150
<b>Total Estimated Revenues</b>	<b>576,979,700</b>	<b>26,007,421</b>	<b>134,144,400</b>	<b>737,131,521</b>	<b>11,878</b>
<b>Appropriations:</b>					
11 - Instruction	345,191,175			345,191,175	5,562
12 - Instructional and Media Services	5,893,016			5,893,016	95
13 - Curriculum and Staff Development	10,213,102			10,213,102	165
21 - Instructional Leadership	8,899,946			8,899,946	143
23 - School Leadership	33,104,493			33,104,493	533
31 - Guidance, Counseling and Evaluation Services	19,287,877			19,287,877	311
32 - Social Work Services	218,542			218,542	4
33 - Health Services	6,673,137			6,673,137	108
34 - Student Transportation	12,365,581			12,365,581	199
35 - Food Service		25,725,381		25,725,381	415
36 - Cocurricular/Extracurricular	16,923,806			16,923,806	273
41 - General Administration	13,549,880			13,549,880	218
51 - General Maintenance and Operations	44,411,499	282,040		44,693,539	720
52 - Security and Monitoring Services	3,675,995			3,675,995	59
53 - Data Processing Services	8,638,981			8,638,981	139
61 - Community Services	766,394			766,394	12
71 - Debt Service			141,438,000	141,438,000	2,279
91 - Contracted Services Between Public Schools	4,394,000			4,394,000	71
95 - Payments to Juvenile Justice Alternative Programs	50,000			50,000	1
97 - Tax Increment Fund	26,793,000			26,793,000	432
99 - Other Intergovernmental Charges	3,500,000			3,500,000	56
<b>Total Appropriations</b>	<b>564,550,423</b>	<b>26,007,421</b>	<b>141,438,000</b>	<b>731,995,844</b>	<b>11,795</b>
<b>Appropriations by Object:</b>					
61 - Payroll Costs	466,327,513	12,203,581		478,531,094	7,711
62 - Professional and Contracted Services	41,797,782	666,040		42,463,822	684
63 - Supplies and Materials	16,442,726	12,522,550		28,965,276	467
64 - Other Operating Costs	37,950,257	80,250		38,030,507	613
65 - Debt Service			141,438,000	141,438,000	2,279
66 - Capital Outlay	2,032,145	535,000		2,567,145	41
<b>Total Appropriations</b>	<b>564,550,423</b>	<b>26,007,421</b>	<b>141,438,000</b>	<b>731,995,844</b>	<b>11,795</b>

\*Based on projected 2019/2020 enrollment of 62,057 students



# OPERATING BUDGET

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

	2018/2019 Adopted Budget	Increase (Decrease)	2019/2020 Budget	Percent of Total	Percent Change
<b>Estimated Revenues:</b>					
<b>Local Revenue</b>					
Local Tax Collections	394,455,800	55,930,200	450,386,000	78.1%	14.2%
TIF Collections	24,463,300	(1,910,600)	22,552,700	3.9%	(7.8%)
Other Local Revenue	9,858,750	1,316,250	11,175,000	1.9%	13.4%
<b>Total Local Revenue</b>	<b>428,777,850</b>	<b>55,335,850</b>	<b>484,113,700</b>	<b>83.9%</b>	<b>12.9%</b>
<b>State Revenue</b>					
Foundation School Program	41,573,100	9,495,900	51,069,000	8.9%	22.8%
Foundation School Program - TIF Supplement	4,691,500	(451,000)	4,240,500	0.7%	(9.6%)
Available School Fund	15,759,300	(4,202,800)	11,556,500	2.0%	(26.7%)
TRS On-Behalf	22,000,000	1,500,000	23,500,000	4.1%	6.8%
<b>Total State Revenue</b>	<b>84,023,900</b>	<b>6,342,100</b>	<b>90,366,000</b>	<b>15.7%</b>	<b>7.5%</b>
<b>Federal Revenue</b>					
Medicaid/SHARS	2,500,000	-	2,500,000	0.4%	0.0%
<b>Total Federal Revenue</b>	<b>2,500,000</b>	<b>-</b>	<b>2,500,000</b>	<b>0.4%</b>	<b>0.0%</b>
<b>Total Estimated Revenues</b>	<b>515,301,750</b>	<b>61,677,950</b>	<b>576,979,700</b>	<b>100.0%</b>	<b>12.0%</b>
<b>Appropriations:</b>					
<b>Instruction</b>					
11 - Instruction	303,838,116	41,353,059	345,191,175	61.1%	13.6%
12 - Instructional and Media Services	6,061,558	(168,542)	5,893,016	1.0%	(2.8%)
13 - Curriculum and Staff Development	10,505,786	(292,684)	10,213,102	1.8%	(2.8%)
95 - Payments to Juvenile Justice Alternative Programs	50,000	-	50,000	0.0%	0.0%
<b>Total Instruction</b>	<b>320,455,460</b>	<b>40,891,833</b>	<b>361,347,293</b>	<b>64.0%</b>	<b>12.8%</b>
<b>Instructional Support</b>					
21 - Instructional Leadership	7,649,453	1,250,493	8,899,946	1.6%	16.3%
23 - School Leadership	32,208,162	896,331	33,104,493	5.9%	2.8%
31 - Guidance, Counseling and Evaluation Services	20,057,201	(769,324)	19,287,877	3.4%	(3.8%)
32 - Social Work Services	198,887	19,655	218,542	0.0%	9.9%
33 - Health Services	6,017,044	656,093	6,673,137	1.2%	10.9%
36 - Cocurricular/Extracurricular	21,415,407	(4,491,601)	16,923,806	3.0%	(21.0%)
<b>Total Instructional Support</b>	<b>87,546,154</b>	<b>(2,438,353)</b>	<b>85,107,801</b>	<b>15.1%</b>	<b>(2.8%)</b>
<b>General Administration</b>					
41 - General Administration	10,748,569	2,801,311	13,549,880	2.4%	26.1%
<b>District Operations</b>					
34 - Student Transportation	14,219,326	(1,853,745)	12,365,581	2.2%	(13.0%)
51 - General Maintenance and Operations	37,444,102	6,967,397	44,411,499	7.9%	18.6%
52 - Security and Monitoring Services	3,449,769	226,226	3,675,995	0.7%	6.6%
53 - Data Processing Services	7,867,684	771,297	8,638,981	1.5%	9.8%
<b>Total District Operations</b>	<b>62,980,881</b>	<b>6,111,175</b>	<b>69,092,056</b>	<b>12.2%</b>	<b>9.7%</b>
<b>Other</b>					
61 - Community Services	694,754	71,640	766,394	0.1%	10.3%
91 - Contracted Services Between Public Schools	-	4,394,000	4,394,000	0.8%	100.0%
97 - Tax Increment Fund	29,154,800	(2,361,800)	26,793,000	4.7%	(8.1%)
99 - Other Intergovernmental Charges	3,200,000	300,000	3,500,000	0.6%	9.4%
<b>Total Other</b>	<b>33,049,554</b>	<b>2,403,840</b>	<b>35,453,394</b>	<b>6.3%</b>	<b>7.3%</b>
<b>Total Appropriations</b>	<b>514,780,618</b>	<b>49,769,805</b>	<b>564,550,423</b>	<b>100.0%</b>	<b>9.7%</b>

# EXPLANATION OF CHANGES IN THE OPERATING BUDGET

## Revenues

A summary of changes to revenue estimates from the 2018/2019 original adopted budget to the 2019/2020 adopted budget is below:

<b>Local Property Taxes:</b>	
Increase in tax revenue from November 2018 Tax Ratification Election	\$ 43,814,100
Increase in tax revenue from 2018 property value growth in excess of original assumptions	6,967,900
Increase in tax revenue for projected 2019 property value growth	38,008,400
Decrease in tax revenue for expected 2019 tax rate reduction	(32,860,200)
<b>State Aid:</b>	
Reduction in state aid for changes in WADA	(1,604,200)
Increase in state aid from November 2018 Tax Ratification Election	3,266,700
Reduction in state aid for prior year property value growth	(13,280,100)
Increase in state aid for changes from House Bill 3	16,910,700
<b>Other Local Revenue:</b>	
Increase in revenue assumptions, including investment income	3,016,250
Suspension of athletics operational fees	(1,700,000)
<b>Total change in state and local revenue</b>	<u>62,539,550</u>
<b>Budget Neutral Changes:</b>	
TIF collections (passed on to City of Frisco)	(2,361,600)
TRS On-Behalf	1,500,000
<b>Total budget neutral changes</b>	<u>(861,600)</u>
<b>Net Change in Revenue from the 2018/19 Adopted Budget</b>	<u><u>\$ 61,677,950</u></u>

## Appropriations by Type

A summary of the total changes to appropriations from the 2018/2019 original adopted budget to the 2019/2020 adopted budget is below:

<b>New Personnel:</b>	
New campus personnel	\$ 14,045,000
New support personnel	4,989,430
<b>Total New Personnel</b>	<u>19,034,430</u>
<b>Compensation:</b>	
Raises	11,800,000
Experienced Teacher compensation	2,500,000
Market and other adjustments	1,039,345
Medical premium contributions	1,800,000
<b>Total Increase in Compensation</b>	<u>17,139,345</u>
<b>Additional Non-Personnel Funds:</b>	
Increase in campus budgets	300,000
Increase in Risk Management budget	2,000,000
Increase in Maintenance budget	1,500,000
District-wide contingency for zero-based budgeting	1,000,000
<b>Total Non-Personnel Funds</b>	<u>4,800,000</u>

**Other Changes Approved in 2018/19 Budget:**

New campus personnel	4,500,000
New support personnel	275,000
Increase in Internal Audit budget	8,300
Increase in insurance premiums	480,330
<b>Total 2018/19 Budget Amendments</b>	<b>5,263,630</b>

**Budget Neutral Changes:**

TIF payments to City of Frisco	(2,361,600)
TRS On-Behalf	1,500,000
<b>Total budget neutral changes</b>	<b>(861,600)</b>

**Recapture****4,394,000****Net Change in Expenditures from 2018/2019 Adopted Budget****\$ 49,769,805**

In total, the District's revenue estimate for 2019/2020 is \$61.6 million higher than the adopted revenue budget in 2018/2019, but we have only appropriated an additional \$49.8 million. Instead of adopting a balanced budget this year, we have specifically set money aside in our financial plan to be spent on the future implementation of full-day pre-kindergarten as well as other strategic initiatives that may arise in the near future as we implement all the new educational requirements passed by the 86th Texas Legislature.

**Appropriations by Function****Instruction**

Most of the increase in appropriations for instruction can be attributed to increased compensation for instructional staff as well as new instructional staff added during the 2018/2019 school year and proposed to be added for the 2019/2020 school year. Other changes to the instruction budget can be attributed to:

- The miscoding of expenditures in the 2018/2019 budget that should have been coded to instruction but were instead coded to extracurricular activities. That budget was amended during the 2018/2019 school year to reflect the accurate coding.
- Additional miscoding of expenditures in the 2018/2019 budget that should have been coded to instruction but were instead coded to student transportation. That budget was amended during the 2018/2019 school year to reflect the accurate coding.
- Campuses and central departments re-appropriating money from other functions to instruction to better serve their needs.

**Instructional Support**

The overall decrease in appropriations for instructional support is attributed to the miscoding of expenditures between extracurricular activities and instruction, as described above. Other changes the instructional support budget include:

- An increase in the instructional leadership budget for new personnel and compensation.
- An increase in the school leadership budget for compensation, generally due to market adjustments for Principals.
- A decrease in the guidance and counseling budget related to employee attrition.
- An increase in the health services budget due to both compensation increases and an increase in contracted services for Medicaid administrative claims.

## **General Administration**

Most of the increase in the general administrative budget relates to new personnel planned for the 2019/2020 school year as well as compensation increases. General administration includes professional and paraprofessional personnel in the Accounting, Finance, Purchasing, Payroll, Human Resources, and Communications departments, the FISD Print Shop, Internal Audit, the FISD leadership team, and clerical staff in the FISD Administration Building.

## **District Operations**

Appropriations for district operations increased mainly in the area of general maintenance and operations due to a new grounds contract and increased utilities costs, as well as compensation increases for maintenance staff. Other changes to the budget for district operations include:

- A decrease in the budget for student transportation related to the miscoding of expenditures described on page 18.
- Increases in both security and data processing related to compensation.

## **Other**

Other functions include:

- Community services, which includes childcare as well as community activities like summer athletic camps. Increases in this budget relate to both increased compensation and an increase in costs for summer activities.
- Contracted services between schools, or recapture, which increased from zero to \$4.4 million between the 2018/2019 adopted budget and the 2019/2020 adopted budget. It should be noted that the 2018/2019 budget was adopted prior to the 2018 TRE, which increased the District's recapture payment from zero to \$14.2 million. That budget was amended during the 2018/2019 school year to reflect the change. House Bill 3 then reduced our recapture payment for 2019/2020 down to \$4.4 million due to tax rate compression and a change in the school funding formula.
- Payments to the Tax Increment Fund (TIF), which will decrease because of a reduction in the overall tax rate.
- Other intergovernmental charges, which consist of payments to the Collin and Denton Central Appraisal Districts. Those costs will increase in 2019/2020 because of contractual obligations.

# MULTI-YEAR FINANCIAL PLAN

## Maintenance & Operations

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
	Actual	Projected Actual	Adopted Budget	Forecasted	Forecasted
<b>Revenues:</b>					
Local Revenue	387,697,000	482,590,477	484,113,700	505,063,100	517,761,900
State Revenue	117,852,445	82,029,799	90,366,000	84,688,300	84,965,000
Federal Revenue	2,858,270	3,015,335	2,500,000	2,500,000	2,500,000
<b>Total Revenues</b>	<b>508,407,715</b>	<b>567,635,611</b>	<b>576,979,700</b>	<b>592,251,400</b>	<b>605,226,900</b>
<b>Expenditures:</b>					
Instruction	293,868,873	333,956,145			
Instructional Support	71,591,108	72,550,345			
Operations	58,524,809	62,148,078			
General Administration	9,037,711	10,314,335			
Other	3,888,047	4,416,277			
TIF Payments to City	25,397,908	25,169,882			
<b>Total Baseline Expenditures</b>			<b>520,044,248</b>	<b>560,156,423</b>	<b>577,188,923</b>
<b>Budget Changes:</b>					
Compensation			17,139,345	12,000,000	12,000,000
New Personnel - Campus			14,045,000	3,540,000	5,975,000
New Personnel - Support			4,989,430	-	-
Additional Non-Personnel Funds			4,800,000	300,000	200,000
Change in Flow-Through Payments			(861,600)	1,192,500	795,100
<b>Total Budget Changes</b>			<b>40,112,175</b>	<b>17,032,500</b>	<b>18,970,100</b>
<b>Total Expenditures</b>	<b>462,308,456</b>	<b>508,555,062</b>	<b>560,156,423</b>	<b>577,188,923</b>	<b>596,159,023</b>
Chapter 41 Recapture		14,216,900	4,394,000	5,297,700	5,851,000
<b>Surplus (Deficit)</b>	<b>46,099,259</b>	<b>44,863,648</b>	<b>12,429,277</b>	<b>9,764,777</b>	<b>3,216,877</b>
<b>One-Time Uses of Funds</b>					
Classroom Technology	(7,175,000)	(1,160,000)			
Classroom Teacher Supply Stipends		(5,000,000)			
Retention Incentives	(9,327,576)	(25,000,000)			
Transfers from (to) Other Funds	(51,060)	(10,000,000)			
Changes Other Fund Balance					
Assignments	819,025				
<b>Total One-Time Uses of Funds</b>	<b>(15,734,611)</b>	<b>(41,160,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Unassigned Fund Balance	128,605,979	158,970,627	162,674,275	175,103,552	184,868,329
Ending Unassigned Fund Balance	158,970,627	162,674,275	175,103,552	184,868,329	188,085,206
Unassigned Fund Balance as a % of Next Year's Expenditures	30.4%	28.8%	30.1%	30.7%	29.8%
M&O Tax Rate	\$1.04000	\$1.17000	\$1.06835	\$1.05485	\$1.04163
Projected Enrollment	58,450	60,205	62,057	63,783	65,259
Projected Weighted Average Daily Attendance (WADA)	65,285	67,327	69,871	71,795	73,456

## Notes to the Multi-Year Financial Plan

This multi-year financial plan is for illustrative purposes only. Projections are based on FISD's interpretations of House Bill 3, passed by the 86th Texas Legislature in May 2019 and signed into law on June 12, 2019. Changes to revenue assumptions may be updated as rulemaking guidance is released.

Given the unpredictability of the biennial state legislature and other long-term economic indicators, we do not recommend basing long-range decisions solely on these financial models. The first 3 years of this model represent a realistic yet conservative prediction of financial trends, while any forecast beyond that is heavily reliant on historical trends and future assumptions. The model should and will be re-evaluated on an annual basis to adjust for any changes to key assumptions.

This financial plan assumes no new schools will be opened before the fall of 2021. FISD currently expects High School #11 to be opened in the 2021/2022 school year. The following additional new schools are projected beyond the range of this financial plan:

- Fall 2022 - Elementary School #43, Middle School #18, and High School #12
- Fall 2023 - Middle School #19
- Fall 2024 - Elementary School #44
- Fall 2025 - Elementary School #45

Projected school openings are placeholders only, and actual projected expenditures will depend on future enrollment growth and building plans approved by the School Board.

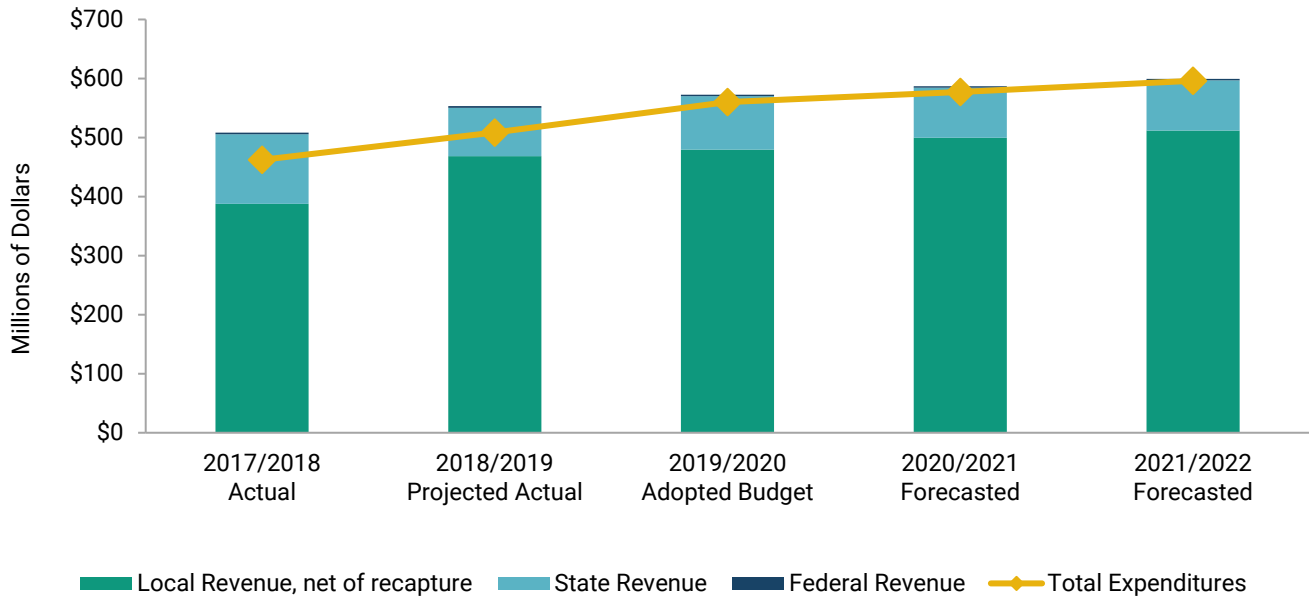
Enrollment is projected to increase by more than 5,000 students by 2022. Placeholders for additional teaching staff to accommodate that growth are included in the financial plan. However, there is no provision for district-level operational cost increases or additional support staff that may be necessary to address enrollment growth beyond 2019/2020. Those costs will need to be evaluated against available funds on an annual basis.

This financial plan includes placeholders for a 3% raise for all staff in each future year shown. This placeholder is for planning purposes only and is not guaranteed until an annual budget is adopted. There are no provisions for market-value salary adjustments or additional employee benefits included in this plan beyond 2019/2020. Those costs will need to be evaluated against available funds on an annual basis.

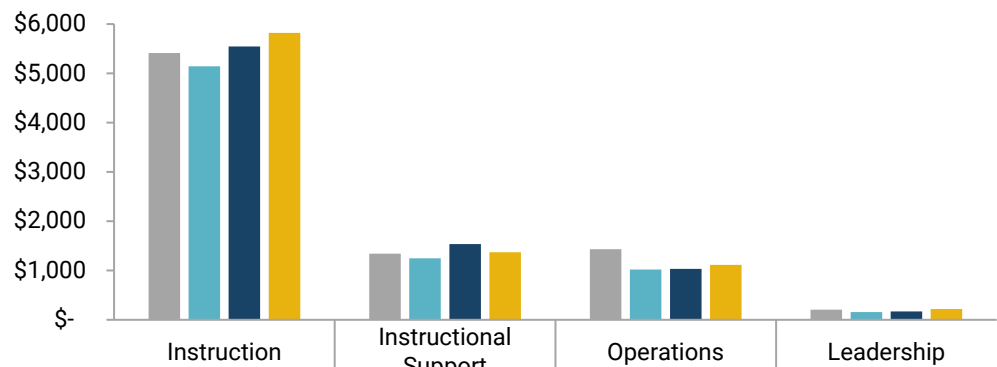
Revenue forecasts are conservative. Property values are assumed to grow at a declining rate, and enrollment growth is based on demographic projections provided by a third-party demographer. Property value and enrollment data used in this financial plan were discussed in the section titled "Critical Factors Influencing the Budget" beginning on page 4.

The Board of Trustees strives to maintain an unassigned fund balance of 20-25% of next year's expenditures to cover cash flow deficits during the first quarter of the District's fiscal year. Any significant decrease in unassigned fund balance with no plan for restoration could result in the need for short-term borrowing.

## Annual Revenues by Type Compared to Expenditures



## Comparative Appropriations Per Pupil



Category	2017/2018 Peer District Avg. Spending	2017/2018 Actual Spending	2018/2019 Projected Spending	2019/2020 Proposed Budget
Instruction	\$5,414	\$5,143	\$5,547	\$5,823
Instructional Support	\$1,343	\$1,248	\$1,537	\$1,371
Operations	\$1,432	\$1,020	\$1,032	\$1,113
Leadership	\$206	\$157	\$171	\$218

The graph above compares 2019/2020 budgeted amounts to actual spending for the most recent audited fiscal year (2017/2018) and projected spending for the current fiscal year (2018-2019). Three different peer groups were used, including the 20 largest districts in the state, fast growth districts with enrollments between 30,000 and 80,000, and a group of districts like Frisco ISD in size, demographics, and/or proximity. Detailed peer district benchmarking data for the 2017/2018 fiscal year can be found in Appendix 4 on page 41 of this document.



# 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 and to build and equip new schools. Debt payment details can be found in Appendix 5 on page 50. For cash flow purposes, the District budgets for debt service using a calendar year rather than our fiscal year.

	2018/2019 Budget	Increase (Decrease)	2019/2020 Budget	Percent of Total	Percent Change
Estimated Revenues:					
<b>Local Revenue</b>					
Local Tax Collections	152,966,400	(40,806,000)	112,160,400	83.6%	(26.7%)
Investment Earnings	400,000	600,000	1,000,000	0.7%	150.0%
TIF Revenue	23,780,600	(2,796,600)	20,984,000	15.6%	(11.8%)
<b>Total Esimtated Revenues</b>	<b>177,147,000</b>	<b>(43,002,600)</b>	<b>134,144,400</b>	<b>100.0%</b>	<b>(24.3%)</b>
Appropriations:					
<b>71 - Debt Service</b>					
Bond Principal	54,994,504	(1,604,504)	53,390,000	37.7%	(2.9%)
Bond Interest	80,359,496	6,188,504	86,548,000	61.2%	7.7%
Other Debt Fees	2,000,000	(500,000)	1,500,000	1.1%	(25.0%)
<b>Total Appropriations</b>	<b>137,354,000</b>	<b>4,084,000</b>	<b>141,438,000</b>	<b>100.0%</b>	<b>3.0%</b>

## EXPLANATION OF CHANGES IN THE DEBT SERVICE BUDGET

### Revenues

Estimates for local tax collections decreased from the 2018/2019 adopted budget because of a decrease in the Interest & Sinking (I&S) tax rate. The rate used in the 2018/2019 adopted budget was \$0.40, but the rate ultimately adopted by the School Board after the November 2018 tax ratification election was \$0.27. The 2019/2020 budget assumes no change in the I&S tax rate from \$0.27.

Investment earnings are projected to increase due to more favorable markets and a more diverse investment portfolio.

### Appropriations

Total debt service (bond principal and interest) is expected to increase for 2019/2020 due to the issuance of new bonds in May of 2019. Appropriations for other debt fees, which consist mainly of the costs of issuance of new debt, have been reduced to reflect historical spending.

# MULTI-YEAR FINANCIAL PLAN

## Debt Service

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
	Actual	Projected Actual	Adopted Budget	Forecasted	Forecasted
<b>Revenues:</b>					
Local Revenue	164,195,173	125,340,534	134,144,400	142,348,200	147,769,300
State Revenue	1,846,410	1,498,057	-	-	-
<b>Total Revenues</b>	<b>166,041,583</b>	<b>126,838,591</b>	<b>134,144,400</b>	<b>142,348,200</b>	<b>147,769,300</b>
<b>Expenditures:</b>					
Bond Principal & Interest	136,280,392	133,307,904	139,938,000	150,069,000	159,889,000
Other Debt Fees	20,184	1,056,264	1,500,000	1,500,000	1,500,000
<b>Total Expenditures</b>	<b>136,300,576</b>	<b>134,364,168</b>	<b>141,438,000</b>	<b>151,569,000</b>	<b>161,389,000</b>
<b>Surplus (Deficit)</b>	<b>29,741,007</b>	<b>(7,525,577)</b>	<b>(7,293,600)</b>	<b>(9,220,800)</b>	<b>(13,619,700)</b>
<b>Other Sources (Uses) of Funds:</b>					
Net Cash from (for) Bond Sales		(407,548)			
Beginning Unassigned Fund Balance	107,502,072	137,243,079	129,309,954	122,016,354	112,795,554
Ending Unassigned Fund Balance	137,243,079	129,309,954	122,016,354	112,795,554	99,175,854
August Debt Service Payment	89,039,571	92,945,378	99,045,540	105,526,740	111,604,680
Projected ending fund balance after August payment as a % of next year's debt service	35.9%	25.7%	15.2%	4.5%	-7.3%
Assumed I&S Tax Rate	\$0.42000	\$0.27000	\$0.27000	\$0.27000	\$0.27000
Projected Enrollment	58,450	60,205	62,057	63,783	65,259
Projected Weighted Average Daily Attendance (WADA)	65,285	67,327	69,871	71,795	73,456

## Footnotes to Multi-Year Financial Plan

Detailed debt payment information as of June 2019 is provided on page 50 of this document. In addition to current debt requirements, this financial plan assumes annual 30-year bond sales to finance projects from the 2014 and 2018 bond programs using a 4.5% interest rate with level payments over the life of the bonds. Actual future debt service will depend on the timing and structure of future bond sales as well as future interest rate environments.

The Board of Trustees strives to maintain a Debt Service fund balance of approximately 10% of next year's debt service after the August debt service payment. August payments are approximately 66% of annual debt service, on average. A higher percentage of fund balance creates capacity to either lower future tax rates and/or pay for additional debt while maintaining the existing tax rate. A lower percentage may signal the need to increase the I&S tax rate.

# CHILD NUTRITION BUDGET

The Child Nutrition Fund is used to account for revenues and expenditures related to the school lunch and breakfast program. Expenditures are funded from cafeteria sales and state and federal grants.

	2018/2019 Budget	Increase (Decrease)	2019/2020 Budget	Percent of Total	Percent Change
Estimated Revenues:					
<b>Local Revenue</b>					
Cafeteria Sales	19,023,545	(50,924)	18,972,621	73.0%	(0.3%)
Investment Earnings	48,055	26,945	75,000	0.3%	56.1%
<b>Total Local Revenue</b>	<b>19,071,600</b>	<b>(23,979)</b>	<b>19,047,621</b>	<b>73.2%</b>	<b>(0.1%)</b>
<b>State Revenue</b>					
State Grant Reimbursements	110,000	12,500	122,500	0.5%	11.4%
<b>Total State Revenue</b>	<b>110,000</b>	<b>12,500</b>	<b>122,500</b>	<b>0.5%</b>	<b>11.4%</b>
<b>Federal Revenue</b>					
National School Lunch Program	3,510,000	1,225,500	4,735,500	18.2%	34.9%
National School Breakfast Program	435,000	241,800	676,800	2.6%	55.6%
USDA Commodities	1,375,000	50,000	1,425,000	5.5%	3.6%
<b>Total Federal Revenue</b>	<b>5,320,000</b>	<b>1,517,300</b>	<b>6,837,300</b>	<b>26.3%</b>	<b>28.5%</b>
<b>Total Esimtated Revenues</b>	<b>24,501,600</b>	<b>1,505,821</b>	<b>26,007,421</b>	<b>100.0%</b>	<b>6.1%</b>
Appropriations:					
<b>District Operations</b>					
35 - Food Services	24,239,850	1,485,531	25,725,381	98.9%	6.1%
51 - General Maintenance and Operations	261,750	20,290	282,040	1.1%	7.8%
<b>Total Appropriations</b>	<b>24,501,600</b>	<b>1,505,821</b>	<b>26,007,421</b>	<b>100.0%</b>	<b>6.1%</b>

## EXPLANATION OF CHANGES IN THE CHILD NUTRITION BUDGET

### Revenues

Revenue estimates are based on historical receipts as well as projected participation in free and reduced lunch programs. An increase in participation is expected due to enrollment growth.

### Appropriations

Appropriations for food services increased due to compensation increases for Child Nutrition staff as well as a projected increase in the cost of food for school lunch and breakfast programs.

Appropriations for general maintenance and operations reflects a projected increase in the cost of utilities.



# APPENDIX 1: DETAILED BUDGET RECOMMENDATIONS

## 2019/2020 Budget Recommendations

### Preliminary Recommendations Funded by Revenue Generated from the Tax Ratification Election

Sorted by Category

CATEGORY	ORIGINAL REQUEST	RECOMMENDATION	COST
<b>01</b> Compensation	<p>REQUEST: 3% of Midpoint Raise for all staff, plus market adjustments</p> <p>RATIONALE: To maintain competitive salaries with surrounding districts. Average increases in the area are expected to be between 2.5-4%.</p> <p>AMOUNT: \$12,700,000</p>	<p>RECOMMENDATION: 3% of Midpoint Raise for all staff, plus market adjustments</p> <p>COMMENT:</p>	\$12,700,000
<b>02</b> Compensation	<p>REQUEST: Various individual changes in compensation to reflect changes in job duties</p> <p>RATIONALE: Periodically, roles are re-evaluated due to growth, and salary adjustments must be made to accommodate additional responsibilities.</p> <p>AMOUNT: \$103,645</p>	<p>RECOMMENDATION: Various individual changes in compensation to reflect changes in job duties</p> <p>COMMENT: Includes stipends for SPED ACCESS teachers</p>	\$103,645
<b>03</b> New Personnel - Campus	<p>REQUEST: 120 Secondary Teachers</p> <p>RATIONALE: To accommodate additional grade levels at Lebanon Trail HS and Memorial HS; and to reduce class sizes</p> <p>AMOUNT: \$7,200,000</p>	<p>RECOMMENDATION: 120 Secondary Teachers</p> <p>COMMENT:</p>	\$7,200,000
<b>04</b> New Personnel - Campus	<p>REQUEST: 30.5 Elementary Teachers</p> <p>RATIONALE: To reduce class sizes</p> <p>AMOUNT: \$1,830,000</p>	<p>RECOMMENDATION: 30.5 Elementary Teachers</p> <p>COMMENT:</p>	\$1,830,000
<b>05</b> New Personnel - Campus	<p>REQUEST: 3 CTE Teachers</p> <p>RATIONALE: To accommodate growth in programs</p> <p>AMOUNT: \$180,000</p>	<p>RECOMMENDATION: 3 CTE Teachers</p> <p>COMMENT:</p>	\$180,000
<b>06</b> New Personnel - Campus	<p>REQUEST: 48 SPED Teachers</p> <p>RATIONALE: To accommodate growth in programs</p> <p>AMOUNT: \$2,880,000</p>	<p>RECOMMENDATION: 48 SPED Teachers</p> <p>COMMENT: Some Teacher positions may be reallocated to accommodate 2 Aides</p>	\$2,880,000
<b>07</b> New Personnel - Campus	<p>REQUEST: 1 Bilingual Dyslexia Teacher</p> <p>RATIONALE: To aid with the under-identification of dyslexia in bilingual children.</p> <p>AMOUNT: \$60,000</p>	<p>RECOMMENDATION: 1 Bilingual Dyslexia Teacher</p> <p>COMMENT: This position will serve Carroll ES and Christie ES, where FISD's dual language programs are located.</p>	\$60,000
<b>08</b> New Personnel - Campus	<p>REQUEST: 1 CTE Counselor</p> <p>RATIONALE: To accommodate the increasing enrollment at the CTE center and provide a resource for career pathways to students enrolled in CTE courses.</p> <p>AMOUNT: \$63,000</p>	<p>RECOMMENDATION: 1 CTE Counselor</p> <p>COMMENT:</p>	\$63,000
<b>09</b> New Personnel - Support	<p>REQUEST: 2 Campus Academic Behavior Support Specialists</p> <p>RATIONALE: To help campuses build behavior plans for students and train teachers in skills to help implement interventions.</p> <p>AMOUNT: \$132,000</p>	<p>RECOMMENDATION: 1 Campus Academic Behavior Support Specialist</p> <p>COMMENT: After further discussion and prioritization, it was determined that the need could be fulfilled with one FTE instead of two.</p>	\$66,000
<b>10</b> New Personnel - Support	<p>REQUEST: 1 Secondary Student Support Specialist</p> <p>RATIONALE: The Student Information Services team is no longer able to keep up with the demand created by enrollment growth.</p> <p>AMOUNT: \$53,000</p>	<p>RECOMMENDATION: 1 Secondary Student Support Specialist</p> <p>COMMENT:</p>	\$53,000
<b>11</b> New Personnel - Support	<p>REQUEST: 3 Digital Learning Coaches</p> <p>RATIONALE: To create additional support as campuses move toward 1:1 technology.</p> <p>AMOUNT: \$195,630</p>	<p>RECOMMENDATION: 3 Digital Learning Coaches</p> <p>COMMENT:</p>	\$195,630
<b>12</b> New Personnel - Support	<p>REQUEST: 8 SPED Diagnosticians</p> <p>RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program.</p> <p>AMOUNT: \$560,000</p>	<p>RECOMMENDATION: 8 SPED Diagnosticians</p> <p>COMMENT:</p>	\$560,000
<b>13</b> New Personnel - Support	<p>REQUEST: 4 SPED LSSP's</p> <p>RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program.</p> <p>AMOUNT: \$280,000</p>	<p>RECOMMENDATION: 4 SPED LSSP's</p> <p>COMMENT:</p>	\$280,000
<b>14</b> New Personnel - Support	<p>REQUEST: 5 SPED Instructional Facilitators</p> <p>RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program.</p> <p>AMOUNT: \$321,000</p>	<p>RECOMMENDATION: 5 SPED Instructional Facilitators</p> <p>COMMENT:</p>	\$321,000
<b>15</b> New Personnel - Support	<p>REQUEST: 3 SPED SLP's</p> <p>RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program.</p> <p>AMOUNT: \$210,000</p>	<p>RECOMMENDATION: 3 SPED SLP's</p> <p>COMMENT:</p>	\$210,000

CATEGORY	ORIGINAL REQUEST	RECOMMENDATION	COST
16	New Personnel - Support REQUEST: 1 SPED Transition Specialist RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program. AMOUNT: \$60,000	RECOMMENDATION: 1 SPED Transition Specialist COMMENT:	\$60,000
17	New Personnel - Support REQUEST: 8 SPED Bus Monitors RATIONALE: To accommodate new routes for 2019-2020 for SPED students. AMOUNT: \$88,000	RECOMMENDATION: 8 SPED Bus Monitors COMMENT:	\$88,000
18	New Personnel - Support REQUEST: 8 SPED Bus Drivers RATIONALE: To accommodate new routes for 2019-2020 for SPED students. AMOUNT: \$128,000	RECOMMENDATION: 8 SPED Bus Drivers COMMENT:	\$128,000
19	New Personnel - Support REQUEST: 6 Regular Program Bus Drivers RATIONALE: To accommodate enrollment growth. AMOUNT: \$96,000	RECOMMENDATION: 6 Regular Program Bus Drivers COMMENT:	\$96,000
20	New Personnel - Support REQUEST: 1 SPED Route Specialist RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$40,000	RECOMMENDATION: 1 SPED Route Specialist COMMENT:	\$40,000
21	New Personnel - Support REQUEST: 1 SPED Operations Specialist RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$40,000	RECOMMENDATION: 1 SPED Operations Specialist COMMENT:	\$40,000
22	New Personnel - Support REQUEST: 1 CTE Bus Driver RATIONALE: To accommodate an additional route for 2019-2020 AMOUNT: \$27,000	RECOMMENDATION: 1 CTE Bus Driver COMMENT:	\$27,000
23	New Personnel - Support REQUEST: 6 Driver/Trainers RATIONALE: With the high turnover rate for bus drivers, there is an ongoing need and increasing demand for training new drivers. AMOUNT: \$46,800	RECOMMENDATION: 6 Driver/Trainers COMMENT: This cost represents supplemental pay for existing drivers to become driver/trainers	\$46,800
24	New Personnel - Support REQUEST: 1 Regular Program Route Specialist RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$40,000	RECOMMENDATION: 1 Regular Program Route Specialist COMMENT:	\$40,000
25	New Personnel - Support REQUEST: 1 Field Trip Specialist RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$36,000	RECOMMENDATION: 1 Field Trip Specialist COMMENT:	\$36,000
26	New Personnel - Support REQUEST: 6 Custodians RATIONALE: To accommodate a shortage of District custodial staff and reduce the amount of temporary labor needed. AMOUNT: \$138,000	RECOMMENDATION: 4 Custodians COMMENT: After further discussion and prioritization, it was determined that 4 FTE's were able to accommodate the majority of the need. The additional 2 will be discussed later pending additional funding.	\$92,000
27	New Personnel - Support REQUEST: 2 SPED Directors RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program. AMOUNT: \$230,000	RECOMMENDATION: 2 SPED Directors COMMENT:	\$230,000
28	New Personnel - Support REQUEST: 2 SPED Coordinators RATIONALE: To support the Special Education department's long-term plan for structures, supports, and programming due to continued growth in the program. AMOUNT: \$176,000	RECOMMENDATION: 2 SPED Coordinators COMMENT:	\$176,000
29	New Personnel - Support REQUEST: 1 Chief Leadership Officer RATIONALE: To oversee and provide additional support to the Managing Directors of Schools AMOUNT: \$140,000	RECOMMENDATION: 1 Chief Leadership Officer COMMENT:	\$140,000
30	New Personnel - Support REQUEST: Centralized Grants Department RATIONALE: Responsibilities for federal grants are currently decentralized and partially outsourced to Region 10. Creating this department will relieve program staff of compliance requirements and streamline operations. AMOUNT: \$174,000	RECOMMENDATION: Centralized Grants Department COMMENT: Cost includes hiring one professional and two paraprofessional staff, and promoting an existing Director to Managing Director	\$174,000
31	New Personnel - Support REQUEST: 1 PEIMS Support Specialist RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$48,000	RECOMMENDATION: 1 PEIMS Support Specialist COMMENT:	\$48,000



CATEGORY	ORIGINAL REQUEST	RECOMMENDATION	COST
<b>32</b> New Personnel - Support	<p><b>REQUEST:</b> 1 Payroll/Leave Specialist  <b>RATIONALE:</b> To accommodate the increasing number of leave cases as the District's staff grows.  <b>AMOUNT:</b> \$43,000</p>	<p><b>RECOMMENDATION COMMENT:</b> 1 Payroll/Leave Specialist</p>	\$43,000
<b>33</b> New Personnel - Support	<p><b>REQUEST:</b> 1 Assistant Athletic Director  <b>RATIONALE:</b> To create additional support within the Athletic Department as enrollment in programs has grown over the past several years.  <b>AMOUNT:</b> \$110,000</p>	<p><b>RECOMMENDATION COMMENT:</b> 1 Assistant Athletic Director</p>	\$110,000
<b>34</b> New Personnel - Support	<p><b>REQUEST:</b> 1 Coordinator of Academic Partnerships  <b>RATIONALE:</b> To provide support to the District and campuses to maximize the full potential of collaborative academic partnerships, which provide students with increased opportunities.  <b>AMOUNT:</b> \$88,000</p>	<p><b>RECOMMENDATION COMMENT:</b> 1 Coordinator of Academic Partnerships</p>	\$88,000
<b>35</b> New Personnel - Support	<p><b>REQUEST:</b> 1 Managing Director of Academic Programs  <b>RATIONALE:</b> To provide leadership that supports effective, efficient, and aligned operation within the Curriculum and Instruction Department, including Advanced Academics, Gifted and Talented, International Baccalaureate, ESL/Bilingual, AVID, and World Languages  <b>AMOUNT:</b> \$128,000</p>	<p><b>RECOMMENDATION COMMENT:</b> 1 Managing Director of Academic Programs</p>	\$128,000
<b>36</b> Additional Non-Personnel Funds	<p><b>REQUEST:</b> Increase in campus budgets  <b>RATIONALE:</b> Campuses are funded on a per-pupil basis, and an increase is necessary to account for enrollment growth  <b>AMOUNT:</b> \$300,000</p>	<p><b>RECOMMENDATION COMMENT:</b> Increase in campus budgets</p>	\$300,000

## 2019/2020 Budget Recommendations

### Additional Recommendations Funded by Revenue Generated from House Bill 3

Sorted by Category

CATEGORY	ORIGINAL REQUEST	RECOMMENDATION	COST
<b>37</b> Compensation	<p>REQUEST: Additional \$500 raise for teachers with more than 5 years experience, plus changes to the teacher pay scale</p> <p>RATIONALE: HB3 requires districts to differentiate compensation for classroom teachers with more than 5 years experience.</p> <p>AMOUNT: \$2,500,000</p>	<p>RECOMMENDATION: Additional \$500 raise for teachers with more than 5 years experience, plus changes to the teacher pay scale</p> <p>COMMENT:</p>	\$2,500,000
<b>38</b> Compensation	<p>REQUEST: Various individual changes in compensation to reflect changes in job duties periodically, roles are re-evaluated due to growth, and salary adjustments must be made to accommodate additional responsibilities.</p> <p>RATIONALE: \$35,700</p> <p>AMOUNT: \$35,700</p>	<p>RECOMMENDATION: Various individual changes in compensation to reflect changes in job duties. These reassignments were deemed lower priority than the ones initially granted during preliminary recommendations</p> <p>COMMENT:</p>	\$35,700
<b>39</b> Compensation	<p>REQUEST: Increase medical premium contributions by \$25 per month</p> <p>RATIONALE: TRS Activecare premium increases for the two most common plans will increase \$11-\$26 for Employee + Child(ren) coverage for the 2019 plan year.</p> <p>AMOUNT: \$1,800,000</p>	<p>RECOMMENDATION: Increase medical premium contributions by \$25 per month</p> <p>COMMENT:</p>	\$1,800,000
<b>40</b> New Personnel - Campus	<p>REQUEST: 3 SPED Aides</p> <p>RATIONALE: To accommodate the growing number of SPED students in the Academic Academy at the SOC, and at Staley MS</p> <p>AMOUNT: \$72,000</p>	<p>RECOMMENDATION: 3 SPED Aides</p> <p>COMMENT: 2 FTEs will serve the SOC, and 1 FTE will serve Staley MS</p>	\$72,000
<b>41</b> New Personnel - Campus	<p>REQUEST: 10 Testing Clerks</p> <p>RATIONALE: To relieve counselors and CIS Facilitators by handling AP registration and testing as well as 504 documentation requirements.</p> <p>AMOUNT: \$250,000</p>	<p>RECOMMENDATION: 10 Testing Clerks</p> <p>COMMENT: One position will be located at each high school campus</p>	\$250,000
<b>42</b> New Personnel - Campus	<p>REQUEST: 1 Bilingual/GT Teacher</p> <p>RATIONALE: To provide additional support to students participating in the Dual Language program who are identified as Gifted &amp; Talented</p> <p>AMOUNT: \$60,000</p>	<p>RECOMMENDATION: 1 Bilingual/GT Teacher</p> <p>COMMENT:</p>	\$60,000
<b>43</b> New Personnel - Campus	<p>REQUEST: 1 Dyslexia Facilitator</p> <p>RATIONALE: To accommodate growth and provide additional support to the dyslexia program</p> <p>AMOUNT: \$65,000</p>	<p>RECOMMENDATION: 1 Dyslexia Facilitator</p> <p>COMMENT:</p>	\$65,000
<b>44</b> New Personnel - Campus	<p>REQUEST: 3 Dyslexia Teachers</p> <p>RATIONALE: To accommodate growth in the dyslexia program</p> <p>AMOUNT: \$180,000</p>	<p>RECOMMENDATION: 2 Dyslexia Teachers</p> <p>COMMENT: After further discussion and prioritization, it was determined that the need could be fulfilled with two FTEs instead of three.</p>	\$120,000
<b>45</b> New Personnel - Campus	<p>REQUEST: 1 Administrative Intern</p> <p>RATIONALE: To support Staley MS due to high numbers of educationally disadvantaged students</p> <p>AMOUNT: \$65,000</p>	<p>RECOMMENDATION: 1 Administrative Intern</p> <p>COMMENT:</p>	\$65,000
<b>46</b> New Personnel - Campus	<p>REQUEST: 20 FTE Teacher Contingency</p> <p>RATIONALE: As a reserve to accommodate enrollment growth during the school year</p> <p>AMOUNT: \$1,200,000</p>	<p>RECOMMENDATION: 20 FTE Teacher Contingency</p> <p>COMMENT:</p>	\$1,200,000
<b>47</b> New Personnel - Support	<p>REQUEST: 1 Flex Nurse</p> <p>RATIONALE: To ensure campuses have a nurse available when necessary if a substitute is not available.</p> <p>AMOUNT: \$60,000</p>	<p>RECOMMENDATION: 1 Flex Nurse</p> <p>COMMENT:</p>	\$60,000
<b>48</b> New Personnel - Support	<p>REQUEST: 1 Off-Campus PE Facilitator</p> <p>RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth.</p> <p>AMOUNT: \$70,000</p>	<p>RECOMMENDATION: 1 Off-Campus PE Facilitator</p> <p>COMMENT:</p>	\$70,000
<b>49</b> New Personnel - Support	<p>REQUEST: 6 Custodians</p> <p>RATIONALE: To accommodate a shortage of District custodial staff and reduce the amount of temporary labor needed.</p> <p>AMOUNT: \$138,000</p>	<p>RECOMMENDATION: 2 Custodians</p> <p>COMMENT: 4 FTEs were recommended in the initial round of budget recommendations, and the additional two were recommended with the increase in funding received from House Bill 3</p>	\$46,000
<b>50</b> New Personnel - Support	<p>REQUEST: 1 Transportation Training Specialist</p> <p>RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth.</p> <p>AMOUNT: \$37,000</p>	<p>RECOMMENDATION: 1 Transportation Training Specialist</p> <p>COMMENT:</p>	\$37,000
<b>51</b> New Personnel - Support	<p>REQUEST: 1 Assistant Director of Transportation</p> <p>RATIONALE: To provide additional support and oversight within the Transportation department</p> <p>AMOUNT: \$75,000</p>	<p>RECOMMENDATION: 1 Assistant Director of Transportation</p> <p>COMMENT:</p>	\$75,000

CATEGORY	ORIGINAL REQUEST	RECOMMENDATION	COST
<b>52</b>	New Personnel - Support REQUEST: 1 Transportation Video Technician RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$36,000	RECOMMENDATION: COMMENT: 1 Transportation Video Technician	\$36,000
<b>53</b>	New Personnel - Support REQUEST: 1 Operations Specialist (Transportation) RATIONALE: The current team is no longer able to keep up with the demand created by enrollment growth. AMOUNT: \$40,000	RECOMMENDATION: COMMENT: 1 Operations Specialist (Transportation)	\$40,000
<b>54</b>	New Personnel - Support REQUEST: 1 Multimedia Coordinator RATIONALE: To accommodate the growing number and complexity of requests for videos and social media received by the Communications department. AMOUNT: \$70,000	RECOMMENDATION: COMMENT: 1 Multimedia Coordinator	\$70,000
<b>55</b>	New Personnel - Support REQUEST: 1 Local Grant Writer RATIONALE: To support campuses in generating local revenue through research, proposal and submittal of local grant applications. AMOUNT: \$50,000	RECOMMENDATION: COMMENT: 1 Local Grant Writer	\$50,000
<b>56</b>	New Personnel - Support REQUEST: 1 Alumni Services Specialist RATIONALE: To support the creating of an alumni services program, which is part of the District's strategic plan. AMOUNT: \$50,000	RECOMMENDATION: COMMENT: 1 Alumni Services Specialist	\$50,000
<b>57</b>	New Personnel - Support REQUEST: 1 Production Assistant - Sign Center RATIONALE: To accommodate the increase in volume of requests AMOUNT: \$25,000	RECOMMENDATION: COMMENT: 1 Production Assistant - Sign Center	\$25,000
<b>58</b>	New Personnel - Support REQUEST: 1 RTI/SST Coordinator RATIONALE: To help support consistency of RTI/SST across the District AMOUNT: \$83,000	RECOMMENDATION: COMMENT: 1 RTI/SST Coordinator	\$83,000
<b>59</b>	New Personnel - Support REQUEST: 2 Information Systems Program Analysts RATIONALE: To meet the growing needs and achievements of the Laserfiche Enterprise Content Management platform AMOUNT: \$160,000	RECOMMENDATION: COMMENT: 2 Information Systems Program Analysts	\$160,000
<b>60</b>	New Personnel - Support REQUEST: 1 Network Administrator RATIONALE: To keep up with the demand and management of the District's technology needs AMOUNT: \$80,000	RECOMMENDATION: COMMENT: 1 Network Administrator	\$80,000
<b>61</b>	New Personnel - Support REQUEST: 1 Director of Special Programs RATIONALE: To plan and oversee the expansion of Pre-K programs and to support other special programs including Bilingual/ESL and Dyslexia AMOUNT: \$115,000	RECOMMENDATION: COMMENT: 1 Director of Special Programs House Bill 3 requires districts to begin offering full-day Pre-K to all eligible 4 year olds	\$115,000
<b>62</b>	New Personnel - Support REQUEST: Government and Legal Affairs Department RATIONALE: To accommodate the growing need for legal services, and to oversee internal policies and other governmental affairs AMOUNT: \$260,000	RECOMMENDATION: COMMENT: Government and Legal Affairs Department This cost includes hiring an Attorney, Paralegal, and Department Secretary, as well as reassigning the existing Governmental Affairs office	\$260,000
<b>63</b>	New Personnel - Support REQUEST: 1 Coordinator of Recruitment/Retention RATIONALE: To oversee the district's recruitment efforts and reduce the workload of the Managing Directors of HR AMOUNT: \$88,000	RECOMMENDATION: COMMENT: 1 Coordinator of Recruitment/Retention	\$88,000
<b>64</b>	New Personnel - Support REQUEST: 1 Department Secretary (SPED) RATIONALE: To support the expansion of the SPED department at the administrative level AMOUNT: \$40,000	RECOMMENDATION: COMMENT: 1 Department Secretary (SPED)	\$40,000
<b>65</b>	New Personnel - Support REQUEST: 1 Bilingual/Dual Language Coordinator RATIONALE: To support the expansion of the District's dual language program AMOUNT: \$88,000	RECOMMENDATION: COMMENT: 1 Bilingual/Dual Language Coordinator	\$88,000
<b>66</b>	Additional Non-Personnel Funds REQUEST: Increase in Risk Management Budget RATIONALE: Needed to cover probable increase in claims expenses, deferred maintenance, and insurance premiums AMOUNT: \$2,000,000	RECOMMENDATION: COMMENT: Increase in Risk Management Budget	\$2,000,000
<b>67</b>	Additional Non-Personnel Funds REQUEST: Increase in Maintenance Department Budget RATIONALE: Needed to cover increasing costs related to repairs as facilities age, as well as some deferred maintenance AMOUNT: \$1,500,000	RECOMMENDATION: COMMENT: Increase in Maintenance Department Budget	\$1,500,000

CATEGORY	ORIGINAL REQUEST	RECOMMENDATION	COST
68 Additional Non-Personnel Funds	<p>REQUEST: District-wide contingency for zero-based budgeting To accommodate any unforeseen expenditures and/or items missed as a result of the zero-based budget process</p> <p>AMOUNT: \$1,000,000</p>	<p>RECOMMENDATION: District-wide contingency for zero-based budgeting</p>	\$1,000,000
69 Revenue	<p>REQUEST: Suspend athletics operational fees for one year and initiate a fee study and collected at the District level. All other student fees for Fine Arts or Athletics programs are collected at the campus or student club level, or by booster clubs. The recommendation is to suspend the athletics operational fee for one year and initiate a study of all other fees collected for Fine Arts and Athletic programs. Further recommendations will be brought to the Board during the 2020/21 budget process.</p> <p>AMOUNT: \$1,700,000</p>	<p>RECOMMENDATION: Suspend athletics operational fees for one year and initiate a fee study</p> <p>COMMENT: Parking fees will remain, but revenue will belong 100% to the campus collecting the fee.</p>	\$1,700,000

# APPENDIX 2: TRE BUDGET PRIORITIES

The following chart maps each of the priorities discussed during the 2018 tax ratification election to specific budget recommendations in Appendix 1.

Priority	Budget Recommendation(s)
Fund projected operating costs related to the bond program	11, 67
Reduce class sizes at all levels	03, 04, 46
Provide additional personnel to support student intervention	09, 41, 45, 58
Expand choice programs	05, 08, 22
Expand early childhood and pre-kindergarten programs	61
Modify middle school schedules to provide more student opportunities	N/A
Provide more competitive compensation	01, 02, 37, 38, 39
Increase professional support staff at the campus and District levels	12, 13, 14, 15, 16, 27, 28, 29, 34, 35, 65

Recommendations not listed in the table above address other District needs related to growth in student or staff populations.

The expansion of choice programs and early childhood programs will be addressed in future budget years as we continue to evaluate and/or build space for those programs. Our use of a multi-year financial plan allows us to ensure revenue will be available in the near future to continue addressing those priorities.

Modification of middle school schedules will be piloted during the 2019/2020 school year in a way that does not result in additional cost to the District. If successful, the pilot will be expanded in future years, and any additional costs will be addressed at that time.

# APPENDIX 3: 2019/2020 COMPENSATION PLAN

# Frisco Independent School District

## **2019/2020 Proposed Compensation Plan**

The pay rates in this pay plan are based on the daily or hourly rate for employees in the pay grade. Actual salaries are calculated by multiplying the rate times the number of days (and the number of hours worked, if applicable) in the employee's contract.

This pay plan permits the payment/award of incentive pay or pay for performance in excess of an employee's contract wages in accordance with Board Policies DEA (LEGAL) and DEA (LOCAL) so long as the payment serves a public purpose and is authorized by a resolution of the Board of Trustees.

The district reserves the right to adjust salary amounts for the 2019/2020 school year in response to legislative changes enacted by the Texas Legislature in the 86th Session. Impacted District employees will receive written notice of salary adjustments, if any, prior to the penalty free resignation deadline for the 2019/2020 school year.

# 2019/2020 Proposed Teacher Pay Plan

## Including Teachers, Librarians, and Nurses

The salaries listed below are for 187 days. Salaries for other employees on this plan with more than 187 contract days are based on the daily rate multiplied by the number of days worked. New hires holding a Masters degree from an accredited college or university will receive a total stipend of \$1,000. New hires holding a Doctorate degree from an accredited college or university will receive a total stipend of \$1,500. Stipends in addition to the salaries are paid in critical areas.

2019-2020		
2019-2020	Proposed New	
Years of Exp	Hire Salary	Daily Rate
0	\$54,500	\$291.44
1	\$55,050	\$294.39
2	\$55,600	\$297.33
3	\$56,150	\$300.27
4	\$56,700	\$303.21
5	\$57,250	\$306.15
6	\$57,800	\$309.09
7	\$58,350	\$312.03
8	\$58,900	\$314.97
9	\$59,450	\$317.91
10	\$60,000	\$320.86
11	\$60,550	\$323.80
12	\$61,100	\$326.74
13	\$61,650	\$329.68
14	\$62,200	\$332.62
15	\$62,650	\$335.03
16	\$63,100	\$337.43
17	\$63,550	\$339.84
18	\$64,000	\$342.25
19	\$64,450	\$344.65
20	\$64,850	\$346.79
21	\$65,250	\$348.93
22	\$65,650	\$351.07
23	\$66,050	\$353.21
24	\$66,450	\$355.35
25 +	\$66,850	\$357.49



# 2019/2020 Proposed Administrative Professional Pay Plan

Pay Grade	Rate Type	Minimum	Midpoint	Maximum
101	Daily	\$256.23	\$311.32	\$366.41
102	Daily	\$278.51	\$338.39	\$398.27
103	Daily	\$302.73	\$367.81	\$432.90
104	Daily	\$325.93	\$397.48	\$469.03
105	Daily	\$348.75	\$425.30	\$501.85
106	Daily	\$373.16	\$455.07	\$536.98
107	Daily	\$399.27	\$486.92	\$574.57
108	Daily	\$430.89	\$525.48	\$620.07
109	Daily	\$459.16	\$559.95	\$660.74
110	Daily	\$478.03	\$582.96	\$687.89
111	Daily	\$525.83	\$638.89	\$751.94
112	Daily	\$611.06	\$745.20	\$879.34
113	Daily	\$688.67	\$839.84	\$999.01

# 2019/2020 Proposed Technology Pay Plan

Pay Grade	Rate Type	Minimum	Midpoint	Maximum
401	Hourly	\$17.22	\$21.00	\$24.78
402	Hourly	\$22.03	\$26.88	\$31.73
403	Hourly	\$26.44	\$32.25	\$38.06
404	Daily	\$264.45	\$322.50	\$380.55
405	Daily	\$296.18	\$361.20	\$426.22
406	Daily	\$322.84	\$392.25	\$461.66
407	Daily	\$349.50	\$426.22	\$502.94
408	Daily	\$447.36	\$545.56	\$643.76

# 2019/2020 Proposed Clerical / Paraprofessional Pay Plan

Pay Grade	Rate Type	Minimum	Midpoint	Maximum
201	Hourly	\$13.03	\$15.83	\$18.63
202	Hourly	\$13.81	\$16.78	\$19.75
203	Hourly	\$15.60	\$18.95	\$22.31
204	Hourly	\$17.79	\$21.61	\$25.44
205	Hourly	\$19.93	\$24.21	\$28.50
206	Hourly	\$21.13	\$25.67	\$30.22
207	Hourly	\$23.66	\$28.75	\$33.83
208	Hourly	\$25.53	\$31.02	\$36.51
FA	Hourly	\$25.37	\$30.45	\$35.53

## 2019/2020 Proposed Auxiliary Pay Plan

Pay Grade	Rate Type	Minimum	Midpoint	Maximum
301	Hourly	\$9.99	\$12.18	\$14.37
302	Hourly	\$11.39	\$13.89	\$16.39
303	Hourly	\$12.88	\$15.70	\$18.52
304	Hourly	\$14.67	\$17.89	\$21.11
305	Hourly	\$18.78	\$22.90	\$27.02
306	Hourly	\$21.21	\$25.87	\$30.53
307	Hourly	\$22.69	\$27.68	\$32.67
308	Hourly	\$24.07	\$29.35	\$34.10
H01	Hourly	\$9.99	\$12.18	\$14.37
M05	Hourly	\$9.99	\$12.18	\$14.37
M08	Hourly	\$9.99	\$12.18	\$14.37
BD	Hourly	\$18.00	\$21.42	\$24.84

# APPENDIX 4: FINANCIAL BENCHMARKING DATA

Detailed financial benchmarking data for the 2017/2018 fiscal year, which is the most recent fiscal year for which audited financial data is available, is provided on the following pages. Frisco ISD uses three different peer groups for financial benchmarking:

1. Peer Districts – districts with similar student populations and/or in close proximity to FISD:
  - Allen ISD
  - Conroe ISD
  - Fort Bend ISD
  - Humble ISD
  - Katy ISD
  - Lewisville ISD
  - McKinney ISD
  - Plano ISD
  - Round Rock ISD
  
2. Fast Growth Districts - Member districts of the Fast Growth School Coalition with student enrollment of 30,000 to 80,000:
  - Conroe ISD
  - Ector County ISD
  - Fort Bend ISD
  - Humble ISD
  - Katy ISD
  - Klein ISD
  - Lamar CISD
  - Leander ISD
  - Pasadena ISD
  
3. Largest Texas Districts – the 20 largest districts by student population in Texas:
  - Houston ISD
  - Dallas ISD
  - Cypress-Fairbanks ISD
  - Northside ISD
  - Fort Worth ISD
  - Austin ISD
  - Katy ISD
  - Fort Bend ISD
  - Aldine ISD
  - North East ISD
  - Conroe ISD
  - Arlington ISD
  - El Paso ISD
  - Garland ISD
  - Pasadena ISD
  - Plano ISD
  - Klein ISD
  - Lewisville ISD
  - San Antonio ISD

**FRISCO INDEPENDENT SCHOOL DISTRICT  
BENCHMARKING - PEER DISTRICTS**

**ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	PLANO ISD	LEWISVILLE ISD	KATY ISD	MCKINNEY ISD	ALLEN ISD	FORT BEND ISD	HUMBLE ISD	ROUND ROCK ISD	CONROE ISD	FRISCO ISD
<b>FUNCTIONAL SPENDING</b>	<b>53,948</b>	<b>52,472</b>	<b>77,521</b>	<b>24,959</b>	<b>21,159</b>	<b>75,274</b>	<b>42,388</b>	<b>49,082</b>	<b>61,580</b>	<b>58,447</b>
<b>2017-2018 STUDENTS:</b>	<b>305,633,582</b>	<b>295,393,993</b>	<b>422,507,801</b>	<b>135,742,301</b>	<b>106,512,623</b>	<b>377,779,113</b>	<b>209,130,252</b>	<b>237,887,173</b>	<b>301,238,580</b>	<b>285,701,501</b>
GENERAL FUND EXPENDITURE	5,665.34	5,629.55	5,450.24	5,438.61	5,033.92	5,018.72	4,933.71	4,846.73	4,891.82	4,888.21
RANK	3	2	3	4	5	6	7	10	8	9
<b>12 - INSTRUCTIONAL RESOURCES &amp; MEDIA SERVICES</b>	<b>6,839,017</b>	<b>6,704,367</b>	<b>8,263,121</b>	<b>3,965,681</b>	<b>2,277,962</b>	<b>7,546,957</b>	<b>3,168,072</b>	<b>6,962,075</b>	<b>5,457,314</b>	<b>5,698,692</b>
GENERAL FUND EXPENDITURE	126.77	127.77	106.59	158.89	107.66	100.26	74.74	141.85	88.62	97.50
RANK	4	3	6	1	5	7	10	2	9	8
<b>13 - CURRICULUM &amp; STAFF DEVELOPMENT</b>	<b>8,560,226</b>	<b>2,314,066</b>	<b>8,905,183</b>	<b>3,140,747</b>	<b>5,439,610</b>	<b>11,164,279</b>	<b>13,584,040</b>	<b>17,313,568</b>	<b>4,837,363</b>	<b>9,145,423</b>
GENERAL FUND EXPENDITURE	158.68	44.10	114.87	125.84	257.08	148.32	320.47	352.75	78.55	156.47
RANK	4	10	8	7	3	6	2	1	9	5
<b>95 - PAYMENTS TO JJAEPS</b>	<b>69,896</b>	<b>34,176</b>	<b>26,124</b>	<b>222,265</b>	<b>8858</b>	<b>-</b>	<b>138,600</b>	<b>-</b>	<b>-</b>	<b>30,118</b>
GENERAL FUND EXPENDITURE	1.30	0.65	0.34	8.91	0.42	-	3.27	-	-	0.52
RANK	3	4	7	1	6	8	2	5	8	5
<b>TOTAL INSTRUCTION (11, 12, 13, 95)</b>	<b>321,102,721</b>	<b>304,446,602</b>	<b>439,702,229</b>	<b>143,070,994</b>	<b>114,239,083</b>	<b>396,490,349</b>	<b>226,020,964</b>	<b>262,162,816</b>	<b>311,533,257</b>	<b>300,575,734</b>
GENERAL FUND EXPENDITURE	5,952.08	5,802.08	5,672.04	5,732.24	5,399.08	5,267.29	5,332.19	5,341.32	5,059.00	5,142.71
RANK	1	2	4	3	5	8	7	6	10	9
<b>21 - INSTRUCTIONAL LEADERSHIP</b>	<b>3,442,494</b>	<b>10,129,752</b>	<b>5,572,189</b>	<b>3,402,918</b>	<b>1,683,336</b>	<b>15,221,739</b>	<b>3,981,683</b>	<b>5,356,463</b>	<b>4,329,327</b>	<b>7,058,603</b>
GENERAL FUND EXPENDITURE	63.81	193.05	71.88	136.34	79.56	202.22	93.93	109.13	70.30	120.77
RANK	10	2	8	3	7	1	6	5	9	4
<b>23 - SCHOOL LEADERSHIP</b>	<b>27,767,490</b>	<b>32,352,995</b>	<b>38,778,650</b>	<b>13,899,941</b>	<b>10,638,304</b>	<b>39,129,539</b>	<b>23,548,339</b>	<b>25,603,136</b>	<b>30,818,076</b>	<b>30,046,567</b>
GENERAL FUND EXPENDITURE	514.71	616.58	500.23	556.91	502.78	519.83	555.54	521.64	500.46	514.08
RANK	6	1	10	2	8	5	3	4	9	7
<b>31 - GUIDANCE COUNSELING &amp; EVALUATION SERVICES</b>	<b>21,045,094</b>	<b>21,563,449</b>	<b>28,636,801</b>	<b>6,977,238</b>	<b>8,526,211</b>	<b>28,762,890</b>	<b>16,620,851</b>	<b>15,446,527</b>	<b>15,167,649</b>	<b>15,292,556</b>
GENERAL FUND EXPENDITURE	390.10	410.95	369.41	279.55	402.96	382.11	392.11	314.71	246.31	261.65
RANK	4	1	6	8	2	5	3	7	10	9
<b>32 - SOCIAL WORK SERVICES</b>	<b>1,760,064</b>	<b>325,274</b>	<b>-</b>	<b>426,864</b>	<b>60,200</b>	<b>1,577,092</b>	<b>119,832</b>	<b>898,695</b>	<b>748,898</b>	<b>192,850</b>
GENERAL FUND EXPENDITURE	32.63	6.20	-	17.10	2.85	20.95	2.83	18.31	12.16	3.30
RANK	1	6	10	4	8	2	9	3	5	7
<b>33 - HEALTH SERVICES</b>	<b>5,793,618</b>	<b>5,663,946</b>	<b>6,725,171</b>	<b>2,390,619</b>	<b>1,800,725</b>	<b>8,061,205</b>	<b>3,738,268</b>	<b>3,908,067</b>	<b>5,380,595</b>	<b>5,572,037</b>
GENERAL FUND EXPENDITURE	107.39	107.94	86.75	95.78	85.10	107.09	88.19	79.62	87.38	95.33
RANK	2	1	8	4	9	3	6	10	7	5
<b>36 - EXTRACURRICULAR ACTIVITIES</b>	<b>7,854,358</b>	<b>10,352,144</b>	<b>14,877,088</b>	<b>7,099,196</b>	<b>4,949,445</b>	<b>12,836,181</b>	<b>7,962,374</b>	<b>8,928,431</b>	<b>11,200,537</b>	<b>14,772,622</b>
GENERAL FUND EXPENDITURE	145.59	197.29	191.91	284.43	233.92	170.53	187.85	181.91	181.89	252.75
RANK	10	4	5	1	3	9	6	7	8	2
<b>TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)</b>	<b>67,663,118</b>	<b>80,387,560</b>	<b>94,589,899</b>	<b>34,196,776</b>	<b>27,658,221</b>	<b>105,588,646</b>	<b>55,971,347</b>	<b>60,141,319</b>	<b>67,645,082</b>	<b>72,935,235</b>
GENERAL FUND EXPENDITURE	1,254.23	1,532.01	1,220.18	1,370.12	1,307.16	1,402.72	1,320.45	1,225.32	1,098.49	1,247.89
RANK	6	1	9	3	5	2	4	8	10	7

Sources: School District audited annual financial reports Forecast 5 Analytic Software

**FRISCO INDEPENDENT SCHOOL DISTRICT  
BENCHMARKING - PEER DISTRICTS**

**ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	PLANO ISD	LEWISVILLE ISD	KATY ISD	MCKINNEY ISD	ALLEN ISD	FORT BEND ISD	HUMBLE ISD	ROUND ROCK ISD	CONROE ISD	FRISCO ISD
<b>FUNCTIONAL SPENDING</b>	<b>53,948</b>	<b>52,472</b>	<b>77,521</b>	<b>24,959</b>	<b>21,159</b>	<b>75,274</b>	<b>42,388</b>	<b>49,082</b>	<b>61,580</b>	<b>58,447</b>
34 - STUDENT GENERAL FUND EXPENDITURE	14,316,609	15,515,870	18,616,995	9,649,756	4,571,656	21,023,721	11,221,923	11,688,838	26,696,517	11,852,424
TRANSPORTATION	265.38	295.70	240.15	386.62	216.06	279.30	264.74	238.15	433.53	202.79
	5	3	7	2	9	4	6	8	1	10
35 - FOOD SERVICES	56,213	35,900	-	-	35,486	40,045	-	-	-	344,703
PER STUDENT	1.04	0.68	-	-	1.68	0.53	-	-	-	5.90
RANK	4	6	6	6	2	5	6	6	6	1
51 - FACILITIES MAINTENANCE	51,878,788	39,886,191	82,740,896	18,640,550	19,566,970	70,695,689	39,377,790	39,913,148	46,476,053	36,172,982
PER STUDENT	961.64	760.14	1,067.34	746.85	924.76	939.18	928.98	813.19	754.73	618.90
RANK	2	7	1	9	5	3	4	6	8	10
52 - SECURITY & MONITORING SERVICES	3,798,323	2,116,763	8,406,325	1,413,106	2,944,378	8,027,224	5,712,560	3,685,489	6,723,753	3,527,118
PER STUDENT	70.41	40.34	108.44	56.62	139.15	106.64	134.77	75.09	109.19	60.35
RANK	7	10	4	9	1	5	2	6	3	8
53 - DATA PROCESSING SERVICES	6,924,540	11,022,216	13,403,723	3,780,448	4,412,969	17,245,073	8,501,767	8,327,510	6,843,145	7,728,575
PER STUDENT	128.36	210.06	172.90	151.47	208.56	229.10	200.57	169.67	111.13	132.23
RANK	9	2	5	7	3	1	4	6	10	8
<b>TOTAL OPERATIONS</b>	<b>76,974,473</b>	<b>68,576,940</b>	<b>123,167,939</b>	<b>33,483,860</b>	<b>31,531,459</b>	<b>117,031,752</b>	<b>64,814,040</b>	<b>63,614,985</b>	<b>86,739,468</b>	<b>59,625,802</b>
(34, 35, 51, 52, 53)	1,426.83	1,306.92	1,588.83	1,341.55	1,490.21	1,554.74	1,529.07	1,296.10	1,408.57	1,020.17
RANK	5	8	1	7	4	2	3	9	6	10
LEADERSHIP (41 - GENERAL ADMINISTRATION)	10,457,048	9,704,712	12,994,746	4,427,306	6,331,751	16,593,681	9,026,845	7,977,445	8,480,500	9,189,201
PER STUDENT	193.84	184.95	167.63	177.38	299.25	220.44	212.96	162.53	137.72	157.22
RANK	4	5	7	6	1	2	3	8	10	9
TOTAL BASIC EDUCATIONAL COSTS	476,197,360	463,115,814	670,454,813	215,178,936	179,760,484	645,704,428	355,833,196	393,896,565	474,398,307	442,325,972
PER STUDENT	8,826.97	8,825.96	8,648.69	8,621.30	8,495.70	8,445.21	8,394.67	8,025.28	7,703.77	7,567.98
RANK	1	2	3	4	5	6	7	8	9	10
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	586,819,088	389,133,810	434,990,606	170,694,141	146,705,085	402,502,214	178,358,839	351,422,516	358,234,875	362,299,091
PER STUDENT	10,877.49	7,416.03	5,611.26	6,838.98	6,933.46	5,347.16	4,207.77	7,159.91	5,817.39	6,198.76
RANK	1	2	8	5	4	9	10	3	7	6
STATE REVENUE, NET OF RECAPTURE	(107,064,273)	62,258,259	252,351,261	53,750,184	37,367,707	238,947,947	190,279,012	38,747,142	136,189,132	117,852,445
PER STUDENT	(1,984.58)	1,186.50	3,255.26	2,153.54	1,766.04	3,174.38	4,488.98	789.44	2,211.58	2,016.40
RANK	10	8	2	5	7	3	1	9	4	6
FEDERAL REVENUE	6,194,196	7,094,983	13,415,669	3,419,518	628,749	12,656,964	5,889,605	4,606,318	6,512,218	2,858,270
PER STUDENT	114.82	135.21	173.06	137.01	29.72	168.15	138.95	93.85	105.75	48.90
RANK	6	5	1	4	10	2	3	8	7	9
<b>TOTAL OPERATING REVENUE</b>	<b>485,949,011</b>	<b>458,487,052</b>	<b>700,757,836</b>	<b>227,868,943</b>	<b>184,701,541</b>	<b>654,107,125</b>	<b>374,527,456</b>	<b>394,775,916</b>	<b>500,956,225</b>	<b>483,009,806</b>
PER STUDENT	9,007.73	8,737.75	9,039.58	9,129.53	8,729.22	8,689.68	8,835.70	8,043.19	8,134.72	8,264.06
RANK	3	5	2	1	6	7	4	10	9	8
UNASSIGNED FUND BALANCE	226,356,260	32,102,333	143,728,990	97,820,037	73,222,715	119,602,407	91,712,601	144,292,278	91,712,601	158,970,627
PER STUDENT	4,195.86	611.80	1,854.07	3,919.23	3,460.59	1,588.89	2,163.65	2,939.82	1,489.32	2,719.91
2018-2019 BUDGET	714,806,420	501,402,551	704,024,565	240,570,801	199,464,705	645,576,735	389,180,239	455,576,189	504,455,036	516,384,983
UNASSIGNED FUND BALANCE AS A % OF BUDGET	32%	6%	20%	41%	37%	19%	24%	32%	18%	31%
RANK	4	10	7	1	2	8	6	3	9	5

**FRISCO INDEPENDENT SCHOOL DISTRICT  
BENCHMARKING - FAST GROWTH DISTRICTS 30,000 TO 80,000  
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	PASADENA ISD	KATY ISD	FORT BEND ISD	LAMAR CISD	HUMBLE ISD	KLEIN ISD	LEANDER ISD	CONROE ISD	FRISCO ISD	ECTOR COUNTY ISD
<b>FUNCTIONAL SPENDING</b>	<b>54,646</b>	<b>77,521</b>	<b>75,274</b>	<b>32,146</b>	<b>42,388</b>	<b>53,068</b>	<b>39,026</b>	<b>61,580</b>	<b>58,447</b>	<b>32,267</b>
2017-2018 STUDENTS:										
GENERAL FUND EXPENDITURE	306,383,706	422,507,801	377,779,113	174,167,743	209,130,252	270,471,898	193,829,999	301,238,580	285,701,501	136,922,933
PER STUDENT	5,606.70	5,450.24	5,018.72	5,418.02	4,933.71	5,096.70	4,966.69	4,891.82	4,888.21	4,243.44
RANK	1	2	5	6	7	4	8	9	10	10
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	7,027,562	8,263,121	7,546,957	1,666,862	3,168,072	4,614,453	3,504,425	5,457,314	5,698,692	2,312,502
PER STUDENT	128.60	106.59	100.26	51.85	74.74	86.95	89.80	88.62	97.50	71.67
RANK	1	2	3	10	8	7	5	6	4	9
13 - CURRICULUM & STAFF DEVELOPMENT	8,073,761	8,905,183	11,164,279	2,993,149	13,584,040	11,212,271	7,396,400	4,837,363	9,145,423	5,604,771
PER STUDENT	147.75	114.87	148.32	93.11	320.47	211.28	189.52	78.55	156.47	173.70
RANK	7	8	6	9	1	2	3	10	5	4
95 - PAYMENTS TO JJAEPS	122,945	26,124	-	-	138,600	344,556	170,583	-	30,118	-
PER STUDENT	2.25	0.34	-	-	3.27	6.49	4.37	-	0.52	-
RANK	4	6	7	7	3	1	2	7	8	7
<b>TOTAL INSTRUCTION (11, 12, 13, 95)</b>	<b>321,607,974</b>	<b>439,702,229</b>	<b>396,490,349</b>	<b>178,827,754</b>	<b>226,020,964</b>	<b>286,643,178</b>	<b>204,901,407</b>	<b>311,533,257</b>	<b>300,575,734</b>	<b>144,840,206</b>
GENERAL FUND EXPENDITURE	5,885,300	5,672,041	5,267,300	5,562,980	5,332,190	5,401,420	5,250,380	5,058,990	5,142,700	4,488,810
PER STUDENT	6,025,720	5,572,189	15,221,739	2,045,772	3,981,683	4,501,033	3,590,928	4,329,327	7,058,603	4,022,334
RANK	110.27	71.88	202.22	63.64	93.93	84.82	92.01	70.30	120.77	124.66
23 - SCHOOL LEADERSHIP	37,767,598	38,778,650	39,129,539	16,438,177	23,548,339	30,614,041	17,834,128	30,818,076	30,046,567	17,668,701
PER STUDENT	691.13	500.23	519.83	511.36	555.54	576.88	456.98	500.46	514.08	547.58
RANK	1	1	5	7	10	2	10	8	6	4
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	19,558,738	28,636,801	28,762,890	8,107,714	16,620,851	22,226,949	14,697,016	15,167,649	15,292,556	11,154,007
PER STUDENT	357.92	369.41	382.11	252.22	392.11	418.84	376.60	246.31	261.65	345.68
RANK	6	5	3	9	2	1	4	10	8	7
32 - SOCIAL WORK SERVICES	136,727	-	1,577,092	516,173	119,832	514,878	1,242,504	748,898	192,850	634,251
PER STUDENT	2.50	-	20.95	16.06	2.83	9.70	31.84	12.16	3.30	19.66
RANK	9	10	2	4	8	6	1	5	7	3
33 - HEALTH SERVICES	4,940,131	6,725,171	8,061,205	3,176,359	3,736,268	5,397,031	2,844,760	5,380,595	5,572,037	2,169,730
PER STUDENT	90.40	86.75	107.09	98.81	88.19	101.70	72.89	87.38	95.33	67.24
RANK	5	8	1	3	6	2	9	7	4	10
36 - EXTRACURRICULAR ACTIVITIES	8,150,037	14,877,088	12,836,181	7,864,907	7,962,374	9,421,039	9,819,408	11,200,537	14,772,622	5,165,355
PER STUDENT	149.14	191.91	170.53	244.66	187.85	177.53	251.61	181.89	252.75	160.08
RANK	10	4	8	3	5	7	2	6	1	9
<b>TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)</b>	<b>76,578,951</b>	<b>94,589,899</b>	<b>105,588,646</b>	<b>38,149,102</b>	<b>55,971,347</b>	<b>72,674,971</b>	<b>50,028,744</b>	<b>67,645,082</b>	<b>72,935,235</b>	<b>40,814,378</b>
PER STUDENT	1,401.36	1,220.18	1,402.73	1,186.75	1,320.45	1,369.47	1,281.93	1,098.50	1,247.88	1,264.90
RANK	2	8	1	9	4	3	5	10	7	6



**FRISCO INDEPENDENT SCHOOL DISTRICT  
BENCHMARKING - FAST GROWTH DISTRICTS 30,000 TO 80,000  
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	PASADENA ISD	KATY ISD	FORT BEND ISD	LAMAR CISD	HUMBLE ISD	KLEIN ISD	LEANDER ISD	CONROE ISD	FRISCO ISD	ECTOR COUNTY ISD
<b>FUNCTIONAL SPENDING</b>	<b>54,646</b>	<b>77,521</b>	<b>75,274</b>	<b>32,146</b>	<b>42,388</b>	<b>53,068</b>	<b>39,026</b>	<b>61,580</b>	<b>58,447</b>	<b>32,267</b>
34 - STUDENT GENERAL FUND EXPENDITURE	16,156,456	18,616,995	21,023,721	11,734,017	11,221,923	14,722,274	12,732,773	26,696,517	11,852,424	7,282,887
TRANSPORTATION	295.66	240.15	279.30	365.02	264.74	277.42	326.26	433.53	202.79	225.71
35 - FOOD SERVICES	-	-	40,045	132,881	-	-	-	-	344,703	93,311
GENERAL FUND EXPENDITURE PER STUDENT	5	0.53	4	4.12	5	5	5	5	5.90	2.89
51 - FACILITIES MAINTENANCE	51,506,347	82,740,896	70,695,689	27,667,223	39,377,790	34,772,416	30,460,404	46,476,053	36,172,982	22,430,485
GENERAL FUND EXPENDITURE PER STUDENT	942.55	1,067.34	939.18	860.67	928.98	655.24	780.52	754.73	618.90	695.15
52 - SECURITY & MONITORING SERVICES	5,144,967	8,406,325	8,027,224	2,545,605	5,712,560	6,063,926	1,607,332	6,723,753	3,527,118	2,503,797
GENERAL FUND EXPENDITURE PER STUDENT	94.15	108.44	106.64	79.19	134.77	114.27	41.19	109.19	60.35	77.60
53 - DATA PROCESSING SERVICES	8,335,006	13,403,723	17,245,073	5,275,270	8,501,767	9,848,105	9,639,073	6,843,145	7,728,575	5,253,103
GENERAL FUND EXPENDITURE PER STUDENT	152.53	172.90	229.10	164.10	200.57	185.58	246.99	111.13	132.23	162.80
TOTAL OPERATIONS (34, 35, 51, 52, 53)	81,142,776	123,167,939	117,031,752	47,354,696	64,814,040	65,406,721	54,439,582	86,739,468	59,625,802	37,563,583
GENERAL FUND EXPENDITURE PER STUDENT	1,484.89	1,588.83	1,554.75	1,473.10	1,529.06	1,232.51	1,394.96	1,408.58	1,020.17	1,164.15
LEADERSHIP (41 - GENERAL ADMINISTRATION)	12,155,231	12,994,746	16,593,681	6,209,377	9,026,845	11,590,877	6,788,326	8,480,500	9,189,201	6,725,529
GENERAL FUND EXPENDITURE PER STUDENT	222.44	167.63	220.44	193.16	212.96	218.42	173.94	137.72	157.22	208.43
TOTAL BASIC EDUCATIONAL COSTS	491,484,932	670,454,813	635,704,428	270,540,929	355,833,196	436,315,747	316,158,059	474,398,307	442,325,972	229,943,696
GENERAL FUND EXPENDITURE PER STUDENT	8,993.99	8,648.68	8,445.22	8,415.99	8,394.66	8,221.82	8,101.21	7,703.79	7,567.97	7,125.29
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	167,058,177	434,990,606	402,502,214	164,166,965	178,358,839	217,292,792	242,446,073	358,234,875	362,299,091	133,065,174
GENERAL FUND REVENUE PER STUDENT	3,057.10	5,611.26	5,347.16	5,106.92	4,207.77	4,094.61	6,212.42	5,817.39	6,198.76	4,123.88
STATE REVENUE, NET OF RECAPTURE	349,808,820	252,351,261	238,947,947	100,341,386	190,279,012	215,918,215	75,083,837	136,189,132	117,852,445	112,934,952
GENERAL FUND REVENUE PER STUDENT	6,401.36	3,255.26	3,174.38	3,121.43	4,488.98	4,068.71	1,923.94	2,211.58	2,016.40	3,500.01
FEDERAL REVENUE	19,398,827	13,415,669	12,656,964	5,331,684	5,889,605	7,704,161	4,765,448	6,512,218	2,858,270	2,938,371
GENERAL FUND REVENUE PER STUDENT	354.99	173.06	168.15	165.86	138.95	145.18	122.11	105.75	48.90	91.06
TOTAL OPERATING REVENUE	536,265,824	700,757,536	654,107,125	269,840,035	374,527,456	440,915,168	322,295,358	500,936,225	483,003,806	248,938,497
GENERAL FUND REVENUE PER STUDENT	9,813.45	9,039.58	8,689.69	8,394.21	8,835.70	8,308.50	8,288.47	8,134.72	8,264.06	7,714.95
UNASSIGNED FUND BALANCE PER STUDENT	95,659,941	143,728,990	119,602,407	N/A	91,712,601	69,795,426	113,803,667	91,712,601	158,970,627	16,319,458
2018-2019 BUDGET	1,750.54	1,854.07	1,588.89	2,163.65	1,315.21	1,489.32	2,916.10	1,489.32	2,719.91	505.76
UNASSIGNED FUND BALANCE AS A % OF BUDGET	510,601,049	704,024,565	645,576,735	389,180,239	441,066,731	342,760,747	504,455,036	516,384,983	277,620,786	31%
RANK	19%	20%	19%	24%	16%	33%	18%	31%	6%	6%
RANK	5	4	6	3	8	1	7	2	9	9

**FRISCO INDEPENDENT SCHOOL DISTRICT  
20 LARGEST TEXAS SCHOOL DISTRICTS  
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	SAN ANTONIO ISD	AUSTIN ISD	PASADENA ISD	ALDINE ISD	PLANO ISD	LEWISVILLE ISD	KATY ISD	EL PASO ISD	DALLAS ISD	FORTH WORTH ISD
<b>FUNCTIONAL SPENDING</b>	<b>50,679</b>	<b>81,647</b>	<b>54,646</b>	<b>67,330</b>	<b>53,948</b>	<b>52,472</b>	<b>77,621</b>	<b>58,322</b>	<b>156,828</b>	<b>86,234</b>
2017-2018 ENROLLMENT:										
GENERAL FUND EXPENDITURE	278,760,109	426,632,550	306,383,706	352,965,841	305,633,582	295,393,993	422,507,801	298,517,132	805,691,159	438,903,405
PER STUDENT	5,500.51	5,225.33	5,606.70	5,242.33	5,665.34	5,623.55	5,450.24	5,118.43	5,137.42	5,089.68
RANK	4	7	3	6	1	2	5	10	9	12
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	5,779,389	10,521,803	7,027,562	1,795,106	6,839,017	6,704,367	8,263,121	9,225,399	19,106,250	11,129,893
PER STUDENT	114.04	128.87	128.60	26.66	126.77	127.77	106.59	158.18	121.83	129.07
RANK	10	5	6	20	8	7	13	1	9	4
13 - CURRICULUM & STAFF DEVELOPMENT	13,539,305	13,739,097	8,073,761	15,040,745	8,560,226	2,314,066	8,905,183	17,947,543	12,479,986	7,221,940
PER STUDENT	267.16	168.27	147.75	223.39	158.68	44.10	114.87	307.73	79.58	83.75
RANK	2	7	11	3	8	20	14	1	18	17
95 - PAYMENTS TO JJAEPS	93,736	-	122,945	-	69,896	34,176	26,124	-	7,332	55,470
PER STUDENT	1.85	-	2.25	-	1.30	0.65	0.34	-	0.05	0.64
RANK	5	16	4	16	6	9	12	16	14	10
<b>TOTAL INSTRUCTION (11, 12, 13, 95)</b>	<b>298,172,539</b>	<b>450,893,450</b>	<b>321,607,974</b>	<b>369,801,692</b>	<b>321,102,721</b>	<b>304,446,602</b>	<b>439,702,229</b>	<b>325,690,074</b>	<b>837,284,727</b>	<b>457,310,708</b>
PER STUDENT	5,883.56	5,522.47	5,885.30	5,492.38	5,952.09	5,802.07	5,672.04	5,584.34	5,338.88	5,303.14
RANK	3	7	2	8	1	4	5	6	12	14
21 - INSTRUCTIONAL LEADERSHIP	8,559,164	14,652,158	6,025,720	9,882,536	3,442,494	10,129,752	5,572,189	4,231,676	31,689,054	12,193,961
PER STUDENT	168.89	179.46	110.27	146.78	63.81	193.05	71.88	72.56	202.06	141.41
RANK	6	4	12	7	20	3	17	16	2	9
23 - SCHOOL LEADERSHIP	34,882,064	52,590,484	37,767,598	44,849,999	27,767,490	32,352,995	38,778,650	37,603,735	91,637,199	48,550,681
PER STUDENT	688.29	644.12	691.13	666.12	514.71	616.58	500.23	644.76	584.32	563.01
RANK	3	6	2	4	14	7	17	5	8	10
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	15,306,637	24,083,054	19,558,738	27,694,258	21,045,094	21,563,449	28,636,801	18,092,079	53,140,232	41,379,372
PER STUDENT	302.03	294.97	357.92	411.32	390.10	410.95	369.41	310.21	338.84	479.85
RANK	14	15	10	5	7	6	9	13	11	1
32 - SOCIAL WORK SERVICES	3,205,847	5,025,333	136,727	1,749,426	1,760,064	325,274	-	3,933,726	2,023,712	4,932,521
PER STUDENT	63.26	61.55	2.50	25.98	32.63	6.20	-	67.45	12.90	57.20
RANK	2	3	19	9	7	17	20	1	11	4
33 - HEALTH SERVICES	9,083,301	8,800,861	4,940,131	5,612,098	5,793,618	5,663,946	6,725,171	6,613,000	18,445,994	9,510,495
PER STUDENT	179.23	107.79	90.40	83.35	107.39	107.94	86.75	113.39	117.62	110.29
RANK	1	8	15	20	9	7	19	5	3	6
36 - EXTRACURRICULAR ACTIVITIES	11,563,779	18,979,217	8,150,037	8,138,345	7,854,358	10,352,144	14,877,088	13,038,464	33,076,593	15,706,933
PER STUDENT	228.30	232.45	149.14	120.87	145.59	197.29	191.91	223.56	210.91	182.14
RANK	3	2	17	19	18	7	8	4	5	9
<b>TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)</b>	<b>82,606,792</b>	<b>124,131,107</b>	<b>76,578,951</b>	<b>97,926,662</b>	<b>67,663,118</b>	<b>80,387,560</b>	<b>94,589,899</b>	<b>83,512,680</b>	<b>230,012,784</b>	<b>132,273,963</b>
PER STUDENT	1,650.00	1,520.34	1,401.36	1,454.42	1,254.23	1,532.01	1,220.18	1,431.93	1,466.65	1,533.90
RANK	1	4	10	6	15	3	17	8	5	2

**FRISCO INDEPENDENT SCHOOL DISTRICT  
20 LARGEST TEXAS SCHOOL DISTRICTS  
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	SAN ANTONIO ISD	AUSTIN ISD	PASADENA ISD	ALDINE ISD	PLANO ISD	LEWISVILLE ISD	KATY ISD	EL PASO ISD	DALLAS ISD	FORTH WORTH ISD
<b>FUNCTIONAL SPENDING</b>	<b>50,679</b>	<b>81,647</b>	<b>54,646</b>	<b>67,330</b>	<b>53,948</b>	<b>52,472</b>	<b>77,521</b>	<b>58,322</b>	<b>156,828</b>	<b>86,234</b>
2017-2018 ENROLLMENT:	12,133,898	35,141,219	16,156,456	37,858,291	14,316,609	15,515,870	18,616,995	13,186,224	39,012,201	19,181,097
GENERAL FUND EXPENDITURE	239.43	430.40	295.66	562.28	265.38	295.70	240.15	226.09	248.76	222.43
PER STUDENT										
TRANSPORTATION	17	3	1	1	12	7	15	18	13	19
RANK										
GENERAL FUND EXPENDITURE	273,750	664,893	-	-	56,213	35,900	-	-	-	255,883
PER STUDENT	5.40	8.14	-	-	1.04	0.68	-	-	-	2.97
RANK	3	1	11	11	7	8	11	11	11	6
RANK										
GENERAL FUND EXPENDITURE	52,401,112	82,984,080	51,506,347	55,554,231	51,878,788	39,886,191	82,740,896	53,539,563	140,864,687	80,139,759
PER STUDENT	1,033.98	1,016.38	942.55	825.10	961.64	760.14	1,067.34	918.00	898.21	929.33
PER STUDENT										
RANK	3	4	6	11	5	14	1	9	10	8
RANK										
GENERAL FUND EXPENDITURE	6,078,397	11,424,074	5,144,967	8,338,702	3,798,323	2,116,763	8,406,325	5,914,452	20,002,388	11,004,133
PER STUDENT	119.94	139.92	94.15	123.85	70.41	40.34	108.44	101.41	127.54	127.61
PER STUDENT										
RANK	6	1	15	5	18	20	10	14	4	3
RANK										
GENERAL FUND EXPENDITURE	9,660,302	23,061,633	8,335,006	13,189,957	6,924,540	11,022,216	13,403,723	5,637,541	29,573,842	12,565,007
PER STUDENT	190.62	282.46	152.53	195.90	128.36	210.06	172.90	96.66	188.58	145.71
PER STUDENT										
RANK	7	2	11	6	16	4	10	18	8	14
RANK										
GENERAL FUND EXPENDITURE	80,547,459	153,275,899	81,142,776	114,941,181	76,974,473	68,576,940	123,167,939	78,277,780	229,453,118	123,145,879
PER STUDENT	1,589.37	1,877.30	1,484.89	1,707.13	1,426.83	1,306.92	1,588.83	1,342.16	1,463.09	1,428.05
PER STUDENT										
RANK	4	1	7	3	10	13	5	12	8	9
RANK										
GENERAL FUND EXPENDITURE	15,443,625	22,586,233	12,155,231	15,091,623	10,457,048	9,704,712	12,994,746	12,459,722	43,596,804	17,173,591
PER STUDENT	304.73	276.63	222.44	224.14	193.84	184.95	167.63	213.64	277.99	199.15
PER STUDENT										
RANK	1	3	6	5	12	13	15	9	2	11
RANK										
GENERAL FUND EXPENDITURE	476,770,415	750,886,689	491,484,932	597,761,758	476,197,360	463,115,814	670,454,813	499,940,256	1,340,347,433	729,904,141
PER STUDENT	9,407.66	9,196.74	8,993.99	8,878.07	8,826.99	8,825.95	8,648.68	8,572.07	8,546.61	8,464.24
PER STUDENT										
RANK	1	2	3	4	5	6	7	8	9	10
RANK										
GENERAL FUND REVENUE	199,586,005	1,200,563,956	167,058,177	214,824,774	586,819,088	389,133,810	434,990,606	170,879,095	1,131,909,644	366,219,625
PER STUDENT	3,938.24	14,704.32	3,057.10	3,190.62	10,877.49	7,416.03	5,611.26	2,929.93	7,217.52	4,246.81
PER STUDENT										
RANK	16	1	19	18	2	4	9	20	5	14
RANK										
GENERAL FUND REVENUE	253,821,452	(476,688,310)	349,808,820	363,725,504	(107,064,273)	62,258,259	252,351,261	308,241,654	242,950,461	378,083,145
PER STUDENT	5,008.41	(5,838.41)	6,401.36	5,402.13	(1,984.58)	1,186.50	3,255.26	5,285.17	1,549.15	4,384.39
PER STUDENT										
RANK	5	20	1	2	19	17	9	3	16	6
RANK										
GENERAL FUND REVENUE	12,889,716	30,011,373	19,398,827	10,446,686	6,194,196	7,094,983	13,415,669	14,797,548	74,272,494	14,788,874
PER STUDENT	254.34	367.57	354.99	155.16	114.82	135.21	173.06	253.72	473.59	171.50
PER STUDENT										
RANK	5	2	3	12	16	15	9	6	1	10
RANK										
GENERAL FUND REVENUE	466,297,173	753,887,019	536,265,824	588,996,964	485,949,011	468,487,052	700,757,536	493,918,297	1,449,132,599	759,091,644
PER STUDENT	9,200.99	9,233.48	9,813.45	8,747.91	9,007.73	8,737.74	9,039.58	8,466.82	9,240.26	8,802.70
PER STUDENT										
RANK	4	3	1	8	6	9	5	12	2	7
RANK										
UNASSIGNED FUND BALANCE	87,993,518	266,212,861	95,659,941	148,820,966	226,358,260	32,102,933	148,728,990	83,376,812	251,241,895	174,085,900
PER STUDENT	1,736.29	3,260.53	1,750.54	2,210.32	4,195.86	611.80	1,854.07	1,429.63	1,602.02	2,018.76
PER STUDENT										
2018-2019 BUDGET	452,472,929	1,449,735,685	510,601,049	573,018,785	714,806,420	501,402,551	704,024,565	527,889,169	1,505,943,156	792,981,649
UNASSIGNED FUND BALANCE AS A % OF BUDGET	19%	18%	19%	26%	32%	6%	20%	16%	17%	22%
RANK	11	15	12	6	4	20	9	19	2	7
RANK										

**FRISCO INDEPENDENT SCHOOL DISTRICT  
20 LARGEST TEXAS SCHOOL DISTRICTS  
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	FORT BEND ISD	GARLAND ISD	HOUSTON ISD	KLEIN ISD	ARLINGTON ISD	NORTH EAST ISD	NORTHSIDE ISD	CONROE ISD	FRISCO ISD	CYPRESS-FAIRBANKS ISD
<b>FUNCTIONAL SPENDING</b>	<b>75,274</b>	<b>56,582</b>	<b>214,175</b>	<b>53,068</b>	<b>61,076</b>	<b>66,099</b>	<b>106,700</b>	<b>61,580</b>	<b>58,447</b>	<b>116,401</b>
11 - INSTRUCTION	377,779,113	283,613,190	1,054,218,997	270,471,898	316,020,133	327,751,945	533,640,035	301,238,580	285,701,501	571,870,368
PER STUDENT RANK	5,018.72	5,012.43	4,922.23	5,096.70	5,174.21	4,958.50	5,001.31	4,891.82	4,888.21	4,912.93
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	7,546,957	7,720,147	9,246,228	4,614,453	6,525,572	8,829,783	11,960,476	5,457,314	5,698,692	8,006,624
PER STUDENT RANK	100.26	136.44	43.17	86.95	106.84	133.58	112.09	88.62	97.50	68.78
13 - CURRICULUM & STAFF DEVELOPMENT	11,164,279	11,792,167	27,142,387	11,212,271	6,198,652	14,391,547	15,577,906	4,837,363	9,145,423	10,305,143
PER STUDENT RANK	148.32	208.41	126.73	211.28	101.48	217.73	146.00	78.55	156.47	88.53
95 - PAYMENTS TO JJAEP'S	-	15,996	792,000	344,556	57,534	210,568	126,884	-	30,118	3,597
PER STUDENT RANK	-	0.28	3.70	6.49	0.94	3.19	1.19	-	0.52	0.03
<b>TOTAL INSTRUCTION (11, 12, 13, 95)</b>	<b>396,490,349</b>	<b>303,141,500</b>	<b>1,091,399,612</b>	<b>286,643,178</b>	<b>328,801,897</b>	<b>351,183,843</b>	<b>561,305,301</b>	<b>311,533,257</b>	<b>300,575,734</b>	<b>590,185,732</b>
GENERAL FUND EXPENDITURE PER STUDENT RANK	5,267.30	5,357.56	5,095.83	5,401.42	5,383.48	5,313.00	5,260.59	5,058.99	5,142.70	5,070.27
21 - INSTRUCTIONAL LEADERSHIP	15,221,739	8,164,614	20,308,126	4,501,033	8,338,572	7,261,978	18,689,554	4,329,327	7,058,603	7,657,592
PER STUDENT RANK	202.22	144.30	94.82	84.82	136.53	109.87	175.16	70.30	120.77	65.79
23 - SCHOOL LEADERSHIP	39,129,539	31,391,902	148,888,659	30,614,041	29,302,485	35,685,932	51,090,234	30,818,076	30,046,567	47,905,056
PER STUDENT RANK	519.83	554.80	695.17	576.88	479.77	539.89	478.82	500.46	514.08	411.55
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	28,762,890	23,865,995	47,489,362	22,226,949	28,072,643	19,431,784	34,669,217	15,167,649	15,292,556	33,971,780
PER STUDENT RANK	382.11	421.79	221.73	418.84	459.63	293.98	324.92	246.31	261.65	291.85
32 - SOCIAL WORK SERVICES	1,577,092	663,366	1,699,272	514,878	2,136,050	2,558,261	3,058,707	748,898	192,850	1,081,853
PER STUDENT RANK	20.95	11.72	7.93	9.70	34.97	38.70	28.67	12.16	3.30	9.29
33 - HEALTH SERVICES	8,061,205	6,975,469	18,657,068	5,397,031	6,206,482	7,568,444	9,288,743	5,380,595	5,572,037	10,714,943
PER STUDENT RANK	107.09	123.28	87.11	101.70	101.62	114.50	87.05	87.38	95.33	92.05
36 - EXTRACURRICULAR ACTIVITIES	12,836,181	10,165,999	19,493,971	9,421,039	9,952,748	11,617,033	21,422,233	11,200,537	14,772,622	20,620,569
PER STUDENT RANK	170.53	179.67	91.02	177.53	162.96	175.75	200.77	181.89	252.75	177.15
<b>TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)</b>	<b>105,588,646</b>	<b>81,227,345</b>	<b>256,536,658</b>	<b>72,674,971</b>	<b>84,008,924</b>	<b>84,123,452</b>	<b>138,218,688</b>	<b>67,645,082</b>	<b>72,935,235</b>	<b>121,951,793</b>
PER STUDENT RANK	1,402.73	1,435.56	1,197.78	1,369.47	1,375.48	1,272.69	1,295.39	1,098.50	1,247.88	1,047.68
	9	7	18	12	11	14	13	19	16	20

Sources: School District audited annual financial reports and Forecast 5 Analytic Software

**FRISCO INDEPENDENT SCHOOL DISTRICT  
20 LARGEST TEXAS SCHOOL DISTRICTS**

**ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2017-2018 FISCAL YEAR**

DISTRICT NAME:	FORT BEND ISD	GARLAND ISD	HOUSTON ISD	KLEIN ISD	ARLINGTON ISD	NORTH EAST ISD	NORTHSIDE ISD	CONROE ISD	FRISCO ISD	CYPRESS-FAIRBANKS ISD
FUNCTIONAL SPENDING	75,274	56,582	214,175	53,068	61,076	66,099	106,700	61,580	58,447	116,401
34 - STUDENT	21,023,721	13,616,263	69,146,801	14,722,274	14,629,211	18,431,842	31,757,378	26,696,517	11,852,424	42,800,153
TRANSPORTATION	279,30	240,65	322,85	277,42	239,52	278,85	297,63	433,53	202,79	367,70
35 - FOOD SERVICES	40,045	282,788	-	-	-	30,222	400,089	-	344,703	-
PER STUDENT	0.53	5.00	-	-	-	0.46	3.75	-	5.90	-
RANK	9	4	11	11	11	10	5	11	2	11
51 - FACILITIES MAINTENANCE	70,695,689	39,893,546	226,626,555	34,772,416	47,322,235	54,448,346	78,616,026	46,476,053	36,172,982	75,583,081
PER STUDENT	939.18	705.06	1,058.14	655.24	774.81	823.74	736.79	754.73	618.90	649.33
RANK	7	17	2	18	13	12	16	15	20	19
52 - SECURITY & MONITORING SERVICES	8,027,224	5,786,795	25,073,058	6,063,926	7,918,816	4,892,673	8,551,595	6,723,753	3,527,118	12,037,062
PER STUDENT	106.64	102.27	117.07	114.27	129.66	74.02	80.15	109.19	60.35	103.41
RANK	11	7	8	8	8	17	16	9	19	12
53 - DATA PROCESSING SERVICES	17,245,073	11,795,625	64,835,889	9,848,105	9,155,635	4,561,534	16,199,791	6,843,145	7,728,575	10,060,848
PER STUDENT	229.10	208.47	302.72	185.58	149.91	69.01	151.83	111.13	132.23	86.43
RANK	3	5	1	9	13	20	12	17	15	19
TOTAL OPERATIONS (34, 35, 51, 52, 53)	117,031,752	71,375,017	385,682,303	65,406,721	79,025,900	82,364,617	135,524,879	86,739,468	59,625,802	140,481,144
PER STUDENT	1,554.75	1,261.45	1,800.78	1,232.51	1,293.90	1,246.08	1,270.15	1,408.58	1,020.17	1,206.87
RANK	6	16	2	18	14	17	15	11	20	19
LEADERSHIP (41 - GENERAL ADMINISTRATION)	16,593,681	15,098,545	37,861,920	11,590,877	9,494,931	13,784,890	14,361,913	8,480,500	9,189,201	16,222,364
PER STUDENT	220.44	266.84	176.78	218.42	155.46	208.55	134.60	137.72	157.22	139.37
RANK	7	4	14	8	17	10	20	19	16	18
TOTAL BASIC EDUCATIONAL COSTS	635,704,428	470,842,407	1,771,480,493	436,315,747	501,331,652	531,456,802	849,410,781	474,398,307	442,325,972	868,841,033
PER STUDENT	8,445.22	8,321.41	8,271.17	8,221.82	8,208.32	8,040.32	7,960.73	7,703.79	7,567.97	7,464.19
RANK	11	12	13	14	15	16	17	18	19	20
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	402,502,214	184,226,362	1,682,812,144	217,292,792	269,705,597	396,041,322	549,603,534	358,234,875	362,299,091	523,882,022
PER STUDENT	5,347.16	3,255.92	7,857.19	4,094.61	4,415.90	5,991.64	5,150.92	5,817.39	6,198.76	4,500.67
RANK	10	17	3	15	15	7	11	8	6	12
STATE REVENUE, NET OF RECAPTURE	238,947,947	297,656,581	38,669,718	215,918,215	236,918,956	124,783,772	318,256,687	136,189,132	117,852,445	370,168,779
PER STUDENT	3,174.38	5,260.62	180.55	4,068.71	3,879.08	1,887.83	2,982.72	2,211.58	2,016.40	3,180.12
RANK	11	4	18	7	9	15	12	13	14	10
FEDERAL REVENUE	12,656,964	10,509,731	8,381,410	7,704,161	9,240,873	13,701,268	34,124,170	6,512,218	2,858,270	10,116,990
PER STUDENT	168.15	185.74	39.13	145.18	151.30	207.28	319.81	105.75	48.90	86.91
RANK	11	8	20	14	15	7	4	17	19	18
TOTAL OPERATING REVENUE	654,107,125	492,392,674	1,729,863,272	440,915,168	515,865,426	534,526,362	901,984,391	500,936,225	483,009,806	904,167,731
PER STUDENT	8,689.69	8,702.28	8,076.87	8,308.50	8,446.28	8,086.75	8,453.45	8,134.72	8,264.06	7,767.70
RANK	11	10	19	15	16	18	13	17	16	20
UNASSIGNED FUND BALANCE	119,602,407	184,480,205	389,415,008	69,795,426	198,622,637	120,227,689	183,900,775	91,712,601	158,970,627	422,556,573
PER STUDENT	1,588.89	3,260.40	1,818.21	1,315.21	3,252.06	1,818.90	1,723.53	1,489.32	2,719.91	3,630.18
2018-2019 BUDGET	645,576,735	499,959,919	2,078,948,142	441,066,731	531,929,193	552,312,581	927,958,155	504,455,036	516,384,983	938,466,190
UNASSIGNED FUND BALANCE AS A % OF BUDGET	19%	37%	19%	16%	37%	22%	20%	18%	31%	45%
RANK	14	3	13	18	4	8	10	16	5	1

Sources: School District audited annual financial reports and Forecast 5 Analytic Software

# APPENDIX 5: DEBT SERVICE

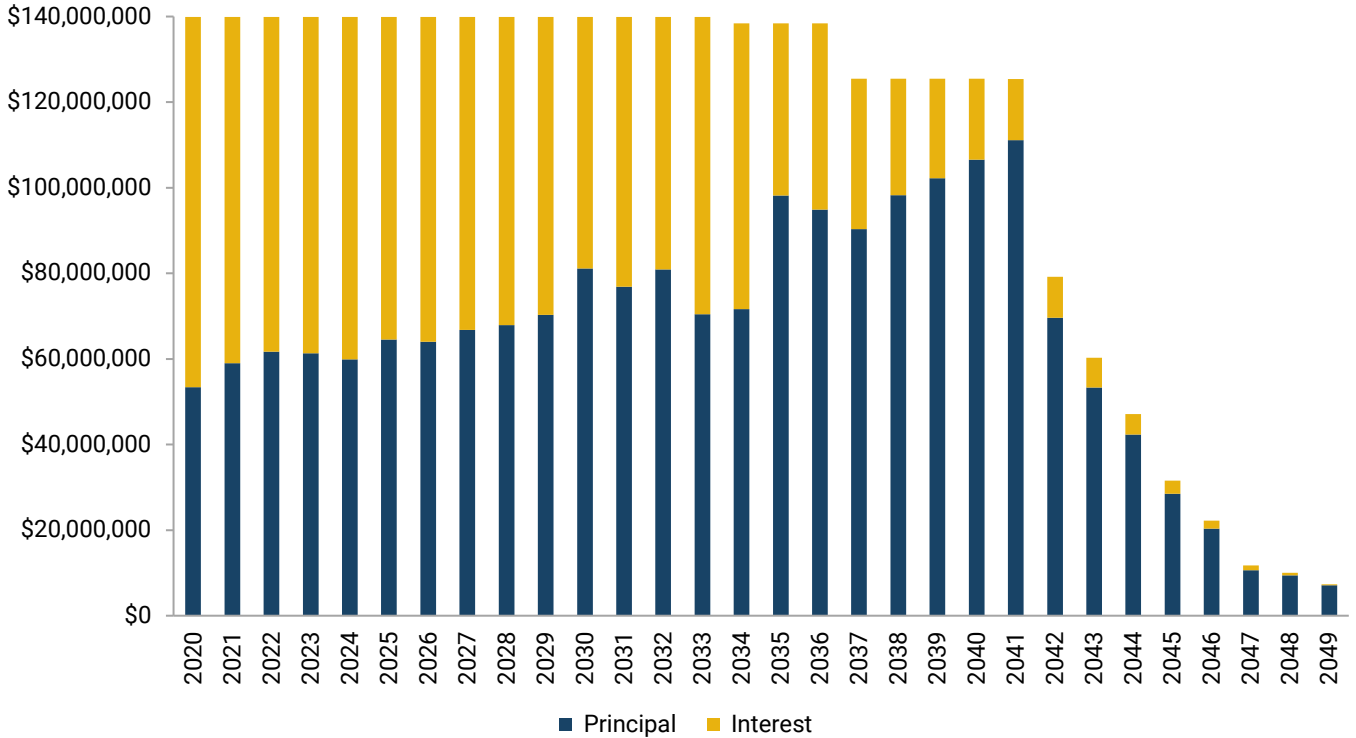
## 2019/2020 DEBT PAYMENTS

Based on Calendar Year 2020

	Original Issue		Maturity	2019 Principal	2019 Interest	Total Payment
	Amount	Interest Rate(s)	Date			
<b>Unlimited Tax School Building Bonds:</b>						
Series 2006	\$85,000,000	2.750%-5.250%	8/15/2039		276,513	276,513
Series 2006A	\$80,000,000	4.000%-6.000%	8/15/2040		865,800	865,800
Series 2007A	\$100,000,000	3.750%-5.250%	8/15/2038		459,375	459,375
Series 2009	\$85,000,000	4.000%-5.500%	8/15/2041		-	-
Series 2009A	\$34,570,000	2.000%-5.000%	8/15/2039		-	-
Series 2010	\$20,195,000	0.00%	2/15/2027	1,345,000		1,345,000
Series 2011	\$50,000,000	4.625%-5.000%	8/15/2041		2,444,500	2,444,500
Series 2013	\$90,845,000	3.000%-5.000%	8/15/2043	1,965,000	3,687,350	5,652,350
Series 2014	\$159,795,000	2.000%-5.000%	8/15/2044	3,475,000	5,940,100	9,415,100
Series 2015A	\$68,125,000	2.000%-5.000%	8/15/2045	1,460,000	2,441,275	3,901,275
Series 2016	\$75,790,000	2.500%-5.000%	8/15/2046	1,370,000	3,624,500	4,994,500
Series 2018	\$49,865,000	3.000%-5.000%	8/15/2048	915,000	1,791,138	2,706,138
<b>Unlimited Tax School Refunding Bonds:</b>						
Series 2009	\$14,170,000	2.000%-4.750%	8/15/2025		-	-
Series 2009A	\$50,680,000	2.000%-5.000%	8/15/2029		-	-
Series 2010	\$26,855,000	4.000%-4.250%	8/15/2024	1,040,000	222,600	1,262,600
Series 2011	\$62,078,491	2.000%-5.000%	8/15/2030	400,000	2,497,388	2,897,388
Series 2013	\$19,040,000	2.000%-5.000%	7/15/2033	785,000	727,450	1,512,450
Series 2016	\$104,555,000	3.000%-5.000%	8/15/2037	3,845,000	3,388,700	7,233,700
<b>Unlimited Tax School Building &amp; Refunding Bonds:</b>						
Series 1999	\$40,033,092	4.300%-5.750%	8/15/2029		-	-
Series 2002A	\$38,018,141	3.000%-5.375%	8/15/2034	634,472	2,510,528	3,145,000
Series 2007	\$95,186,595	4.000%-4.500%	8/15/2040		-	-
Series 2011A	\$83,981,260	4.000%-5.000%	8/15/2041	4,515,000	2,931,475	7,446,475
Series 2012	\$85,531,867	2.000%-5.000%	8/15/2041	250,000	3,311,494	3,561,494
Series 2012A	\$71,190,000	2.000%-5.000%	8/15/2041	985,000	3,165,163	4,150,163
Series 2012B	\$99,545,000	2.000%-5.000%	8/15/2042	3,415,000	3,632,400	7,047,400
Series 2013	\$68,471,992	2.000%-5.000%	8/15/2043	275,000	2,608,206	2,883,206
Series 2014	\$111,455,000	2.000%-4.000%	8/15/2044	2,715,000	3,858,050	6,573,050
Series 2015	\$139,525,000	0.420%-5.00%	8/15/2045	5,270,000	5,090,938	10,360,938
Series 2016A	\$208,960,000	2.000%-5.000%	8/15/2046	7,350,000	7,897,988	15,247,988
Series 2017	\$206,445,000	2.000%-5.000%	8/15/2047	6,545,000	8,596,100	15,141,100
Series 2019	\$265,390,000	3.125%-5.000%	8/15/2049	4,835,000	14,579,025	19,414,025
				<u>53,389,472</u>	<u>86,548,053</u>	<u>139,937,525</u>

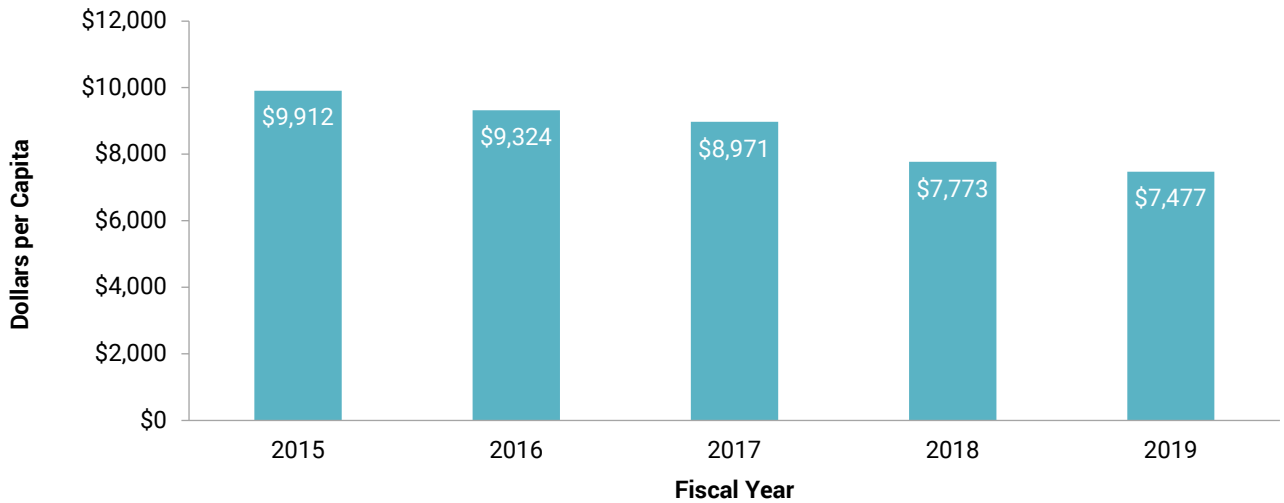
The District budgets debt payments based on a calendar year rather than our fiscal year to coincide with the timing of cash flows from property tax receipts. We also budget for projected debt service payments on bonds that may be issued during the upcoming fiscal year, which occasionally causes a discrepancy between budgeted debt service payments and the required debt service payments in the table above.

# FUTURE DEBT OBLIGATIONS



# 5-YEAR TAX-SUPPORTED DEBT PER CAPITA

Inflation-Adjusted (in 2019 Dollars)



The inflation adjustment above uses the Consumer Price Index (CPI) published by the Bureau of Labor Statistics (BLS). 2019 debt per capita is estimated based on the 2018 population of Frisco ISD, adjusted for growth using the 2019 growth rate of the City of Frisco.

