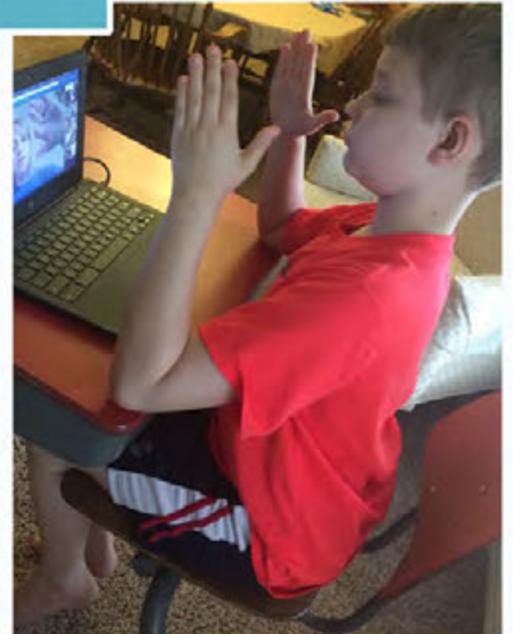
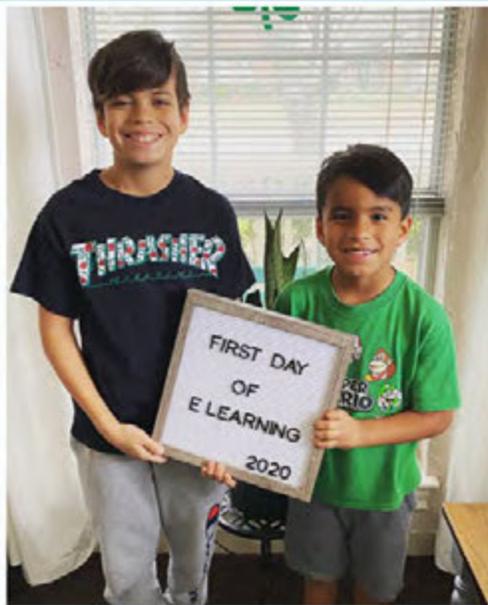
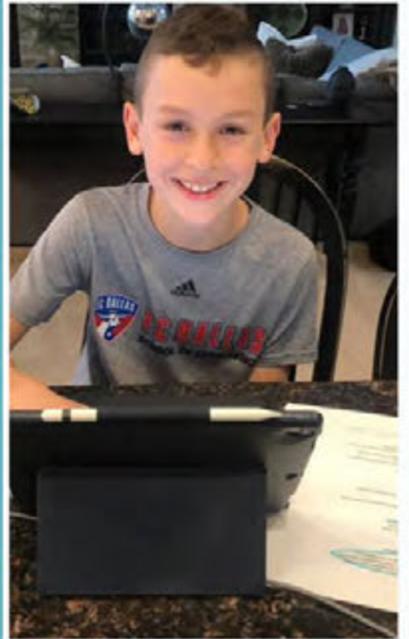




FRISCO
INDEPENDENT SCHOOL DISTRICT
2020/2021
BUDGET



ANNUAL BUDGET

For the Year Ending June 30, 2021

BOARD OF TRUSTEES

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Dr. Todd Fouche, Deputy Superintendent of Business and Operations

Kenny Chandler, Deputy Superintendent of Schools

Dr. Wes Cunningham, Chief Academic Officer

Amanda McCune, Chief Communications Officer

Kimberly Smith, Chief Financial Officer

Dr. Pam Linton, Chief Human Resource Officer

Cory McClendon, Chief Leadership Officer

Melissa Fouche, Chief Technology Officer

Erin Miller, Chief Student Services Officer

For questions regarding budget or financial information, contact:

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June 22, 2020

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

The 2020/2021 budget was officially adopted on June 22, 2020. This publication is intended to provide you with a transparent view of our annual budget, including insight into our budgeting process, explanations of our recommendations, and data related to our financial goals and assumptions. As always, this budget was developed 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.

This budget development cycle presented us with the unique challenge of planning during a global pandemic. The onset of COVID-19 and the related disaster declaration in March 2020 happened during the busiest part of our budget development process. We were faced with the immediate need to transition all our operations into a remote environment while simultaneously planning for a very uncertain future.

Balancing the needs of students, staff, families and taxpayers within available resources is always a demanding process that we do not take lightly, and this year it was even more critical. Despite the circumstances, FISD remains committed to approaching every financial decision with a student-centered focus.

This budget represents a realistic, sustainable plan to address the challenges we're currently facing while continuing to move the District forward. Specifically, this budget prioritizes initiatives that existed before COVID-19, such as pre-kindergarten expansion, support for the 1 For All technology initiative, and professional support for student services like social/emotional learning and behavior management. Expansion of online learning and other academic pathways have also been a prior focus of FISD and are prioritized in this budget, but as the education landscape continues to evolve in light of the pandemic, we have left room for additional resources to be allocated to virtual learning and other learner supports as needs arise.

I would like to recognize the efforts of the District's Instructional Support Team in developing this year's budget and prioritizing the needs of our students and staff under these unprecedented circumstances. Even as of the date of this publication, the ambiguity of the coming school year weighs heavily on all involved. The thoughtful planning and collaborative spirit of the Frisco ISD team will continue to move the District forward in a positive direction, as it always has.

Respectfully submitted,

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

Kimberly Smith, Chief Financial Officer

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.

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:

OCTOBER - DECEMBER: Discuss and develop the budget planning process and finalize resource allocation strategies for all departments based on District and departmental goals and objectives.

NOVEMBER: Receive and analyze student enrollment projections.

DECEMBER: 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. Develop initial estimates of staff allocation needs for positions with critical hiring timelines (e.g. campus-based staff).

JANUARY: 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. Make preliminary recommendations to the Board regarding new staff allocations with critical hiring timelines.

FEBRUARY: Distribute budget worksheets to campuses.

MARCH: Collect budget worksheets from all departments and review requests for additional funds as well as remaining requests for personnel. Discuss preliminary budget projections with District leadership and ensure alignment with District goals and objectives.

APRIL: Discuss the District's long-range financial projections and finalize revenue estimates based on preliminary certified values from the Central Appraisal Districts. Make additional recommendations to the Board.

MAY: Discuss the District's taxation position. Finalize staff allocations, continue to adjust the budget as necessary, and develop the "near final" District budget.

JUNE: Submit required posting information related to the adoption of the budget and tax rate. Adopt the budget before June 30.

JULY: Receive the certified tax rolls from the Central Appraisal Districts and submit information to the Texas Education Agency to determine the District's maximum compressed tax rate.

AUGUST: Receive tax rate information from the Texas Education Agency and communicate with the Board.

SEPTEMBER: Adopt the tax rate.

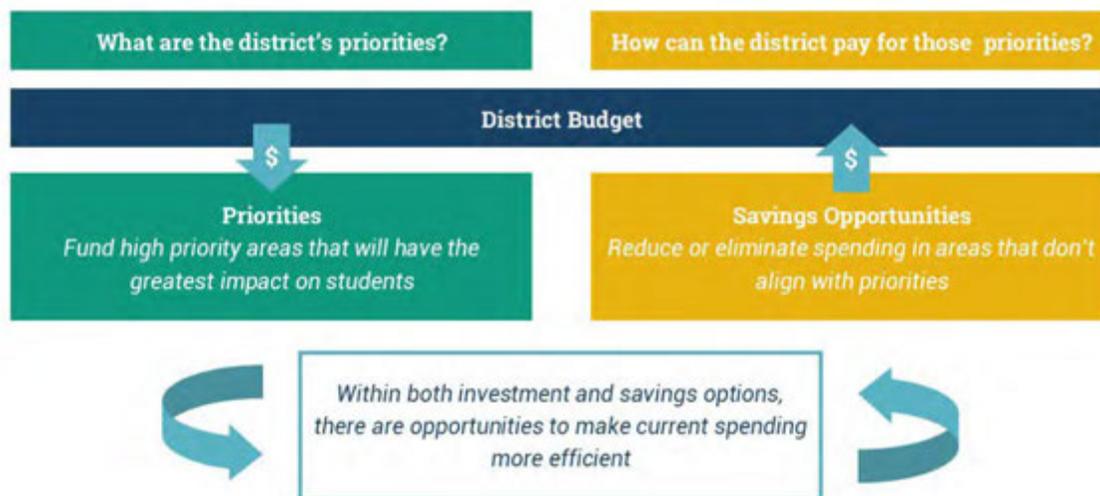
Key Meeting Dates 2019/2020

Due to the COVID-19 pandemic, key meeting dates for the development of the FY 2021 budget were shifted outside the normal timeline outlined on the previous page. Key dates for the development of the FY 2021 budget were:

MEETING	: June 25, 2019 – Special School Board Meeting
ACTION	: 2020 budget amendment – revenue adjustment
MEETING	: July 10, 2019 – Special School Board Meeting
ACTION	: 2020 budget amendment – substitute staffing services
MEETING	: August 12, 2019 – Regular School Board Meeting
ACTION	: 2020 budget amendment – property insurance
MEETING	: November 11, 2019 - Regular School Board Meeting
ACTION	: 2020 budget amendment – TIF payments
DISCUSSION	: 2019/2020 quarterly budget update
MEETING	: December 4, 2019 – Long-Range Planning Committee, Budget Subcommittee Meeting
DISCUSSION	: Role of the committee; School Finance 101; 2020 budget process and priorities
MEETING	: December 9, 2019 – Regular School Board Meeting
ACTION	: Bond sale parameter order; 2020 budget amendment – per pupil campus allotments and County Appraisal District (CAD) costs
MEETING	: January 14, 2020 – Regular School Board Meeting
DISCUSSION	: 2019/2020 quarterly budget update
MEETING	: January 21, 2020 – Special School Board Meeting/Budget Workshop
DISCUSSION	: School finance updates; 2020 budget process; preliminary staffing recommendations; updated multi-year financial plans
MEETING	: February 10, 2020 – Regular School Board Meeting
ACTION	: Adoption of a resolution for 2020/2021 personnel allocations; 2019/2020 budget amendment – new personnel
DISCUSSION	: January 2020 bond sale results
MEETING	: February 24, 2020 – Long-Range Planning Committee, Budget Subcommittee Meeting
DISCUSSION	: Preliminary budget recommendations; District responses to committee priorities; class sizes and campus allocation methodologies; employee compensation and benefits; student fees
MEETING	: April 7, 2020 – Regular School Board Meeting
ACTION	: Bond sale parameter order
MEETING	: May 13, 2020 – Special School Board Meeting/Budget Workshop
DISCUSSION	: Recession planning; key assumptions for 2020/2021; financial benchmarking; student fee study; additional budget recommendations, including compensation plan; 2020/2021 preliminary proposed budget and multi-year financial plans
MEETING	: June 8, 2020 - Regular School Board Meeting
DISCUSSION	: Additional budget recommendations; “near final” 2020/2021 proposed budget
MEETING	: June 22, 2020 – Special School Board Meeting and Public Hearing
ACTION	: Adoption of the 2020/2021 Budget and Compensation Plan

BUDGET PROCESS

Since 2016, Frisco ISD has utilized a priorities based budgeting (“PBB”) process to develop spending recommendations and ensure a balanced and sustainable budget. 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. Over time, the model has been refined and adapted to best meet the needs of our district.



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 consistently underspend the allocated budget or no longer align well with District priorities. Budget requests/needs and achievable savings are both reported to the Instructional Support Team ("IST"). Submitted requests then go through a budget review and prioritization process to determine the final list of recommendations to be presented to the School Board.

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

- 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 Student Opportunity Model.

In addition to the five overarching priorities, recommendations are reviewed by the IST to ensure alignment with the adopted School Board priorities, which include:

Student Learning

- Support instructional practices that foster the development of future-ready skills, such as collaboration, communication, critical thinking and more
- Enhance college, career and military readiness through learning experiences that are personalized and relevant to each student
- Expand choice programs to provide increased options for meeting students' diverse needs and learning goals
- Monitor efforts to close achievement gaps among specific student populations, including special education, English language learners and economically disadvantaged students
- Implement full-day Pre-Kindergarten and detail plans to enhance early childhood literacy and mathematics
- Ensure use of assessment informs decisions at the classroom, school, district and state levels

Safety and Security

- Monitor effectiveness of current security measures and explore potential of emerging technologies
- Increase training opportunities for staff to enhance emergency preparedness and reinforce existing security procedures and protocols
- Provide additional supports to address student mental health, intervention and threat assessment
- Continue close collaboration and partnership with local first responders and public health agencies to ensure readiness for emergencies of any kind

Whole Child

- Equip schools, teachers, parents and the community with additional resources to facilitate social-emotional learning and increase awareness
- Support practices and policies that shift students' focus from grades to learning, helping to alleviate stress and anxiety among students

Teacher Retention and Compensation

- Prioritize compensation and benefits for teachers and staff to allow Frisco ISD to recruit, retain and support the highest quality educators
- Provide meaningful professional learning experiences for all staff, as well as opportunities for career growth and leadership development

Fiscal Responsibility

- Ensure the allocation of financial resources aligns with Board and community priorities, including student learning and opportunity, smaller class sizes and competitive teacher pay and benefits
- Manage student enrollment growth and future school construction in a manner that promotes both stability and effective utilization of space

Requests are then further prioritized using a priority ranking system, which has been slightly refined each year as the process has been adapted to fit the District’s needs. 2020/2021 budget recommendations were prioritized using the following 1-5 ranking system:

Priority	Criteria
1	The request aligns well with District priorities and fulfills an immediate need. Immediate needs are either state/federally mandated or processes are at risk of breaking without the request being fulfilled.
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. A 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.
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 currently. 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.

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 12th largest district in the state of Texas and is also one of the fastest growing. The District has grown by more than 9,000 students in the last five years, and our financial plans assume we will continue to add 1,100 to 1,350 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. Therefore, 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.

The District's demographer, PASA, provides three growth scenarios each year – low, moderate, and high. We typically utilize the moderate growth scenario during budget planning as it has historically proven to be the most accurate. However, due to the challenges of in-person learning caused by the COVID-19 pandemic and the uncertainty many families are facing as they choose whether to send their children back to school in the fall of 2020, enrollment growth assumptions were adjusted to the low growth scenario to develop the 2020/2021 budget. The change lowered our enrollment growth projections by 417 students in 2020/2021 and 244 students in 2021/2022. It should be noted that Frisco ISD continued to enroll new students during April and May of 2020 while the state was under stay-at-home orders and all students were attending school virtually. Since our enrollment continued to grow even during that time, the decision was made not to reduce enrollment projections any further than our demographer's low growth scenario. Additionally, for long-term planning purposes, we begin using the moderate growth scenario again in 2022/2023 as we expect an eventual economic and social recovery from the pandemic.

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 26 only extends three years into the future, we take into consideration anticipated growth beyond that time frame to help evaluate the sustainability of our decisions. Demographic projections are updated each fall.

	School Year	Elementary Enrollment	Middle School Enrollment	High School Enrollment	Total Enrollment	Change from Prior Year
Actual Enrollment	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	27,316	14,692	18,174	60,182	1,732
	2019/2020	27,889	15,380	19,436	62,705	2,523
Projected Enrollment	2020/2021*	28,577	15,830	20,452	64,859	2,154
	2021/2022	29,315	16,105	20,969	66,389	1,530
	2022/2023	29,738	16,486	21,315	67,539	1,150
	2023/2024	30,137	16,879	21,811	68,827	1,288
	2024/2025	30,931	17,384	22,217	70,532	1,705
	2025/2026	30,715	17,759	22,653	71,127	595
	2026/2027	31,047	18,161	23,162	72,370	1,243
	2027/2028	31,336	18,445	23,693	73,474	1,104
	2028/2029	31,641	18,637	24,242	74,520	1,046
	2029/2030	31,961	18,768	24,753	75,482	962

Note: Elementary enrollment includes early childhood education and pre-kindergarten students.

*2020/2021 elementary enrollment reflects the expansion of pre-kindergarten programs from half-day to full-day. The District expects an additional 400 pre-kindergarten students as a result of this expansion.

Available Revenue

CURRENT ECONOMY

This budget was developed amid an economic and social crisis created by the COVID-19 pandemic. Schools were forced to close in March 2020 and transition to virtual education for the remainder of the 2019/2020 school year, and as of the date of this publication, much is still unknown about what learning will look like as we enter the 2020/2021 school year.

To make matters more challenging, the economic shock caused by efforts to mitigate the spread of the virus surpassed the Great Recession in just two months. The impact of the Coronavirus Recession on the State of Texas and the length of the recovery are two very big unknowns that had to be considered as we developed this budget. Refer to the Legislative Outlook section on page 12 for further discussion about our expectations of the State’s response to the recession and the potential impact on our funding.

The unprecedented level of uncertainty surrounding the upcoming school year and the challenging economic times led us to create a conservative budget. The 2020/2021 budget contains a nearly \$11 million surplus, which gives us the flexibility to address unforeseen needs as they arise throughout the school year. We expect we will need to amend this budget and utilize that surplus as we develop more concrete plans for our learning environment and determine what kinds of support our learners need.

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. 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 then dictates the I&S rate set by the School Board.

The M&O tax rate is less straightforward. The State requires a districts to adopt a certain rate, known as the “maximum compressed M&O tax rate”, or “MCR”, in order to generate state funding for basic educational services. The Texas Education Agency has the authority to set a school district’s MCR each year based on property value growth rates at both the local and state levels. Any additional taxing authority utilized by a district above the MCR results in supplemental discretionary income to enhance the district’s basic educational programs and achieve its individual goals. Those additional tax rate pennies above the MCR are known as “enrichment pennies” and are determined at the local level. Local School Boards have the authority to approve up to five enrichment pennies, and then the local community has the authority to approve an additional twelve enrichment pennies by voting in a Tax Ratification Election (TRE).

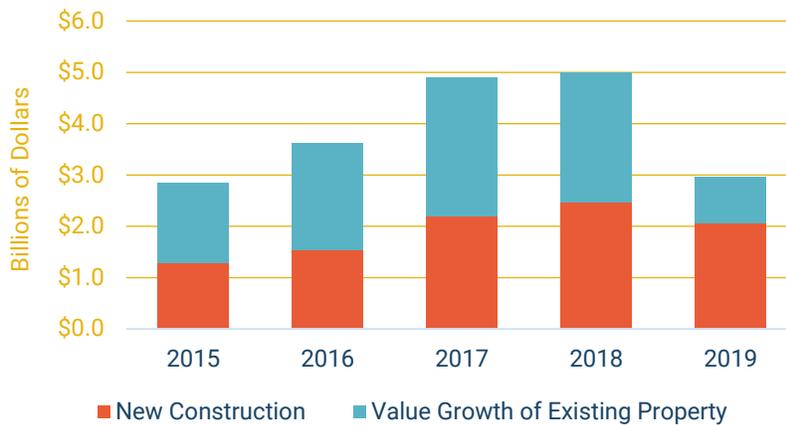
Frisco ISD held a successful TRE in November 2018 which gave us access to all seventeen enrichment pennies in our M&O tax rate for the 2018 tax year. In 2019, property tax relief measures in House Bill 3 required us to reduce the enrichment portion of our tax rate by \$0.03165, which means we now have some unutilized taxing authority that would require another vote from our community in order to utilize.

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, July certified values 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.

Frisco ISD has experienced dynamic growth in new property values over the last decade 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.

Property Value Growth by Type 2015-2019



As depicted in the graph above, the boom appears to have peaked in 2018. New construction in 2019 accounted for just over \$2 billion in new value, down from \$2.5 billion in 2018. Housing prices also began to level off in 2019. Appreciation of existing values accounted for only 2% of total taxable values in 2019, down from 8% in 2018.

Our estimate for the 2020 tax year, which is based on values as of January 1, 2020 (prior to the onset of the Coronavirus Recession) includes \$2 billion in taxable values from new construction and \$61 million in appreciation of existing properties. Despite the recession, we believe some value growth is still likely for the 2021 tax year as construction has continued during 2020 for projects that were already underway when the pandemic began. For conservatism, we have reduced our expectations for value growth beyond 2021 to zero.

A summary of actual and projected taxable values from tax years 2018 to 2022, which correspond to the years included in our multi-year financial plans on pages 26 & 29, is provided in the table below.

	Tax Year	Certified Taxable Assessed Values	Change from Prior Year
Actual Values	2018	\$38.1 billion	\$4.5 billion [14%]
	2019	\$41.2 billion	\$3.1 billion [8%]
Projected Values	2020	\$43.3 billion	\$2.1 billion [5%]
	2021	\$44.1 billion	\$870 million [2%]
	2022	\$44.1 billion	--

Note: Certified values shown above reflect the “T2” values in the Comptroller’s property value study, which are the values used to calculate state funding. The actual tax levy fluctuates throughout the year. Prior years’ certified values are also subject to change based on the results of property value audits.

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.

2020 TAX RATES

The 2020/2021 budget is based on a combined tax rate of \$1.3158 per \$100 valuation, although the tax rate will not be adopted until September. The I&S portion of that tax rate is expected to remain at \$0.27 for the 2020 tax year. The M&O portion of the tax rate is expected to be reduced by 2.25 pennies from the 2019 tax rate as a result of tax rate compression required by House Bill 3. We estimated that reduction based on the certified taxable value estimates provided in April by our Appraisal Districts as shown in the table on the previous page; the actual reduction in the M&O tax rate will be determined by the Texas Education Agency in August, which is after the date of this publication.

LEGISLATIVE OUTLOOK

School finance reform was the primary focus of the 86th Texas Legislature, which met in 2019. House Bill 3 included \$11.6 billion in funding for public education, which was made up of \$6.5 billion in new spending and \$5.1 billion in property tax relief for local taxpayers. The bill provided Frisco ISD with approximately \$25.2 million in additional funding while lowering our tax rate by \$0.10165 per \$100 valuation. There was a great deal of discussion during the legislative session about whether House Bill 3 would be sustainable if the state was faced with an economic recession. Without a quick economic recovery, it will likely be difficult for the state to maintain its new investment in public education and continue to buy down property taxes. High unemployment, low sales tax revenue, and the public health response necessary to respond to COVID-19 will hit the state budget hard.

In 2011, the last time the State of Texas faced a massive budget gap, \$5.4 billion was cut from public education funding, and federal stimulus funds were used to supplant a portion of the State's education funding requirement. It's still too early to quantify the impact of the Coronavirus Recession, but because public education accounts for nearly a quarter of the state's biennial budget and the Texas Legislature only has a limited set of revenue streams available to fund public education, we use 2011 as a precedent and assume that there will be some impact on state funding beginning in the 2021 biennium, if not sooner.

For the 2020/2021 school year, the Commissioner of Education and the Texas Education Agency have implemented funding measures to ensure school districts are fully funded and held harmless, to the extent possible, for swings in average daily attendance (the main funding mechanism for public education) that may be caused by COVID-19. The measures put in place are intended to be temporary, though, as the Texas Legislature will meet beginning in January 2021 to develop the next biennial budget. Funding therefore appears to be stable for the 2020/2021 school year, but we have adopted a conservative budget to brace for the impact of the next legislative session.

2020/2021 BUDGET RECOMMENDATIONS

The 2020 priorities based budgeting process resulted in 202 budget request documents reviewed and prioritized by the Instructional Support Team (IST). Some of those documents contained multiple requests. In the end, 73 recommendations covering 9 major initiatives and totaling just under \$31 million were presented to and approved by the School Board for implementation during the 2020/2021 school year:

Initiative	Cost of New Recommendations
Student Growth and Class Size	\$ 8,320,600
Pre-Kindergarten Expansion	3,179,850
Professional Support	743,300
1forAll Technology Initiative	772,300
Special Education (SPED) Program Support	1,822,900
Student Support	4,410,565
Auxiliary Support	200,800
Administrative Support	239,310
Compensation	11,267,000

A summary of the number of requests and recommendations by priority level is provided in the table below. A detailed listing of all 73 budget recommendations is provided in Appendix 1 on page 31.

Student Growth and Class Size

141 new campus personnel were added to maintain current class sizes and accommodate student growth at the elementary and secondary levels and to accommodate hiring and start-up of Emerson High School, which is scheduled to open in fall 2021.

	Recommendation	Cost	Priority Score
Campus Personnel	22 Elementary Teachers	\$ 1,386,000	1
	82 Secondary Teachers	\$ 5,166,000	1
	14 SPED Teachers	\$ 882,000	1
	19 SPED Paraprofessionals	\$ 564,300	1
	Emerson HS Principal	\$ 133,200	1
	Emerson HS Athletics Coordinator	\$ 102,100	1
	Emerson HS Secretary	\$ 48,600	1
	Emerson HS Data Clerk	\$ 38,400	1

Pre-Kindergarten Expansion

New personnel and departmental budget funds were added to accommodate expansion to full-day Pre-K for eligible 4-year-old students and to provide related professional support.

	Recommendation	Cost	Priority Score
Campus Personnel	31 Pre-K Teachers	\$ 1,965,000	1
	31 Pre-K Aides	\$ 885,150	1
	2 Pre-K SPED Teachers	\$ 126,000	1
	2 Pre-K SPED Aides	\$ 60,000	1
Support Personnel	1 Pre-K Student Support Facilitator	\$ 68,700	2
Departmental Budgets	Increase in Early Childhood Budget	\$ 75,000	1

Professional Support

New personnel were added to provide professional support to campuses in several capacities, including:

- Support for secondary counselors in the implementation of whole child, attendance, behavior, advisement, and college, career, and military readiness initiatives.
- Support for the implementation and monitoring of Reading Academy certifications for all FISD K-3rd grade teachers and administrators, as required by House Bill 3.
- Support to expand assessment programming and services in order to meet new legislative requirements and accommodate student growth.
- Support for the integration of social-emotional learning at secondary campuses.
- General leadership support for all 42 elementary campuses.
- Support for the District's growing fine arts programs.

	Recommendation	Cost	Priority Score
Support Personnel	1 Coordinator of Secondary Counseling Services	\$ 102,100	1
	1 Elementary ELAR/Reading Academy Coordinator	\$ 102,100	1
	1 Coordinator of Assessments	\$ 102,100	2
	1 Managing Director of Elementary Schools	\$ 136,800	2
	1 Secondary Coordinator of Whole Child & Campus Management	\$ 96,000	2
	1 Student Services Coordinator	\$ 102,100	2
	1 Fine Arts Coordinator	\$ 102,100	2

1 For All Technology Initiative

New staff were added to provide professional and technical support for the integration of 1:1 classroom technology provided by the 2018 bond program.

	Recommendation	Cost	Priority Score
Campus Personnel	4 Digital Learning Coaches	\$ 282,800	2
	10 Campus 1:1 Technology Aides	\$ 297,000	2
Support Personnel	5 Chromebook Technicians	\$ 192,500	2

Special Education Program Support

New personnel were added to ensure the District can appropriately evaluate and provide support for students with special needs and maintain compliance with all Federal and State special education requirements.

	Recommendation	Cost	Priority Score
Campus Personnel	1 Teacher of the Visually Impaired	\$ 63,000	3
Support Personnel	10 SPED Diagnosticians	\$ 771,000	2
	2 SPED Speech Language Pathologists	\$ 148,200	2
	1 Occupational Therapist	\$ 74,100	2
	8 Licensed Specialists in School Psychology	\$ 616,800	2
	1 SPED In-Home Parent Trainer	\$ 63,000	3
	1 SPED Data Analyst	\$ 86,800	3

Student Support

New personnel and departmental budget funds were added to provide support for the whole child in several capacities, including:

- Support to meet the growing needs of academic and behavioral support at the secondary level.
- Facilitation of the implementation of a new telehealth initiative at elementary schools.
- Support for students in identifying academic pathways.
- Support for the academic and other needs of students enrolled in FISD's many special programs, both curricular and extracurricular, at both the elementary and secondary levels.

	Recommendation	Cost	Priority Score
Campus Personnel	3 Administrative Interns	\$ 208,200	2
	1 Counselor (RAIL & Dual Credit Programs)	\$ 88,900	2
	14 RAIL Teachers	\$ 882,000	2
	5 College, Career & Military Readiness (CCMR) Campus Facilitators	\$ 315,000	3
	1 Sports Broadcast Teacher (CTE)	\$ 63,000	2
Support Personnel	3 Campus Academic Behavioral Support (CABS) Specialists	\$ 213,900	2
	1 Truancy Prevention Facilitator	\$ 73,000	2
	1 Flex Nurse	\$ 63,000	2
	4 Dyslexia Therapists	\$ 252,000	2
Departmental Budgets	Increase in Advanced Academics Budget	\$ 176,580	2
	Increase in Secondary Curriculum & Instruction Budget	\$ 103,070	2
	Increase in Secondary Student Services Budget	\$ 323,750	2
	Increase in Assessments Budget	\$ 226,200	2
	Increase in Special Programs Department Budget	\$ 12,325	1
	Increase in Summer School Budget	\$ 242,000	1
	Increase in Bilingual/Dual Language Budget	\$ 155,000	2
	Increase in Athletics Budget	\$ 30,000	2
	Increase in Fine Arts Budget	\$ 830,890	2
Increase in Cheerleading Budget	\$ 151,750	2	

The increase in the Fine Arts budget listed in the table above is partially the result of a student fee study that was conducted during the 2019/2020 school year. The purpose of that study was to perform a comprehensive review of all student fees collected by the District or individual campuses to understand and evaluate the reasonableness of the amount of money being spent by students and families on curricular and extracurricular activities. The results of this study were published in a report to the School Board. You can read that report in Appendix 5 on page 61.

Auxiliary Support

New staff were added within our auxiliary functions to ensure we can continue to provide a safe and well-maintained learning environment for students.

	Recommendation	Cost	Priority Score
Support Personnel	3 Crossing Guards	\$ 15,900	1
	1 Custodial Mechanic	\$ 50,900	2
	1 Filter Technician	\$ 36,000	1
	1 IPM Technician	\$ 57,000	1
	1 Plumber	\$ 41,000	2

Administrative Support

New personnel and departmental budget funds were added within the administrative functions at the central office level to ensure the District can continue to meet the demands of growing student and staff populations and to support the implementation of District initiatives. Additionally, a \$1 million contingency that was included in the 2019/2020 budget to temporarily accommodate any items missed during the 2019 zero-based budgeting process was eliminated for 2020/2021.

	Recommendation	Cost	Priority Score
Support Personnel	1 Workers' Compensation Specialist	\$ 52,000	1
	1 Secretary - Nursing Dept	\$ 48,600	2
	1 Web Designer	\$ 79,000	2
	1 Equity, Diversity and Inclusion Strategist	\$ 150,000	2
Departmental Budgets	Increase in Communications Budget	\$ 59,700	2
	Increase in Print Shop Budget	\$ 56,050	2
	Increase in Human Resources Budget	\$ 37,000	2
	Increase in Maintenance Budget	\$ 575,000	2
	Increase in Security Budget	\$ 181,960	2
	Reduction in District-Wide Contingency	\$ (1,000,000)	2

Compensation

Updates to the District’s compensation plan were made to maintain competitive salaries and benefits, which serves to attract and retain high-quality staff. The 2020/2021 compensation plan adopted by the School Board is included in Appendix 2 on page 37.

	Recommendation	Cost	Priority Score
Compensation Budget	\$1,000 raise for employees on the Teacher Pay Scale and 1.5% midpoint raise for all other staff	\$ 6,270,000	1
	3-day reduction in school calendar	\$ 200,000	1
	Increase in TRS pension contribution rates	\$ 1,000,000	1
	Increase in insurance costs due to participation rates	\$ 840,000	1
	Increase in minimum wage for Bus Drivers	\$ 312,600	2
	Increase in minimum wage for Custodians	\$ 460,200	2
	Increase in minimum wage for SPED Paraprofessionals	\$ 503,600	2
	Market adjustments for various positions District-wide	\$ 1,680,600	2

In addition to the compensation costs described above, the District plans to issue 3 incentive payments using both surplus funds from the 2019/2020 budget and fund balance that was earmarked at the end of the 2019 fiscal year. Because these are single payments and funds have already been set aside to cover the cost, none of these incentives are included in the annual budget. The incentives to be paid include:

- The **FISD Coronavirus Assistance and Recognition of Effort Stipend (FISD CARES)** will be paid on July 15, 2020 to provide assistance to employees for the use of personal equipment and supplies while working remotely and to recognize the efforts of our staff during the COVID-19 response. The incentive will be equal to 1.5% of each eligible employee’s base wages, with a minimum of \$250, and is expected to cost the District \$6.7 million. In order to be eligible for the incentive, employees must have been employed by Frisco ISD in a budgeted, allocated position for the period of April 1, 2020 thru May 28, 2020.
- The **Classroom and Teaching Supply Stipend** will be paid on September 15, 2020 to supplement the cost of individual classroom and teaching supplies that will benefit FISD students for the 2020/2021 school year. Eligible employees will receive \$250 for classroom and teaching supplies for a total estimated cost of \$1 million. Employees coded as Teacher, Teacher Facilitator, or Librarian in the Public Education Information Management System (PEIMS) who are employed on the payment date will be eligible for this stipend.
- A **Retention Incentive** equal to 1% of base wages plus \$50 for each year of service to FISD, with a minimum of \$250, will be paid on or about January 15, 2021. In order to be eligible, employees must have at least one year of service to FISD and must remain employed through the last day of school in December. The incentive is expected to cost around \$5.8 million.

2020/2021 OFFICIAL BUDGET

All Budgeted Funds by Function

	Operating Fund	Child Nutrition Fund	Debt Service Fund	Total	Total by Enrolled Student*
ESTIMATED REVENUES					
Local Revenue	489,086,900	17,601,700	139,919,000	646,607,600	9,969
State Revenue	122,282,500	104,950		122,387,450	1,887
Federal Revenue	4,500,000	7,221,050		11,721,050	182
Total Estimated Revenues	615,869,400	24,927,700	139,919,000	780,716,100	12,038
APPROPRIATIONS					
11 - Instruction	366,850,673			366,850,673	5,656
12 - Instructional and Media Services	6,407,226			6,407,226	99
13 - Curriculum and Staff Development	14,379,593			14,379,593	222
21 - Instructional Leadership	10,902,825			10,902,825	168
23 - School Leadership	35,429,271			35,429,271	546
31 - Guidance, Counseling and Evaluation Services	23,196,149			23,196,149	358
32 - Social Work Services	293,425			293,425	5
33 - Health Services	6,867,386			6,867,386	106
34 - Student Transportation	12,487,554			12,487,554	193
35 - Food Service		24,675,560		24,675,560	380
36 - Cocurricular/Extracurricular	18,185,257			18,185,257	280
41 - General Administration	15,662,558			15,662,558	241
51 - General Maintenance and Operations	44,969,932	252,140		45,222,072	697
52 - Security and Monitoring Services	4,475,961			4,475,961	69
53 - Data Processing Services	8,439,805			8,439,805	130
61 - Community Services	642,010			642,010	10
71 - Debt Service			151,555,000	151,555,000	2,337
91 - Contracted Services Between Public Schools	3,971,100			3,971,100	61
95 - Payments to Juvenile Justice Alternative Programs	50,000			50,000	1
97 - Tax Increment Fund	27,112,500			27,112,500	418
99 - Other Intergovernmental Charges	4,775,000			4,775,000	74
Total Appropriations	605,098,225	24,927,700	151,555,000	781,580,925	12,051
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	493,625,519	11,912,500		505,538,019	7,794
62 - Professional and Contracted Services	51,709,790	694,640		52,404,430	808
63 - Supplies and Materials	18,553,492	12,100,860		30,654,352	473
64 - Other Operating Costs	39,410,959	60,200		39,471,159	609
65 - Debt Service			151,555,000	151,555,000	2,337
66 - Capital Outlay	1,798,465	159,500		1,957,965	30
Total Appropriations	605,098,225	24,927,700	151,555,000	781,580,925	12,051

*Based on projected 2020/2021 enrollment of 64,859 students

Note: The Official Budget shown above is the amended budget as of July 14, 2020. The original budget adopted on June 22, 2020 contained a functional allocation error for TRS payments in the Operating Fund. In order to provide a more appropriate comparison to the prior year, the adjusted budget is being used in this publication. A reconciliation of the original budget to this amended budget is included in Appendix 6 on page 74.

OPERATING FUND

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.

	2019/2020 Budget	Increase (Decrease)	2020/2021 Budget	Percent of Total	Percent Change
ESTIMATED REVENUES					
Local Revenue					
Local Tax Collections (including delinquent, rollback and P&I)	450,386,000	6,314,000	456,700,000	74.2%	1.4%
TIF Collections	22,552,700	(115,800)	22,436,900	3.6%	(0.5%)
Other Local Revenue	11,175,000	(1,225,000)	9,950,000	1.6%	(11.0%)
Total Local Revenue	484,113,700	4,973,200	489,086,900	79.4%	1.0%
State Revenue					
Foundation School Program	51,069,000	14,519,100	65,588,100	10.6%	28.4%
Foundation School Program - TIF Supplement	4,240,500	435,100	4,675,600	0.8%	10.3%
Available School Fund	11,556,500	12,462,300	24,018,800	3.9%	107.8%
TRS On-Behalf	23,500,000	4,500,000	28,000,000	4.5%	19.1%
Total State Revenue	90,366,000	31,916,500	122,282,500	19.9%	35.3%
Federal Revenue					
Medicaid/SHARS	2,500,000	2,000,000	4,500,000	0.7%	80.0%
Total Federal Revenue	2,500,000	2,000,000	4,500,000	0.7%	80.0%
Total Estimated Revenues	576,979,700	38,889,700	615,869,400	100.0%	6.7%
APPROPRIATIONS					
Instruction					
11 - Instruction	345,191,175	21,659,498	366,850,673	60.6%	6.3%
12 - Instructional and Media Services	5,893,016	514,210	6,407,226	1.1%	8.7%
13 - Curriculum and Staff Development	10,213,102	4,166,491	14,379,593	2.4%	40.8%
95 - Payments to Juvenile Justice Alternative Programs	50,000	-	50,000	0.0%	0.0%
Total Instruction	361,347,293	26,340,199	387,687,492	64.1%	7.3%
Instructional Support					
21 - Instructional Leadership	8,899,946	2,002,879	10,902,825	1.8%	22.5%
23 - School Leadership	33,104,493	2,324,778	35,429,271	5.9%	7.0%
31 - Guidance, Counseling and Evaluation Services	19,287,877	3,908,272	23,196,149	3.8%	20.3%
32 - Social Work Services	218,542	74,883	293,425	0.0%	34.3%
33 - Health Services	6,673,137	194,249	6,867,386	1.1%	2.9%
36 - Cocurricular/Extracurricular	16,923,806	1,261,451	18,185,257	3.0%	7.5%
Total Instructional Support	85,107,801	9,766,512	94,874,313	15.7%	11.5%
General Administration					
41 - General Administration	13,549,880	2,112,678	15,662,558	2.6%	15.6%
District Operations					
34 - Student Transportation	12,365,581	121,973	12,487,554	2.1%	1.0%
51 - General Maintenance and Operations	44,411,499	558,433	44,969,932	7.4%	1.3%
52 - Security and Monitoring Services	3,675,995	799,966	4,475,961	0.7%	21.8%
53 - Data Processing Services	8,638,981	(199,176)	8,439,805	1.4%	(2.3%)
Total District Operations	69,092,056	1,281,196	70,373,252	11.6%	1.9%
Other					
61 - Community Services	766,394	(124,384)	642,010	0.1%	(16.2%)
91 - Contracted Services Between Public Schools	4,394,000	(422,900)	3,971,100	0.7%	(9.6%)
97 - Tax Increment Fund	26,793,000	319,500	27,112,500	4.5%	1.2%
99 - Other Intergovernmental Charges	3,500,000	1,275,000	4,775,000	0.8%	36.4%
Total Other	35,453,394	1,047,216	36,500,610	6.0%	3.0%
Total Appropriations	564,550,423	40,547,802	605,098,225	100.0%	7.2%

Explanation of Changes in The Operating Budget

REVENUES

The summary below describes the changes to revenue estimates from the 2019/2020 original adopted budget to the 2020/2021 budget.

Local Property Taxes

Increase in tax revenue for projected 2020 property value growth	\$ 17,137,000
Decrease in tax revenue for expected 2020 tax rate reduction	(9,323,000)
Decrease in estimate for delinquent and rollback tax collections	(1,500,000)

State Aid

Increase in enrollment and weighted average daily attendance	24,589,900
Reduction in state aid for property value growth	(12,025,500)
Increase in state aid for property tax rate compression	9,323,000
House Bill 3 revenue not included in the 2019/2020 budget	5,094,000

Other Local Revenue

Decrease in local revenue assumptions due to COVID-19	(1,225,000)
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Federal Revenue

Increase in Medicaid administrative claims reimbursements	2,000,000
Total change in spendable revenue	34,070,400

Budget Neutral Changes

TIF collections (passed on to City of Frisco)	319,300
TRS On-Behalf	4,500,000
Total budget neutral changes	4,819,300
Net Change in Revenue from the 2018/19 Adopted Budget	\$ 38,889,700

APPROPRIATIONS

A summary of the total changes to appropriations from the 2019/2020 original adopted budget to the 2020/2021 budget is below.

New Personnel:

Student Growth/Class Size	8,320,660
Pre-Kindergarten Expansion	3,104,850
Professional Support	743,300
1:1 Technology Initiative	772,300
SPED Program Support	1,822,900
Student Support	2,159,000
Auxiliary Support	200,800
Administrative Support	329,600
Total New Personnel	17,453,410

Compensation:

Raises	6,270,000
Market and other adjustments	3,157,000
Increase in required TRS contributions	1,000,000
Increase in insurance participation	840,000
Total Increase in Compensation	11,267,000

Additional Non-Personnel Funds:

Pre-Kindergarten Expansion	75,000
Student Support	2,251,565
Administrative Support	909,710
Reduction in District-wide contingency for zero-based budgeting	(1,000,000)
Total Non-Personnel Funds	2,236,275

Other Changes Approved in 2019/2020 Budget:

Increase in substitute costs	2,200,000
Increase in insurance premiums	1,000,000
Additional campus funds for greater than projected enrollment growth	391,937
Increase in pro-rata share of CAD costs	1,263,780
New Personnel	339,000
Total 2018/19 Budget Amendments	5,194,717

Budget Neutral Changes:

TIF payments to City of Frisco	319,300
TRS On-Behalf	4,500,000
Total budget neutral changes	4,819,300

Change in Recapture**(422,900)****Net Change in Expenditures from 2018/2019 Adopted Budget****\$ 40,547,802****FUNCTIONAL APPROPRIATION CHANGES**

Each year as part of the priorities based budget process, campuses and central departments are given the opportunity to reevaluate and re-appropriate money from other functions within their existing budget to better serve their needs. We therefore expect budgeted funds to fluctuate between functions from year to year. The following explanations attempt to capture the more significant changes at the functional level to help you, the reader, better understand how our major initiatives effect the budget at a functional level.

INSTRUCTION

Approximately 62%, or \$16.2 million, of the increase in the instruction budget relates to new personnel and raises for existing personnel. Another \$2.2 million relates to a contract for third-party substitute services, which the District entered into prior to the start of school in fall 2019. The cost of this contract was included as an amendment to the 2019/2020 budget.

Portions of the new appropriations for student support described on page 15, such as summer school and bilingual programs also attributed to the increase in the instruction budget.

INSTRUCTIONAL SUPPORT

An additional \$650,000 was allocated to secondary fine arts programs as a result of the Student Fee Study conducted during the 2019/2020 school year, and the majority of that new allocation was coded to function 36 – Cocurricular/Extracurricular Activities. A copy of the Student Fee Study can be found in Appendix 5 on page 61. New appropriations were also allocated to the Assessments budget to pay for things like SAT testing materials and assessment management software.

In addition to those initiatives, approximately 89% of the increase in the Instructional Support budget relates to compensation, which includes both new personnel and raises for existing personnel.

GENERAL ADMINISTRATION

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.

Approximately 80% of the increase in the General Administration budget relates to compensation, which includes both new personnel and raises for existing personnel. In addition to personnel, approximately \$248,000 of the increase in the Secondary Student Services department budget is coded to General Administration since it is intended to pay for district-wide expenses, including truancy and behavior management resources.

DISTRICT OPERATIONS

Through the priorities based budget process, approximately \$1.1 million was reallocated from historical utilities savings to other district priorities. The reallocation of these funds minimized the overall increase in the budget for District Operations. However, the 2020/2021 budget does reflect a \$1 million increase in insurance premiums, which was included in the 2019/2020 amended budget, as shown on page 22, as well as approximately \$800,000 in compensation increases, which includes both newly allocated positions and raises for existing staff.

OTHER

Other functions consist of:

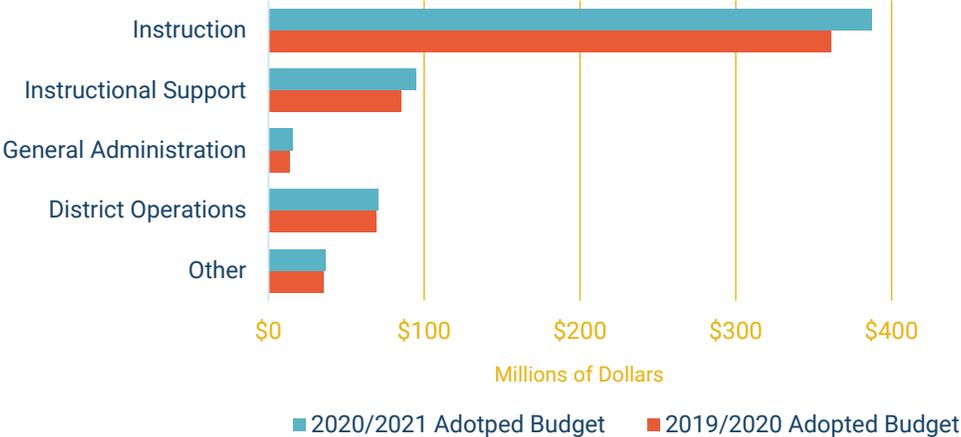
- **Community Services**, which includes childcare as well as community activities like summer athletic camps. This budget was reduced slightly for 2020/2021 and reallocated elsewhere due to the COVID-19 pandemic.
- **Contracted Services Between Schools**, better known as “recapture.” The Texas Education Code makes provisions for certain property wealthy school districts to share their excess local tax revenue (or revenue that exceeds the district’s entitlement as calculated by the Texas school finance formula) with other school districts. The calculation of recapture is affected by the ratio of student enrollment growth to property value growth and is expected to slightly decrease for the 2020/2021 fiscal year.
- **Payments to the Tax Increment Fund (TIF)**, which increased due to an expected increase in local property values not subject to recapture.
- **Other Intergovernmental Charges**, which consists mostly of payments to Collin and Denton Central Appraisal Districts for their property appraisal services. These costs will increase in 2020/2021 because of contractual obligations.

Benchmarking

The District uses financial benchmarking as part of our annual budget process to ensure we maintain alignment with both our own spending priorities and the spending priorities of our peers.

The chart below breaks down the Operating Budget by function for both the 2020/2021 and 2019/2020 budget years.

FISD Operating Budget by Function



The year-over-year budget comparison is a good indicator of where new budget money is prioritized. Over the last decade, rapid student enrollment growth has resulted in new dollars being allocated to instruction each year. This year’s budget also prioritizes instruction to accommodate new growth, but as our enrollment growth slows from hyper growth to simply fast growth, we recognize there is a need to build up the operational and professional systems that support our classroom teachers. A greater proportion of new dollars has been allocated to centralized support functions, including Instructional Support and General Administration, to accommodate that need.

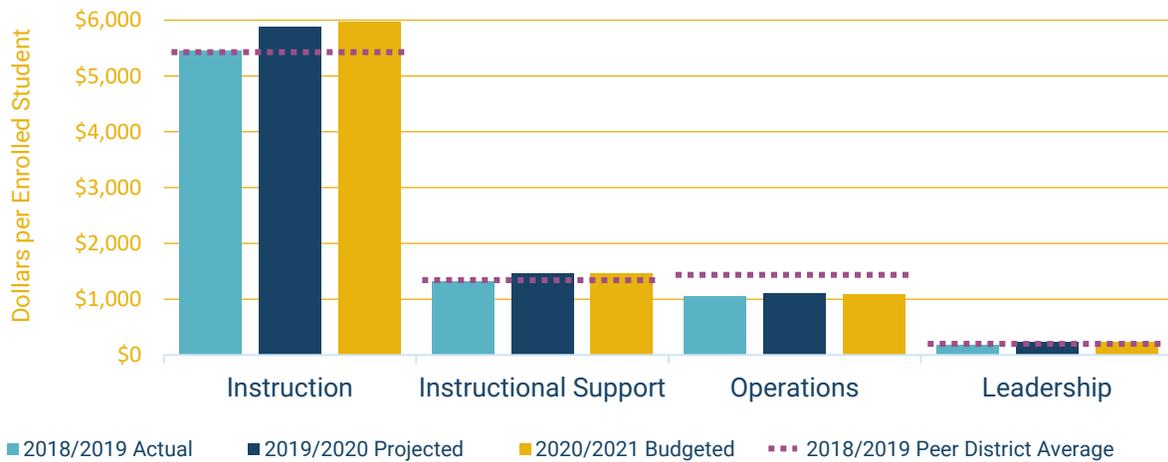
While year-over-year benchmarking shows us where our spending priorities are, peer district benchmarking helps us determine if our spending priorities are in line with other school districts. We use three different peer groups to benchmark our functional spending:

- **Peer Districts** – A group of nine other school districts, five of which have similar student populations and tax bases and four that border Frisco ISD.
- **Fast Growth Districts** – A group of nine other school districts with student populations between 30,000 and 80,000 that experienced the highest student enrollment growth in the state from 2017-2019.
- **Largest Districts** – The twenty largest school districts in the state. Frisco ISD is the twelfth largest.

Ten school districts are utilized in more than one of the peer groups described above.

The chart below shows basic educational costs for Frisco ISD compared to peer spending. Basic educational costs consist of Instruction, Instructional Support, District Operations and General Administration functions. In the chart, we compare both actual and projected spending to peer district averages. Comparing actual spending rather than budget is often a more accurate peer comparison because many districts amend their budgets or transfer funds between functions throughout the year, just as Frisco ISD does. Peer district averages are from the 2018/2019 fiscal year because that is the most recent audited fiscal year data available.

Basic Educational Costs Comparison



Comprehensive benchmarking information is included in Appendix 3 on page 48.

Operating Fund Multi-Year Financial Plan

	2018-2019 Actual	2019-2020 Projected	2020-2021 Budget	2021-2022 Forecasted	2022-2023 Forecasted
ESTIMATED REVENUES					
Local Revenue	487,450,080	476,975,400	489,086,900	496,264,700	490,568,100
State Revenue	85,303,754	114,219,200	122,282,500	125,812,600	142,406,600
Federal Revenue	6,520,666	4,649,136	4,500,000	4,500,000	4,500,000
Total Revenues	579,274,500	595,843,736	615,869,400	626,577,300	637,474,700
EXPENDITURES ¹					
Instruction	328,255,430	369,216,603			
Instructional Support	79,461,495	91,452,158			
Operations	63,150,018	69,556,651			
General Administration	10,994,089	14,164,317			
Other	4,505,966	5,720,108			
TIF payments to City	25,169,882	27,110,926			
Total Baseline Expenditures ^{1,2}	511,536,880	577,220,765	565,351,000	601,127,125	620,697,225
BUDGET CHANGES					
Compensation			11,267,000	12,600,000	12,600,000
Student Growth/Class Size			8,320,600	5,975,000	4,690,000
Pre-Kindergarten Expansion			3,179,850		
Professional Support			743,300		
1 for All Technology Initiative			772,300		
SPED Program Support			1,822,900		
Student Support			4,410,565		
Auxiliary Support			200,800		
Administrative Support			239,310		
Additional Non-Personnel Funds				200,000	200,000
Change in Flow-Through Payments			4,819,500	795,100	397,500
Total Expenditures	511,536,880	577,220,765	601,127,125	620,697,225	638,584,725
Recapture of Excess Local Revenue ²	14,017,478	3,336,000	3,971,100	4,063,300	3,628,200
Expected Surplus (Deficit)	53,720,142	15,286,971	10,771,175	1,816,775	(4,738,225)
ONE-TIME SOURCES (USES) OF FUNDS					
Classroom Teacher Supply Stipends	(5,000,000)				
Retention Incentives	(25,000,000)	(3,500,000)			
FISD CARES Stipend		(6,710,000)			
Transfers to Local Capital Projects Fund	(10,000,000)				
Assignment of fund balance for contingent liabilities	(3,000,000)				
Other Misc. Transfers in (out)	79,633				
Changes Other Fund Balance Assignments	(555,713)				
Total One-Time Uses of Funds	(43,476,080)	(10,210,000)	-	-	-
Beginning Unassigned Fund Balance	158,970,627	169,214,689	174,291,660	185,062,835	186,879,610
Ending Unassigned Fund Balance	169,214,689	174,291,660	185,062,835	186,879,610	182,141,385
Unassigned Fund Balance as a % of Next Year's Expenditures	29.1%	28.8%	29.6%	29.1%	27.3%
Assumed M&O Tax Rate	\$1.17000	\$1.06830	\$1.04580	\$1.04130	\$1.02820
Projected Enrollment - October Snapshot	60,182	62,705	64,859	66,209	67,539
Projected Weighted Average Daily Attendance (WADA)	67,686	71,964	74,023	75,444	76,957

¹ Expenditures for 2019/2020 reflect projected, non-audited expenditures prior to the close of the fiscal year. Baseline expenditures for 2020/2021 reflect the 2019/2020 original adopted budget plus any Board approved amendments, excluding amendments for one-time costs, as of the date of this report. Baseline expenditures for future years equal the previous year's forecasted expenditures.

² For financial planning purposes, recapture is separated from expenditures.

NOTES TO THE MULTI-YEAR FINANCIAL PLAN

1. The multi-year financial plan is for illustrative and planning purposes only. Given the unpredictability of the biennial state legislature and other economic indicators, forecasts are subject to change frequently and the model represents a realistic yet conservative prediction of financial outcomes. The model should and will be reevaluated on at least an annual basis to adjust for any changes to key assumptions.
2. This financial plan has not been adjusted for the current recessionary environment. We expect the State of Texas to face a significant revenue shortfall in 2020, but we have not attempted to estimate the effects of this recession on the State's budget or the resulting impact on school finance. It is both both realistic and probable that we will experience some amount revenue loss beginning in 2021, though.
3. This financial plan assumes Emerson High School, Frisco ISD's eleventh high school, will open in Fall 2021. It also assumes that Elementary School #43 will open in Fall 2022. The following additional new schools are projected beyond the range of this financial plan:
 - Fall 2023 - Elementary School #44 and Middle School #18
 - Fall 2024 - High School #12 and Middle School #19
 - Fall 2025 - Elementary School #45
4. New schools and their projected opening dates are placeholders only based on current projected enrollment growth. Future budgeted expenditures will depend on actual future enrollment growth and building plans approved by the School Board.
5. Enrollment is projected to increase by over 4,800 during the timeframe of this financial plan. Placeholders for additional teaching staff to accommodate that growth are included in the 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 2020/2021. Those costs will need to be evaluated against available funds on an annual basis.
6. 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. The likelihood of the District being financially able to provide a 3% raise in future years is also heavily dependent on the length of the Coronavirus Recession and any related effect on our funding from the state. There are also no provisions for market-value salary adjustments or additional employee benefits included in this plan. Those costs will need to be evaluated against available funds on an annual basis.
7. 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.
8. Revenue forecasts assume property value growth at a declining rate. House Bill 3, passed by the 86th Texas Legislature in May 2019, eliminated the effect of "property value lag" in the State's school funding formula. However, because current and future budgets will be adopted based on estimated property values, adequate reserves must be maintained to accommodate any required settle-up with the State when values are finally certified.

DEBT SERVICE FUND

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 within Appendix 5 on page 58. For cash flow purposes, the District budgets for debt service using a calendar year rather than our fiscal year.

	2019/2020 Budget	Increase (Decrease)	2020/2021 Budget	Percent of Total	Percent Change
ESTIMATED REVENUES					
Local Revenue					
Local Tax Collections (including delinquent, rollback and P&I)	112,160,400	4,736,500	116,896,900	83.5%	4.2%
Investment Earnings	1,000,000	255,100	1,255,100	0.9%	25.5%
TIF Revenue	20,984,000	783,000	21,767,000	15.6%	3.7%
Total Local Revenue	134,144,400	5,774,600	139,919,000	100.0%	4.3%
State Revenue					
Additional State Aid for Homestead Exemption (ASAHE)	2,000,000	(2,000,000)	-	0.0%	(100.0%)
Total Esimated Revenues	136,144,400	3,774,600	139,919,000	100.0%	2.8%
APPROPRIATIONS					
Debt Service					
Bond Principal	53,390,000	13,224,000	66,614,000	44.0%	24.8%
Bond Interest	86,548,000	(3,107,000)	83,441,000	55.1%	(3.6%)
Other Debt Fees	1,500,000	-	1,500,000	1.0%	0.0%
Total Appropriations	141,438,000	10,117,000	151,555,000	100.0%	7.2%

Explanation of Changes in the Debt Service Budget

REVENUES

Estimates for local property tax collections have increased by \$4.7 million due to a 5% projected increase in taxable assessed values from 2019 to 2020. This budget assumes the property tax rate for debt service will remain at \$0.27.

TIF Revenue is also expected to increase due to the increase in assessed values. The Tax Increment Reinvestment Zone was established in 1997 to spur economic development. FISD contributes property taxes from this zone to a Tax Increment Fund (TIF) controlled by the City of Frisco to finance certain partnership projects between FISD and the City. Annually, any FISD taxes collected that are not used by the TIF fund are returned to the District to help finance new instructional facilities. The TIF revenue recorded in the Debt Service Fund reflects the annual returned revenue from the City's TIF Fund.

Investment earnings are also projected to increase slightly due to a more diverse investment portfolio.

APPROPRIATIONS

Debt service (principal and interest payments on bonds) is expected to increase by \$10 million due to the issuance of new debt to finance the District's 2018 bond program. The interest portion of our annual debt payments is expected to decrease as we were able to take advantage of market conditions and successfully refinance \$183.5 million of callable debt in June 2020 at a present value savings of over 29%.

Debt Service Fund Multi-Year Financial Plan

	2018-2019 Actual	2019-2020 Projected	2020-2021 Budget	2021-2022 Forecasted	2022-2023 Forecasted
ESTIMATED REVENUES					
Local Revenue	126,590,735	133,709,648	139,919,000	142,899,500	143,228,000
State Revenue	1,498,057	1,350,448	-	-	-
Total Revenues	128,088,792	135,060,096	139,919,000	142,899,500	143,228,000
EXPENDITURES					
Bond Principal & Interest	133,307,904	133,047,509	150,055,000	162,196,000	169,944,000
Other Debt Fees	1,057,014	312,758	1,500,000	1,500,000	1,500,000
Total Projected Expenditures ¹	134,364,918	133,360,267	151,555,000	163,696,000	171,444,000
Expected Surplus (Deficit)	(6,276,126)	1,699,829	(11,636,000)	(20,796,500)	(28,216,000)
ONE-TIME SOURCES (USES) OF FUNDS					
Net Cash from Bond Sales	1,035,954				
Beginning Fund Balance	137,243,079	132,002,907	133,702,736	122,066,736	101,270,236
Ending Fund Balance	132,002,907	133,702,736	122,066,736	101,270,236	73,054,236
August Debt Service Payment ²	89,340,884	96,016,304	97,317,600	101,966,400	105,648,000
Projected ending fund balance after August payment as a % of next year's debt service	32.0%	24.9%	15.1%	(0.4%)	(18.4%)
Assumed I&S Tax Rate	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27

¹ Expenditures for 2019/2020 reflect projected, non-audited expenditures prior to the close of the fiscal year.

² August debt payments are estimated for future years at 66% of the total annual debt payment.

NOTES TO THE MULTI-YEAR FINANCIAL PLAN

1. This financial plan assumes annual bond sales to finance projects from the 2014 and 2018 bond programs using a 3.5 - 4.5% interest rate with level payments over the life of the bonds.
2. 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 average \$90-\$100 million per year and represent roughly 2/3 of our total annual debt service. A higher percentage of fund balance creates capacity to either lower future tax rates or issue additional debt while maintaining the existing tax rate.

CHILD NUTRITION FUND

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.

	2019/2020 Budget	Increase (Decrease)	2020/2021 Budget	Percent of Total	Percent Change
ESTIMATED REVENUES					
Local Revenue					
Cafeteria Sales	18,972,621	(1,445,921)	17,526,700	70.3%	(7.6%)
Investment Earnings	75,000	-	75,000	0.3%	0.0%
Total Local Revenue	19,047,621	(1,445,921)	17,601,700	70.6%	(7.6%)
State Revenue					
State Grant Reimbursements	122,500	(17,550)	104,950	0.4%	(14.3%)
Total State Revenue	122,500	(17,550)	104,950	0.4%	(14.3%)
Federal Revenue					
National School Lunch Program	4,735,500	134,500	4,870,000	19.5%	2.8%
National School Breakfast Program	676,800	16,200	693,000	2.8%	2.4%
USDA Commodities	1,425,000	233,050	1,658,050	6.7%	16.4%
Total Federal Revenue	6,837,300	383,750	7,221,050	29.0%	5.6%
Total Esimtated Revenues	26,007,421	(1,079,721)	24,927,700	100.0%	(4.2%)
APPROPRIATIONS					
District Operations					
35 - Food Services	25,725,381	(1,049,821)	24,675,560	99.0%	(4.1%)
51 - General Maintenance and Operations	282,040	(29,900)	252,140	1.0%	(10.6%)
Total Appropriations	26,007,421	(1,079,721)	24,927,700	100.0%	(4.2%)

Explanation of Changes in the Child Nutrition Budget

REVENUES

Revenue estimates are generally based on historical receipts as well as projected participation in free and reduced lunch programs. Participation in free and reduced meal programs and the resulting federal funding is expected to increase due to the recent rise in unemployment. However, overall sales for 2020/2021 are projected to decrease due to the COVID-19 pandemic.

APPROPRIATIONS

The Child Nutrition Fund is self-sustaining, so a projected reduction in revenue must result in decreased spending. Increases in payroll costs related to the District's 2021 compensation plan have been included in the 2020/2021 Child Nutrition Fund budget and will be offset by a reduction in food and maintenance spending in order to maintain a balanced budget.

APPENDIX 1

2020/2021 Detailed Budget Recommendations



2020/2021 BUDGET RECOMMENDATIONS

Sorted by initiative and priority score

Note: The budgeted costs listed below are based on the salary midpoint of the pay grade for each positions and include all possible benefits, payroll taxes, and TRS contributions. Actual payroll costs for each position are expected to be less than budgeted costs in most cases.

01 Student Growth/Class Size					\$ 8,320,600
INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:
Maintain current class sizes and accommodate student growth at the elementary and secondary levels.	22 Elementary Teachers	1	22 ES Teachers	\$ 1,386,000	Using 22:1 staffing assumption
	82 Secondary Teachers	1	82 Secondary Teachers	\$ 5,166,000	Using 28:1 staffing assumption
	14 SPED Teachers	1	14 SPED Teachers	\$ 882,000	Based on expected increase in participation in both Centralized and Resource programs and the specific needs of those students
	19 SPED Paras	1	19 SPED Paras	\$ 564,300	
Accommodate hiring and start-up of Emerson High School, scheduled to open in fall 2021.	1 Principal	1	1 Principal	\$ 133,200	Hired a year prior to a new school's opening date to accommodate the hiring of staff, receipt and set-up of FF&E and instructional materials, and preparation of the building for opening day
	1 Athletics Coordinator	1	1 Athletics Coordinator	\$ 102,100	Generally hired during the Spring semester prior to opening to prepare for fall start-up
	1 Secretary	1	1 Secretary	\$ 48,600	
	1 Data Clerk	1	1 Data Clerk	\$ 38,400	

02 Pre-Kindergarten Expansion					\$ 3,179,850
INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:
Accommodate expansion to full-day Pre-K for eligible 4 year old students and provide necessary professional support.	31 Pre-K Teachers	1	31 Pre-K Teachers	\$ 1,965,000	Using 22:1 staffing assumption
	31 Pre-K Aides	1	31 Pre-K Aides	\$ 885,150	
	2 Pre-K SPED Teachers	1	2 Pre-K SPED Teachers	\$ 126,000	Based on expected increase in SPED enrollment at the Pre-K level and specific needs of those students
	2 Pre-K SPED Aides	1	2 Pre-K SPED Aides	\$ 60,000	
	1 Pre-K Student Support Facilitator	2	1 Pre-K Student Support Facilitator	\$ 68,700	Position will work collaboratively with the Assistant Director of Early Childhood Instruction to support Pre-K campus leadership teams with the effective implementation of high quality instruction, and managing additional administrative duties
	Increase in Early Childhood Budget	1	Increase in Early Childhood Budget	\$ 75,000	To support the implementation and day-to-day operation of pre-k programming including but not limited to classroom student materials, supplies, professional learning and materials, registration personnel and materials costs

03 Professional Support						\$ 743,300
INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:	
Support all secondary counselors in the implementation of initiatives related to whole child, attendance, behavior, advisement, college admissions, CCMR, etc.	1 Coordinator of Secondary Counseling Services	1	1 Coordinator of Secondary Counseling Services	\$ 102,100	Position will work closely with C&I to support campuses in the areas of college advisement, personalized academic planning, social-emotional learning, and supervision of the counseling program	
Support the implementation and monitoring of Reading Academy certification for all FISD K-3 teachers and administrators required by HB 3.	1 Elementary ELAR/Reading Academy Coordinator	1	1 Elementary ELAR/Reading Academy Coordinator	\$ 102,100	Position will implement, coordinate, and monitor reading academies for all K-3 teachers and administrators as required by HB3	
Expand assessment programming & services in order to meet new legislative requirements, student growth, and campus supports.	1 Director of Assessments	2	1 Coordinator of Assessments	\$ 102,100	Further review indicated that the responsibilities could be fulfilled with a Coordinator position rather than a Director; position is needed to support student growth and new legislative requirements, which expanded the number of required assessments at the elementary level	
Accommodate the increasing demand for leadership support at 42 elementary campuses.	1 Managing Director of Elementary Schools	2	1 Managing Director of Elementary Schools	\$ 136,800	Currently 3 Managing Directors to support 42 elementary schools; an additional Managing Director will provide a higher level of support and supervision at the elementary level	
Support the integration of social emotional learning a secondary campuses and provide leadership support for creating positive environments and managing behavior.	1 Secondary Coordinator of Whole Child & Campus Management	2	1 Secondary Coordinator of Whole Child & Campus Management	\$ 96,000	Position will support campuses in integrating social emotional learning and creating positive environments with behavior management supports	
	1 Student Services Coordinator	2	1 Student Services Coordinator	\$ 102,100	Position will manage cheerleading programs across the District and assist with the management and administration of student clubs and organizations, fundraising, graduation, summer school, etc.	
Evaluate, maintain and support the District's growing fine arts programming.	2 Fine Arts Coordinators	2	1 Fine Arts Coordinator	\$ 102,100	Further review indicated that the immediate needs could be fulfilled with 1 Coordinator instead of 2, which brings Professional Support for Fine Arts Programs in line with Athletics.	

04 1 for All Technology Initiative						\$ 772,300
INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:	
Provide professional and technical support for the integration of 1:1 classroom technology provided by the 2018 bond program.	4 Digital Learning Coaches	2	4 Digital Learning Coaches	\$ 282,800	These positions support teachers with the integration of technology into learning; additional positions are necessary to administer the 1 for All initiative	
	10 Campus 1:1 Technology Aides	2	10 Campus 1:1 Technology Aides	\$ 297,000	These positions will support and administer the 1 for All initiative	
	5 Chromebook Techs	2	5 Chromebook Techs	\$ 192,500		

05 Special Education Program Support					\$ 1,822,900
INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:
Appropriately evaluate and provide support for students with special needs, and maintain compliance with all Federal and State special education requirements.	10 SPED Diagnosticians	2	10 SPED Diagnosticians	\$ 771,000	Additional SPED support staff are needed to keep up with evaluations, therapy and services for the growing population of students served through Special Education in the district and to maintain compliance with federal and state requirements
	2 SPED SLPs	2	2 SPED SLPs	\$ 148,200	
	1 Occupational Therapist	2	1 Occupational Therapist	\$ 74,100	
	8 LSSPs	2	8 LSSPs	\$ 616,800	
	1 Teacher of the Visually Impaired	3	1 Teacher of the Visually Impaired	\$ 63,000	
	1 SPED In-Home Parent Trainer	3	1 SPED In-Home Parent Trainer	\$ 63,000	
	1 SPED Data Analyst	3	1 SPED Data Analyst	\$ 86,800	

06 Student Support					\$ 4,410,565	
INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:	
Meet the growing needs of academic and behavioral support for students at the secondary level.	3 Campus Academic Behavioral Support (CABS) Specialists	2	3 Campus Academic Behavioral Support (CABS) Specialists	\$ 213,900	Positions intended to meet the growing need of behavior support requested at the secondary level	
	3 Administrative Interns	2	3 Administrative Interns	\$ 208,200	Positions provide additional administrative support for student discipline, special education needs, and mobility on campus, which allows the campus to increase proactive measures and reduce student discipline concerns; these positions are on the teacher pay scale	
	1 Truancy Prevention Facilitator	2	1 Truancy Prevention Facilitator	\$ 73,000	Position provides interventions and supports for students and families and reduces the workload of campus administrators and data/attendance clerks	
	Increase in C&I Advanced Academics Budget	2	Increase in C&I Advanced Academics Budget	\$ 176,580	Intended to cover increased costs related to CTE certifications, teacher training, student travel, and GT testing	
	Increase in Secondary C&I Budget	2	Increase in Secondary C&I Budget	\$ 103,070	Intended to cover teacher training, instructional materials that were previously purchased with other funding sources, and administrative costs that were left out of the ZBB process and paid for with contingency funds during 2019/2020	
	Increase in Secondary Student Services Budget	2	Increase in Secondary Student Services Budget	\$ 323,750	Intended to cover increased graduation costs, student behavior management and truancy software, and administrative costs related to new positions in the Student Services department	
	Implement Telehealth initiative at elementary campuses.	1 Flex Nurse	2	1 Flex Nurse	\$ 63,000	Position will provide clinic coverage when a nurse is absent and a nurse substitute is not available, and to administer and assist with the new Telehealth initiative at elementary campuses.

Student Support (continued)

INITIATIVE:	REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:
Support students with identifying appropriate academic pathways.	1 Counselor (RAIL & Dual Credit Programs)	2	1 Counselor (RAIL & Dual Credit Programs)	\$ 88,900	Position will provide scheduling and support systems for online learning options in FISD
	14 RAIL Teachers	2	14 RAIL Teachers	\$ 882,000	Positions will provide instruction for growing online learning options in FISD
	Increase in C&I Assessments Budget	2	Increase in C&I Assessments Budget	\$ 226,200	Intended to cover increasing costs of testing materials, including SAT tests, as well as test management software
Meet the growing needs of academic support for students enrolled in special programs at both the elementary and secondary levels	5 College, Career & Military Readiness (CCMR) Campus Facilitators	3	5 College, Career & Military Readiness (CCMR) Campus Facilitators	\$ 315,000	Positions are intended to re-align testing and support responsibilities and relieve Counselors, CISFs, and Assistant Principals
	Increase in Special Programs Department Budget	1	Increase in Special Programs Department Budget	\$ 12,325	Administrative costs for the Special Programs Department that were left out of the ZBB process and paid for with contingency funds during 2019/2020
	Increase in Budget for Kindergarten and First Grade LEP Summer School	1	Increase in Budget for Kindergarten and First Grade LEP Summer School	\$ 242,000	Intended to cover the cost of additional instructional personnel and supplies to address enrollment growth in LEP summer school for rising kindergarteners and first graders
	1 Sports Broadcast Teacher (CTE)	2	1 Sports Broadcast Teacher (CTE)	\$ 63,000	Position will provide instruction in Sports Broadcasting as well as help facilitate and provide broadcasting services for major District events, including graduations, convocation, National Signing Day, Shattered Dreams, Marching Band Showcase, etc.
	4 Dyslexia Therapists	2	4 Dyslexia Therapists	\$ 252,000	Population of students served by the Dyslexia Program each year continues to grow; additional positions will provide services to students and reduce the number of students served by each Dyslexia Therapist to ensure each student is being properly served
	Increase in Budgets for Bilingual and Dual Language Programs	2	Increase in Budgets for Bilingual and Dual Language Programs	\$ 155,000	Intended to cover ESL contracted services and supplies, instructional materials and other services for the dual language program, and additional administrative costs related to the District's bilingual program based on a revision of the program design to reflect best biliteracy practices in current research
	Increase in Athletics Budget	2	Increase in Athletics Budget	\$ 30,000	Intended to cover additional security costs for varsity football at Memorial Stadium and Toyota Stadium
	Increase in Fine Arts Budget	2	Increase in Fine Arts Budget	\$ 830,890	Includes \$650,000 recommended as a result of the Student Fee Study; also intended to cover rising costs of student travel for UIL State Marching Contests
	Increase in Cheerleading Budget	2	Increase in Cheerleading Budget	\$ 151,750	Intended to pay for cheerleading squads to participate in State UIL Spirit contests, purchase additional classroom supplies, and attendance at mandatory cheer camps

07 Auxiliary Support					\$ 200,800	
INITIATIVE:	ORIGINAL REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:	
Provide a safe and well-maintained learning environment for students.	3 Crossing Guards	1	3 Crossing Guards	\$ 15,900	Positions will serve Elliott and Miller Elementary schools; Crossing Guards' wages are split with the City. Amount represents Frisco ISD's portion.	
	1 Custodial Mechanic	2	1 Custodial Mechanic	\$ 50,900	Position will provide maintenance and repairs for custodial equipment, which is currently outsourced	
	1 Filter Technician	1	1 Filter Technician	\$ 36,000	Positions intended to address safety, pest control, and other maintenance issues at campuses as buildings continue to age	
	1 IPM Technician	1	1 IPM Technician	\$ 57,000		
	1 Plumber	2	1 Plumber	\$ 41,000		

08 Administrative Support					\$ 239,310	
INITIATIVE:	ORIGINAL REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:	
Provide adequate support for administrative functions at the central office level to meet the demands of growing student and staff populations and to support the implementation of District initiatives.	1 Workers' Compensation Specialist	1	1 Workers' Compensation Specialist	\$ 52,000	Additional position needed as workers' compensation cases continue to grow; position will serve as a liaison to injured employees and ensure compliance with workers' compensation requirements	
	1 Secretary - Nursing Dept	2	1 Secretary - Nursing Dept	\$ 48,600	Position will provide administrative support to the Nursing department, which does not currently have a Secretary	
	1 Web Designer	2	1 Web Designer	\$ 79,000	Position will help maintain up-to-date content, functionality and manageability of District websites and assist in reducing the time it takes to improve sites and applications	
	1 Equity, Diversity and Inclusion Strategist	2	1 Equity, Diversity and Inclusion Strategist	\$ 150,000	Position will lead the development and implementation of proactive initiatives that champion the importance of equity, diversity and inclusion in Frisco ISD.	
	Increase in Communications & Community Relations Budgets	2	Increase in Communications Budget	\$ 59,700	Intended to cover the rising costs of District events, public surveys, marketing materials, and the District's new Alumni Network	
	Increase in Print Shop Budget	2	Increase in Print Shop Budget	\$ 56,050	Intended to cover the cost of additional finishing supplies, color printing, and governance software	
	Increase in Human Resources Budget	2	Increase in Human Resources Budget	\$ 37,000	Intended to cover the rising costs of software and employee onboarding supplies	
	Increase in Maintenance Budget	2	Increase in Maintenance Budget	\$ 575,000	Intended to cover the rising costs of HVAC repairs, electrical supplies, and job order contracts	
	Increase in Security Budget	2	Increase in Security Budget	\$ 181,960	Intended to cover the rising costs of contracted services, incident notification and protocol services, low voltage agreements and supplies, and software, some of which was left out of the ZBB process and paid for with contingency funds during 2019/2020	
	Reduction in District-wide contingency budget	2	Reduction in District-wide contingency budget	\$ (1,000,000)	Elimination of 2019-2020 contingency for zero based budgeting	

09

Compensation

\$ 11,267,000

INITIATIVE:	ORIGINAL REQUEST:	PRIORITY:	RECOMMENDATION:	BUDGETED COST:	COMMENTS:
Attract and retain high quality staff by maintaining competitive salaries and benefits.	\$1,000 raise for employees on the Teacher Pay Scale and 1.5% midpoint raise for all other staff	1	\$1,000 raise for employees on the Teacher Pay Scale and 1.5% midpoint raise for all other staff	\$ 6,270,000	Pay raise for employees on the Teacher pay scale is based on a 184 day contract and will be adjusted accordingly
	3-day reduction in school calendar	1	3-day reduction in school calendar	\$ 200,000	Adjustments required to maintain pay scale integrity due to reduction in contract days for certain school employees
	Increase in mandated TRS pension contribution rates	1	Increase in TRS pension contribution rates	\$ 1,000,000	The District contributes 1.6% of covered payroll for Non-OASDI contributions, plus the State's contribution on salaries above the State minimum salary schedule and grant-funded salaries
	Increase in insurance costs due to participation rates	1	Increase in insurance costs due to participation rates	\$ 840,000	Increase is based on a review of current participation rates
	\$1.50/hour increase in minimum wage for Bus Drivers	2	Increase in minimum wage for Bus Drivers	\$ 312,600	Increases in minimum wage to attract and maintain employees in hard-to-staff positions; costs include pay scale adjustments for all current employees
	\$1.10/hour increase in minimum wage for Custodians	2	Increase in minimum wage for Custodians	\$ 460,200	
	Increase in minimum wage for SPED Paraprofessionals	2	Increase in minimum wage for SPED Paraprofessionals	\$ 503,600	
	Market adjustments for various positions District-wide	2	Market adjustments for various positions District-wide	\$ 1,680,600	Adjustments based on information provided by TASB as well as independent research by the District's HR department; cost includes adjustments to stipends

TOTAL RECOMMENDATIONS \$ 30,956,625

APPENDIX 2

2020/2021 Compensation Plan

2020/2021 COMPENSATION PLAN

FISD 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 actively monitors area districts' pay scales and benefits in an effort to maintain competitive pay.

Salaries and Base Wages

STANDARD RAISE

All eligible full-time employees paid on the Teacher pay scale will receive a salary increase of \$5.43 per day, which equates to \$1,000 for a 184-day contract. The beginning salary for new Teachers and other employees on the Teacher pay scale will be adjusted from \$54,500 to \$54,900 for the 2020/2021 school year, and the new hire salary guide for Teachers, Librarians and Nurses will be adjusted to accommodate the higher beginning salary.

All other eligible employees not on the Teacher pay scale will receive an increase in salary or base wages equal to 1.5% of the midpoint (or median) of the pay scale in which the employee sits. Eligible employees are those currently serving in a budgeted, allocation position, who have received a satisfactory evaluation as of the end of the 2019/2020 contract year.

MARKET ADJUSTMENTS

Designated staff, including Custodians, Bus Drivers will receive an increase in minimum wage to remain competitive with the job market. In addition to the standard raise described above, Custodians will receive a minimum wage increase of \$1.10 per hour, and Bus Drivers will receive a minimum wage increase of \$1.50 per hour.

Special Education paraprofessionals will also receive an increase in minimum wages of at least \$1.12 per hour. The minimum wage will further increase for paraprofessionals in centralized classrooms due to the increased probability of programmatic challenges.

Additional market adjustments will be provided to certain employee categories whose average salaries were deemed not competitive. 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.

In addition to market adjustments for salaries, adjustments were made to designated stipends earned by employees for job duties outside the scope of their regular employment contract. Like market adjustments for salaries, the amount of each market adjustment for stipends varies by position type and duties performed. Data from the Texas Association of School Boards, among other sources, is used to analyze the competitiveness of both salaries and stipends.

CHANGE IN CONTRACT DAYS

The 2020/2021 school calendar was adopted with 3 fewer instruction days than 2019/2020. Accordingly, certain campus-based employees and associated central support staff will receive a 3-day reduction in their contracts. Adjustments were made to affected pay grades to maintain the integrity of the pay scale. These adjustments ensured that employees would not receive less pay than they would have received if the school calendar had not been changed.

OTHER FUNDS

Employees whose salaries or wages are paid from other sources will receive the same increases in compensation described above, but they will be funded by whatever funding source the employees are normally paid from.

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. The TRS Board of Trustees approved a change in carrier for the 2020 plan year which either reduced or maintained the premium rates for most ActiveCare plans.

In addition to TRS-ActiveCare, the Frisco ISD Board approved participation in the Texas School Health Benefits Program (TSHBP) beginning September 1, 2020. Participation in this program is possible because of FISD's designation as a District of Innovation. Employees will have the option to choose from any of the plans offered by both TRS and TSHBP for the 2020 plan year.

Rates for each of the plans are shown in the following table. Frisco ISD will continue to contribute \$350 per month for participating employees, which is the same contribution rate as 2019/2020.

2020/2021 Health Premiums

Plan Type	2020 Plan Year Monthly Premium (Employee cost after \$350 FIRD Contribution)			
	Employee- Only	Employee/ Child	Employee/ Spouse	Employee/ Family
TRS Active-Care				
1-HD	\$47	\$365	\$770	\$988
Primary	\$36	\$345	\$739	\$951
Primary Plus	\$164	\$484	\$914	\$1,238
Baylor Scott & White HMO	\$201	\$534	\$1,032	\$1,128
TSHBP				
HD Health Plan	\$0	\$310	\$638	\$935
CoPay Plan	\$35	\$402	\$749	\$1,125

Employee Retirement

The District participates in a cost-sharing pension plan administered by the Teacher Retirement System of Texas (TRS). Employee contributions to the pension plan are statutory and expected to remain at 7.7% for 2020/2021. The District's contribution rate will increase from 1.5% to 1.6% of payroll effective September 1, 2020. In addition to the District's required contribution, the State contributes 7.5% on our behalf.

The District offers elective participation in both 403(b) and 457 plans. After one year of service with the District, Frisco ISD funds a 25% matching contribution up to 1% of the contributing employee's salary or base wages.

2020/2021 PAY GRADES

The 2020/2021 pay grades for each employee group, which include the changes to salaries and base wages described above, are included on the following pages.

All pay grades except Administrators and Principals are used specifically for hiring new employees and for determining annual midpoint raises. Once an employee has been hired into the District, any increases or changes in salary or base wages will be based on annual Board approved raises, market adjustments, or changes in job duties.

INCENTIVE PAY

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.

Teachers, Librarians and Nurses

The salaries listed below are for 184 days. Librarian salaries (189 days) are based on the daily rate multiplied by the number of days worked. New hires holding a Master's 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.

2020/2021 Years of Experience	2020/2021 New Hire Salary	Daily Rate
0	\$54,900	\$298.37
1	\$55,450	\$301.36
2	\$56,000	\$304.35
3	\$56,550	\$307.34
4	\$57,100	\$310.33
5	\$57,650	\$313.32
6	\$58,200	\$316.30
7	\$58,750	\$319.29
8	\$59,300	\$322.28
9	\$59,850	\$325.27
10	\$60,400	\$328.26
11	\$60,950	\$331.25
12	\$61,500	\$334.24
13	\$62,050	\$337.23
14	\$62,600	\$340.22
15	\$63,050	\$342.66
16	\$63,500	\$345.11
17	\$63,950	\$347.55
18	\$64,400	\$350.00
19	\$64,850	\$352.45
20	\$65,250	\$354.62
21	\$65,650	\$356.79
22	\$66,050	\$358.97
23	\$66,450	\$361.14
24	\$66,850	\$363.32
25 +	\$67,250	\$365.49

Administrators

Administrators and Principals will be compensated using a stepped pay scale. New Administrators are hired in at a salary equivalent to zero years of experience, and their salary increases incrementally with each year until they reach "experienced" pay. Candidates with one or more years of experience in an equivalent position may be hired in at their relative experience.

ADMINISTRATORS

Pay Grade	Annual Salary			
	0 Years	1 Year	2 Years	Experienced
108	\$105,000	\$110,000	\$115,000	\$120,000
110	\$125,000	\$130,000		\$135,000
111	\$140,000	\$145,000		\$150,000
112	Minimum \$160,000			
113	Minimum \$180,000			

PRINCIPALS

Pay Grade	Annual Salary			
	0 Years	1 Year	2 Years	Experienced
500P	\$85,000	\$90,000	\$95,000	\$100,000
501P	\$90,000	\$95,000	\$100,000	\$105,000
502P	\$92,500	\$97,500	\$102,700	\$107,850
503P	\$110,000	\$115,000	\$120,000	\$125,000

Administrative Professionals

The pay rates in these pay scales equate to the minimum and median (midpoint) daily rate for the pay grade. Actual salaries for employees within this pay grade will vary based on the number of days in the employee's contract.

Pay Grade	Rate Type	Minimum	Midpoint
101	Daily	\$259.43	\$311.32
102	Daily	\$281.99	\$338.39
103	Daily	\$306.51	\$367.81
104	Daily	\$331.23	\$397.48
105	Daily	\$354.42	\$425.30
106	Daily	\$387.17	\$464.60

Technology

The pay rates in these pay scales equate to the minimum and median (midpoint) daily or hourly rate for the pay grade. Actual salaries for employees within this pay grade will vary based on the number of days and hours, when applicable, in the employee's contract.

Pay Grade	Rate Type	Minimum	Midpoint
401	Hourly	\$17.50	\$21.00
402	Hourly	\$22.40	\$26.88
403	Hourly	\$26.88	\$32.25
404	Daily	\$250.75	\$300.00
405	Daily	\$268.75	\$322.50
406	Daily	\$301.00	\$361.20
407	Daily	\$326.88	\$392.25
408	Daily	\$355.18	\$426.22
409	Daily	\$454.63	\$545.56

Clerical/Paraprofessionals

The pay rates in these pay scales equate to the minimum and median (midpoint) daily or hourly rate for the pay grade. Actual salaries for employees within this pay grade will vary based on the number of days and hours, when applicable, in the employee's contract.

Pay Grade	Rate Type	Minimum	Midpoint
201	Hourly	\$13.41	\$16.09
202	Hourly	\$14.21	\$17.05
203	Hourly	\$15.10	\$18.12
204	Hourly	\$16.05	\$19.26
205	Hourly	\$18.30	\$21.96
206	Hourly	\$20.18	\$24.21
207	Hourly	\$22.01	\$26.41
208	Hourly	\$23.96	\$28.75
209	Hourly	\$25.85	\$31.02
FA	Hourly	\$25.38	\$30.45

Auxiliary Employees

The pay rates in these pay scales equate to the minimum and median (midpoint) daily or hourly rate for the pay grade. Actual salaries for employees within this pay grade will vary based on the number of days and hours, when applicable, in the employee's contract.

Pay Grade	Rate Type	Minimum	Midpoint
301	Hourly	\$10.32	\$12.38
302	Hourly	\$11.77	\$14.12
303	Hourly	\$13.30	\$15.96
304	Hourly	\$15.15	\$18.18
305	Hourly	\$19.39	\$23.27
306	Hourly	\$21.56	\$25.87
307	Hourly	\$23.07	\$27.68
308	Hourly	\$24.46	\$29.35
309	Daily	\$287.50	\$345.00
H01	Hourly	\$10.25	\$12.30
M05	Hourly	\$10.25	\$12.30
M08	Hourly	\$10.25	\$12.30
T05	Hourly	\$19.50	\$23.40

APPENDIX 3

Financial Benchmarking Data

Detailed financial benchmarking data for the 2018/2019 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** – A group of nine other school districts, five of which have similar student populations and tax bases and four that border Frisco ISD.
 - Allen ISD
 - Clear Creek ISD
 - Katy ISD
 - Keller ISD
 - Leander ISD
 - Lewisville ISD
 - McKinney ISD
 - Plano ISD
 - Round Rock ISD

2. **Fast Growth Districts** – A group of nine other school districts with student populations between 30,000 and 80,000 that experienced the highest student enrollment growth in the state from 2017-2019.
 - Conroe ISD
 - Ector County ISD
 - Fort Bend ISD
 - Humble ISD
 - Katy ISD
 - Klein ISD
 - Lamar CISD
 - Leander ISD
 - Round Rock ISD

3. **Largest Districts** – The twenty largest school districts in the state. Frisco ISD is the twelfth largest.
 - 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
 - Klein ISD
 - Pasadena ISD
 - Plano ISD
 - Lewisville ISD
 - Round Rock

FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - PEER DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR

DISTRICT NAME:		PLANO ISD	MCKINNEY ISD	ALLEN ISD	KATY ISD	LEWISVILLE ISD	KELLER ISD	LEANDER ISD	FRISCO ISD	ROUND ROCK ISD	CLEAR CREEK ISD	
FUNCTIONAL SPENDING		2018-2019 ENROLLMENT:	52,810	24,543	21,483	79,710	52,104	34,999	39,939	60,028	50,204	42,042
11 - INSTRUCTION	GENERAL FUND EXPENDITURE	311,203,521	135,279,789	111,864,774	452,759,177	281,538,233	185,441,852	195,909,981	312,362,301	242,052,059	213,870,597	
	PER STUDENT	5,892.89	5,511.95	5,207.13	5,680.08	5,403.39	5,298.49	4,905.23	5,203.61	4,821.37	5,087.07	
	RANK	1	3	6	2	4	5	9	7	10	8	
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	GENERAL FUND EXPENDITURE	7,086,046	3,955,104	2,224,779	8,284,260	6,438,491	3,734,743	3,624,864	5,987,793	6,243,871	4,128,945	
	PER STUDENT	134.18	161.15	103.56	103.93	123.57	106.71	90.76	99.75	124.37	98.21	
	RANK	2	1	7	6	4	5	10	8	3	9	
13 - CURRICULUM & STAFF DEVELOPMENT	GENERAL FUND EXPENDITURE	9,148,276	3,283,117	5,747,132	9,421,722	2,260,793	4,421,774	7,564,447	9,869,804	17,705,947	7,518,791	
	PER STUDENT	173.23	133.77	267.52	118.20	43.39	126.34	189.40	164.42	352.68	178.84	
	RANK	5	7	2	9	10	8	3	6	1	4	
95 - PAYMENTS TO JJAEPS	GENERAL FUND EXPENDITURE	60,203	105,044	30,721	5,580	34,910	10,150	285,164	35,417	330,342	-	
	PER STUDENT	1.14	4.28	1.43	0.07	0.67	0.29	7.14	0.59	6.58		
	RANK	5	3	4	9	6	8	1	7	2	#N/A	
TOTAL INSTRUCTION (11, 12, 13, 95)	GENERAL FUND EXPENDITURE	327,498,046	142,623,054	119,867,406	470,470,739	290,272,426	193,608,518	207,384,456	328,255,314	266,332,220	225,518,333	
	PER STUDENT	6,201.44	5,811.15	5,579.64	5,902.28	5,571.02	5,531.83	5,192.53	5,468.37	5,305.00	5,364.12	
	RANK	1	3	4	2	5	6	10	7	9	8	
21 - INSTRUCTIONAL LEADERSHIP	GENERAL FUND EXPENDITURE	3,647,059	3,890,556	1,877,399	5,969,482	11,157,030	3,864,240	3,862,501	7,462,681	5,445,126	2,896,273	
	PER STUDENT	69.06	158.52	87.39	74.89	214.13	110.41	96.71	124.32	108.46	68.89	
	RANK	9	2	7	8	1	4	6	3	5	10	
23 - SCHOOL LEADERSHIP	GENERAL FUND EXPENDITURE	27,930,153	14,549,336	11,056,226	40,705,506	30,970,097	18,969,108	18,912,714	31,604,742	26,006,676	20,895,715	
	PER STUDENT	528.88	592.81	514.65	510.67	594.39	541.99	473.54	526.50	518.02	497.02	
	RANK	4	2	7	8	1	3	10	5	6	9	
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	GENERAL FUND EXPENDITURE	21,602,459	7,727,118	8,932,417	31,365,088	21,581,477	11,196,880	16,698,097	17,386,510	15,671,179	12,821,549	
	PER STUDENT	409.06	314.84	415.79	393.49	414.20	319.92	418.09	289.64	312.15	304.97	
	RANK	4	7	2	5	3	6	1	10	8	9	
32 - SOCIAL WORK SERVICES	GENERAL FUND EXPENDITURE	2,296,179	415,022	64,019	-	443,926	190,745	1,196,173	193,290	925,260	639,038	
	PER STUDENT	43.48	16.91	2.98		8.52	5.45	29.95	3.22	18.43	15.20	
	RANK	1	4	9	#N/A	6	7	2	8	3	5	
33 - HEALTH SERVICES	GENERAL FUND EXPENDITURE	5,796,954	2,617,756	1,956,027	7,293,465	5,447,994	3,500,250	3,030,172	6,203,294	4,212,618	3,373,871	
	PER STUDENT	109.77	106.66	91.05	91.50	104.56	100.01	75.87	103.34	83.91	80.25	
	RANK	1	2	7	6	3	5	10	4	8	9	
36 - EXTRACURRICULAR ACTIVITIES	GENERAL FUND EXPENDITURE	7,817,464	6,854,124	4,797,798	15,521,928	10,294,187	9,921,167	10,708,445	16,601,944	9,390,156	7,398,551	
	PER STUDENT	148.03	279.27	223.33	194.73	197.57	283.47	268.12	276.57	187.04	175.98	
	RANK	10	2	5	7	6	1	4	3	8	9	
TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)	GENERAL FUND EXPENDITURE	69,090,267	36,053,912	28,683,887	100,855,469	79,894,710	47,642,389	54,408,101	79,452,461	61,651,014	48,024,997	
	PER STUDENT	1,308.28	1,469.01	1,335.19	1,265.28	1,533.37	1,361.25	1,362.28	1,323.59	1,228.01	1,142.31	
	RANK	7	2	5	8	1	4	3	6	9	10	

Source: Per pupil information obtained from Forecast 5 Analytic Software. Totals were calculated by multiplying per pupil data times enrollment and therefore may vary slightly from actual reported totals.

FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - PEER DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR

DISTRICT NAME:		PLANO ISD	MCKINNEY ISD	ALLEN ISD	KATY ISD	LEWISVILLE ISD	KELLER ISD	LEANDER ISD	FRISCO ISD	ROUND ROCK ISD	CLEAR CREEK ISD	
FUNCTIONAL SPENDING		2018-2019 ENROLLMENT:	52,810	24,543	21,483	79,710	52,104	34,999	39,939	60,028	50,204	42,042
34 - STUDENT TRANSPORTATION	GENERAL FUND EXPENDITURE	15,618,029	10,152,457	6,063,577	22,491,771	15,144,028	10,132,211	11,152,966	13,246,979	12,708,641	11,022,151	
	PER STUDENT	295.74	413.66	282.25	282.17	290.65	289.50	279.25	220.68	253.14	262.17	
	RANK	2	1	5	6	3	4	7	10	9	8	
35 - FOOD SERVICES	GENERAL FUND EXPENDITURE	156,846	-	42,322	-	33,868	2,100	387,808	28,813	-	292,192	
	PER STUDENT	2.97		1.97		0.65	0.06	9.71	0.48		6.95	
	RANK	3	#N/A	4	#N/A	5	7	1	6	#N/A	2	
51 - FACILITIES MAINTENANCE	GENERAL FUND EXPENDITURE	53,230,896	18,980,084	20,363,951	67,044,878	39,692,827	26,546,042	39,423,787	38,349,488	38,407,566	28,699,130	
	PER STUDENT	1,007.97	773.34	947.91	841.11	761.80	758.48	987.10	638.86	765.03	682.63	
	RANK	1	5	3	4	7	8	2	10	6	9	
52 - SECURITY & MONITORING SERVICES	GENERAL FUND EXPENDITURE	4,888,622	1,515,285	3,454,681	9,000,056	2,504,639	2,781,371	1,899,898	3,741,545	3,926,957	4,960,956	
	PER STUDENT	92.57	61.74	160.81	112.91	48.07	79.47	47.57	62.33	78.22	118.00	
	RANK	4	8	1	3	9	5	10	7	6	2	
53 - DATA PROCESSING SERVICES	GENERAL FUND EXPENDITURE	6,835,198	3,957,068	4,142,352	14,183,597	11,364,403	4,553,020	7,383,922	7,783,230	7,652,094	6,766,239	
	PER STUDENT	129.43	161.23	192.82	177.94	218.11	130.09	184.88	129.66	152.42	160.94	
	RANK	10	5	2	4	1	8	3	9	7	6	
TOTAL OPERATIONS (34, 35, 51, 52, 53)	GENERAL FUND EXPENDITURE	80,729,591	34,604,894	34,066,882	112,720,302	68,739,765	44,014,742	60,248,381	63,150,056	62,695,257	51,740,669	
	PER STUDENT	1,528.68	1,409.97	1,585.76	1,414.13	1,319.28	1,257.60	1,508.51	1,052.01	1,248.81	1,230.69	
	RANK	2	5	1	4	6	7	3	10	8	9	
LEADERSHIP (41 - GENERAL ADMINISTRATION)	GENERAL FUND EXPENDITURE	10,959,659	4,684,522	6,614,616	13,557,874	9,615,793	7,358,890	6,986,529	11,003,132	8,238,978	7,387,620	
	PER STUDENT	207.53	190.87	307.90	170.09	184.55	210.26	174.93	183.30	164.11	175.72	
	RANK	3	4	1	9	5	2	8	6	10	7	
TOTAL BASIC EDUCATIONAL COSTS	GENERAL FUND EXPENDITURE	488,277,563	217,966,383	189,232,791	697,604,384	448,522,695	292,624,539	329,027,467	481,860,964	398,917,470	332,671,619	
	PER STUDENT	9,245.93	8,881.00	8,808.49	8,751.78	8,608.22	8,360.94	8,238.25	8,027.27	7,945.93	7,912.84	
	RANK	1	2	3	4	5	6	7	8	9	10	
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	GENERAL FUND REVENUE	635,998,752	189,855,076	165,170,327	447,864,186	421,296,792	214,782,213	267,522,206	462,280,430	383,149,397	238,284,807	
	PER STUDENT	12,043.15	7,735.61	7,688.42	5,618.67	8,085.69	6,136.81	6,698.27	7,701.08	7,631.85	5,667.78	
	RANK	1	3	5	10	2	8	7	4	6	9	
STATE REVENUE, NET OF RECAPTURE	GENERAL FUND REVENUE	(147,218,965)	37,585,886	28,425,661	292,379,468	37,348,147	84,241,893	70,338,170	71,286,251	33,257,138	111,880,489	
	PER STUDENT	(2,787.71)	1,531.43	1,323.17	3,668.04	716.80	2,406.98	1,761.14	1,187.55	662.44	2,661.16	
	RANK	10	5	6	1	8	3	4	7	9	2	
FEDERAL REVENUE	GENERAL FUND REVENUE	10,854,039	6,633,973	2,819,429	23,936,913	10,496,351	8,148,117	7,985,803	6,520,842	7,277,572	9,786,957	
	PER STUDENT	205.53	270.30	131.24	300.30	201.45	232.81	199.95	108.63	144.96	232.79	
	RANK	5	2	9	1	6	3	7	10	8	4	
TOTAL OPERATING REVENUE	GENERAL FUND REVENUE	499,633,826	234,074,936	196,415,417	764,180,567	469,141,290	307,172,223	345,846,179	540,087,523	423,684,107	359,952,253	
	PER STUDENT	9,460.97	9,537.34	9,142.83	9,587.01	9,003.94	8,776.60	8,659.36	8,997.26	8,439.25	8,561.73	
	RANK	3	2	4	1	5	7	8	6	10	9	
	UNASSIGNED FUND BALANCE	242,718,107	104,977,405	80,221,514	198,222,716	42,044,244	17,004,876	135,021,319	169,214,689	203,516,993	70,627,809	
	PER STUDENT	4,596.06	4,277.28	3,734.19	2,486.80	806.93	485.87	3,380.69	2,818.93	4,053.80	1,679.93	
	2019-2020 GENERAL FUND BUDGET	662,520,820	236,284,075	207,233,138	786,732,765	507,901,223	332,236,374	365,478,347	578,523,714	446,334,532	358,246,726	
	UNASSIGNED FUND BALANCE AS A % OF BUDGET	37%	44%	39%	25%	8%	5%	37%	29%	46%	20%	
	RANK	5	2	3	7	9	10	4	6	1	8	

Source: Per pupil information obtained from Forecast 5 Analytic Software. Totals were calculated by multiplying per pupil data times enrollment and therefore may vary slightly from actual reported totals.

FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - FASTEST GROWTH DISTRICTS WITH 30,000 - 80,000 STUDENTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR

DISTRICT NAME:		LAMAR CISD	KATY ISD	FORT BEND ISD	HUMBLE ISD	LEANDER ISD	KLEIN ISD	FRISCO ISD	ROUND ROCK ISD	CONROE ISD	ECTOR COUNTY ISD	
FUNCTIONAL SPENDING		2018-2019 ENROLLMENT:	33,347	79,710	75,797	43,441	39,939	53,252	60,028	50,204	62,577	33,159
11 - INSTRUCTION	GENERAL FUND EXPENDITURE	187,635,566	452,759,177	380,641,164	217,571,208	195,909,981	272,252,980	312,362,301	242,052,059	310,171,036	141,143,936	
	PER STUDENT	5,626.76	5,680.08	5,021.85	5,008.43	4,905.23	5,112.54	5,203.61	4,821.37	4,956.63	4,256.58	
	RANK	2	1	5	6	8	4	3	9	7	10	
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	GENERAL FUND EXPENDITURE	1,734,711	8,284,260	7,858,633	3,278,058	3,624,864	4,372,522	5,987,793	6,243,871	5,534,310	2,657,362	
	PER STUDENT	52.02	103.93	103.68	75.46	90.76	82.11	99.75	124.37	88.44	80.14	
	RANK	10	2	3	9	5	7	4	1	6	8	
13 - CURRICULUM & STAFF DEVELOPMENT	GENERAL FUND EXPENDITURE	3,279,677	9,421,722	11,722,006	14,739,097	7,564,447	11,315,517	9,869,804	17,705,947	5,691,378	5,794,204	
	PER STUDENT	98.35	118.20	154.65	339.29	189.40	212.49	164.42	352.68	90.95	174.74	
	RANK	9	8	7	2	4	3	6	1	10	5	
95 - PAYMENTS TO JJAEPS	GENERAL FUND EXPENDITURE	-	5,580	-	160,297	285,164	334,423	35,417	330,342	-	-	
	PER STUDENT	-	0.07	-	3.69	7.14	6.28	0.59	6.58	-	-	
	RANK	7	6	7	4	1	3	5	2	7	7	
TOTAL INSTRUCTION (11, 12, 13, 95)	GENERAL FUND EXPENDITURE	192,649,954	470,470,739	400,221,803	235,748,660	207,384,456	288,275,442	328,255,314	266,332,220	321,396,724	149,595,502	
	PER STUDENT	5,777.13	5,902.28	5,280.18	5,426.87	5,192.53	5,413.42	5,468.37	5,305.00	5,136.02	4,511.46	
	RANK	2	1	7	4	8	5	3	6	9	10	
21 - INSTRUCTIONAL LEADERSHIP	GENERAL FUND EXPENDITURE	2,277,600	5,969,482	16,064,416	4,494,840	3,862,501	3,731,900	7,462,681	5,445,126	4,265,248	4,568,315	
	PER STUDENT	68.30	74.89	211.94	103.47	96.71	70.08	124.32	108.46	68.16	137.77	
	RANK	9	7	1	5	6	8	3	4	10	2	
23 - SCHOOL LEADERSHIP	GENERAL FUND EXPENDITURE	17,599,213	40,705,506	45,362,989	24,580,221	18,912,714	30,892,018	31,604,742	26,006,676	32,568,825	19,393,041	
	PER STUDENT	527.76	510.67	598.48	565.83	473.54	580.11	526.50	518.02	520.46	584.85	
	RANK	5	9	1	4	10	3	6	8	7	2	
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	GENERAL FUND EXPENDITURE	9,051,376	31,365,088	32,871,643	17,520,624	16,698,097	22,575,120	17,386,510	15,671,179	16,082,289	10,944,460	
	PER STUDENT	271.43	393.49	433.68	403.32	418.09	423.93	289.64	312.15	257.00	330.06	
	RANK	9	5	1	4	3	2	8	7	10	6	
32 - SOCIAL WORK SERVICES	GENERAL FUND EXPENDITURE	561,230	-	1,612,202	183,755	1,196,173	571,394	193,290	925,260	735,906	711,924	
	PER STUDENT	16.83	#N/A	21.27	4.23	29.95	10.73	3.22	18.43	11.76	21.47	
	RANK	5	#N/A	3	8	1	7	9	4	6	2	
33 - HEALTH SERVICES	GENERAL FUND EXPENDITURE	3,286,680	7,293,465	8,548,386	4,020,899	3,030,172	5,550,456	6,203,294	4,212,618	5,703,894	2,285,318	
	PER STUDENT	98.56	91.50	112.78	92.56	75.87	104.23	103.34	83.91	91.15	68.92	
	RANK	4	6	1	5	9	2	3	8	7	10	
36 - EXTRACURRICULAR ACTIVITIES	GENERAL FUND EXPENDITURE	8,464,802	15,521,928	15,571,736	8,488,806	10,708,445	9,586,958	16,601,944	9,390,156	12,549,192	5,535,563	
	PER STUDENT	253.84	194.73	205.44	195.41	268.12	180.03	276.57	187.04	200.54	166.94	
	RANK	3	7	4	6	2	9	1	8	5	10	
TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)	GENERAL FUND EXPENDITURE	41,240,902	100,855,469	120,031,371	59,289,146	54,408,101	72,907,846	79,452,461	61,651,014	71,905,353	43,438,622	
	PER STUDENT	1,236.72	1,265.28	1,583.59	1,364.82	1,362.28	1,369.11	1,323.59	1,228.01	1,149.07	1,310.01	
	RANK	8	7	1	3	4	2	5	9	10	6	

FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - PEER DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR

DISTRICT NAME:		LAMAR CISD	KATY ISD	FORT BEND ISD	HUMBLE ISD	LEANDER ISD	KLEIN ISD	FRISCO ISD	ROUND ROCK ISD	CONROE ISD	ECTOR COUNTY ISD
FUNCTIONAL SPENDING		33,347	79,710	75,797	43,441	39,939	53,252	60,028	50,204	62,577	33,159
2018-2019 ENROLLMENT:											
34 - STUDENT TRANSPORTATION	GENERAL FUND EXPENDITURE	13,420,834	22,491,771	21,457,373	9,726,874	11,152,966	14,438,215	13,246,979	12,708,641	27,296,087	8,062,611
	PER STUDENT	402.46	282.17	283.09	223.91	279.25	271.13	220.68	253.14	436.20	243.15
	RANK	2	4	3	9	5	6	10	7	1	8
35 - FOOD SERVICES	GENERAL FUND EXPENDITURE	92,705	-	-	-	387,808	649,142	28,813	-	-	112,409
	PER STUDENT	2.78	-	-	-	9.71	12.19	0.48	-	-	3.39
	RANK	4	6	6	6	2	1	5	6	6	3
51 - FACILITIES MAINTENANCE	GENERAL FUND EXPENDITURE	29,860,238	67,044,878	67,951,253	34,965,661	39,423,787	33,870,935	38,349,488	38,407,566	46,591,080	24,799,285
	PER STUDENT	895.44	841.11	896.49	804.90	987.10	636.05	638.86	765.03	744.54	747.89
	RANK	3	4	2	5	1	10	9	6	8	7
52 - SECURITY & MONITORING SERVICES	GENERAL FUND EXPENDITURE	3,491,764	9,000,056	8,321,753	5,249,410	1,899,898	6,012,151	3,741,545	3,926,957	7,875,941	2,739,928
	PER STUDENT	104.71	112.91	109.79	120.84	47.57	112.90	62.33	78.22	125.86	82.63
	RANK	6	3	5	2	10	4	9	8	1	7
53 - DATA PROCESSING SERVICES	GENERAL FUND EXPENDITURE	4,756,616	14,183,597	16,437,337	5,412,314	7,383,922	8,629,487	7,783,230	7,652,094	6,752,058	7,360,635
	PER STUDENT	142.64	177.94	216.86	124.59	184.88	162.05	129.66	152.42	107.90	221.98
	RANK	7	4	2	9	3	5	8	6	10	1
TOTAL OPERATIONS (34, 35, 51, 52, 53)	GENERAL FUND EXPENDITURE	51,622,156	112,720,302	114,167,715	55,354,260	60,248,381	63,599,929	63,150,056	62,695,257	88,515,167	43,074,867
	PER STUDENT	1,548.03	1,414.13	1,506.23	1,274.24	1,508.51	1,194.32	1,052.01	1,248.81	1,414.50	1,299.04
	RANK	1	5	3	7	2	9	10	8	4	6
LEADERSHIP (41 - GENERAL ADMINISTRATION)	GENERAL FUND EXPENDITURE	6,560,689	13,557,874	17,777,428	11,451,048	6,986,529	10,695,664	11,003,132	8,238,978	9,573,029	7,323,165
	PER STUDENT	196.74	170.09	234.54	263.60	174.93	200.85	183.30	164.11	152.98	220.85
	RANK	5	8	2	1	7	4	6	9	10	3
TOTAL BASIC EDUCATIONAL COSTS	GENERAL FUND EXPENDITURE	292,073,701	697,604,384	652,198,318	361,843,113	329,027,467	435,478,880	481,860,964	398,917,470	491,390,273	243,432,156
	PER STUDENT	8,758.62	8,751.78	8,604.54	8,329.53	8,238.25	8,177.70	8,027.27	7,945.93	7,852.57	7,341.36
	RANK	1	2	3	4	5	6	7	8	9	10
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	GENERAL FUND REVENUE	173,968,631	447,864,186	421,584,430	181,432,205	267,522,206	228,066,601	462,280,430	383,149,397	386,577,553	158,495,046
	PER STUDENT	5,216.92	5,618.67	5,562.02	4,176.52	6,698.27	4,282.78	7,701.08	7,631.85	6,177.63	4,779.85
	RANK	7	5	6	10	3	9	1	2	4	8
STATE REVENUE, NET OF RECAPTURE	GENERAL FUND REVENUE	116,864,562	292,379,468	247,906,974	217,146,355	70,338,170	240,842,288	71,286,251	33,257,138	150,784,288	114,339,527
	PER STUDENT	3,504.50	3,668.04	3,270.67	4,998.65	1,761.14	4,522.69	1,187.55	662.44	2,409.58	3,448.22
	RANK	4	3	6	1	8	2	9	10	7	5
FEDERAL REVENUE	GENERAL FUND REVENUE	5,109,761	23,936,913	21,217,096	6,085,650	7,985,803	7,244,402	6,520,842	7,277,572	9,193,813	3,650,474
	PER STUDENT	153.23	300.30	279.92	140.09	199.95	136.04	108.63	144.96	146.92	110.09
	RANK	4	1	2	7	3	8	10	6	5	9
TOTAL OPERATING REVENUE	GENERAL FUND REVENUE	295,942,954	764,180,567	690,708,500	404,664,210	345,846,179	476,153,291	540,087,523	423,684,107	546,555,653	276,485,047
	PER STUDENT	8,874.65	9,587.01	9,112.61	9,315.26	8,659.36	8,941.51	8,997.26	8,439.25	8,734.13	8,338.16
	RANK	6	1	3	2	8	5	4	9	7	10
	UNASSIGNED FUND BALANCE	64,099,829	198,222,716	146,857,818	92,986,115	135,021,319	85,024,544	169,214,689	203,516,993	134,673,794	44,800,424
	PER STUDENT	1,922.21	2,486.80	1,937.51	2,140.52	3,380.69	1,596.65	2,818.93	4,053.80	2,152.13	1,351.08
	2019-2020 GENERAL FUND BUDGET	322,685,740	786,732,765	716,915,117	423,859,562	365,478,347	468,929,032	578,523,714	446,334,532	548,901,664	307,280,466
	UNASSIGNED FUND BALANCE AS A % OF BUDGET	20%	25%	20%	22%	37%	18%	29%	46%	25%	15%
	RANK	8	4	7	6	2	9	3	1	5	10

Source: Per pupil information obtained from Forecast 5 Analytic Software. Totals were calculated by multiplying per pupil data times enrollment and therefore may vary slightly from actual reported totals.

**FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - 20 LARGEST DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR**

DISTRICT NAME:	AUSTIN ISD	PLANO ISD	PASADENA ISD	FORT WORTH ISD	KATY ISD	EL PASO ISD	DALLAS ISD	LEWISVILLE ISD	FORT BEND ISD	ARLINGTON ISD	
FUNCTIONAL SPENDING	2018-2019 ENROLLMENT:	79,787	52,810	53,157	84,332	79,710	57,178	155,030	52,104	75,797	59,783
11 - INSTRUCTION	GENERAL FUND EXPENDITURE	421,437,328	311,203,521	301,910,497	449,503,053	452,759,177	292,234,471	792,369,182	281,538,233	380,641,164	315,647,664
	PER STUDENT	5,282.03	5,892.89	5,679.60	5,330.16	5,680.08	5,110.96	5,111.07	5,403.39	5,021.85	5,279.89
	RANK	6	1	3	5	2	13	12	4	14	7
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	GENERAL FUND EXPENDITURE	10,734,543	7,086,046	7,087,423	11,187,483	8,284,260	8,230,773	18,209,824	6,438,491	7,858,633	6,501,401
	PER STUDENT	134.54	134.18	133.33	132.66	103.93	143.95	117.46	123.57	103.68	108.75
	RANK	2	3	4	5	13	1	10	9	14	12
13 - CURRICULUM & STAFF DEVELOPMENT	GENERAL FUND EXPENDITURE	12,140,390	9,148,276	7,355,866	9,403,861	9,421,722	17,296,917	16,262,647	2,260,793	11,722,006	6,790,751
	PER STUDENT	152.16	173.23	138.38	111.51	118.20	302.51	104.90	43.39	154.65	113.59
	RANK	9	6	12	15	13	2	16	19	8	14
95 - PAYMENTS TO JJAEPS	GENERAL FUND EXPENDITURE	-	60,203	91,962	81,802	5,580	-	3,101	34,910	-	10,163
	PER STUDENT	-	1.14	1.73	0.97	0.07	-	0.02	0.67	-	0.17
	RANK	16	7	5	8	13	16	15	9	16	12
TOTAL INSTRUCTION (11, 12, 13, 95)	GENERAL FUND EXPENDITURE	444,312,261	327,498,046	316,445,747	470,176,200	470,470,739	317,762,161	826,844,754	290,272,426	400,221,803	328,949,979
	PER STUDENT	5,568.73	6,201.44	5,953.04	5,575.30	5,902.28	5,557.42	5,333.45	5,571.02	5,280.18	5,502.40
	RANK	6	1	2	4	3	7	13	5	16	8
21 - INSTRUCTIONAL LEADERSHIP	GENERAL FUND EXPENDITURE	14,140,650	3,647,059	6,379,372	13,054,594	5,969,482	4,035,051	32,347,010	11,157,030	16,064,416	8,132,879
	PER STUDENT	177.23	69.06	120.01	154.80	74.89	70.57	208.65	214.13	211.94	136.04
	RANK	5	18	11	6	15	16	3	1	2	9
23 - SCHOOL LEADERSHIP	GENERAL FUND EXPENDITURE	51,930,167	27,930,153	38,168,852	48,318,863	40,705,506	37,443,013	95,814,741	30,970,097	45,362,989	29,888,511
	PER STUDENT	650.86	528.88	718.04	572.96	510.67	654.85	618.04	594.39	598.48	499.95
	RANK	4	13	1	10	17	3	5	8	7	19
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	GENERAL FUND EXPENDITURE	24,990,086	21,602,459	19,819,587	42,731,868	31,365,088	18,738,374	53,691,540	21,581,477	32,871,643	28,833,939
	PER STUDENT	313.21	409.06	372.85	506.71	393.49	327.72	346.33	414.20	433.68	482.31
	RANK	14	6	10	1	7	13	11	5	3	2
32 - SOCIAL WORK SERVICES	GENERAL FUND EXPENDITURE	5,474,984	2,296,179	176,481	5,194,008	-	4,095,660	1,863,461	443,926	1,612,202	2,029,035
	PER STUDENT	68.62	43.48	3.32	61.59	-	71.63	12.02	8.52	21.27	33.94
	RANK	2	4	18	3	20	1	12	17	9	7
33 - HEALTH SERVICES	GENERAL FUND EXPENDITURE	8,198,912	5,796,954	4,961,143	9,501,686	7,293,465	6,400,505	19,192,714	5,447,994	8,548,386	6,801,512
	PER STUDENT	102.76	109.77	93.33	112.67	91.50	111.94	123.80	104.56	112.78	113.77
	RANK	12	8	13	6	15	7	1	9	5	4
36 - EXTRACURRICULAR ACTIVITIES	GENERAL FUND EXPENDITURE	17,798,884	7,817,464	8,172,889	14,619,796	15,521,928	13,297,887	31,627,670	10,294,187	15,571,736	10,066,859
	PER STUDENT	223.08	148.03	153.75	173.36	194.73	232.57	204.01	197.57	205.44	168.39
	RANK	3	18	17	15	9	2	6	8	5	16
TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)	GENERAL FUND EXPENDITURE	122,533,683	69,090,267	77,678,324	133,420,814	100,855,469	84,010,492	234,537,136	79,894,710	120,031,371	85,752,735
	PER STUDENT	1,535.76	1,308.28	1,461.30	1,582.09	1,265.28	1,469.28	1,512.85	1,533.37	1,583.59	1,434.40
	RANK	3	15	7	2	16	6	5	4	1	8

**FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - 20 LARGEST DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR**

DISTRICT NAME:	AUSTIN ISD	PLANO ISD	PASADENA ISD	FORT WORTH ISD	KATY ISD	EL PASO ISD	DALLAS ISD	LEWISVILLE ISD	FORT BEND ISD	ARLINGTON ISD	
FUNCTIONAL SPENDING	2018-2019 ENROLLMENT:	79,787	52,810	53,157	84,332	79,710	57,178	155,030	52,104	75,797	59,783
34 - STUDENT TRANSPORTATION	GENERAL FUND EXPENDITURE	35,746,172	15,618,029	17,605,598	18,838,925	22,491,771	11,384,140	50,587,839	15,144,028	21,457,373	14,394,551
	PER STUDENT	448.02	295.74	331.20	223.39	282.17	199.10	326.31	290.65	283.09	240.78
	RANK	2	8	5	18	12	20	6	9	11	17
35 - FOOD SERVICES	GENERAL FUND EXPENDITURE	-	156,846	-	386,241	-	-	23,255	33,868	-	-
	PER STUDENT	-	2.97	-	4.58	-	-	0.15	0.65	-	-
	RANK	10	4	10	2	10	10	9	6	10	10
51 - FACILITIES MAINTENANCE	GENERAL FUND EXPENDITURE	83,698,957	53,230,896	55,620,827	79,151,485	67,044,878	52,288,137	131,183,285	39,692,827	67,951,253	49,592,988
	PER STUDENT	1,049.03	1,007.97	1,046.35	938.57	841.11	914.48	846.18	761.80	896.49	829.55
	RANK	1	3	2	4	10	6	9	14	7	12
52 - SECURITY & MONITORING SERVICES	GENERAL FUND EXPENDITURE	12,734,803	4,888,622	5,064,799	11,369,640	9,000,056	7,179,841	19,895,000	2,504,639	8,321,753	8,232,717
	PER STUDENT	159.61	92.57	95.28	134.82	112.91	125.57	128.33	48.07	109.79	137.71
	RANK	1	15	14	3	8	6	4	20	11	2
53 - DATA PROCESSING SERVICES	GENERAL FUND EXPENDITURE	20,950,470	6,835,198	6,519,706	14,867,732	14,183,597	7,335,366	32,252,441	11,364,403	16,437,337	10,560,667
	PER STUDENT	262.58	129.43	122.65	176.30	177.94	128.29	208.04	218.11	216.86	176.65
	RANK	2	15	18	9	7	16	6	4	5	8
TOTAL OPERATIONS (34, 35, 51, 52, 53)	GENERAL FUND EXPENDITURE	153,130,402	80,729,591	84,810,930	124,614,023	112,720,302	78,187,484	233,941,820	68,739,765	114,167,715	82,780,922
	PER STUDENT	1,919.24	1,528.68	1,595.48	1,477.66	1,414.13	1,367.44	1,509.01	1,319.28	1,506.23	1,384.69
	RANK	1	5	3	8	10	12	6	13	7	11
LEADERSHIP (41 - GENERAL ADMINISTRATION)	GENERAL FUND EXPENDITURE	22,177,595	10,959,659	11,864,111	18,913,138	13,557,874	13,704,423	42,048,787	9,615,793	17,777,428	10,391,481
	PER STUDENT	277.96	207.53	223.19	224.27	170.09	239.68	271.23	184.55	234.54	173.82
	RANK	1	9	7	6	16	4	2	13	5	15
TOTAL BASIC EDUCATIONAL COSTS	GENERAL FUND EXPENDITURE	742,153,940	488,277,563	490,799,113	747,124,174	697,604,384	493,664,560	1,337,372,496	448,522,695	652,198,318	507,875,118
	PER STUDENT	9,301.69	9,245.93	9,233.01	8,859.32	8,751.78	8,633.82	8,626.54	8,608.22	8,604.54	8,495.31
	RANK	1	2	3	4	5	6	7	8	9	10
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	GENERAL FUND REVENUE	1,322,755,960	635,998,752	176,277,649	390,280,906	447,864,186	195,421,253	1,366,186,372	421,296,792	421,584,430	294,804,919
	PER STUDENT	16,578.59	12,043.15	3,316.17	4,627.91	5,618.67	3,417.77	8,812.40	8,085.69	5,562.02	4,931.25
	RANK	1	2	20	15	10	18	3	5	11	13
STATE REVENUE, NET OF RECAPTURE	GENERAL FUND REVENUE	(587,652,797)	(147,218,965)	343,983,731	343,560,135	292,379,468	310,374,191	159,116,591	37,348,147	247,906,974	209,935,776
	PER STUDENT	(7,365.27)	(2,787.71)	6,471.09	4,073.90	3,668.04	5,428.21	1,026.36	716.80	3,270.67	3,511.63
	RANK	20	19	1	6	7	3	15	16	10	9
FEDERAL REVENUE	GENERAL FUND REVENUE	38,900,152	10,854,039	22,643,819	12,963,515	23,936,913	16,428,383	105,062,281	10,496,351	21,217,096	13,329,218
	PER STUDENT	487.55	205.53	425.98	153.72	300.30	287.32	677.69	201.45	279.92	222.96
	RANK	2	11	3	15	5	6	1	12	7	10
TOTAL OPERATING REVENUE	GENERAL FUND REVENUE	774,003,315	499,633,826	542,905,199	746,804,556	764,180,567	522,223,827	1,630,365,244	469,141,290	690,708,500	518,069,913
	PER STUDENT	9,700.87	9,460.97	10,213.24	8,855.53	9,587.01	9,133.30	10,516.45	9,003.94	9,112.61	8,665.84
	RANK	3	5	2	14	4	8	1	10	9	16
UNASSIGNED FUND BALANCE	PER STUDENT	3,389.98	4,596.06	2,683.52	2,049.11	2,486.80	1,836.02	3,810.75	806.93	1,937.51	3,237.23
2019-2020 GENERAL FUND BUDGET		1,431,091,812	662,520,820	540,699,439	845,524,471	786,732,765	582,855,723	1,588,834,159	507,901,223	716,915,117	535,847,215
UNASSIGNED FUND BALANCE AS A % OF BUDGET		19%	37%	26%	20%	25%	18%	37%	8%	20%	36%
	RANK	17	5	9	16	11	19	4	20	15	6

Source: Per pupil information obtained from Forecast 5 Analytic Software. Totals were calculated by multiplying per pupil data times enrollment and therefore may vary slightly from actual reported totals.

**FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - 20 LARGEST DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR**

DISTRICT NAME:	ALDINE ISD	NORTHSIDE ISD (BEXAR COUNTY)	KLEIN ISD	NORTH EAST ISD	FRISCO ISD	GARLAND ISD	ROUND ROCK ISD	CONROE ISD	HOUSTON ISD	CYPRESS- FAIRBANKS ISD	
FUNCTIONAL SPENDING	2018-2019 ENROLLMENT:	66,763	105,797	53,252	64,850	60,028	55,848	50,204	62,577	209,040	116,245
11 - INSTRUCTION	GENERAL FUND EXPENDITURE	330,844,714	542,977,711	272,252,980	323,141,065	312,362,301	262,557,085	242,052,059	310,171,036	970,792,212	599,265,062
	PER STUDENT	4,955.51	5,132.26	5,112.54	4,982.90	5,203.61	4,701.28	4,821.37	4,956.63	4,644.05	5,155.19
	RANK	17	10	11	15	8	19	18	16	20	9
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES	GENERAL FUND EXPENDITURE	1,090,240	12,389,887	4,372,522	8,438,282	5,987,793	7,310,503	6,243,871	5,534,310	9,822,790	7,953,483
	PER STUDENT	16.33	117.11	82.11	130.12	99.75	130.90	124.37	88.44	46.99	68.42
	RANK	20	11	17	7	15	6	8	16	19	18
13 - CURRICULUM & STAFF DEVELOPMENT	GENERAL FUND EXPENDITURE	2,295,980	15,643,144	11,315,517	14,674,258	9,869,804	11,739,808	17,705,947	5,691,378	29,267,690	10,253,971
	PER STUDENT	34.39	147.86	212.49	226.28	164.42	210.21	352.68	90.95	140.01	88.21
	RANK	20	10	4	3	7	5	1	17	11	18
95 - PAYMENTS TO JJAEPS	GENERAL FUND EXPENDITURE	-	123,782	334,423	144,616	35,417	13,962	330,342	-	792,262	3,487
	PER STUDENT	-	1.17	6.28	2.23	0.59	0.25	6.58	-	3.79	0.03
	RANK	16	6	2	2	10	11	1	16	3	14
TOTAL INSTRUCTION (11, 12, 13, 95)	GENERAL FUND EXPENDITURE	334,230,933	571,134,525	288,275,442	346,398,221	328,255,314	281,621,359	266,332,220	321,396,724	1,010,674,954	617,476,003
	PER STUDENT	5,006.23	5,398.40	5,413.42	5,341.53	5,468.37	5,042.64	5,305.00	5,136.02	4,834.84	5,311.85
	RANK	19	11	10	12	9	18	15	17	20	14
21 - INSTRUCTIONAL LEADERSHIP	GENERAL FUND EXPENDITURE	9,709,343	19,490,981	3,731,900	7,204,835	7,462,681	7,693,620	5,445,126	4,265,248	20,820,384	7,759,354
	PER STUDENT	145.43	184.23	70.08	111.10	124.32	137.76	108.46	68.16	99.60	66.75
	RANK	7	4	17	12	10	8	13	19	14	20
23 - SCHOOL LEADERSHIP	GENERAL FUND EXPENDITURE	40,608,595	53,012,761	30,892,018	35,616,269	31,604,742	31,289,400	26,006,676	32,568,825	142,326,974	48,655,507
	PER STUDENT	608.25	501.08	580.11	549.21	526.50	560.26	518.02	520.46	680.86	418.56
	RANK	6	18	9	12	14	11	16	15	2	20
31 - GUIDANCE COUNSELING & EVALUATION SERVICES	GENERAL FUND EXPENDITURE	25,311,189	35,919,139	22,575,120	19,613,883	17,386,510	21,942,121	15,671,179	16,082,289	50,299,205	34,830,489
	PER STUDENT	379.12	339.51	423.93	302.45	289.64	392.89	312.15	257.00	240.62	299.63
	RANK	9	12	4	16	18	8	15	19	20	17
32 - SOCIAL WORK SERVICES	GENERAL FUND EXPENDITURE	789,139	3,291,345	571,394	2,747,695	193,290	890,217	925,260	735,906	8,428,493	1,049,692
	PER STUDENT	11.82	31.11	10.73	42.37	3.22	15.94	18.43	11.76	40.32	9.03
	RANK	13	8	15	5	19	11	10	14	6	16
33 - HEALTH SERVICES	GENERAL FUND EXPENDITURE	5,524,638	9,295,324	5,550,456	7,947,368	6,203,294	6,487,862	4,212,618	5,703,894	19,313,206	10,549,234
	PER STUDENT	82.75	87.86	104.23	122.55	103.34	116.17	83.91	91.15	92.39	90.75
	RANK	20	18	10	2	11	3	19	16	14	17
36 - EXTRACURRICULAR ACTIVITIES	GENERAL FUND EXPENDITURE	8,127,060	22,308,355	9,586,958	11,914,891	16,601,944	10,226,886	9,390,156	12,549,192	15,548,395	21,401,867
	PER STUDENT	121.73	210.86	180.03	183.73	276.57	183.12	187.04	200.54	74.38	184.11
	RANK	19	4	14	12	1	13	10	7	20	11
TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)	GENERAL FUND EXPENDITURE	90,069,963	143,317,906	72,907,846	85,044,939	79,452,461	78,530,107	61,651,014	71,905,353	256,736,657	124,246,143
	PER STUDENT	1,349.10	1,354.65	1,369.11	1,311.41	1,323.59	1,406.14	1,228.01	1,149.07	1,228.17	1,068.83
	RANK	12	11	10	14	13	9	18	19	17	20

**FRISCO INDEPENDENT SCHOOL DISTRICT
BENCHMARKING - 20 LARGEST DISTRICTS
ACTUAL GENERAL FUND EXPENDITURES BY FUNCTION FOR THE 2018-2019 FISCAL YEAR**

DISTRICT NAME:	ALDINE ISD	NORTHSIDE ISD (BEXAR COUNTY)	KLEIN ISD	NORTH EAST ISD	FRISCO ISD	GARLAND ISD	ROUND ROCK ISD	CONROE ISD	HOUSTON ISD	CYPRESS- FAIRBANKS ISD	
FUNCTIONAL SPENDING	2018-2019 ENROLLMENT:	66,763	105,797	53,252	64,850	60,028	55,848	50,204	62,577	209,040	116,245
34 - STUDENT TRANSPORTATION	GENERAL FUND EXPENDITURE	34,969,792	34,334,300	14,438,215	18,026,355	13,246,979	14,443,410	12,708,641	27,296,087	59,244,026	43,870,863
	PER STUDENT	523.79	324.53	271.13	277.97	220.68	258.62	253.14	436.20	283.41	377.40
	RANK	1	7	14	13	19	15	16	3	10	4
35 - FOOD SERVICES	GENERAL FUND EXPENDITURE	-	358,652	649,142	38,910	28,813	90,474	-	-	-	-
	PER STUDENT	-	3.39	12.19	0.60	0.48	1.62	-	-	-	-
	RANK	10	3	1	7	8	5	10	10	10	10
51 - FACILITIES MAINTENANCE	GENERAL FUND EXPENDITURE	59,442,437	79,594,257	33,870,935	54,473,352	38,349,488	39,043,337	38,407,566	46,591,080	195,853,757	73,454,053
	PER STUDENT	890.35	752.33	636.05	839.99	638.86	699.10	765.03	744.54	936.92	631.89
	RANK	8	15	19	11	18	17	13	16	5	20
52 - SECURITY & MONITORING SERVICES	GENERAL FUND EXPENDITURE	7,796,583	8,331,514	6,012,151	5,128,338	3,741,545	6,240,456	3,926,957	7,875,941	22,607,676	12,235,949
	PER STUDENT	116.78	78.75	112.90	79.08	62.33	111.74	78.22	125.86	108.15	105.26
	RANK	7	17	9	16	19	10	18	5	12	13
53 - DATA PROCESSING SERVICES	GENERAL FUND EXPENDITURE	10,935,112	16,678,897	8,629,487	4,200,983	7,783,230	12,335,148	7,652,094	6,752,058	54,952,435	14,344,633
	PER STUDENT	163.79	157.65	162.05	64.78	129.66	220.87	152.42	107.90	262.88	123.40
	RANK	10	12	11	20	14	3	13	19	1	17
TOTAL OPERATIONS (34, 35, 51, 52, 53)	GENERAL FUND EXPENDITURE	113,143,924	139,297,620	63,599,929	81,867,937	63,150,056	72,152,824	62,695,257	88,515,167	332,657,894	143,905,498
	PER STUDENT	1,694.71	1,316.65	1,194.32	1,262.42	1,052.01	1,291.95	1,248.81	1,414.50	1,591.36	1,237.95
	RANK	2	14	19	16	20	15	17	9	4	18
LEADERSHIP (41 - GENERAL ADMINISTRATION)	GENERAL FUND EXPENDITURE	14,678,513	13,914,421	10,695,664	13,013,450	11,003,132	14,834,904	8,238,978	9,573,029	41,097,264	16,656,746
	PER STUDENT	219.86	131.52	200.85	200.67	183.30	265.63	164.11	152.98	196.60	143.29
	RANK	8	20	10	11	14	3	17	18	12	19
TOTAL BASIC EDUCATIONAL COSTS	GENERAL FUND EXPENDITURE	552,123,334	867,664,472	435,478,880	526,324,546	481,860,964	447,139,193	398,917,470	491,390,273	1,641,166,769	902,284,390
	PER STUDENT	8,269.90	8,201.22	8,177.70	8,116.03	8,027.27	8,006.36	7,945.93	7,852.57	7,850.97	7,761.92
	RANK	11	12	13	14	15	16	17	18	19	20
LOCAL REVENUE, NET OF PAYMENTS TO A TIF	GENERAL FUND REVENUE	227,747,287	583,736,005	228,066,601	420,378,452	462,280,430	204,910,780	383,149,397	386,577,553	1,722,888,866	556,434,591
	PER STUDENT	3,411.28	5,517.51	4,282.78	6,482.32	7,701.08	3,669.08	7,631.85	6,177.63	8,241.91	4,786.74
	RANK	19	12	16	8	6	17	7	9	4	14
STATE REVENUE, NET OF RECAPTURE	GENERAL FUND REVENUE	375,723,470	277,456,864	240,842,288	91,689,470	71,286,251	292,195,061	33,257,138	150,784,288	134,640,574	414,287,880
	PER STUDENT	5,627.72	2,622.54	4,522.69	1,413.87	1,187.55	5,231.97	662.44	2,409.58	644.09	3,563.92
	RANK	2	11	5	13	14	4	17	12	18	8
FEDERAL REVENUE	GENERAL FUND REVENUE	12,610,863	44,182,943	7,244,402	17,252,046	6,520,842	12,993,596	7,277,572	9,193,813	19,373,827	21,318,171
	PER STUDENT	188.89	417.62	136.04	266.03	108.63	232.66	144.96	146.92	92.68	183.39
	RANK	13	4	18	8	19	9	17	16	20	14
TOTAL OPERATING REVENUE	GENERAL FUND REVENUE	616,081,620	905,375,813	476,153,291	529,319,967	540,087,523	510,099,436	423,684,107	546,555,653	1,876,903,267	992,040,642
	PER STUDENT	9,227.89	8,557.67	8,941.51	8,162.22	8,997.26	9,133.71	8,439.25	8,734.13	8,978.68	8,534.05
	RANK	6	17	13	20	11	7	19	15	12	18
UNASSIGNED FUND BALANCE	PER STUDENT	3,106.64	1,954.38	1,596.65	1,931.32	2,818.93	3,944.13	4,053.80	2,152.13	2,450.86	3,890.42
2019-2020 GENERAL FUND BUDGET	UNASSIGNED FUND BALANCE	647,578,255	996,215,677	468,929,032	568,298,714	578,523,714	510,563,839	446,334,532	548,901,664	1,982,058,812	997,731,876
UNASSIGNED FUND BALANCE AS A % OF BUDGET	RANK	32%	21%	18%	22%	29%	43%	46%	25%	26%	45%
	RANK	7	14	18	13	8	3	1	12	10	2

Source: Per pupil information obtained from Forecast 5 Analytic Software. Totals were calculated by multiplying per pupil data times enrollment and therefore may vary slightly from actual reported totals.

APPENDIX 4

Debt Service Payments and Tax Rate Capacity

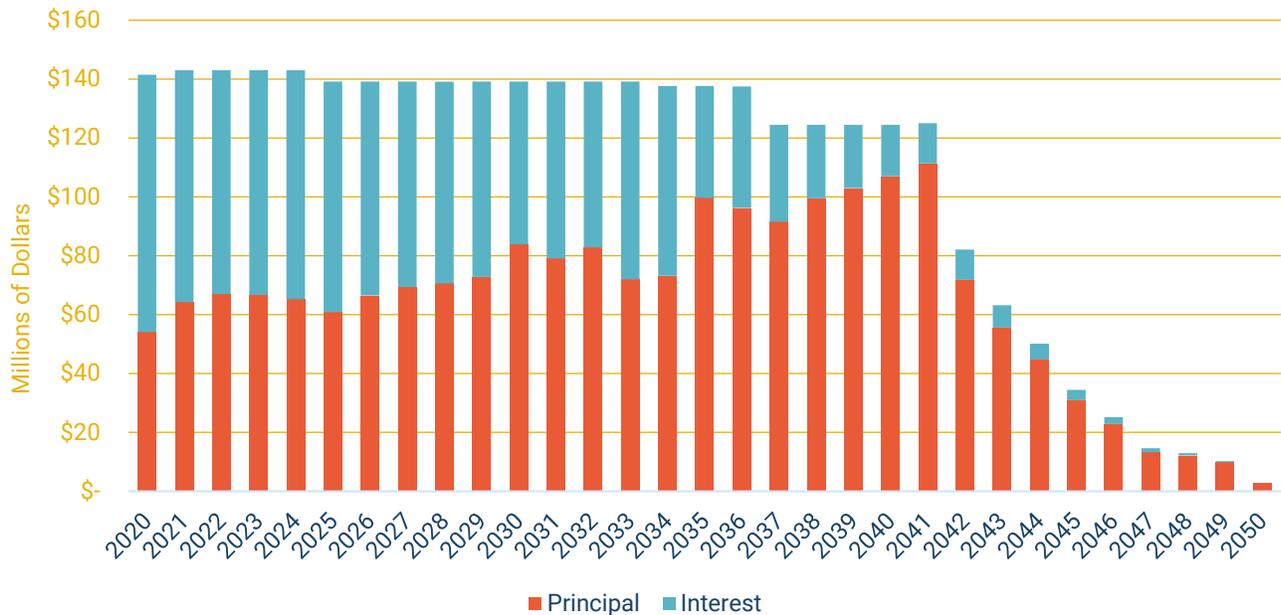
2020/2021 DEBT SERVICE PAYMENTS

AS OF JUNE 30, 2020

	Original Issue Amount	Interest Rate(s)	Maturity	2021 Principal	2021 Interest	Total Payment
UNLIMITED TAX SCHOOL BUILDING BONDS						
Series 2006	\$85,000,000	2.750%-5.250%	8/15/2039	-	276,513	276,513
Series 2010	\$20,195,000	0.00%	2/15/2027	1,345,000	-	1,345,000
Series 2013	\$90,845,000	3.000%-5.000%	8/15/2043	2,045,000	3,608,750	5,653,750
Series 2014	\$159,795,000	2.000%-5.000%	8/15/2044	3,645,000	5,766,350	9,411,350
Series 2015A	\$68,125,000	2.000%-5.000%	8/15/2045	1,535,000	2,368,275	3,903,275
Series 2016	\$75,790,000	2.500%-5.000%	8/15/1946	1,430,000	3,556,000	4,986,000
Series 2018	\$49,865,000	3.000%-5.000%	8/15/2048	965,000	1,745,388	2,710,388
UNLIMITED TAX SCHOOL REFUNDING BONDS						
Series 2010	\$26,855,000	4.000%-4.250%	8/15/2024	1,070,000	178,400	1,248,400
Series 2011	\$62,078,491	2.000%-5.000%	8/15/2030	415,000	979,388	1,394,388
Series 2013	\$19,040,000	2.000%-5.000%	7/15/2033	825,000	696,050	1,521,050
Series 2016	\$104,555,000	3.000%-5.000%	8/15/2037	4,025,000	3,196,450	7,221,450
Taxable Series 2020	\$183,585,000	0.795%-2.592%	2/15/2041	1,075,000	4,539,227	5,614,227
UNLIMITED TAX SCHOOL BUILDING & REFUNDING BONDS						
Series 2002	\$38,019,142	3.000%-5.350%	8/15/2034	577,422	2,552,578	3,130,000
Series 2011A	\$83,981,260	4.000%-5.000%	8/15/2041	4,725,000	778,375	5,503,375
Series 2012	\$85,531,867	2.000%-5.000%	8/15/2041	250,000	266,931	516,931
Series 2012A	\$71,190,000	2.000%-5.000%	8/15/2041	1,045,000	3,115,913	4,160,913
Series 2012B	\$99,545,000	2.000%-5.000%	8/15/2042	3,590,000	3,461,650	7,051,650
Series 2013	\$68,471,992	2.000%-5.000%	8/15/2043	280,000	2,599,956	2,879,956
Series 2014	\$111,455,000	2.000%-4.000%	8/15/2044	2,770,000	3,803,750	6,573,750
Series 2015	\$139,525,000	0.4200%-5.000%	8/15/2045	6,565,000	4,827,438	11,392,438
Series 2016A	\$208,960,000	2.000%-5.000%	8/15/2046	7,000,000	7,530,488	14,530,488
Series 2017	\$206,445,000	2.000%-5.000%	8/15/2047	6,575,000	8,268,850	14,843,850
Series 2019	\$265,390,000	3.000%-5.000%	8/15/2049	8,350,000	11,069,563	19,419,563
Series 2020	\$101,705,000	3.000%-5.000%	2/15/2050	4,170,000	3,529,175	7,699,175
				64,272,422	78,715,454	142,987,877

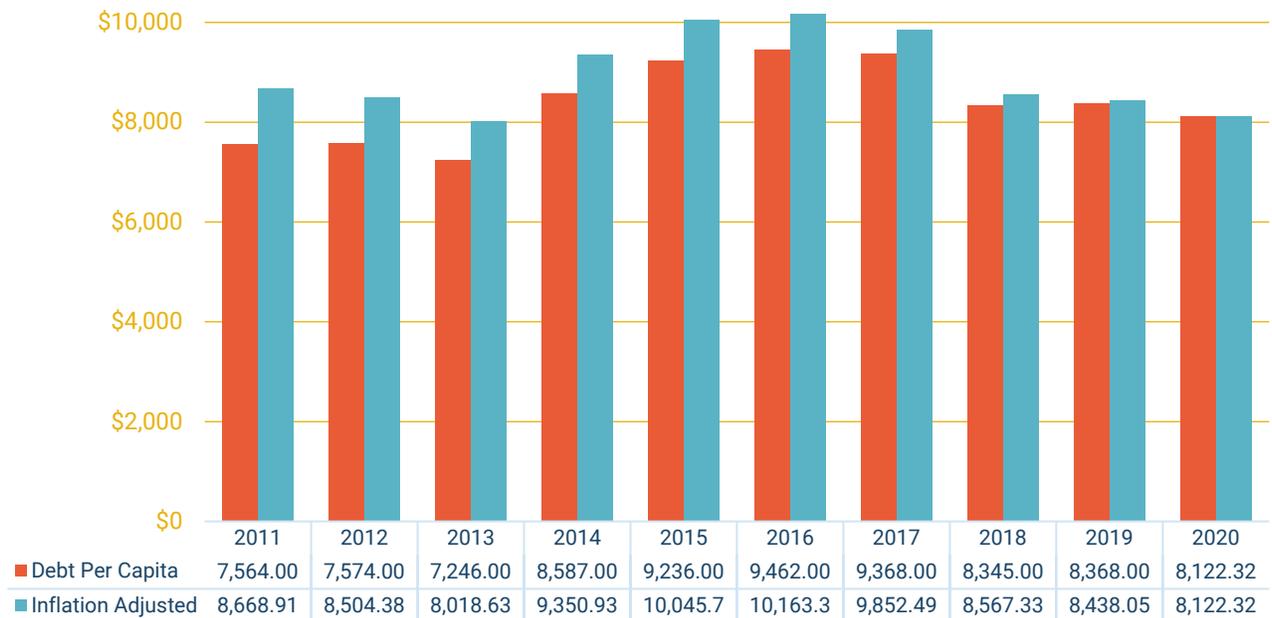
Note: The District budgets debt payments based on a calendar year rather than our fiscal year to coincide with the timing of cash flows from property tax receipts. We also budget for projected debt service payments on bonds that may be issued during the upcoming fiscal year, which results in a difference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

FUTURE DEBT OBLIGATIONS



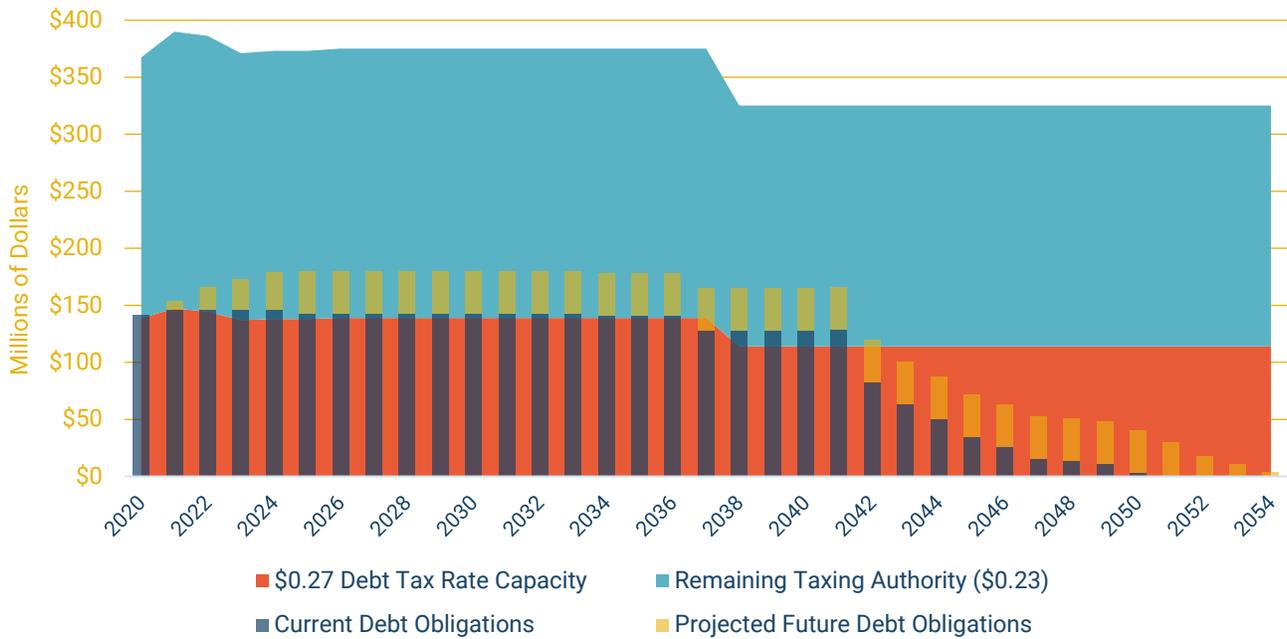
HISTORICAL TAX-SUPPORTED DEBT PER CAPITA

INFLATION ADJUSTED (IN 2020 DOLLARS)



Note: The inflation adjustment above uses the Consumer Price Index (CPI) published by the Bureau of Labor Statistics (BLS). 2020 debt per capita is estimated based on the 2019 population of Frisco ISD, adjusted for growth using the proportional growth in student population.

TAX RATE CAPACITY



20-YEAR TAX RATE HISTORY

Tax Year	M&O Rate	I&S Rate	Total Rate
2020*	\$1.0402	\$0.2700	\$1.3102
2019	\$1.0683	\$0.2700	\$1.3383
2018	\$1.1700	\$0.2700	\$1.4400
2017	\$1.0400	\$0.4200	\$1.4600
2016	\$1.0400	\$0.4200	\$1.4600
2015	\$1.0400	\$0.4200	\$1.4600
2014	\$1.0400	\$0.4200	\$1.4600
2013	\$1.0400	\$0.4200	\$1.4600
2012	\$1.0400	\$0.4200	\$1.4600
2011	\$1.0000	\$0.4200	\$1.4200

Tax Year	M&O Rate	I&S Rate	Total Rate
2010	\$1.0000	\$0.3900	\$1.3900
2009	\$1.0000	\$0.3900	\$1.3900
2008	\$1.0000	\$0.3700	\$1.3700
2007	\$0.9600	\$0.3900	\$1.3500
2006	\$1.2100	\$0.3700	\$1.5800
2005	\$1.3200	\$0.3100	\$1.6300
2004	\$1.2775	\$0.2800	\$1.5575
2003	\$1.2775	\$0.2400	\$1.5175
2002	\$1.2375	\$0.2600	\$1.4975
2001	\$1.1600	\$0.2800	\$1.4400

APPENDIX 5

Student Fee Study

STUDENT FEE STUDY

2019/2020



Background

Frisco ISD recognizes that fees are often imposed on our students for various activities, both curricular and extracurricular in nature, that they may choose to participate in. During the 2019/2020 budget development process, these types of fees were discussed with the District's Budget Committee, a subcommittee of the Long-Range Planning Committee. The goal of this discussion was to gather feedback from District stakeholders regarding (1) the general understanding of the need and rationale for the fees being charged, and (2) the reasonableness of the fees being charged.

The successful November 2018 Tax Ratification Election (TRE) and the passage of House Bill 3 by the 86th Texas Legislature provided FISD with new operating revenue, which allowed the Board and Administration to appropriate additional funds towards various priority initiatives. The feedback obtained from the Budget Committee regarding student fees was intended to help the Board and Administration understand the trade-offs of discontinuing or changing the types and amounts of fees charged to students in relation to the other initiatives that were being recommended for appropriation.

Four types of fees were discussed with the Budget Committee in 2019:

- **Fine Arts Fees** – These fees included band and orchestra instrument rental fees and curricular Fine Arts course fees. Apart from band and orchestra instrument rental fees, all Fine Arts fees are levied and collected at the campus level either by the campus itself or by student clubs. Campuses and student clubs have some discretion over the amount of each fee based on the individual needs of their programs. Booster clubs also collect money from students/parents for certain Fine Arts activities, but those groups and the fees they charge have no affiliation with FISD other than they exist to provide support to our programs.
- **Athletics Operational Fees** – These are flat fees charged to each student athlete and cover a portion of the costs incurred by the District for game officials, security, transportation, post-season travel, contracted trainers, equipment, supplies, and extra-duty personnel. Unlike Fine Arts fees, athletics operational fees are levied and collected at the District level and used to offset the District's centralized athletics budget. Booster clubs also collect money from students/parents for certain Athletics activities, but like Fine Arts Booster Clubs, those groups and the fees they charge have no affiliation with FISD other than they exist to provide support to our programs.
- **Parking Fees** – These fees cover the cost of campus-based parking attendants and student parking tags, and 25% of the total revenue received was provided back to the campus to help fund campus needs and priorities.
- **Online Payment Fees** – These fees cover the cost to process credit card transactions online and maintain the online payment websites. The fees are determined by the District's merchant service agreement with the online payment provider and passed through to the person paying online.

With feedback from the District's Budget Committee, Administration made the following recommendations during the 2019/2020 budget development process:

1. Maintain the parking fees but allow the campus to keep 100% of the revenue collected to help fund various campus needs and priorities.
2. Continue to pass credit card processing fees on to the payer because the District was able to renegotiate our merchant services contract to provide a free option for online payments using electronic checks.
3. Suspend the athletics operational fee for one year and study Fine Arts and other course fees. The rationale for suspending the athletics fee and none of the others was the centralized nature of the athletics fees. Since those fees were levied and collected at the District level, they were relatively simple to suspend without impacting the operation of our athletic programs. While the district has general guidelines regarding the maximum amount a campus can collect for other activities, individual campuses have the autonomy to set their own fees and use the proceeds in a way that benefits their specific needs, and any changes pushed down from the top had the potential to negatively impact the operation of our campus-based programs. Administration and the Budget Committee felt it was important to perform a more comprehensive review of other fees on a campus-by-campus basis before making any recommendations to keep, modify, or eliminate them.

2020 Student Fee Study

During the 2019/2020 school year, we assembled a team of District Administrators to perform a comprehensive review of all student fees and make recommendations to the Board during the 2020/2021 budget development process. The student fee study consisted of the following steps:

1. Compile a comprehensive list of all fees charged at each campus.
2. Analyze the fees charged at each campus to determine:
 - a. the types of fees being charged,
 - b. whether each fee is required or optional, and
 - c. whether each fee is consistent with District guidelines, if applicable.
3. Determine the reasonableness of each type of fee and the costs/benefits of keeping, changing, or eliminating it.
4. Make recommendations to the School Board.

The table on the next page summarizes the common fees identified for each campus level (Elementary, Middle, and High), and whether they are optional or required.

FEE TYPE	FEE AMOUNT	OPTIONAL/REQUIRED
ELEMENTARY SCHOOLS		
5 th Grade Outdoor Education Program (Camp)	\$175-\$200	Required for students participating
Campus Events	\$5-\$25	Optional
Study/Field Trips	\$2-\$13	Required for students participating
Fines for Lost/Damaged Items	\$4-\$10	Required, only if fined
Music – Recorders	\$4-\$7	Optional
Spirit Wear	\$5-\$25	Optional
Student Club Dues	\$10-\$75	Optional
Student Club Events	\$5-\$15	Optional
MIDDLE SCHOOLS		
Athletics Operational Fee	<i>Suspended</i>	Required for students participating
Campus Events	\$5-\$30	Optional
Cheerleading	\$350+	Required for students participating
Competition Entry Fees	\$10-\$15	Optional
Course/Materials Fees	\$5-\$30	Required for students participating
Course/Materials Fees – Fine Arts	\$10-\$100	Required for students participating
Field Trips	\$5-\$25	Required for students participating
Instrument Rental Fees	\$100	Optional
Fines for Cell Phones	\$15-\$30	Required, only if fined
Fines for Lost/Damaged Items	\$5-\$20	Required, only if fined
Spirit wear	\$5-\$25	Optional
Student Club Dues	\$5-\$30	Optional
Student Club Events	\$5-\$30	Optional
HIGH SCHOOLS		
Athletics Operational Fee	<i>Suspended</i>	Required for students participating
Campus Events	\$15-\$75	Optional
Cheerleading	\$600-\$1,000+	Required for students participating
Course/Materials Fees	See Appendix B	Required for students participating
Course/Materials Fees – Fine Arts	\$35-\$80	Required for students participating
Exam Fees	\$10-\$100	Optional
Field Trips	\$5-\$85	Required for students participating
Fines for Cell Phones	\$15	Required, only if fined
Fines for lost/damaged items	\$10-\$40	Required, only if fined
Graduation Regalia	\$10-\$18	Optional
Instrument Rental Fees	\$100	Optional
Parking Fees	\$30-\$50	Required, only if parking on campus
Parking Fines	\$10-\$30	Required, only if fined
Student Club Dues	\$5-\$1,000	Optional
Student Club Events	\$5-\$500	Optional

Recommendations

Optional Fees

The fees listed as “optional” in the table above were not reviewed further, and **we do not recommend modifying or eliminating any of the optional fees**. Except for student club dues, most of these optional fees are for one-time items or events that are being passed on to students at cost if they wish to participate. Student clubs set their dues based on the specific needs of the club, and each student club has elected student officers that help determine how those dues are spent.

Required Fees

The fees listed as “required” were reviewed further by the review team. Appendix 5A summarizes the discussion and decision-making process regarding each of those required fees. Overall, **we do not recommend modifying or eliminating any of the required fees for the 2020/2021 school year. However, we do make the following recommendations:**

- 1. Increase the District’s Secondary Fine Arts budget by \$650,000.** The District’s Fine Arts Department will allocate the additional funds to ensure each secondary program at each campus receives a portion, with the expectation that the additional appropriation will reduce the out-of-pocket expenses for students and families. It is not meant to eliminate fundraising efforts altogether. See Appendix 5C for additional details regarding this budget increase.
- 2. Add a high school Theater Productions course fee to the 2021/2022 course catalog to create consistency among campuses.** The recommendation is for this to be done after the schools have a chance to work the above appropriations into their program budgets so that a reasonable and consistent fee structure can be developed.
- 3. Codify middle school Fine Arts fees and place limits on the maximum fee for each course beginning with the 2021/2022 school year.** The recommendation is for this to be done after the schools have a chance to work the above appropriations into their program budgets so that a reasonable and consistent fee structure can be developed.
- 4. Suspend the Athletics Operational Fee indefinitely.**

Appendix 5A

REQUIRED FEES DISCUSSION & RECOMMENDATIONS

FEE TYPE	DISCUSSION	RECOMMENDATION
ELEMENTARY SCHOOLS		
5 th Grade Outdoor Education Program	The cost for the 5 th grade Outdoor Education Program (camp) is charged in three pieces: camp fee, transportation fee, and t-shirt fee. The camp fees are set by the camp vendor. Transportation costs are set to cover the District's expense for bus fuel and drivers without making a profit. T-shirts are an optional purchase.	No change recommended since camp fees are determined by the vendor and transportation fees only cover costs.
Field/Study Trips	These programs are curricular in nature and reinforce concepts or skills that are aligned with grade-level TEKS. Field trips are limited to 2 per class at each grade level, except for 4th grade which has an optional 3rd trip at the discretion of the campus principal. Apart from the 5th grade Outdoor Education Program, the District pays for all transportation costs related to field trips, and the required charges are only related to entry fees charged by the vendor.	No change recommended since the fees are determined by the vendor.
Fines for Lost/Damaged Items	Fines for lost/damaged items are assessed to cover the cost of the school property that needs to be replaced. Fines are only required to be paid if a student loses or damages school property.	No change recommended because of the nature of the fees.
MIDDLE SCHOOLS		
Athletics Operational Fee	This fee covers cover a portion of the costs incurred by the District for game officials, security, transportation, post-season travel, contracted trainers, equipment, supplies, and extra-duty personnel. <i>The fee is currently suspended</i> , but was originally \$100 per middle school student athlete, regardless of the number of sports in which the student participated.	We recommend suspending this fee indefinitely.

FEE TYPE	DISCUSSION	RECOMMENDATION
Cheerleading	<p>The base fee for middle school cheerleading is \$350, which covers shoes, bloomers, practice gear, etc. Some teams may then charge additional amounts for various events/items throughout the year, such as t-shirts, dinner on game nights, etc.</p> <p>Middle School cheer camp is paid for with District funds, which leaves very little in each campus' cheer account to cover other items described above.</p>	<p>No change recommended to the base fee of \$350 since it pays for consumable items that belong to the students.</p> <p>We recommend that all items above the base fee be clearly communicated as optional or be able to be paid for through fundraising.</p>
Course/Materials Fees	<p>Apart from Fine Arts, middle school materials fees consist of (1) student planners, and (2) consumable materials fees for students enrolled in Skills for Living. All items purchased with the required fees are the property of the student.</p>	<p>No change recommended to these fees since they pay for consumable items or property that belongs to the students upon completion of the course.</p>
Course/Materials Fees - Fine Arts	<p>There is no current fee structure in place for middle school Fine Arts programs. Fees are charged at the discretion of the program sponsor and principal. The fees pay for consumable materials and uniforms for each program, although those materials may differ significantly from campus to campus. The following ranges of fees have been identified:</p> <ul style="list-style-type: none"> Art - \$0-\$25 Theater - \$0-\$75 Choir - \$0-\$50 Orchestra - \$0-\$80 Band - \$0-\$100 <p>These do not include instrument rental fees, which are optional if a student chooses to rent an instrument from the District and are assessed at \$100 per year.</p>	<p>We recommend adding appropriations to the District's Fine Arts budget for middle school fine arts programs beginning in the 2020/2021 school year to reduce the need for fundraising.</p> <p>Additionally, we recommend codifying middle school Fine Arts fees and placing limits on the maximum fee for each course beginning with the 2021/2022 school year. The recommendation is for this to be done after the schools have a chance to work the above appropriations into their program budgets so that a reasonable and consistent fee structure can be developed.</p>
Study/Field Trips	<p>These programs are curricular in nature and reinforce concepts or skills that are aligned with grade-level TEKS. Field trips are limited to 2 per class at each grade level. The District pays for all transportation costs related to field trips, and the required charges are only related to entry fees charged by the vendor.</p>	<p>No change recommended since the fees are determined by the vendor.</p>

FEE TYPE	DISCUSSION	RECOMMENDATION
Fines for Cell Phones	Cell phone fines are used as a disciplinary measure and are explained in the student handbook. Fines are only required to be paid if a student violates their campus device policy. Cell phone fines were found to be consistent across campuses.	No change recommended because of the nature of the fees.
Fines for Lost/Damaged Items	Fines for lost/damaged items are assessed to cover the cost of the school property that needs to be replaced. Fines are only required to be paid if a student loses or damages school property.	No change recommended because of the nature of the fees.
HIGH SCHOOLS		
Athletics Operational Fee	This fee covers cover a portion of the costs incurred by the District for game officials, security, transportation, post-season travel, contracted trainers, equipment, supplies, and extra-duty personnel. <i>The fee is currently suspended</i> , but was originally \$200 per high school student athlete, regardless of the number of sports in which the student participated.	We recommend suspending this fee indefinitely.
Cheerleading	The base fee for high school cheerleading is \$600, which covers consumable items such as shoes, bloomers, practice gear, etc. Some teams may then charge additional amounts for various events/items throughout the year, such as t-shirts, dinner on game nights, etc.	No change recommended to the base fee of \$600 since it pays for consumable items that belong to the students.
Course/Materials Fees	Refer to Appendix 5B for a codified list of high school course fees, which are published annually in the High School Academic Guide and Course Catalog. These fees are all based on the cost of consumable supplies, project materials, certification fees, and/or other items to be owned by the student upon finishing the class. Course fees generally provide a better value for the student than if they were to provide their own supplies since the District can buy items in bulk and often at a discount. Additionally, many of these fees have remained consistent for many years despite the increasing cost of supplies.	No change recommended to these fees since they pay for consumable items or property that belongs to the students upon completion of the course.

FEE TYPE	DISCUSSION	RECOMMENDATION
<p>Course/Materials Fees – Fine Arts</p>	<p>Apart from fees charged for high school theater productions, all Fine Arts course fees are published in the High School Academic Guide and Course Catalog. Like other course fees, these fees are all based on the cost of consumable supplies and project materials.</p> <p>There is currently not a standard fee structure for theater productions. These fees vary from campus to campus and year to year at the discretion of the program sponsor based on the chosen production. Production fees are generally for consumable supplies, but occasionally optional items like t-shirts are rolled into the course fee.</p> <p>Fine Arts courses, unlike Athletics or other elective courses, have both curricular and extracurricular components. The District's Fine Arts budget pays for the curricular portions of each program, and all course fees included in Appendix B relate to consumable, student-owned supplies for the curricular components of these programs. The costs for the extracurricular components of these programs vary significantly from campus to campus and are often paid for through fundraising efforts. Often, the extracurricular components are more expensive than the curricular components (e.g. marching band show props).</p>	<p>No change recommended to the course fees since they pay for consumable items or property that belongs to the students upon completion of the course.</p> <p>We recommend adding a standard theater production fee to the High School Academic Guide and Course Catalog to include only the cost of consumable supplies and project materials.</p> <p>We also recommend adding appropriations to the District's Fine Arts budget for high school fine arts programs beginning in the 2020/2021 school year to reduce the need for fundraising and help offset some of the extracurricular enhancements that are currently being paid for by Booster clubs.</p>
<p>Study/Field Trips</p>	<p>These programs are curricular in nature and reinforce concepts or skills that are aligned with grade-level TEKS. Field trips are limited to 2 per class. The District pays for all transportation costs related to field trips, and the required charges are only related to entry fees charged by the vendor.</p>	<p>No change recommended since the fees are determined by the vendor.</p>

FEE TYPE	DISCUSSION	RECOMMENDATION
Fines for Cell Phones	Cell phone fines are used as a disciplinary measure and are explained in the student handbook. Fines are only required to be paid if a student violates their campus device policy. Cell phone fines were found to be consistent across campuses.	No change recommended because of the nature of the fees.
Fines for Lost/Damaged Items	Fines for lost/damaged items are assessed to cover the cost of the school property that needs to be replaced. Fines are only required to be paid if a student loses or damages school property.	No change recommended because of the nature of the fees.
Parking Fees	Parking fees were originally intended to help pay for the cost of parking lot monitoring. In 2019/2020, the recommendation was made to allow the campus to keep 100% of the parking fees to help pay for campus activities and other needs. Parking revenue is utilized differently at each campus, and it reduces the need for other fundraising activities. Additionally, after speaking with peer districts, the review team determined that it is not uncommon for high schools to charge parking fees.	No change recommended because the revenue is utilized differently at each campus to support the operational and educational initiatives of the campus, and because the revenue stream reduces the need for campus fundraisers.

Appendix 5B

HIGH SCHOOL COURSE FEES

COURSE	FEE
CTE COURSES	
3D Modeling & Animation	\$25
Accounting I	\$18.50 Workbook
Accounting II	\$20
Advanced Fashion Design	\$25
Advanced Floral Design	\$60
Aerospace Engineering	\$20
Agricultural Mechanics	\$30
Animation I & II	\$25
Child Guidance	\$30, \$3 CPR Certification
Civil Engineering & Architecture	\$20
Competitive Trail Advocacy	\$10
Culinary Arts & Advanced Culinary Arts	\$50, \$20 Uniform
Digital Electronics	\$20
Education & Training	\$30, \$3 CPR Certification
Electrocardiography	\$200-\$300 Certification Exams, Health Screenings
Emergency Medical Technician	\$200-\$300 Certification Exams, Health Screenings
Fashion Design I & II	\$25
Fashion Marketing	\$15
Floral Design	\$40
Food Science	\$25
Graphic Design & Illustration	\$20
Health Science	\$10 CPR Certification
Health Science Clinical	\$200-\$300 Certification Exams, Health Screenings
Horticultural Science	\$25
Interior Design I & II	\$25
Introduction to Culinary Arts	\$50 ServSafe Exam, Lab Fees
Journalism/Photojournalism	\$50
Medical Microbiology	\$50 Lab Supplies
Mock Trial	\$10
Pathophysiology	\$25 Lab Supplies
Pharmacology	\$200-\$300 Certification Exams, Health Screenings
PLTW - Pre-Engineering Courses	\$5-\$10
Practicum in Child Guidance	\$30
Practicum in Government	\$10 CPR Certification
Principles of Engineering \$10	\$10
Sports Management	\$30 DECA Dues (depending on campus)

COURSE	FEE
Surv Law, Public Safety, Corrections & Security	\$10 CPR Certification
TV Broadcast I & II	\$50
Wildlife Management	\$25 Hunting Safety Permit
FINE ARTS FEES	
Art I	\$40-50
Pre AP Art I	\$50-55
Art II	\$55-65
Pre AP Art II	\$55-65
Art II Ceramics	\$45-55
Art III & Art IV	\$65-75
AP Studio Drawing	\$60-70 (matting fee, \$35)
AP Studio Art 2d design	\$60-70 (matting fee, \$35)
AP Studio 3D	\$70-80
Theatre Arts I	\$70-80
Theatre Arts II	\$35
Theatre Arts III-IV	\$35
Interm Theatre Arts I	\$35
Tech Theater	\$35
Inter. Tech Theater I	\$35
Tech Theater II	\$40
Tech Theater III-IV	\$50
ADDITIONAL COURSE FEES	
Credit Recovery	\$300
Debate <i>(tournament & membership)</i>	up to \$50
LeadWorthy I & II <i>(fee not required if students do not attend Ropes Course)</i>	\$35
Photojournalism	\$50
TV Broadcast	\$50
Video Tech	\$50

Appendix 5C

FINE ARTS BUDGET INCREASE

After the Student Fee Study was published and the School Board approved the recommendation to add \$650,000 to the Secondary Fine Arts budget, the Fine Arts Department began working on how best to utilize those additional funds. Consideration was given to the needs of all Fine Arts programs. The funds were allocated based on the specific needs of each program and the associated impact on out-of-pocket expenses for students and families.

It should be noted that the planned use of funds for each program described in the table below may not directly correlate to an out-of-pocket expense for students. Rather, funds were allocated to pay for the items of greatest need within each program, which then frees up the program’s discretionary funds in order to reduce fundraising or other fees.

PROGRAM	AMOUNT PER CAMPUS	PURPOSE
Middle School Orchestra	\$1,000	Instrument repair
Middle School Theater	\$750	Scripts and supplies for productions
High School Visual Art	\$1,000	Supplies
High School Choir	\$2,500	Accompanist support during competition season
High School Orchestra	\$2,500	Instrument repair
High School Theater	\$2,500	Scripts, supplies for productions, and technology
High School Dance	\$4,700	Performance costs
High School Band	\$45,000	Marching band design, equipment, and clinicians

High School Band

High school band has historically been the most expensive secondary fine arts program. In fact, discussions with the 2019 Budget Committee regarding student fees tended to focus heavily on high school marching band. The primary purpose of the additional \$45,000 provided to high school band programs is to help assist in covering costs associated with fall marching band productions. These budget supplements are meant to replace funds currently contributed by individual families through non-consumable fees (*i.e. fair share contributions*) and booster organizations through fundraising efforts. However, it is not expected that the budget supplements will remove the need for fundraising efforts from booster clubs entirely. Examples of budget supplement fund uses would include:

1. *Design* – drill design, music arrangement rights, music arranging, program coordination, choreography, percussion arranging, electronic design, etc.
2. *Equipment* – flags and auxiliary guard equipment, show specific uniform pieces for color guard, prop construction etc.
3. *Clinicians* – marching band music clinicians, visual clinicians, technicians, etc.

To ensure equitable consistency among marching band programs, the Fine Arts department will work with each campus to ensure that fees collected from students for marching band are for consumable items (items that students keep) and individual competition fees. Additionally, the District will limit the contributions from parent booster organizations to 50% of the total cost of marching show production.

APPENDIX 6

July 2020 Budget Amendment

The Official Budget used in this publication is the amended budget as of July 14, 2020. The original budget adopted on June 22, 2020 contained a functional allocation error for TRS payments in the Operating Fund. In order to provide a more appropriate comparison to the prior year, the adjusted budget is being used in this publication. A reconciliation of the original budget to the July 14, 2020 amended budget is detailed below.

	Original Adopted Budget June 22, 2020	TRS On-Behalf Adjustment	Amended Budget July 14, 2020
ESTIMATED REVENUES			
Local Revenue	489,086,900		489,086,900
State Revenue	122,282,500		122,282,500
Federal Revenue	4,500,000		4,500,000
Total Estimated Revenues	615,869,400	-	615,869,400
APPROPRIATIONS			
11 - Instruction	368,328,053	(1,477,380)	366,850,673
12 - Instructional and Media Services	6,456,288	(49,062)	6,407,226
13 - Curriculum and Staff Development	14,446,681	(67,088)	14,379,593
21 - Instructional Leadership	10,905,886	(3,061)	10,902,825
23 - School Leadership	35,062,488	366,783	35,429,271
31 - Guidance, Counseling and Evaluation Services	23,233,530	(37,381)	23,196,149
32 - Social Work Services	291,607	1,818	293,425
33 - Health Services	6,895,934	(28,548)	6,867,386
34 - Student Transportation	12,060,311	427,243	12,487,554
36 - Cocurricular/Extracurricular	18,251,499	(66,242)	18,185,257
41 - General Administration	15,544,031	118,527	15,662,558
51 - General Maintenance and Operations	44,319,981	649,951	44,969,932
52 - Security and Monitoring Services	4,431,105	44,856	4,475,961
53 - Data Processing Services	8,325,761	114,044	8,439,805
61 - Community Services	636,470	5,540	642,010
91 - Contracted Services Between Public Schools	3,971,100		3,971,100
95 - Payments to Juvenile Justice Alternative Programs	50,000		50,000
97 - Tax Increment Fund	27,112,500		27,112,500
99 - Other Intergovernmental Charges	4,775,000		4,775,000
Total Appropriations	605,098,225	-	605,098,225



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by name and need.**

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