



2022

ANNUAL BUDGET



ANNUAL BUDGET

For the Year Ending June 30, 2022

Frisco Independent School District

Frisco, Texas

This document was prepared by the Finance Department.
For questions regarding budget or financial information, contact:
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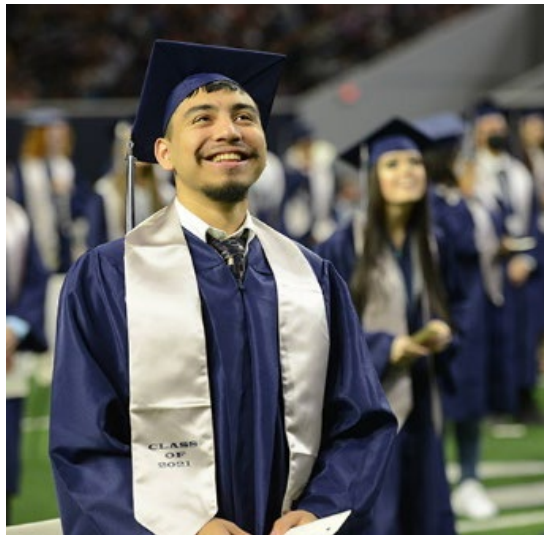
Frisco ISD is an independent public education agency recognized by the State of Texas to provide appropriate educational services to students in pre-kindergarten through twelfth grade. Our campuses are located in Collin and Denton Counties, and we serve communities in Frisco, Plano, McKinney, and Little Elm.

Education

Frisco ISD believes nothing is more important than hiring the best people to work with students each day and providing them with the best possible support and resources. In our classrooms, highly qualified and caring teachers strive to know every child by name and need in order to personalize each student's educational experience.

Curriculum is written in-house by FISD educators to emphasize critical thinking, writing, and problem-solving. Rigorous lessons set high standards for achievement and challenge all learners. Current and emerging technology is integrated into all content areas to extend student learning and keep them engaged in the process.

Employees engage in continuous professional learning and collaborate with their peers in order to evaluate and improve teaching practices and target students' individual goals. By working together and supporting one another, there is shared responsibility for each student's learning and growth.



”
OUR MISSION
IS TO KNOW
EVERY STUDENT
BY NAME AND
NEED.

Special Programs

Special program services are provided in the District on home campuses or through centralized programming. These include Gifted and Talented, Special Education, ESL/Bilingual, Dyslexia, Head Start, Accelerated Reading/Math Instruction, Credit Recovery, and GED.

The District's Career and Technical Education Center offers more than 30 programs of study for high school students to explore their futures, while the Student Opportunity Center provides extra support to help struggling students reach their maximum potential. A free full-day Pre-Kindergarten program is offered at the Early Childhood School and eight elementary schools for qualifying families.

Extracurricular Opportunities

Frisco ISD offers art, band, cheerleading, choir, dance, drill team, orchestra and theatre for secondary students interested in fine arts. Some schools are also home to guitar and harp programs.

When it comes to athletics, middle school students compete in basketball, cross country, football, soccer, tennis, track and field, and volleyball. High schools also offer baseball, golf, powerlifting, softball, swimming and diving, and wrestling.

In addition to fine arts and athletics, a wide variety of clubs and organizations are available at the secondary level, including both curricular and non-curricular activities. The majority of middle and high school students are involved in some sort of school-related activity outside of the classroom.

Frisco ISD believes 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 a 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.

District Governance

Frisco ISD is governed by a non-compensated, seven-member Board of Trustees who act as the District's policy-making body. Board members are elected at large by the citizens in Fisd to three-year, staggered terms. They not only represent the public, but they also translate the needs of students into policies, goals, and strategies that reflect the standards and values of the community as a whole. In addition to general oversight and governance, Trustees are charged with calling trustee and other school elections, adopting and amending the annual operating budget, setting the tax rate, setting salary schedules, acting as a board of appeals for student and personnel matters, and employing the Superintendent of Schools. Trustees work with the Superintendent as a team of eight to set the direction of the school district with the education and well-being of school children as their primary focus.



Rene Archambault
President, Place 7



Natalie Hebert
Place 2



John Classe
Vice President,
Place 6



Dynette Davis
Place 4



Chad Rudy
Secretary, Place 3



Debbie Gillespie
Place 5



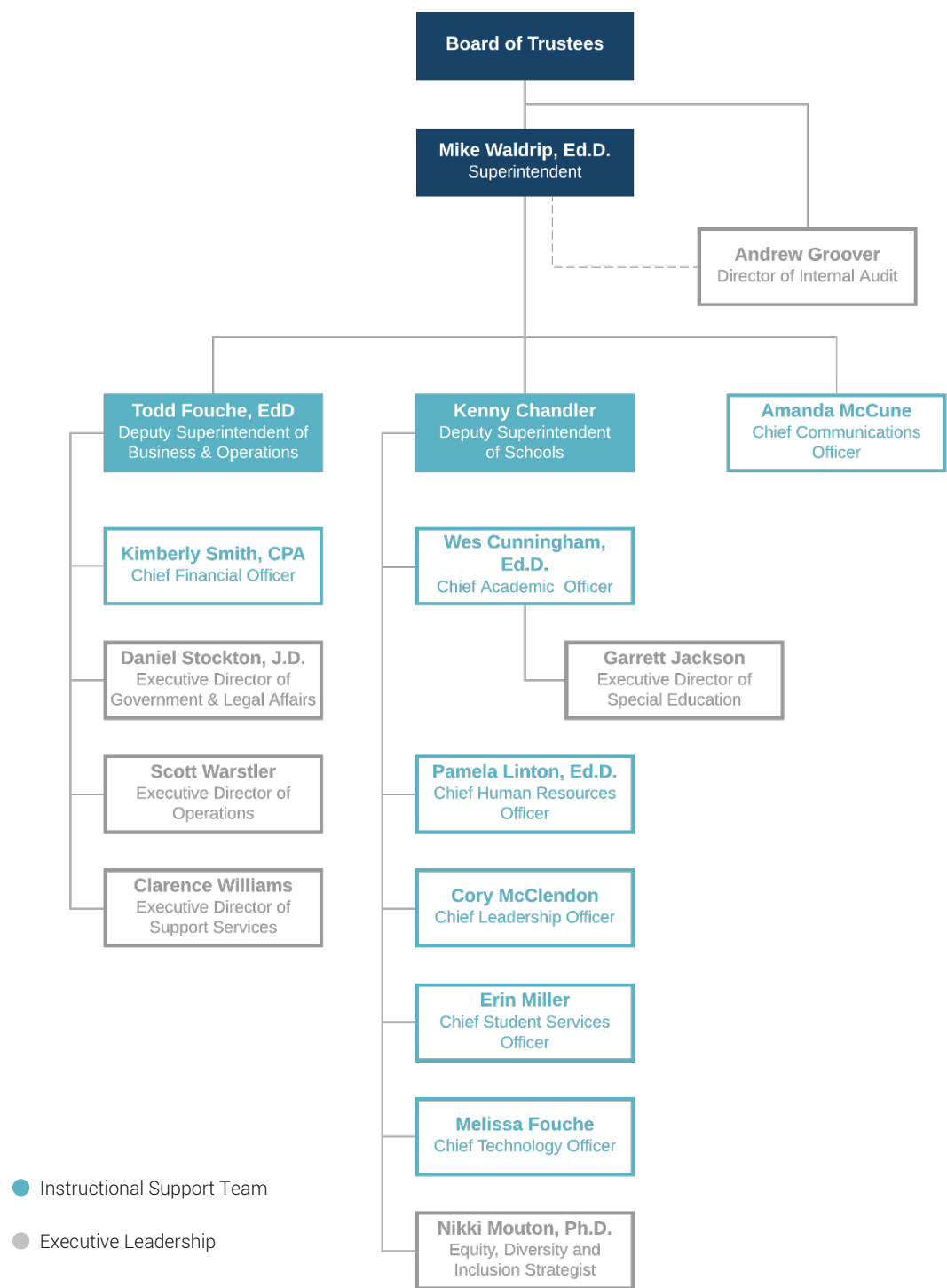
Gopal Ponangi
Place 1



Mike Waldrip, Ed.D.
Superintendent

Administration

The Superintendent is supported by an administrative cabinet known in Frisco ISD as the Instructional Support Team. Members of the Instructional Support Team, along with other executive leaders, oversee the daily operations of the District and provide support and guidance to our campuses and central offices.



School Board Priorities

01. 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
- Support strategies to increase the participation of underrepresented or under-served students in advanced coursework
- 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

02. Safety and Security

- Monitor effectiveness of current security measures and explore the 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

03. 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

04. 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

05. Stakeholder Involvement

- Develop a new strategic plan and Community-Based Accountability System to ensure long-term goals and improvement efforts are aligned with the community's expectations and definition of success
- Continue to leverage community and staff input via the Long-Range Planning Committee on a variety of issues impacting District leadership and decision-making
- Educate parents, staff and community members regarding the impact of local, state and federal government action on FUSD
- Engage members of the Legislative Leadership Committee in drafting legislative priorities for the District and expand advocacy efforts with state lawmakers
- Serve as a resource and voice for parents, staff, students and others regarding District decisions and policies

06. Equity, Diversity & Inclusion

- Provide resources to build racial and cultural awareness and understanding in our district and community while listening to diverse voices and welcoming new ideas
- Work to eliminate unconscious bias and support equity and social justice through institutional leadership
- Support efforts to ensure the District's workforce better reflects the diversity of our students and community

07. 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



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June 22, 2021

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

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. The 2021-2022 budget was developed with the ongoing goal of a balanced and sustainable long-term financial plan for FISD.

As has been the case for many years, this budget prioritizes initiatives that align with Frisco ISD's mission to know every student by name and need. It represents a realistic, sustainable plan to address current needs while planning for continued growth. This budget prioritizes classroom teachers, campus-based resources, and other support systems to serve the 2,400 new students we expect to receive this year.

Balancing the needs of our students and community with available resources is always a challenge but planning for the unique needs of our students, staff, and families in the wake of a year-long global pandemic is unprecedented. We have ensured that this budget provides the flexibility we expect we will need to support our FISD community as we all come back together.

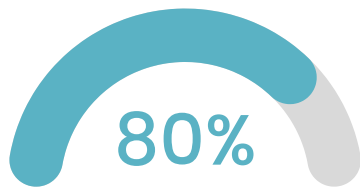
The 2020-2021 school year was a year like no other, and we are grateful for the Frisco ISD staff who innovated, pivoted, and persevered through one of the most trying times in education. Competitive compensation is always a priority when we develop a budget as it helps us recruit and retain high quality staff, but this year it was important to us to recognize FISD employees' efforts above and beyond our regular compensation plan. As a means of appreciation, this budget includes a Coronavirus Appreciation and Recognition of Effort Stipend (CARES) payment for all the employees who supported our FISD community through the past year and who remain committed to supporting our community going forward.

As I close this letter, I would like to recognize the efforts of the District's Instructional Support Team in developing this year's budget. The team's thoughtful planning, collaborative spirit, and ability to innovate are admirable. I would also like to recognize and thank the Business Services team, without which the administration of this budget would not be possible.

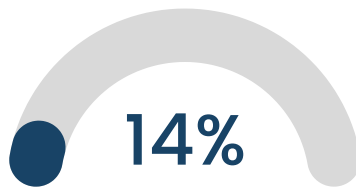
Respectfully,

Kimberly Smith, Chief Financial Officer

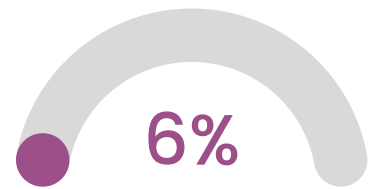
BUDGET IN BRIEF



Instruction and
Instructional Support

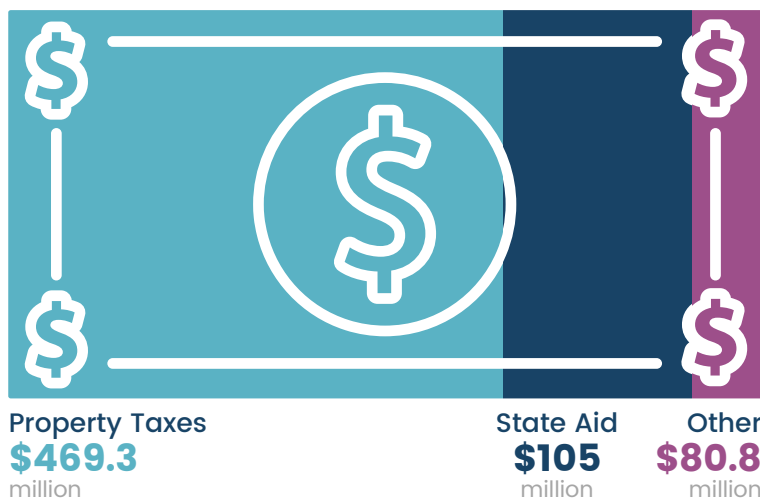


General Administration
and Operations



Other Costs and
Charges

Where the money comes from:



What the money pays for:

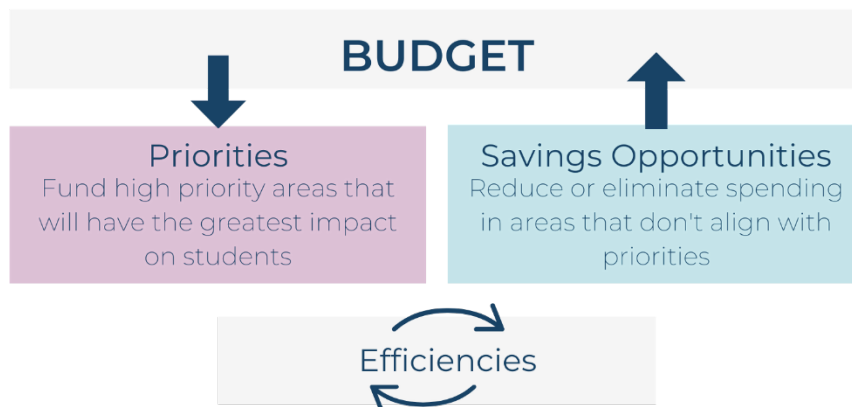


FY 2022 Budget Highlights:

- ✓ 207 new staff
- ✓ Operating costs to open Emerson High School
- ✓ Support for future ready learning initiatives
- ✓ Competitive pay and benefits
- ✓ Coronavirus Appreciation and Recognition of Effort Stipend

Priorities-Based Budgeting

Since 2016, Frisco ISD has utilized a priorities-based budgeting (“PBB”) approach to develop spending recommendations and ensure a balanced and sustainable financial plan. 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.



Department Budgets

The budget process for centralized departments begins with a preliminary appropriation based on the prior year's adopted budget plus any Board-approved amendments that occurred during the year. Budget owners review their previous year's allocated budgets, identify needs for the upcoming fiscal year, and use the PBB methodology to allocate money within their preliminary appropriations. As part of the PBB process, budget owners are also encouraged to return any portion of their appropriation that is no longer needed to help fund initiatives in other departments.

If a department needs additional funds, budget owners submit a budget request through the Finance Department. All budget requests are reviewed and prioritized by the Instructional Support Team and measured against available funding. Requests are either recommended to the Board for inclusion in the budget or denied until funding becomes available.

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.

FISD Guiding Budget Priorities

01. Commit to the [whole child](#) by providing social, emotional, physical, and academic support.
02. Provide a safe, secure, and well-maintained [learning environment](#).
03. [Recruit, retain, and support](#) an effective teacher in every classroom and an effective principal in every school.
04. Protect the classroom by guiding and supporting [high levels of learning](#) for all students.
05. Continue to maximize [student opportunities](#) through the Student Opportunity Model.

Campus Budgets

Campus appropriations are based on a weighted per-pupil allotment. The Finance Department calculates these appropriations each January, using the greater of current enrollment or projected enrollment at the next enrollment snapshot date, which occurs in October. Each November, after the enrollment snapshot, the Finance Department reconciles snapshot enrollment with the student counts used for appropriations and provides additional funds to campuses with greater than projected growth.

Campuses, like departments, use the PBB methodology to allocate their annual appropriations. However, since campus appropriations change annually based on student counts, campus Principals are not asked to return appropriations to help fund other priorities.

Individual campus and department budgets are included in the Budget by Fund section of this document, beginning on page 23

2021-2022 Strategic Focus Areas

On December 10, 2020, the Instructional Support Team met to establish the key focus areas for the 2021-2022 budget. These focus areas help guide the priority ranking for each budget request. Two guiding questions facilitated the development of this year's focus areas:

- What role will compensation play in recruiting, retaining, and supporting staff, and how will we prioritize compensation relative to other budget initiatives?
- Where is our current focus for strategic change, and which initiatives will require financial support?

Three focus areas were developed during that meeting: compensation, future ready learning, and student growth and class size.

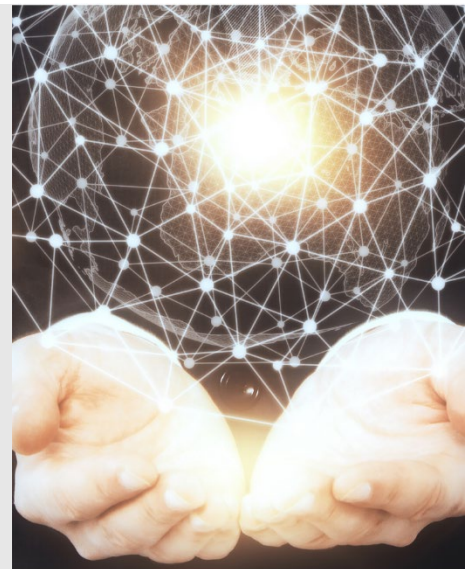


Compensation

Recruiting, retaining, and supporting staff was the highest priority for the upcoming budget year. The District provided a 1.5% pay increase in 2020-2021 in anticipation of a recession. The Instructional Support Team committed to recommending at least a 3% raise for the upcoming year to remain competitive with the local pay market.

Future Ready Learning

Future Ready Learning is the major focus area for strategic change over the next 5 years for FISD. An objective of the IST is to develop a district-wide Future Ready Framework and vision for future-ready instruction that will inspire and engage all students through relevant and authentic inquiry-based learning experiences in all subjects. The team determined that budget initiatives related to professional development and/or professional campus support to reinforce the Future Ready Framework should be a high budget priority.



Student Growth and Class Size

The team agreed that maintaining targeted class sizes while accommodating enrollment growth should remain a focus and should continue to be prioritized, as it has been for the past several years, although care should be taken to balance new allocations with enrollment growth uncertainties.

Other ongoing initiatives, including student opportunity and administrative and operational support, were also considered during the 2021-2022 budget process despite not being one of the three strategic areas of focus.

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, the economy, our ability to levy property taxes, 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.

For a better understanding of how the District generates revenue, a brief explanation of school district funding, titled "School Finance 101," can be found on the Finance page of the District's website.

Enrollment Growth

Frisco ISD is currently the 9th largest district in the state of Texas and is also one of the fastest growing. The District has grown by more than 10,000 students in the last five years, and our financial plans assume we will continue to add an average of 1,500 new students annually for the foreseeable future.

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 and ensure our ability to continue expanding and meeting the needs of our growing student population.

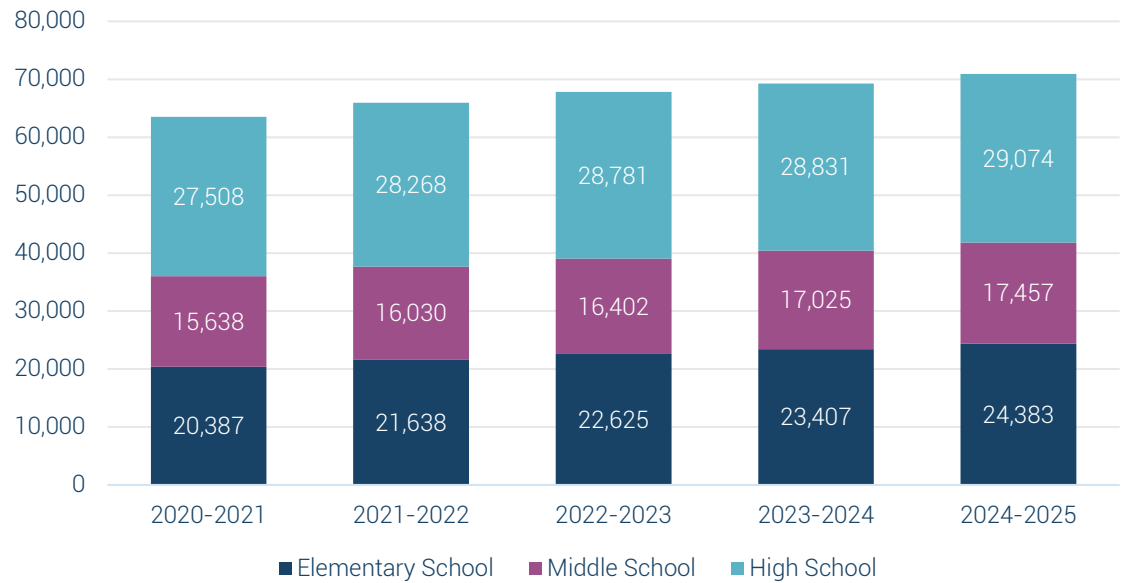
The District's demographer, PASA, provides three growth scenarios each year – low, moderate, and high. We have historically used the moderate growth scenario for budget planning, but we departed from that norm during the 2020-2021 budget cycle because of the uncertainty caused by the COVID-19 pandemic. Despite our more conservative growth estimates, actual enrollment for 2020-2021 still fell significantly below projections. While we still gained over 800 students overall, actual enrollment at the October 2020 snapshot date was 1,338 students below budget projections. Disaggregating the 2020-2021 enrollment data by grade level, we found that the largest differences between projected and actual enrollment were concentrated at the lower grades (prekindergarten through 2nd grade). Many other districts across the state also experienced reduced growth or declining enrollment concentrated at the younger grade levels, which leads us to believe many parents of younger children chose to homeschool through the pandemic rather than enroll their students in public schools.

Projecting enrollment for the 2021-2022 school year is equally as challenging as it was last year. While our demographic data shows that new families are still moving into Frisco ISD (and have been throughout the pandemic), it's difficult to predict when those families will choose to enroll their students and whether the timing of widespread vaccine distribution, future disease mitigation policies, or the availability of alternative learning environments will impact their decisions. Our demographers estimate up to 80% of the 1,338 students we expected but did not receive in 2020-2021 will return during the 2021-2022 school year.

Taking all the uncertainty into account, we have chosen to use PASA's low enrollment growth scenario to develop the 2021-2022 budget. That scenario assumes we will add 2,403 new students between October 2020 and October 2021, which includes the return of approximately 1,000 students that we expected to enroll in 2020.

For long-term planning purposes, we revert to moderate growth estimates beginning in the 2022-2023 school year with the expectation that the effects of the pandemic on our enrollment will have subsided by then.

ENROLLMENT PROJECTIONS



Enrollment is projected at the October PEIMS snapshot date. For conservatism, budgeted revenue does not account for any growth that may occur after October, although Frisco ISD typically experiences growth throughout the school year.

While the District's multi-year financial plan on page 44 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.

Capital Planning

Frisco ISD has been one of the fastest-growing school districts in the state for over a decade, and continued enrollment growth drives the need for new school buildings. Frisco ISD's approach to capital planning is to utilize the capacity of existing campuses and maximize efficiencies in our staffing models to accommodate enrollment growth before opening new schools. However, the location of existing facilities with available capacity does not always correlate with the location of new students.

In this season of our growth, new schools often cost more to open than the amount of new revenue we expect to receive from enrollment growth. Over time, as we are able to better utilize the capacity of these new buildings, the revenue received from new students will offset our costs. Historically, we have been able to make up the added costs within one to two years of opening a building. Going forward, we expect that time frame to be extended by a year or two.

CAPITAL PLAN



FALL 2021

Emerson HS
Natatorium Expansion

FALL 2022

Minett ES
Panther Creek HS

FALL 2023

McKinney 5/6 School
Middle School #18

FALL 2024

CTE Expansion

The Economy

The 2020-2021 budget was developed amid an economic and social crisis created by the COVID-19 pandemic. Although the economy is quickly recovering and the outlook for the state of Texas is favorable for the coming biennium, uncertainty still exists about the return to "normal."

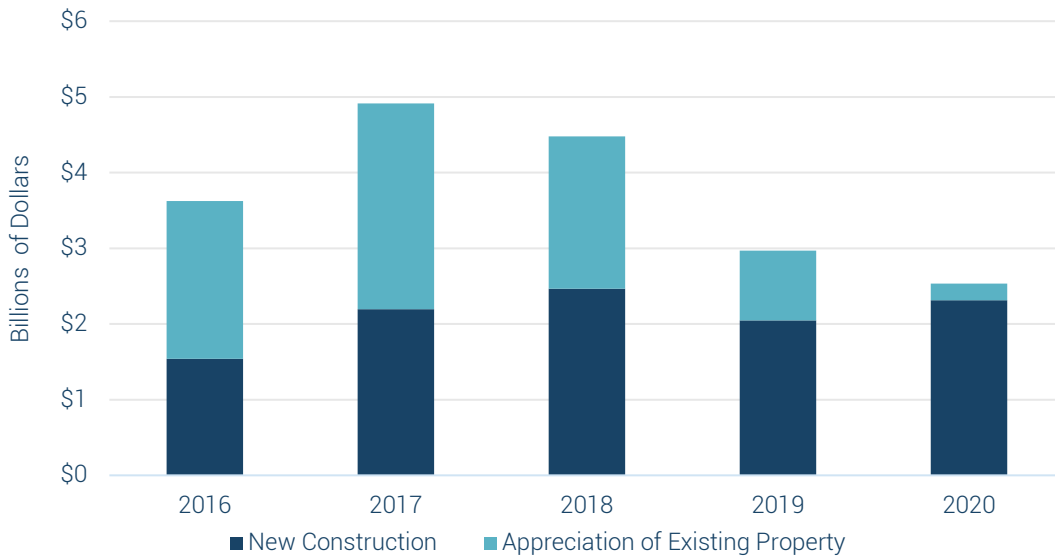
Property tax collections, which represent the major funding source for Frisco ISD, fell approximately 2% below our normal collection rate for 2020-2021. While changes in assessed property values do not significantly impact our operating revenue projections, as is discussed in the next section, our ability to collect the taxes that are levied does directly affect the amount of money we have available to spend. We believe the low collection rate was a temporary effect of the pandemic economy, so despite some uncertainty about collections in the 2021 tax year, our 2021-2022 revenue budget assumes a return to the 100% property tax collection rate.

Another aspect of the economy impacting our budget is the bond market. Near-historically low interest rates have worked in the District's favor for issuing new debt, and we expect those low rates to help us maintain our \$0.27 debt tax rate for another year. On the other hand, our ability to generate investment income has been stifled. In 2020-2021, we generated about 6% of the investment income we normally anticipate. The likelihood of those interest rates rising significantly over the next year is low, so we have adjusted our expectations for 2021-2022 accordingly.

Property Taxes

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. However, a look back at the last five years shows the property value boom to have peaked between 2017 and 2018. The amount of new construction remained steady in both 2019 and 2020, but the appreciation of existing values fell from 10% in 2017 to 1% in 2020.

ANNUAL PROPERTY VALUE GROWTH



The Collin and Denton Central Appraisal Districts provide certified estimates of property values at the end of April each year, which the District uses to forecast property tax revenue for the coming budget year. Certified values are provided by the appraisal districts in July, and monthly updates to the tax 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.

Our estimate for the 2021 tax year, which is based on value assessments as of January 1, 2021, includes \$1.8 billion in taxable values from new construction and \$134 million in appreciation of existing properties. Despite a steep rise in construction prices due to the pandemic, new development continues throughout the City of Frisco, so we anticipate continued value growth into the 2022 tax year and beyond. For conservatism, we have forecasted future years using a declining growth in 1% increments.

PROJECTED PROPERTY VALUES

Tax Year	"T2" Assessed Values	% Increase from Prior Year	Estimated Tax Rate	Estimated Levy
2020	\$43,895,017,950	6.6%	\$1.3102	\$596,597,180
2021	\$46,127,625,680	5.1%	\$1.2880	\$614,785,530
2022	\$47,972,730,700	4.0%	\$1.2753	\$635,184,040
2023	\$49,411,912,625	3.0%	\$1.2710	\$654,355,250
2024	\$50,400,150,880	2.0%	\$1.2710	\$670,162,050

"T2" assessed values refer to the values certified by the Comptroller and used by the Texas Education Agency to calculate a school district's formula entitlement. Actual taxable values and the tax levy fluctuate throughout the year as a result of late-filed exemptions and litigation related to property value protests. Prior years' certified values are also subject to change based on the results of property value audits.

The Texas Legislature

School finance reform was the primary focus of the 86th Texas Legislature in 2019. State lawmakers passed House Bill 3, which was landmark legislation that provided \$6.5 billion in new funding for public education and \$5.1 billion in property tax relief for local taxpayers. The bill provided Frisco ISD with \$25.2 million in additional funding under the new formula. Concerns were raised in 2019 when HB 3 passed about the state's ability to sustain the new funding formula in the event of an economic downturn. Fortunately, the state's post-pandemic outlook is good, and the 87th Legislature, which met from January to May of 2021, was able to fully fund public education, including projected enrollment growth, at HB 3 levels. Lawmakers also passed HB 1525 during the 87th session, also known as the "HB 3 cleanup bill," which adjusted some allotments in the new funding formula and cleaned up some unintended consequences of the original bill, among other things. Frisco ISD is expected to benefit by approximately \$10 million from HB 1525 due to changes in the state's fast growth allotment.

The bill everyone was watching during the 87th session was HB 1468, which would have provided permanent funding for online learning programs. During the 2020-2021 school year, school districts operated virtual programs under a waiver from the Texas Education Agency to accommodate students during the COVID-19 pandemic. The Commissioner of Education made it clear that the waivers were temporary and that the will of the legislature would dictate whether online programs could continue in a post-pandemic setting. Unfortunately, the House and Senate did not agree on the terms of the legislation. Although a conference committee substitute was finalized just before the deadline, the House adjourned before it was able to consider the bill, thereby eliminating the possibility for school districts to receive funding for online learning programs in the fall.

While the Governor has indicated he will call a special legislative session this summer, the legislature is only permitted to consider topics the Governor places on the agenda, and at this time he has not indicated that he plans to include online learning in his agenda topics. The District remains committed to evaluating all possible options to best meet our students' needs, and we will continue to work with lawmakers outside the regular session on this and other issues affecting students both in Frisco ISD and across the state.

Forecasts for 2021-2022 provides an additional \$24.4 million in new revenue available for appropriation. When taking into account the baseline budget for FY 2022, which is the prior year's adopted budget plus any recurring amendments that took place during the year, we had just under \$37.8 million available for budget recommendations.

REVENUE PROJECTIONS

	FY 2021 Original Budget	FY 2022 Proposed Budget
Formula Revenue, net of recapture (property taxes and state aid)	\$542,806,900	\$567,421,200
Non-formula tax revenue (penalties and interest)	\$3,500,000	\$2,500,000
Local Revenue	\$9,950,000	\$10,750,500
Federal Revenue	\$4,500,000	\$4,500,000
Revenue available for appropriations in 2021-2022*		\$585,171,700
Baseline Budget* (FY 2021 adopted budget plus recurring amendments)		\$547,386,600

*Does not include "flow-thru" items. "Flow-thru" items are revenues that are received and immediately expensed in an equal amount. These items include property taxes received through the Tax Increment Refinancing Zone (TIRZ), which are expensed to the City of Frisco, and revenue for TRS contributions made on our behalf by the state.

Formula revenue is expected to increase by \$24.6 million from the 2020-2021 adopted budget due to enrollment growth and changes to the school funding formula, specifically the fast growth allotment, which provides for about 45% of that increase. While we expect to add around 2,400 students next year, approximately 40% of those students were expected to enroll during the 2020-2021 school year, and their associated revenue was accounted for in the 2020-2021 budget.

Non-formula tax revenue (penalties and interest) has been steadily declining over the past five years as rollback taxes drop off the tax rolls. Rollback taxes are additional taxes due for a three-year period on land that previously qualified for an agricultural appraisal. We expect an additional decline in collections in FY 2022.

Local Revenue includes things like athletic gate receipts, investment income, and revenue from facility rentals, among other things. Pre-COVID local revenue totaled approximately \$12 million per year. We reduced our local revenue budget in 2020-2021 to account for pandemic-related uncertainties. Except for investment income, we expect our local revenue to return to pre-COVID levels in 2021-2022.

FISD consistently generates between \$4.5 million and \$6 million annually in federal revenue for Medicaid and school health-related services. We expect this revenue stream to remain consistent in 2021-2022.

More than \$40 million worth of budget requests were evaluated by the Instructional Support Team for inclusion in the 2021-2022 budget. With less revenue available than the total new money requested, the Instructional Support Team considered long-term financial plans and budget sustainability when making final recommendations to the School Board. Using the priorities-based budgeting process, requests were prioritized with two things in mind: (1) alignment with District priorities and major initiatives, and (2) continuity of existing operations. \$34.2 million in new appropriations were ultimately recommended.

A detailed list of recommendations for each initiative listed below is included in the Supplemental Information section of this book beginning on page 65. Additionally, a list of budget requests that were not recommended for inclusion in the 2021-2022 budget can be found on page 72.

EXPENDITURE RECOMMENDATIONS

Revenue available for appropriations*	\$585,171,700
Baseline Budget* (FY 2021 adopted budget plus recurring amendments)	\$547,386,600
Compensation:	
Recurring	\$17,121,110
One-Time (CARES 2.0)	\$4,500,000
Student Growth & Class Size	\$11,914,350
Future-Ready Learning	\$244,900
Student Opportunity	\$391,200
Administrative/Operational Support	(\$258,950)
Proposed Surplus	\$3,872,490

The Instructional Support Team will continue to evaluate the need for additional personnel and other budget initiatives that were not recommended to the Board. The adopted surplus may be utilized during the year to allow for additional needs that arise, or it may be evaluated at year-end for assignment to future spending initiatives, such as the extension of annual employee retention incentives.

Student Growth and Class Size

179 new positions were recommended to accommodate growth in Frisco ISD's student population. Most of those new positions will be used to staff Emerson High School, which opens in August 2021. In addition to new personnel, \$377,860 in new appropriations were added to pay for programs and services at Emerson, and another \$371,390 was added to pay for campus-related costs for new students across the District.

Future Ready Learning

Although future ready learning is a focus area for District administrators, most of the work being done in this area is budget-neutral for the coming year. Three new positions were added to the budget to support future-ready learning and the 1:1 technology initiative during the 2021-2022 school year.

Compensation

Compensation changes for 2021-2022 include a \$2,150 raise for Teachers and a 3%-of-midpoint raise for all other staff. \$241,110 of other salary adjustments were made for various employees and positions across the district to ensure competitiveness within the local pay market. Pay grade minimums and midpoints were updated in the 2021-2022 Compensation Plan, which can be found on page 53, to remain aligned with actual employee salaries.

Midpoint raises provide all employees within a pay grade the same dollar value raise, based on the "midpoint," or median, of the pay scale. The District's pay scales are updated periodically to ensure that the midpoint is reflective of the market value for an experienced staff member. Providing raises based on the midpoint results in a slightly higher percentage increase for employees who are newer to the position, which compensates for their learning curve and ensures the pay scale remains intact without extreme outliers. The average actual percentage raise for personnel in each employee category is shown in the table below.

AVERAGE % RAISE BY EMPLOYEE TYPE

Teachers	3.56%	Technology	3.12%
Professionals	3.19%	Auxiliary	3.11%
Clerical/Paraprofessionals	3.16%	Administrators	3.08%

In addition to pay raises, the 2021-2022 budget includes a one-time incentive payment, titled "CARES 2.0," to be paid in September 2021 in recognition of employees' efforts during the COVID-19 pandemic. The budget also includes a provision to create an onsite employee health clinic, which will offer free care to employees and low-cost care to their dependents.

Student Opportunity

Preliminary budget recommendations included 15 Teachers for an Online Academy, but with the absence of enabling legislation, these positions were transitioned in the final budget into a personnel contingency reserved to address student needs in the fall as we transition back to full in-person learning.

The other major initiative related to student opportunity for 2021-2022 is the creation of a swim and dive club program, which will provide a club experience for FISD student athletes that works in tandem with our high school swim and dive programs.

Administrative and Operational Support

Seven new personnel and \$1,227,980 in 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. These additions were offset by \$1,892,730 in savings identified through priorities-based budgeting, resulting in a positive net impact on the budget for this category.

2021-2022 OFFICIAL BUDGET

All Adopted Funds

	Operating Fund	Child Nutrition Fund	Debt Service Fund	Total	Total by Enrolled Student *
ESTIMATED REVENUES					
Local Revenue	504,900,200	3,810,700	148,080,400	656,791,300	9,961.04
State Revenue	145,672,000	95,000		145,767,000	2,210.73
Federal Revenue	4,500,000	20,293,330		24,793,330	376.02
Total Estimated Revenues	655,072,200	24,199,030	148,080,400	827,351,630	12,547.79
APPROPRIATIONS					
11 - Instruction	396,589,100			396,589,100	6,014.76
12 - Instructional and Media Services	6,800,953			6,800,953	103.14
13 - Curriculum and Staff Development	14,327,013			14,327,013	217.29
21 - Instructional Leadership	11,701,721			11,701,721	177.47
23 - School Leadership	37,936,204			37,936,204	575.35
31 - Guidance, Counseling and Evaluation Services	25,479,040			25,479,040	386.42
32 - Social Work Services	321,096			321,096	4.87
33 - Health Services	7,253,535			7,253,535	110.01
34 - Student Transportation	12,642,289			12,642,289	191.74
35 - Food Service	124,700	23,928,230		24,052,930	364.79
36 - Cocurricular/Extracurricular	20,469,062			20,469,062	310.44
41 - General Administration	16,949,916			16,949,916	257.07
51 - General Maintenance and Operations	48,295,131	270,800		48,565,931	736.56
52 - Security and Monitoring Services	4,768,770			4,768,770	72.32
53 - Data Processing Services	8,649,603			8,649,603	131.18
61 - Community Services	711,077			711,077	10.78
71 - Debt Service			154,793,000	154,793,000	2,347.62
91 - Contracted Services Between Public Schools	4,371,500			4,371,500	66.30
95 - Payments to Juvenile Justice Alternative Programs	50,000			50,000	0.76
97 - Tax Increment Fund	29,859,000			29,859,000	452.85
99 - Other Intergovernmental Charges	4,000,000			4,000,000	60.66
Total Appropriations	651,299,710	24,199,030	154,793,000	830,291,740	12,592.38
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	534,579,972	11,876,100		546,456,072	8,287.67
62 - Professional and Contracted Services	52,251,850	672,600		52,924,450	802.66
63 - Supplies and Materials	18,351,816	11,502,130		29,853,946	452.77
64 - Other Operating Costs	44,358,244	64,000		44,422,244	673.72
65 - Debt Service			154,793,000	154,793,000	2,347.62
66 - Capital Outlay	1,757,828	84,200		1,842,028	27.94
Total Appropriations	651,299,710	24,199,030	154,793,000	830,291,740	12,592.38

*Based on projected 2021-2022 enrollment of 65,936 students.

BUDGET BY FUND

21. General Fund

- General Fund Budget
- Explanation of Changes
- Campus Budgets
- Department Budgets
- Multi-Year Financial Plan

46. Debt Service Fund

- Debt Service Fund Budget
- Explanation of Changes
- Multi-Year Financial Plan
- Detailed Debt Information

51. Child Nutrition Fund

- Child Nutrition Fund Budget
- Explanation of Changes

52. Other Funds

GENERAL FUND

The General Fund is the main operating fund for the District, 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.

	2020-2021 Adopted Budget	Increase (Decrease)	2021-2022 Adopted Budget	Percent of Total	Percent Change
ESTIMATED REVENUES					
Local Revenue					
Local Tax Collections					
(including delinquent, rollback and P&I)	456,700,000	12,592,000	469,292,000	71.6%	2.8%
TIF Collections	22,436,900	1,750,800	24,187,700	3.7%	7.8%
Other Local Revenue	9,950,000	1,470,500	11,420,500	1.7%	14.8%
Total Local Revenue	489,086,900	15,813,300	504,900,200	77.1%	3.2%
State Revenue					
Foundation School Program	65,588,100	27,002,300	92,590,400	14.1%	41.2%
Foundation School Program - TIF Supplement	4,675,600	995,700	5,671,300	0.9%	21.3%
Available School Fund	24,018,800	(11,608,500)	12,410,300	1.9%	(48.3%)
TRS On-Behalf	28,000,000	7,000,000	35,000,000	5.3%	25.0%
Total State Revenue	122,282,500	23,389,500	145,672,000	22.2%	19.1%
Federal Revenue					
Medicaid/SHARS	4,500,000	-	4,500,000	0.7%	0.0%
Total Federal Revenue	4,500,000	-	4,500,000	0.7%	0.0%
Total Estimated Revenues	615,869,400	39,202,800	655,072,200	100.0%	6.4%
APPROPRIATIONS					
Instruction					
11 - Instruction	368,328,054	28,261,047	396,589,100	60.9%	7.7%
12 - Instructional and Media Services	6,456,288	344,665	6,800,953	1.0%	5.3%
13 - Curriculum and Staff Development	14,446,681	(119,668)	14,327,013	2.2%	(0.8%)
95 - Payments to Juvenile Justice Alternative Programs	50,000	-	50,000	0.0%	0.0%
Total Instruction	389,281,023	28,486,044	417,767,066	64.1%	7.3%
Instructional Support					
21 - Instructional Leadership	10,905,886	795,835	11,701,721	1.8%	7.3%
23 - School Leadership	35,062,488	2,873,716	37,936,204	5.8%	8.2%
31 - Guidance, Counseling and Evaluation Services	23,233,530	2,245,511	25,479,040	3.9%	9.7%
32 - Social Work Services	291,607	29,489	321,096	0.0%	10.1%
33 - Health Services	6,895,934	357,601	7,253,535	1.1%	5.2%
36 - Cocurricular/Extracurricular	18,251,499	2,217,563	20,469,062	3.1%	12.2%
Total Instructional Support	94,640,944	8,519,715	103,160,658	15.8%	9.0%
General Administration					
41 - General Administration	15,544,031	1,405,885	16,949,916	2.6%	9.0%
District Operations					
34 - Student Transportation	12,060,311	581,978	12,642,289	1.9%	4.8%
35 - Food Services	-	124,700	124,700		
51 - General Maintenance and Operations	44,319,981	3,975,150	48,295,131	7.4%	9.0%
52 - Security and Monitoring Services	4,431,105	337,665	4,768,770	0.7%	7.6%
53 - Data Processing Services	8,325,761	323,842	8,649,603	1.3%	3.9%
Total District Operations	69,137,158	5,343,335	74,480,493	11.4%	7.7%
Other					
61 - Community Services	636,470	74,607	711,077	0.1%	11.7%
91 - Contracted Services Between Public Schools	3,971,100	400,400	4,371,500	0.7%	10.1%
97 - Tax Increment Fund	27,112,500	2,746,500	29,859,000	4.6%	10.1%
99 - Other Intergovernmental Charges	4,775,000	(775,000)	4,000,000	0.6%	(16.2%)
Total Other	36,495,070	2,446,507	38,941,577	6.0%	6.7%
Total Appropriations	605,098,225	46,201,485	651,299,710	100.0%	7.6%

Explanation of Changes in the General Fund Budget

The summary below describes changes to the District's revenue estimates from the 2020-2021 original adopted budget to the 2021-2022 adopted budget.

LOCAL PROPERTY TAXES

Increase in tax revenue for projected 2021 property value growth	25,690,000
Decrease in tax revenue for expected 2021 tax rate reduction	(12,098,000)
Decrease in estimate for delinquent and rollback tax collections	(1,000,000)

STATE AID

Increase in revenue for enrollment and weighted average daily attendance	16,244,200
Reduction in state aid for property value growth	(27,144,300)
Increase in state aid for property tax compression	12,878,400
Increase in state aid for changes to the funding formula	13,415,500

OTHER LOCAL REVENUE

Increase in local revenue assumptions to reflect pre-COVID collections	800,500
Projected revenue from swim and dive club program	670,000
Total change in spendable revenue	29,456,300

BUDGET NEUTRAL CHANGES

TIF collections (passed on to the City of Frisco)	2,746,500
TRS On-Behalf	7,000,000
Total budget neutral changes	9,746,500
Net change in revenue from the 2020-2021 adopted budget	39,202,800

A summary of the total changes in appropriations from the 2020-2021 original adopted budget to the 2021-2022 adopted budget is below.

2020-2021 BUDGET AMENDMENTS

Insurance premiums	680,000
Cheer uniforms	78,000
Campus funds for greater than projected enrollment	274,375
New positions	95,600
School safety allotment	244,000

NEW PERSONNEL

Student growth and class size	11,165,100
Future Ready Learning	244,900
Student opportunity	1,061,200
Administrative/operational support	405,800

COMPENSATION

Raises and other adjustments	16,751,110
One-time incentive payment	4,500,000
Employee benefits	470,000

NON-PERSONNAL APPROPRIATIONS

Student growth and class size	749,250
Administrative/operational support	1,227,980
Recaptured budgets from priorities-based budgeting	(1,892,730)
Change in recapture	400,400

BUDGET NEUTRAL CHANGES

TIF collections (passed on to the City of Frisco)	2,746,500
TRS On-Behalf	7,000,000
Net change in expenditures from the 2020-2021 adopted budget	46,201,485

Changes in Functional Appropriations

Each year as part of the priorities-based budget process, campuses and central departments are given the opportunity to re-evaluate 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. 88% of the change in the expenditure budget from FY 2021 to FY 2022 relates to new personnel or compensation, including the increase in TRS payments made on our behalf by the state. The remaining 12% is the result of new appropriations or movement of money within individual campus and departmental budgets, which are detailed in the following sections.

Campus Budgets

Campus appropriations are based on a weighted per-pupil allotment. The Finance Department calculates these appropriations each January, using the greater of current or projected enrollment.

The following weights and allotments were used to appropriate campus budgets for the 2021-2022 school year:

	Elementary Schools	Middle Schools	High Schools
Total Enrollment	\$90.00	\$100.00	\$130.00
Gifted & Talented Students	\$9.00	\$10.00	\$13.00
Students Enrolled in Career & Technology Classes	--	--	\$19.50
Special Education Students	\$45.00	\$50.00	\$65.00
Educationally Disadvantaged Students (all grades)	\$20.70	\$23.00	\$29.90
PK thru 3 rd grade Educationally Disadvantaged Students	\$9.00	--	--
English Language Learners (all grades)	\$9.00	\$10.00	\$13.00
PK thru 3 rd grade English Language Learners	\$9.00	--	--
Dyslexia Program Enrollment	\$9.00	\$10.00	\$13.00

CAMPUSES

	2020/2021 Budget	Increase (Decrease)	2021/2022 Budget	Percent of Total	Percent Change
APPROPRIATIONS BY FUNCTION					
Instruction					
11 - Instruction	4,839,257	682,272	5,521,528	63.3%	14.1%
12 - Instructional and Media Services	564,314	34,075	598,389	6.9%	6.0%
13 - Curriculum and Staff Development	367,572	50,142	417,714	4.8%	13.6%
Total Instruction	5,771,143	766,489	6,537,631	74.9%	13.3%
Instructional Support					
23 - School Leadership	1,028,574	252,834	1,281,408	14.7%	24.6%
31 - Guidance, Counseling and Evaluation Services	433,574	2,081	435,654	5.0%	0.5%
33 - Health Services	102,691	12,814	115,505	1.3%	12.5%
36 - Cocurricular/Extracurricular	331,687	25,305	356,992	4.1%	7.6%
Total Instructional Support	1,896,526	293,034	2,189,559	25.1%	15.5%
Total Appropriations	7,667,668	1,059,522	8,727,190	100.0%	13.8%
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	71,313	151,586	222,899	2.6%	212.6%
62 - Professional and Contracted Services	389,982	95,169	485,151	5.6%	24.4%
63 - Supplies and Materials	5,798,221	535,817	6,334,038	72.6%	9.2%
64 - Other Operating Costs	1,188,654	177,222	1,365,876	15.7%	14.9%
66 - Capital Outlay	219,498	99,728	319,226	3.7%	45.4%
Total Appropriations	7,667,668	1,059,522	8,727,190	100.0%	13.8%

ELEMENTARY SCHOOLS

	Early Childhood School	Allen ES	Anderson ES	Ashley ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	96,569	58,147	54,256	57,510
12 - Instructional and Media Services	4,707	8,161	7,642	6,120
13 - Curriculum and Staff Development	3,600	1,000	500	2,000
Total Instruction	104,876	67,308	62,398	65,630
Instructional Support				
23 - School Leadership	8,090	4,600	10,170	2,500
31 - Guidance, Counseling and Evaluation Services	425	5,320	4,745	4,200
33 - Health Services	1,175	1,480	1,200	1,000
36 - Cocurricular/Extracurricular		150		414
Total Instructional Support	9,690	11,550	16,115	8,114
Total Appropriations	114,566	78,858	78,513	73,744

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	49,176	2,300	-	3,500
62 - Professional and Contracted Services	5,600	6,700	6,600	5,877
63 - Supplies and Materials	50,347	64,508	63,103	54,942
64 - Other Operating Costs	6,943	5,330	8,810	5,425
66 - Capital Outlay	2,500	20	-	4,000
Total Appropriations	114,566	78,858	78,513	73,744

	Bledsoe ES	Boals ES	Borchardt ES	Bright ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	60,037	49,122	52,855	38,269
12 - Instructional and Media Services	7,806	6,048	6,955	4,527
13 - Curriculum and Staff Development	1,800	5,200	2,500	4,000
Total Instruction	69,643	60,370	62,310	46,796
Instructional Support				
23 - School Leadership	4,100	6,880	10,500	7,700
31 - Guidance, Counseling and Evaluation Services	6,470	3,850	6,500	3,700
33 - Health Services	1,410	900	1,000	600
36 - Cocurricular/Extracurricular	150	200	200	-
Total Instructional Support	12,130	11,830	18,200	12,000
Total Appropriations	81,773	72,200	80,510	58,796

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	-	10,000	-	-
62 - Professional and Contracted Services	7,100	6,300	3,000	3,300
63 - Supplies and Materials	67,368	47,700	63,170	47,396
64 - Other Operating Costs	7,305	8,200	14,340	8,100
66 - Capital Outlay	-	-	-	-
Total Appropriations	81,773	72,200	80,510	58,796

	Carroll ES	Christie ES	Comstock ES	Corbell ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	45,597	37,792	51,368	55,959
12 - Instructional and Media Services	5,544	4,699	7,735	6,937
13 - Curriculum and Staff Development	19,000	1,000	3,500	1,600
Total Instruction	70,141	43,491	62,603	64,496
Instructional Support				
23 - School Leadership	4,000	6,300	11,394	6,400
31 - Guidance, Counseling and Evaluation Services	2,350	3,575	1,400	5,500
33 - Health Services	500	-	1,765	1,100
36 - Cocurricular/Extracurricular	-	-	-	100
Total Instructional Support	6,850	9,875	14,559	13,100
Total Appropriations	76,991	53,366	77,162	77,596

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	7,500	-	-	-
62 - Professional and Contracted Services	16,000	4,400	2,600	4,600
63 - Supplies and Materials	51,841	43,556	62,703	59,321
64 - Other Operating Costs	1,650	4,610	11,359	11,375
66 - Capital Outlay	-	800	500	2,300
Total Appropriations	76,991	53,366	77,162	77,596

	Curtsinger ES	Elliott ES	Fisher ES	Gunstream ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	44,219	47,411	46,331	51,822
12 - Instructional and Media Services	9,067	6,169	5,355	6,225
13 - Curriculum and Staff Development	-	4,000	1,200	450
Total Instruction	53,286	57,580	52,886	58,497
Instructional Support				
23 - School Leadership	3,450	7,100	2,900	2,350
31 - Guidance, Counseling and Evaluation Services	3,550	5,900	900	6,800
33 - Health Services	1,700	1,180	1,200	950
36 - Cocurricular/Extracurricular	200	796	383	125
Total Instructional Support	8,900	14,976	5,383	10,225
Total Appropriations	62,186	72,556	58,269	68,722

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	810	1,000	1,000	6,000
62 - Professional and Contracted Services	3,000	4,635	200	4,350
63 - Supplies and Materials	52,976	54,841	52,972	55,697
64 - Other Operating Costs	5,400	6,880	4,097	1,925
66 - Capital Outlay	-	5,200	-	750
Total Appropriations	62,186	72,556	58,269	68,722

	Hosp ES	Isbell ES	Liscano ES	McSpedden ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	56,361	52,820	52,967	58,744
12 - Instructional and Media Services	8,038	6,761	7,370	8,994
13 - Curriculum and Staff Development	-	4,000	500	11,000
Total Instruction	64,399	63,581	60,837	78,738
Instructional Support				
23 - School Leadership	11,375	6,050	8,428	14,100
31 - Guidance, Counseling and Evaluation Services	4,965	6,400	5,650	4,700
33 - Health Services	1,670	1,000	1,500	1,560
36 - Cocurricular/Extracurricular	315	500	300	-
Total Instructional Support	18,325	13,950	15,878	20,360
Total Appropriations	82,724	77,531	76,715	99,098

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	-	518	-	-
62 - Professional and Contracted Services	4,825	5,700	6,100	9,000
63 - Supplies and Materials	67,969	64,703	67,737	82,938
64 - Other Operating Costs	9,930	6,610	2,878	7,160
66 - Capital Outlay	-	-	-	-
Total Appropriations	82,724	77,531	76,715	99,098

	Miller ES	Mooneyham ES	Newman ES	Nichols ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	47,747	47,388	80,961	55,951
12 - Instructional and Media Services	7,857	7,169	9,095	7,829
13 - Curriculum and Staff Development	16,500	11,500	1	2,000
Total Instruction	72,104	66,057	90,057	65,780
Instructional Support				
23 - School Leadership	12,000	10,500	2,800	5,600
31 - Guidance, Counseling and Evaluation Services	4,400	1,000	5,350	9,300
33 - Health Services	1,000	1,800	2,300	800
36 - Cocurricular/Extracurricular	100	200	400	600
Total Instructional Support	17,500	13,500	10,850	16,300
Total Appropriations	89,604	79,557	100,907	82,080

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	3,645	-	-	4,500
62 - Professional and Contracted Services	29,700	-	4,601	7,600
63 - Supplies and Materials	53,509	77,857	90,691	58,520
64 - Other Operating Costs	2,750	1,700	5,615	9,960
66 - Capital Outlay	-	-	-	1,500
Total Appropriations	89,604	79,557	100,907	82,080

	Norris ES	Ogle ES	Phillips ES	Pink ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	44,545	59,139	40,347	52,989
12 - Instructional and Media Services	10,051	6,660	6,963	5,999
13 - Curriculum and Staff Development	6,025	2,500	4,500	4,800
Total Instruction	60,621	68,299	51,810	63,788
Instructional Support				
23 - School Leadership	8,328	8,200	20,730	5,800
31 - Guidance, Counseling and Evaluation Services	7,200	3,400	1,800	1,600
33 - Health Services	1,900	1,550	1,750	750
36 - Cocurricular/Extracurricular	325	650	200	
Total Instructional Support	17,753	13,800	24,480	8,150
Total Appropriations	78,374	82,099	76,290	71,938

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	-	-	3,285	-
62 - Professional and Contracted Services	6,475	6,300	6,300	2,650
63 - Supplies and Materials	60,746	67,049	56,525	59,913
64 - Other Operating Costs	10,653	3,750	7,180	9,375
66 - Capital Outlay	500	5,000	3,000	-
Total Appropriations	78,374	82,099	76,290	71,938

	Purefoy ES	Riddle ES	Robertson ES	Rogers ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	48,257	49,767	49,896	43,752
12 - Instructional and Media Services	5,450	7,375	6,990	6,107
13 - Curriculum and Staff Development	4,585	13,000	8,000	3,000
Total Instruction	58,292	70,142	64,886	52,859
Instructional Support				
23 - School Leadership	4,075	7,150	5,867	13,100
31 - Guidance, Counseling and Evaluation Services	3,350	2,035	5,400	3,000
33 - Health Services	750	1,010	600	1,500
36 - Cocurricular/Extracurricular		200	500	-
Total Instructional Support	8,175	10,395	12,367	17,600
Total Appropriations	66,467	80,537	77,253	70,459

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	4,000	-	-	3,022
62 - Professional and Contracted Services	6,700	13,650	9,500	6,200
63 - Supplies and Materials	48,187	51,392	55,203	55,187
64 - Other Operating Costs	7,580	9,245	12,550	3,050
66 - Capital Outlay	-	6,250	-	3,000
Total Appropriations	66,467	80,537	77,253	70,459

	Scott ES	Sem ES	Shawnee ES	Smith ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	50,414	46,826	45,266	50,097
12 - Instructional and Media Services	6,710	6,946	6,510	6,035
13 - Curriculum and Staff Development	4,000	1,200	7,450	7,000
Total Instruction	61,124	54,972	59,226	63,132
Instructional Support				
23 - School Leadership	6,400	11,150	7,600	1,650
31 - Guidance, Counseling and Evaluation Services	6,450	3,950	3,000	1,360
33 - Health Services	1,175	1,350	1,360	1,200
36 - Cocurricular/Extracurricular	-	-	-	125
Total Instructional Support	14,025	16,450	11,960	4,335
Total Appropriations	75,149	71,422	71,186	67,467

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	4,000	-	-	-
62 - Professional and Contracted Services	7,000	3,100	10,000	5,400
63 - Supplies and Materials	56,674	57,925	52,661	57,007
64 - Other Operating Costs	7,475	8,397	7,525	5,060
66 - Capital Outlay	-	2,000	1,000	-
Total Appropriations	75,149	71,422	71,186	67,467

	Sonntag ES	Sparks ES	Spears ES	Tadlock ES
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	56,376	46,544	62,531	44,202
12 - Instructional and Media Services	6,981	7,370	7,520	7,468
13 - Curriculum and Staff Development	500	2,500	-	2,500
Total Instruction	63,857	56,414	70,051	54,170
Instructional Support				
23 - School Leadership	5,250	13,100	9,400	8,158
31 - Guidance, Counseling and Evaluation Services	4,400	6,100	4,700	1,995
33 - Health Services	1,160	1,200	1,760	1,860
36 - Cocurricular/Extracurricular	-	1,164	500	385
Total Instructional Support	10,810	21,564	16,360	12,398
Total Appropriations	74,667	77,978	86,411	66,568

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	1,500	-	-	-
62 - Professional and Contracted Services	3,900	13,000	4,400	2,000
63 - Supplies and Materials	62,082	54,328	74,001	55,055
64 - Other Operating Costs	7,185	7,250	8,010	9,513
66 - Capital Outlay	-	3,400	-	-
Total Appropriations	74,667	77,978	86,411	66,568

	Talley ES	Taylor ES	Vaughn ES	Total Elementary Schools
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	48,923	64,271	54,828	2,259,173
12 - Instructional and Media Services	6,823	7,025	8,363	300,156
13 - Curriculum and Staff Development	3,000	-	1,000	172,411
Total Instruction	58,746	71,296	64,191	2,731,740
Instructional Support				
23 - School Leadership	2,930	6,350	2,903	317,428
31 - Guidance, Counseling and Evaluation Services	4,800	900	6,330	178,720
33 - Health Services	1,200	1,960	2,320	55,145
36 - Cocurricular/Extracurricular	300	-	450	9,932
Total Instructional Support	9,230	9,210	12,003	561,225
Total Appropriations	67,976	80,506	76,194	3,292,965
APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	-	-	-	105,756
62 - Professional and Contracted Services	6,030	1,200	4,945	270,538
63 - Supplies and Materials	54,796	66,446	68,746	2,570,288
64 - Other Operating Costs	7,150	8,360	2,503	300,163
66 - Capital Outlay	-	4,500	-	46,220
Total Appropriations	67,976	80,506	76,194	3,292,965

MIDDLE SCHOOLS

	Clark MS	Cobb MS	Fowler MS	Griffin MS
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	59,908	57,007	90,887	48,801
12 - Instructional and Media Services	7,784	5,922	9,512	5,804
13 - Curriculum and Staff Development	2,500	16,700	500	2,900
Total Instruction	70,192	79,629	100,899	57,505
Instructional Support				
23 - School Leadership	35,860	20,500	8,875	31,800
31 - Guidance, Counseling and Evaluation Services	1,750	2,200	2,500	975
33 - Health Services	760	1,560	1,725	1,190
36 - Cocurricular/Extracurricular	1,455	1,750	1,300	930
Total Instructional Support	39,825	26,010	14,400	34,895
Total Appropriations	110,017	105,639	115,299	92,400

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	6,153	7,625	7,400	-
62 - Professional and Contracted Services	1,500	7,800	1,950	2,950
63 - Supplies and Materials	72,914	58,814	87,499	68,420
64 - Other Operating Costs	29,034	28,900	8,250	15,530
66 - Capital Outlay	416	2,500	10,200	5,500
Total Appropriations	110,017	105,639	115,299	92,400

	Hunt MS	Lawler MS	Maus MS	Nelson MS
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	70,734	81,889	72,321	83,277
12 - Instructional and Media Services	6,183	6,996	7,384	6,708
13 - Curriculum and Staff Development	3,500	2,600	6,000	2,300
Total Instruction	80,417	91,485	85,705	92,285
Instructional Support				
23 - School Leadership	19,750	16,150	13,900	26,750
31 - Guidance, Counseling and Evaluation Services	1,950	7,300	2,500	4,200
33 - Health Services	1,510	2,200	1,300	3,175
36 - Cocurricular/Extracurricular	1,950	1,250	4,600	550
Total Instructional Support	25,160	26,900	22,300	34,675
Total Appropriations	105,577	118,385	108,005	126,960

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	4,859	989	3,151	-
62 - Professional and Contracted Services	3,500	1,200	2,450	-
63 - Supplies and Materials	68,413	92,771	84,154	104,785
64 - Other Operating Costs	15,805	13,225	18,250	14,175
66 - Capital Outlay	13,000	10,200	-	8,000
Total Appropriations	105,577	118,385	108,005	126,960

	Pearson MS	Pioneer MS	Roach MS	Scoggins MS
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	74,987	70,179	72,875	83,070
12 - Instructional and Media Services	8,024	8,328	8,382	8,052
13 - Curriculum and Staff Development	6,800	800	6,200	1,500
Total Instruction	89,811	79,307	87,457	92,622
Instructional Support				
23 - School Leadership	22,150	39,200	17,580	26,700
31 - Guidance, Counseling and Evaluation Services	5,850	4,000	2,850	5,000
33 - Health Services	1,800	2,110	2,410	2,750
36 - Cocurricular/Extracurricular	1,500	2,935	7,050	250
Total Instructional Support	31,300	48,245	29,890	34,700
Total Appropriations	121,111	127,552	117,347	127,322

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	-	1,000	12,263	9,170
62 - Professional and Contracted Services	10,160	3,400	10,400	8,000
63 - Supplies and Materials	80,851	96,387	69,364	87,052
64 - Other Operating Costs	26,100	26,765	20,320	17,600
66 - Capital Outlay	4,000	-	5,000	5,500
Total Appropriations	121,111	127,552	117,347	127,322

	Stafford MS	Staley MS	Trent MS	Vandeventer MS
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	78,929	62,513	91,941	69,770
12 - Instructional and Media Services	9,234	5,020	9,711	7,210
13 - Curriculum and Staff Development	6,350	-	2,000	6,800
Total Instruction	94,513	67,533	103,652	83,780
Instructional Support				
23 - School Leadership	12,725	7,090	31,720	19,500
31 - Guidance, Counseling and Evaluation Services	5,150	1,350	1,800	1,800
33 - Health Services	900	1,650	1,500	2,100
36 - Cocurricular/Extracurricular	3,675	500	1,500	3,300
Total Instructional Support	22,450	10,590	36,520	26,700
Total Appropriations	116,963	78,123	140,172	110,480

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	6,214	6,113	5,254	2,530
62 - Professional and Contracted Services	12,150	620	1,000	3,200
63 - Supplies and Materials	69,764	60,420	113,745	85,190
64 - Other Operating Costs	24,835	6,970	18,173	17,760
66 - Capital Outlay	4,000	4,000	2,000	1,800
Total Appropriations	116,963	78,123	140,172	110,480

	Wester MS	Total Middle Schools
APPROPRIATIONS BY FUNCTION		
Instruction		
11 - Instruction	58,361	1,227,449
12 - Instructional and Media Services	7,106	127,360
13 - Curriculum and Staff Development	2,400	69,850
Total Instruction	67,867	1,424,659
Instructional Support		
23 - School Leadership	22,920	373,170
31 - Guidance, Counseling and Evaluation Services	1,260	52,435
33 - Health Services	1,660	30,300
36 - Cocurricular/Extracurricular	900	35,395
Total Instructional Support	26,740	491,300
Total Appropriations	94,607	1,915,959
APPROPRIATIONS BY OBJECT		
61 - Payroll Costs	7,491	80,212
62 - Professional and Contracted Services	1,750	72,030
63 - Supplies and Materials	62,216	1,362,759
64 - Other Operating Costs	20,150	321,842
66 - Capital Outlay	3,000	79,116
Total Appropriations	94,607	1,915,959

HIGH SCHOOLS

	Centennial HS	Emerson HS	Frisco HS	Heritage HS
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	158,212	79,500	203,876	216,377
12 - Instructional and Media Services	23,334	6,364	13,424	22,308
13 - Curriculum and Staff Development	10,300	5,500	14,500	10,153
Total Instruction	191,846	91,364	231,800	248,838
Instructional Support				
23 - School Leadership	86,976	22,000	59,852	43,500
31 - Guidance, Counseling and Evaluation Services	15,650	11,000	21,750	24,775
33 - Health Services	2,250	3,000	2,250	2,200
36 - Cocurricular/Extracurricular	37,900	8,000	22,950	20,360
Total Instructional Support	142,776	44,000	106,802	90,835
Total Appropriations	334,622	135,364	338,602	339,673

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	2,400	1,500	11,322	800
62 - Professional and Contracted Services	7,200	-	25,100	16,833
63 - Supplies and Materials	177,005	121,864	212,303	241,656
64 - Other Operating Costs	96,841	12,000	56,277	66,584
66 - Capital Outlay	51,176	-	33,600	13,800
Total Appropriations	334,622	135,364	338,602	339,673

	Independence HS	Lebanon Trail HS	Liberty HS	Lone Star HS
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	212,935	171,192	188,036	205,683
12 - Instructional and Media Services	14,762	11,860	13,959	19,014
13 - Curriculum and Staff Development	5,000	12,500	26,500	22,500
Total Instruction	232,697	195,552	228,495	247,197
Instructional Support				
23 - School Leadership	54,988	52,890	36,674	57,080
31 - Guidance, Counseling and Evaluation Services	28,174	19,000	20,350	22,850
33 - Health Services	2,500	3,000	3,160	2,300
36 - Cocurricular/Extracurricular	41,405	37,500	26,600	43,450
Total Instructional Support	127,067	112,390	86,784	125,680
Total Appropriations	359,764	307,942	315,279	372,877

APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	-	-	3,000	4,500
62 - Professional and Contracted Services	8,050	2,500	6,500	22,500
63 - Supplies and Materials	295,853	232,581	232,643	254,377
64 - Other Operating Costs	54,547	71,361	70,136	85,250
66 - Capital Outlay	1,314	1,500	3,000	6,250
Total Appropriations	359,764	307,942	315,279	372,877

	Memorial HS	Reedy HS	Wakeland HS	Total High Schools
APPROPRIATIONS BY FUNCTION				
Instruction				
11 - Instruction	199,542	179,850	219,703	2,034,906
12 - Instructional and Media Services	17,728	18,024	10,096	170,873
13 - Curriculum and Staff Development	21,000	17,500	30,000	175,453
Total Instruction	238,270	215,374	259,799	2,381,232
Instructional Support				
23 - School Leadership	50,100	86,950	39,800	590,810
31 - Guidance, Counseling and Evaluation Services	17,000	17,050	6,900	204,499
33 - Health Services	5,000	1,900	2,500	30,060
36 - Cocurricular/Extracurricular	27,200	26,150	20,150	311,665
Total Instructional Support	99,300	132,050	69,350	1,137,034
Total Appropriations	337,570	347,424	329,149	3,518,266
APPROPRIATIONS BY OBJECT				
61 - Payroll Costs	1,500	6,409	5,500	36,931
62 - Professional and Contracted Services	9,500	32,900	11,500	142,583
63 - Supplies and Materials	241,870	176,740	214,099	2,400,991
64 - Other Operating Costs	63,200	81,625	86,050	743,871
66 - Capital Outlay	21,500	49,750	12,000	193,890
Total Appropriations	337,570	347,424	329,149	3,518,266

Department Budgets

The combined budget for all central departments, which shows the change from FY 2021 to FY 2022, is below. The following pages provide further detail for each department's FY 2022 budget.

CENTRAL ADMINISTRATION

	2020/2021 Budget	Increase (Decrease)	2021/2022 Budget	Percent of Total	Percent Change
APPROPRIATIONS BY FUNCTION					
Instruction					
11 - Instruction	363,488,849	27,578,723	391,067,572	60.9%	7.6%
12 - Instructional and Media Services	5,891,974	310,590	6,202,564	1.0%	5.3%
13 - Curriculum and Staff Development	14,079,109	(169,810)	13,909,299	2.2%	(1.2%)
95 - Payments to Juvenile Justice Alternative Programs	50,000	-	50,000	0.0%	0.0%
Total Instruction	383,509,932	27,719,503	411,229,435	64.0%	7.2%
Instructional Support					
21 - Instructional Leadership	10,905,886	795,835	11,701,721	1.8%	7.3%
23 - School Leadership	34,033,914	2,620,882	36,654,796	5.7%	7.7%
31 - Guidance, Counseling and Evaluation Services	22,799,956	2,243,430	25,043,386	3.9%	9.8%
32 - Social Work Services	291,607	29,489	321,096	0.0%	10.1%
33 - Health Services	6,793,243	344,787	7,138,030	1.1%	5.1%
36 - Cocurricular/Extracurricular	17,919,880	2,192,190	20,112,070	3.1%	12.2%
Total Instructional Support	92,744,486	8,226,613	100,971,099	15.7%	8.9%
General Administration					
41 - General Administration	15,544,031	1,405,885	16,949,916	2.6%	9.0%
District Operations					
34 - Student Transportation	12,060,311	581,978	12,642,289	2.0%	4.8%
35 - Food Services	-	124,700	124,700	0.0%	100.0%
51 - General Maintenance and Operations	44,319,981	3,975,150	48,295,131	7.5%	9.0%
52 - Security and Monitoring Services	4,431,105	337,665	4,768,770	0.7%	7.6%
53 - Data Processing Services	8,325,761	323,842	8,649,603	1.3%	3.9%
Total District Operations	69,137,158	5,343,335	74,480,493	11.6%	7.7%
Other					
61 - Community Services	636,470	74,607	711,077	0.1%	11.7%
91 - Contracted Services Between Public Schools	3,971,100	400,400	4,371,500	0.7%	10.1%
97 - Tax Increment Fund	27,112,500	2,746,500	29,859,000	4.6%	10.1%
99 - Other Intergovernmental Charges	4,775,000	(775,000)	4,000,000	0.6%	(16.2%)
Total Other	36,495,070	2,446,507	38,941,577	6.1%	6.7%
Total Appropriations	597,430,677	4,818,407	642,572,520	12.0%	0.8%
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	493,554,206	40,802,867	534,357,073	83.2%	8.3%
62 - Professional and Contracted Services	51,319,808	446,891	51,766,699	8.1%	0.9%
63 - Supplies and Materials	12,755,271	(737,493)	12,017,778	1.9%	(5.8%)
64 - Other Operating Costs	38,222,305	4,770,063	42,992,368	6.7%	12.5%
66 - Capital Outlay	1,578,967	(140,365)	1,438,602	0.2%	(8.9%)
Total Appropriations	597,430,557	45,141,963	642,572,520	100.0%	7.6%

DEPARTMENTS

	Assessment & Accountability	Athletics	C&I - Academic Programming	C&I - Alternative Programs	C&I - Elementary Instruction	C&I - Secondary Instruction
APPROPRIATIONS BY FUNCTION						
Instruction						
11 - Instruction	15,000		1,197,008	32,700	105,682	96,325
12 - Instructional and Media Services						
13 - Curriculum and Staff Development	15,500		245,460	1,100	171,995	957,496
95 - Payments to Juvenile Justice Alternative Programs						
Total Instruction	30,500	-	1,442,468	33,800	277,677	1,053,821
Instructional Support						
21 - Instructional Leadership	138,523		84,290		127,403	99,850
23 - School Leadership				17,750		
31 - Guidance, Counseling and Evaluation Services	684,563		180,800	4,100		
32 - Social Work Services				26,000		
33 - Health Services				2,700		
36 - Cocurricular/Extracurricular		5,668,115	577,682			2,150
Total Instructional Support	823,086	5,668,115	842,772	50,550	127,403	102,000
General Administration						
41 - General Administration						
District Operations						
34 - Student Transportation						
35 - Food Services						
51 - General Maintenance and Operations						
52 - Security and Monitoring Services						
53 - Data Processing Services						
Total District Operations	-	-	-	-	-	-
Other						
61 - Community Services		270,000				
91 - Contracted Services Between Public Schools						
97 - Tax Increment Fund						
99 - Other Intergovernmental Charges						
Total Other	-	270,000	-	-	-	-
Total Appropriations	853,586	5,938,115	2,285,240	84,350	405,080	1,155,821
APPROPRIATIONS BY OBJECT						
61 - Payroll Costs	43,640	470,000	451,750			760,996
62 - Professional and Contracted Services	204,099	2,280,000	265,450	4,500	103,995	116,900
63 - Supplies and Materials	571,023	2,082,525	690,432	52,950	132,007	139,925
64 - Other Operating Costs	24,617	1,049,000	664,110	26,900	169,078	135,500
66 - Capital Outlay	10,207	56,590	213,498			2,500
Total Appropriations	853,586	5,938,115	2,285,240	84,350	405,080	1,155,821

	C&I - Special Programs	Communications	Community Relations	Construction	Curriculum & Instruction	Custodial
APPROPRIATIONS BY FUNCTION						
Instruction						
11 - Instruction	693,822				372,200	
12 - Instructional and Media Services						
13 - Curriculum and Staff Development	181,400				30,095	
95 - Payments to Juvenile Justice Alternative Programs						
Total Instruction	875,222	-	-	-	402,295	-
Instructional Support						
21 - Instructional Leadership	61,525				105,675	
23 - School Leadership					100,732	
31 - Guidance, Counseling and Evaluation Services					5,750	
32 - Social Work Services						
33 - Health Services					1,500	
36 - Cocurricular/Extracurricular	5,500					
Total Instructional Support	67,025	-	-	-	213,657	-
General Administration						
41 - General Administration		1,044,525	58,714			
District Operations						
34 - Student Transportation						
35 - Food Services						
51 - General Maintenance and Operations				53,500		2,704,620
52 - Security and Monitoring Services						
53 - Data Processing Services						
Total District Operations	-	-	-	53,500	-	2,704,620
Other						
61 - Community Services						
91 - Contracted Services Between Public Schools						
97 - Tax Increment Fund						
99 - Other Intergovernmental Charges						
Total Other	-	-	-	-	-	-
Total Appropriations	942,247	1,044,525	58,714	53,500	615,952	2,704,620
APPROPRIATIONS BY OBJECT						
61 - Payroll Costs	434,130					
62 - Professional and Contracted Services	65,000	1,491,554	40,800	20,500	70,500	1,470,000
63 - Supplies and Materials	258,761	(619,824)	7,563	24,500	156,525	1,195,200
64 - Other Operating Costs	178,406	90,598	10,351	6,500	331,927	3,500
66 - Capital Outlay	5,950	82,197		2,000	57,000	35,920
Total Appropriations	942,247	1,044,525	58,714	53,500	615,952	2,704,620

	Deputy Superintendents	Emergency Management	Finance	Fine Arts	Government & Legal Affairs	Guidance & Counseling
APPROPRIATIONS BY FUNCTION						
Instruction						
11 - Instruction			250,000	1,576,691		30,500
12 - Instructional and Media Services						
13 - Curriculum and Staff Development			50,000	61,000		
95 - Payments to Juvenile Justice Alternative Programs						
Total Instruction	-	-	300,000	1,637,691	-	30,500
Instructional Support						
21 - Instructional Leadership				60,500		
23 - School Leadership						
31 - Guidance, Counseling and Evaluation Services			620,000			289,500
32 - Social Work Services						
33 - Health Services			415,000			
36 - Cocurricular/Extracurricular			250,000	1,993,855		
Total Instructional Support	-	-	1,285,000	2,054,355	-	289,500
General Administration						
41 - General Administration	195,300		1,575,113		401,400	
District Operations						
34 - Student Transportation				15,000		
35 - Food Services			124,700			
51 - General Maintenance and Operations			250,000	21,500		
52 - Security and Monitoring Services		41,900				
53 - Data Processing Services						
Total District Operations	-	41,900	374,700	36,500	-	-
Other						
61 - Community Services						
91 - Contracted Services Between Public Schools			4,371,500			
97 - Tax Increment Fund			29,859,000			
99 - Other Intergovernmental Charges			4,000,000			
Total Other	-	-	38,230,500	-	-	-
Total Appropriations	195,300	41,900	41,765,313	3,728,546	401,400	320,000
APPROPRIATIONS BY OBJECT						
61 - Payroll Costs	100,000			142,600		
62 - Professional and Contracted Services	3,000	35,000	10,057,500	923,545	357,000	246,000
63 - Supplies and Materials	13,000	2,500	34,700	1,621,806	4,400	25,000
64 - Other Operating Costs	79,300	4,400	31,673,113	982,095	40,000	44,000
66 - Capital Outlay				58,500		5,000
Total Appropriations	195,300	41,900	41,765,313	3,728,546	401,400	320,000

	Human Resources	Leadership	Leadership - Elementary	Leadership - Secondary	Maintenance	Natorium
APPROPRIATIONS BY FUNCTION						
Instruction						
11 - Instruction	8,200,000	50,000		14,000		
12 - Instructional and Media Services						
13 - Curriculum and Staff Development	54,000		37,149			
95 - Payments to Juvenile Justice Alternative Programs						
Total Instruction	8,254,000	50,000	37,149	14,000	-	-
Instructional Support						
21 - Instructional Leadership						
23 - School Leadership		10,600	49,959	83,800		
31 - Guidance, Counseling and Evaluation Services						
32 - Social Work Services						
33 - Health Services						
36 - Cocurricular/Extracurricular						
Total Instructional Support	-	10,600	49,959	83,800	-	4,500
General Administration						
41 - General Administration	449,875					4,500
District Operations						
34 - Student Transportation						
35 - Food Services						
51 - General Maintenance and Operations					17,056,500	42,770
52 - Security and Monitoring Services						
53 - Data Processing Services						
Total District Operations	-	-	-	-	17,056,500	42,770
Other						
61 - Community Services						32,825
91 - Contracted Services Between Public Schools						
97 - Tax Increment Fund						
99 - Other Intergovernmental Charges						
Total Other	-	-	-	-	-	32,825
Total Appropriations	8,703,875	60,600	87,108	97,800	17,056,500	80,095
APPROPRIATIONS BY OBJECT						
61 - Payroll Costs			1,400	14,000	12,000	1,000
62 - Professional and Contracted Services	8,479,450		17,649	13,000	15,467,200	7,200
63 - Supplies and Materials	53,075	600	12,400	24,800	1,487,500	46,095
64 - Other Operating Costs	158,500	60,000	46,459	37,000	9,300	10,100
66 - Capital Outlay	12,850		9,200	9,000	80,500	15,700
Total Appropriations	8,703,875	60,600	87,108	97,800	17,056,500	80,095

	Operations	Personnel	Professional Learning	Risk Management	Security	Special Education
APPROPRIATIONS BY FUNCTION						
Instruction						
11 - Instruction		375,674,558				538,861
12 - Instructional and Media Services		5840,564				
13 - Curriculum and Staff Development		11,643,982	354,500			88,150
95 - Payments to Juvenile Justice Alternative Programs						
Total Instruction	-	393,159,104	354,500	-	-	627,011
Instructional Support						
21 - Instructional Leadership		10,783,846	50,700			34,050
23 - School Leadership		36,438,951	28,863			
31 - Guidance, Counseling and Evaluation Services		22,996,496				218,356
32 - Social Work Services		295,096				
33 - Health Services		6,485,170				
36 - Cocurricular/Extracurricular		11,370,900				3,000
Total Instructional Support	-	88,370,459	79,563	-	-	255,406
General Administration						
41 - General Administration	156,500	12,226,839				
District Operations						
34 - Student Transportation		10,066,689				
35 - Food Services						
51 - General Maintenance and Operations		18,399,001		8,995,590		
52 - Security and Monitoring Services		1,869,567			2,857,303	
53 - Data Processing Services		6,256,846				
Total District Operations	-	36,592,103	-	8,995,590	2,857,303	-
Other						
61 - Community Services		408,252				
91 - Contracted Services Between Public Schools						
97 - Tax Increment Fund						
99 - Other Intergovernmental Charges						
Total Other	-	408,252	-	-	-	-
Total Appropriations	156,500	530,756,757	434,063	8,995,590	2,857,303	882,417
APPROPRIATIONS BY OBJECT						
61 - Payroll Costs		530,756,757	127,600	150,000		206,000
62 - Professional and Contracted Services			221,300	1,639,770	2,670,803	301,700
63 - Supplies and Materials	121,000		43,000	223,200	128,500	239,017
64 - Other Operating Costs	5,500		42,163	6,626,620	13,500	84,200
66 - Capital Outlay	28,000			356,000	44,500	51,500
Total Appropriations	156,500	530,756,757	434,063	8,995,590	2,857,303	882,417

APPROPRIATIONS BY FUNCTION

	Student Services	Student Services - Elementary	Student Services - Secondary	Superintendent & Board	Support Services	Technology
Instruction						
11 - Instruction	547,000	52,000			143,600	1,477,625
12 - Instructional and Media Services						362,000
13 - Curriculum and Staff Development			177			67,295
95 - Payments to Juvenile Justice Alternative Programs						
Total Instruction	547,000	52,000	177	-	143,600	1,906,920
Instructional Support						
21 - Instructional Leadership					6,000	5,000
23 - School Leadership	13,000					55,500
31 - Guidance, Counseling and Evaluation Services	2,000	41,821				
32 - Social Work Services						
33 - Health Services	2,200				231,460	
36 - Cocurricular/Extracurricular			236,368			
Total Instructional Support	17,200	41,821	236,368	-	237,460	60,500
General Administration						
41 - General Administration	309,950	15,000	155,500	319,450	36,750	5,000
District Operations						
34 - Student Transportation	30,000					
35 - Food Services						
51 - General Maintenance and Operations					20,500	751,150
52 - Security and Monitoring Services						
53 - Data Processing Services						2,392,757
Total District Operations	30,000	-	-	-	20,500	3,143,907
Other						
61 - Community Services						
91 - Contracted Services Between Public Schools						
97 - Tax Increment Fund						
99 - Other Intergovernmental Charges						
Total Other	-	-	-	-	-	-
Total Appropriations	904,150	108,821	392,045	319,450	438,310	5,116,327

APPROPRIATIONS BY OBJECT

61 - Payroll Costs	436,200				106,000	143,000
62 - Professional and Contracted Services	282,000	52,000	5,000	122,734	55,400	3,797,650
63 - Supplies and Materials	56,950	12,240	68,300	5,311	233,450	771,447
64 - Other Operating Costs	129,000	18,581	318,745	188,975	23,500	194,230
66 - Capital Outlay		26,000		2,430	19,960	210,000
Total Appropriations	904,150	108,821	392,045	319,450	438,310	5,116,327

	Transportation	Total Central Departments
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APPROPRIATIONS BY FUNCTION

Instruction		
11 - Instruction		391,067,572
12 - Instructional and Media Services		6,202,564
13 - Curriculum and Staff Development		13,909,299
95 - Payments to Juvenile Justice Alternative Programs		50,000
Total Instruction	-	411,229,435
Instructional Support		
21 - Instructional Leadership		11,701,721
23 - School Leadership		36,654,796
31 - Guidance, Counseling and Evaluation Services		25,043,386
32 - Social Work Services		321,096
33 - Health Services		7,138,030
36 - Cocurricular/Extracurricular		20,112,070
Total Instructional Support	-	100,971,099
General Administration		
41 - General Administration		16,949,916
District Operations		
34 - Student Transportation	2,530,600	12,642,289
35 - Food Services		124,700
51 - General Maintenance and Operations		48,295,131
52 - Security and Monitoring Services		4,768,770
53 - Data Processing Services		8,649,603
Total District Operations	2,530,600	74,480,493
Other		
61 - Community Services		711,077
91 - Contracted Services Between Public Schools		4,371,500
97 - Tax Increment Fund		29,859,000
99 - Other Intergovernmental Charges		4,000,000
Total Other	-	38,941,577
Total Appropriations	2,530,600	642,572,520

APPROPRIATIONS BY OBJECT

61 - Payroll Costs		534,357,073
62 - Professional and Contracted Services	757,500	51,766,699
63 - Supplies and Materials	2,213,400	12,017,778
64 - Other Operating Costs	(509,900)	42,992,368
66 - Capital Outlay	69,600	1,438,602
Total Appropriations	2,530,600	642,572,520

General Fund Multi-Year Financial Plan

This long-range forecast is based on data available as of June 2021. Financial projections are always considered fluid and are expected to change over time as new data becomes available.

	2020-2021 Projected	2021-2022 Preliminary Budget	2022-2023 Forecasted	2023-2024 Forecasted	2024-2025 Forecasted
REVENUE SOURCES					
Local Revenue	480,277,720	504,900,200	521,399,200	536,177,700	548,694,500
State Revenue	124,465,191	145,672,000	154,058,900	154,057,700	152,204,500
Federal Revenue	5,163,983	4,500,000	4,500,000	4,500,000	4,500,000
Total Revenues	609,906,895	655,072,200	679,958,100	694,735,400	705,399,000
EXPENDITURES¹					
Instruction	395,434,240				
Instructional Support	91,881,702				
Operations	68,388,747				
General Administration	14,774,331				
Other	5,860,999				
TIF payments to City	29,258,648				
Total Baseline Expenditures ¹	605,598,666	602,499,100	642,428,210	672,820,710	696,315,710
BUDGET CHANGES					
Compensation		17,221,110	13,500,000	9,000,000	9,000,000
One-Time Compensation (CARES 2.0)		4,500,000			
Student Growth/Class Size		11,914,350	15,700,000	13,700,000	3,260,000
Future Ready Learning		244,900			
Student Opportunity		1,061,200			
Administrative/Operational Support		(258,950)			
Change in Flow-Through Payments		9,746,500	1,192,500	795,000	397,600
Board Approved Amendments - Recurring					
Board Approved Amendments - Non-recurring					
Total Expenditures	605,598,666	646,928,210	672,820,710	696,315,710	708,973,310
Chapter 41 Recapture	4,115,544	4,371,500	4,735,700	5,151,900	5,184,600
Expected Surplus (Deficit)	192,685	3,772,490	2,401,690	(6,732,210)	(8,758,910)
ONE-TIME SOURCES (USES) OF FUNDS					
Reserve for Reading Academy Stipends	(2,250,000)				
Changes Existing Fund Balance Assignments	7,586,900	-	-	-	-
Total One-Time Sources (Uses) of Funds	5,336,900	-	-	-	-
Beginning Unassigned Fund Balance	198,853,860	204,383,445	208,155,935	210,557,625	203,825,415
Ending Unassigned Fund Balance	204,383,445	208,155,935	210,557,625	203,825,415	195,066,505
Unassigned Fund Balance as a % of Next Year's Expenditures	31.4%	30.7%	30.0%	28.5%	26.8%
Assumed M&O Tax Rate	\$1.04020	\$1.01800	\$1.00530	\$1.00100	\$1.00100
Enrollment @ October Snapshot	63,533	65,936	67,808	69,263	70,914
Weighted Average Daily Attendance (WADA)	74,553	78,310	80,837	82,376	84,349
Total Operating Revenue, less recapture per WADA ²	\$7,733.18	\$7,928.04	\$7,968.74	\$7,984.58	\$7,919.13
Total Operating Expenditures per WADA ²	\$7,730.60	\$7,879.86	\$7,939.03	\$8,066.31	\$8,022.97

¹ Projected expenditures for 2020-2021 are unaudited management estimates. Baseline expenditures for 2021-2022 reflect the 2020-2021 original adopted budget plus any Board approved amendments that occurred throughout the year, excluding amendments for one-time costs, as of the date of this report. Baseline expenditures for 2021-2022 and beyond equal the previous year's total forecasted expenditures, less any planned on-time costs.

² Excludes TIF

Financial Plan Footnotes

01. This long-range forecast 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. The first 3 years of this model represent a realistic yet conservative prediction of financial outcomes.
02. This financial plan assumes the following new schools:
 - Fall 2021 - Emerson High School (HS #11)
 - Fall 2022 - Minett Elementary School (ES #43) and Panther Creek High School (HS #12)
 - Fall 2023 - Middle School #18 and McKinney 5/6 School (previously MS #19)

The 2018 bond program also provides for 2 more elementary schools and a CTE Expansion, all of which are outside the scope of this financial plan.

Note that these opening dates are placeholders only based on current projected enrollment growth. Future budgeted expenditures will depend on building plans approved by the School Board.

03. This plan uses a mix of the "low growth" and "moderate growth" scenarios presented by our third-party demographers at PASA in order to remain conservative but realistic in our planning. Enrollment is projected to increase by almost 7,400 students 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 2021-2022. Those costs will need to be evaluated against available funds on an annual basis.
04. This financial plan includes placeholders for a 3% raise for all staff in 2022-2023 and a 2% raise in each future year shown. This placeholder is for planning purposes only and is not guaranteed until an annual budget is adopted. There are no provisions for market-value salary adjustments or additional employee benefits included in this plan. Those costs will need to be evaluated against available funds on an annual basis.
05. The Board of Trustees strives to maintain an unassigned fund balance of 25% of next year's expenditures to cover cash flow deficits during the first quarter of the District's fiscal year. Fund balance may be used as a tool to maintain stability for a short period of time. However, any significant decrease in unassigned fund balance with no plan for restoration could result in the need for short-term borrowing.
06. Revenue forecasts assume property value growth at a declining rate. House Bill 3 was passed by the 86th Texas Legislature in May 2019 and 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. For cash flow purposes, the District budgets for debt service using a calendar year rather than our fiscal year.

	2020-2021 Adopted Budget	Increase (Decrease)	2021-2022 Adopted Budget	Percent of Total	Percent Change
ESTIMATED REVENUES					
Local Revenue					
Local Tax Collections (including delinquent, rollback and P&I)	116,896,900	6,908,500	123,805,400	83.6%	5.9%
Investment Earnings	1,255,100	(1,155,100)	100,000	0.1%	(92.0%)
TIF Revenue	21,767,000	2,408,000	24,175,000	16.3%	11.1%
Total Esimtated Revenues	<u>139,919,000</u>	<u>8,161,400</u>	<u>148,080,400</u>	<u>100.0%</u>	<u>5.8%</u>
APPROPRIATIONS					
Debt Service					
Bond Principal	66,614,000	4,027,000	70,641,000	45.6%	6.0%
Bond Interest	83,441,000	(789,000)	82,652,000	53.4%	(0.9%)
Other Debt Fees	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>	<u>1.0%</u>	<u>0.0%</u>
Total Appropriations	<u>151,555,000</u>	<u>3,238,000</u>	<u>154,793,000</u>	<u>100.0%</u>	<u>2.1%</u>

Explanation of Changes in the Debt Service Budget

Estimates for local property tax collections have increased by \$6.9 million due to a 5.1% projected increase in taxable assessed values from 2020 to 2021. This budget assumes the property tax rate for debt service will remain at \$0.27, which it has been since 2018. Revenue from Frisco's Tax Increment Reinvestment Zone #1 (TIF Revenue) is also expected to increase due to the increase in assessed values. 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.

Investment earnings are projected to decrease due to low returns on the types of investments allowed by the Public Funds Investment Act.

Debt service (principal and interest payments on bonds) is expected to increase by \$4 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 approximately \$161 million of callable debt in 2021.

Debt Service Fund Multi-Year Financial Plan

This long-range forecast is based on data available as of June 2021. Financial projections are always considered fluid and are expected to change over time as new data becomes available.

	2020-2021 Projected	2021-2022 Preliminary Budget	2022-2023 Forecasted	2023-2024 Forecasted	2024-2025 Forecasted
REVENUE SOURCES					
Local Revenue	139,809,597	148,080,400	154,680,000	160,142,800	164,425,700
State Revenue	1,280,997	-	-	-	-
Total Revenues	141,090,594	148,080,400	154,680,000	160,142,800	164,425,700
EXPENDITURES					
Bond Principal & Interest	144,476,007	153,293,000	162,497,000	168,992,000	174,283,000
Other Debt Fees	2,487,463	1,500,000	1,500,000	1,500,000	1,500,000
Total Projected Expenditures	146,963,470	154,793,000	163,997,000	170,492,000	175,783,000
Expected Surplus (Deficit)	(5,872,876)	(6,712,600)	(9,317,000)	(10,349,200)	(11,357,300)
Beginning Fund Balance	135,622,917	129,750,041	123,037,441	113,720,441	103,371,241
Ending Fund Balance	129,750,041	123,037,441	113,720,441	103,371,241	92,013,941
August Debt Service Payment ¹	99,640,450	105,623,050	109,844,800	113,283,950	113,631,700
Projected ending fund balance after August payment as a % of next year's debt service	19.5%	10.6%	2.3%	(5.6%)	(12.3%)
Assumed I&S Tax Rate	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27

¹ Estimated for future years at 65% of annual debt payment

Financial Plan Footnotes

01. 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.
02. 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 \$95-\$110 million per year. A higher percentage of fund balance creates the capacity to either lower future tax rates or issue additional debt while maintaining the existing tax rate.

2021-2022 Debt Service Payments

	Original Issue Amount	Interest Rate(s)	Maturity Date	2022 Principal	2022 Interest	Total Payment	Principal Remaining after 8.31.2022
UNLIMITED TAX SCHOOL BUILDING BONDS							
Series 2010 QSCB	\$20,195,000	0.00%	2/15/2027	1,345,000		1,345,000	6,745,000
Series 2013	\$90,845,000	3.000%-5.000%	8/15/2043	2,125,000	2,640,950	4,765,950	58,765,000
Series 2014	\$159,795,000	2.000%-5.000%	8/15/2044	3,825,000	5,584,100	9,409,100	136,280,000
Series 2015A	\$68,125,000	2.000%-5.000%	8/15/2045	1,560,000	2,337,575	3,897,575	59,590,000
Series 2016	\$75,790,000	2.500%-5.000%	8/15/2046	1,510,000	3,484,500	4,994,500	68,935,000
Series 2018	\$49,865,000	3.000%-5.000%	8/15/2048	1,010,000	1,697,138	2,707,138	46,105,000
Series 2021	\$83,150,000	2.000%-5.000%	8/15/2051	1,380,000	3,045,979	4,425,979	81,770,000
UNLIMITED TAX SCHOOL REFUNDING BONDS							
Series 2011	\$62,078,491	2.000%-5.000%	8/15/2024	-	-	-	3,383,491
Series 2013	\$19,040,000	2.000%-5.000%	7/15/2033	860,000	671,300	1,531,300	13,100,000
Series 2016	\$104,555,000	3.000%-5.000%	8/15/2037	4,230,000	2,995,200	7,225,200	80,090,000
Taxable Series 2020	\$183,585,000	0.795%-2.592%	2/15/2041	950,000	4,663,132	5,613,132	181,560,000
Taxable Series 2021	\$109,310,000	1.461%-4.000%	2/15/2041	7,000,000	3,004,356	10,004,356	99,325,000
Taxable Series 2021A	\$37,070,000	1.714%-5.000%	8/15/2035	250,000	896,847	1,146,847	36,820,000
UNLIMITED TAX SCHOOL BUILDING AND REFUNDING BONDS							
Series 1999	\$40,033,092	5.700%-5.750%	8/15/2029	-	-	-	783,092
Series 2002	\$38,018,141	3.000%-5.375%	8/15/2034	525,469	2,589,531	3,115,000	8,436,778
Series 2012	\$85,531,867	2.000%-5.000%	8/15/2037	-	-	-	12,956,867
Series 2012B	\$99,545,000	2.000%-5.000%	8/15/2042	3,765,000	2,314,650	6,079,650	60,115,000
Series 2013	\$68,471,992	2.000%-5.000%	8/15/2043	3,495,000	2,591,556	6,086,556	57,530,000
Series 2014	\$111,455,000	2.000%-4.000%	8/15/2044	2,880,000	3,692,950	6,572,950	91,855,000
Series 2015	\$139,525,000	0.420%-5.00%	8/15/2045	3,690,000	4,499,688	8,189,688	107,755,000
Series 2016A	\$208,960,000	2.000%-5.000%	8/15/2046	7,355,000	7,180,488	14,535,488	172,680,000
Series 2017	\$206,445,000	2.000%-5.000%	8/15/2047	6,920,000	7,940,100	14,860,100	179,975,000
Series 2019	\$265,390,000	3.125%-5.000%	8/15/2049	8,745,000	10,652,063	19,397,063	243,460,000
Series 2020	\$101,705,000	3.000%-5.000%	2/15/2050	4,385,000	3,315,300	7,700,300	92,395,000
Series 2021	\$182,170,000	3.000%-4.000%	8/15/2051	2,835,000	6,854,725	9,689,725	178,030,000
				<u>70,640,469</u>	<u>82,652,128</u>	<u>153,292,597</u>	<u>2,078,440,228</u>

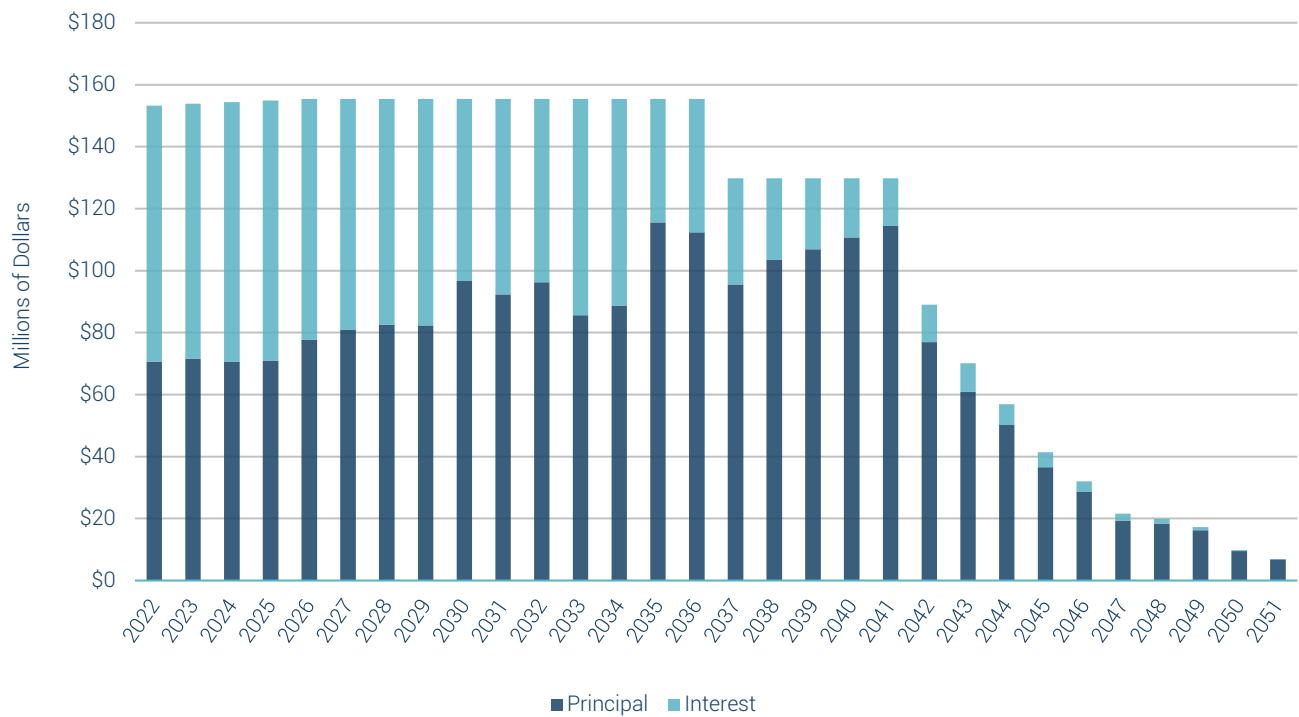
The District budgets debt payments based on a calendar year rather than our fiscal year to coincide with the timing of cash flows from property tax receipts.

Outstanding Debt Service

Calendar Year Ending	Principal	Interest	Annual Debt Service
2022	70,640,469	82,652,128	153,292,597
2023	71,531,449	82,290,763	153,822,212
2024	70,682,844	83,674,841	154,357,685
2025	70,902,678	83,985,433	154,888,111
2026	77,614,730	77,808,331	155,423,061
2027	80,951,873	74,468,423	155,420,296
2028	82,520,219	72,902,843	155,423,062
2029	82,267,326	73,151,798	155,419,124
2030	96,700,115	58,720,991	155,421,106
2031	92,312,801	63,108,634	155,421,435
2032	96,298,770	59,122,060	155,420,830
2033	85,654,731	69,764,285	155,419,016
2034	88,662,692	66,760,270	155,422,962
2035	115,580,000	39,841,654	155,421,654
2036	112,395,000	43,028,065	155,423,065
2037	95,515,000	34,254,618	129,769,618
2038	103,450,000	26,321,350	129,771,350
2039	106,870,000	22,899,231	129,769,231
2040	110,690,000	19,077,243	129,767,243
2041	114,425,000	15,342,144	129,767,144
2042	76,935,000	12,117,056	89,052,056
2043	60,885,000	9,232,431	70,117,431
2044	50,150,000	6,804,831	56,954,831
2045	36,590,000	4,817,584	41,407,584
2046	28,685,000	3,383,241	32,068,241
2047	19,280,000	2,272,819	21,552,819
2048	18,320,000	1,586,419	19,906,419
2049	16,260,000	940,750	17,200,750
2050	9,480,000	366,138	9,846,138
2051	6,830,000	108,950	6,938,950
	<u>2,149,080,697</u>	<u>1,190,805,324</u>	<u>3,339,886,021</u>

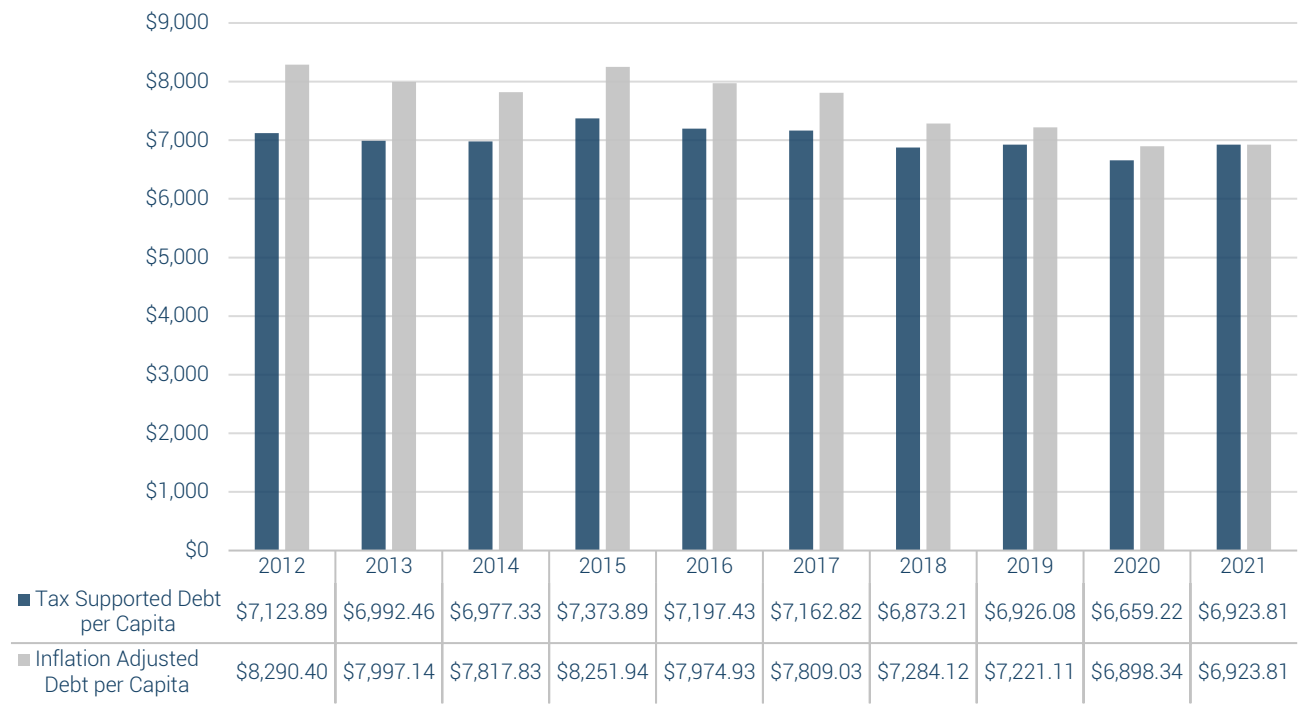
The District budgets debt payments based on a calendar year rather than our fiscal year to coincide with the timing of cash flows from property tax receipts.

OUTSTANDING DEBT SERVICE



HISTORICAL DEBT PER CAPITA

Inflation-Adjusted in 2021 Dollars



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.

	2020-2021 Adopted Budget	Increase (Decrease)	2021-2022 Adopted Budget	Percent of Total	Percent Change
ESTIMATED REVENUES					
Local Revenue					
Cafeteria Sales	17,526,700	(13,717,900)	3,808,800	15.7%	(78.3%)
Investment Earnings	75,000	(73,100)	1,900	0.0%	(97.5%)
Total Local Revenue	17,601,700	(13,791,000)	3,810,700	15.7%	(78.4%)
State Revenue					
State Grant Reimbursements	104,950	(9,950)	95,000	0.4%	(9.5%)
Total State Revenue	104,950	(9,950)	95,000	0.4%	(9.5%)
Federal Revenue					
National School Lunch Program	4,870,000	11,432,900	16,302,900	67.4%	234.8%
National School Breakfast Program	693,000	1,369,700	2,062,700	8.5%	197.6%
USDA Commodities	1,658,050	269,680	1,927,730	8.0%	16.3%
Total Federal Revenue	7,221,050	13,072,280	20,293,330	83.9%	181.0%
Total Estimated Revenues	24,927,700	(728,670)	24,199,030	100.0%	(2.9%)
APPROPRIATIONS					
District Operations					
35 - Food Services	24,675,560	(747,330)	23,928,230	98.9%	(3.0%)
51 - General Maintenance and Operations	252,140	18,660	270,800	1.1%	7.4%
Total Appropriations	24,927,700	(728,670)	24,199,030	100.0%	(2.9%)

Explanation of Changes in the Child Nutrition Budget

Revenue estimates for 2021-2022 were developed under the assumption that Frisco ISD would operate our food service programs under USDA's Seamless Summer Option (SSO), which we utilized during the 2020-2021 school year during the COVID-19 pandemic. This option has not historically been available to the District but became available through a nationwide waiver. The SSO waiver will allow Frisco ISD to provide free meals to students throughout the school year.

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 2021-2022 Child Nutrition Fund budget and will be offset by a reduction in food costs in order to maintain a balanced budget.

OTHER FUNDS

In addition to the three legally adopted funds (General Fund, Debt Service Fund, and Child Nutrition Fund), the District maintains a Capital Projects Fund and various special revenue funds that do not have annually adopted budgets. The Capital Project Fund budget, which is funded by voter-authorized bonds, is project-based and rolls from year to year until the project is complete. Special revenue funds are used to account for resources from federal, state, or local sources that are legally restricted to be spent for specific purposes. Budgets for these funds are developed annually based on available revenue, but they are not formally adopted by the Board.

2021-2022
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 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 \$11.68 per day, which equates to \$2,150 for a 184-day contract. The beginning salary for new Teachers and other employees on the Teacher pay scale will be adjusted from \$54,900 to \$56,500 for the 2021-2022 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 3.0% of the midpoint (or median) of the 2021-2022 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 2020-2021 contract year.

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

Market Adjustments

Data from the Texas Association of School Boards, among other sources, is used to analyze the competitiveness of both salaries and stipends annually. Market adjustments will be provided to certain employee categories whose average salaries were deemed not competitive with the 2021 local pay market. The amount of each market adjustment varies by position type and will be determined based on pay grade, employee tenure, and the availability of talent within the job market.

In addition to market adjustments for salaries, the minimum wage for certain positions, including Cooks, Cashiers, and Bus Monitors will be increased to \$12.00 per hour to remain competitive with the local job market. Current Frisco ISD employees in those positions will be adjusted as necessary to ensure alignment with the updated pay scale.

Employee Healthcare

FISD participates in TRS-ActiveCare, the state's health care plan for public school employees. The TRS Board annually reviews premiums for TRS-ActiveCare plans and provides updates to participating districts in June. Rates for the two most common TRS-ActiveCare plans, 1-HD and Primary, increased by approximately 8% from the 2021 to 2022 plan year.

In addition to TRS-ActiveCare, FISD uses its designation as a District of Innovation to participate in the Texas School Health Benefits Program (TSHBP), which provides employees an alternative to the TRS-ActiveCare plans. Premiums for the TSHBP plan were negotiated in 2020 and locked in for two years. Therefore, premium rates for these plans will not increase for participants in the 2021-2022 plan year.

Rates for each of the plans offered to FISD employees are shown in the following table. Frisco ISD will continue to contribute \$350 per month for participating employees. This contribution rate has remained unchanged since FY 2020.

2021-2022 EMPLOYEE HEALTH PREMIUMS

Plan Type	2021-2022 Plan Year Monthly Premium (Employee Cost after \$350 FISD Contribution)			
	Employee- Only	Employee/ Child	Employee/ Spouse	Employee/ Family
TRS-ACTIVECARE				
1-HD	\$79	\$422	\$859	\$1,095
Primary	\$67	\$401	\$826	\$1,055
Primary +	\$192	\$529	\$984	\$1,325
Baylor Scott & White HMO	\$192	\$522	\$1,013	\$1,218
TSHBP				
HD Plan	Free	\$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 increase from 7.7% to 8.0% beginning September 1, 2021. At the same time, the District's contribution rate will increase from 1.6% to 1.7% of covered payroll. Finally, the contributions made by the State on our behalf will increase from 7.5% to 7.75% for FY 2022.

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.

Incentive Pay

This compensation 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.

Cares 2.0 Payment

In June 2020, the FISD School Board authorized the Coronavirus Assistance and Recognition of Effort Stipend (CARES) payment to recognize employees' initial COVID-19 response efforts. Over the last 18 months, Frisco ISD employees at all levels were asked to adapt to constantly changing environments while also responding to needs within our community and student population that didn't exist prior to the pandemic.

In recognition of Frisco ISD employees' continued efforts throughout the unprecedented 2020-2021 school year, a second payment, "CARES 2.0," will be paid on September 15, 2021. The total cost of the CARES 2.0 payment is expected to be \$4.3 million and is included as one-time compensation in the 2021-2022 adopted budget. The specific eligibility criteria will be determined by a resolution of the Board prior to payment.

2021-2022 Pay Grades

The 2021-2022 pay grades for each employee group, which include the changes to salaries and base wages described herein, 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.

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 stipend of \$1,000. New hires holding a doctorate degree from an accredited college or university will receive a stipend of \$1,500. Employees with multiple advanced degrees are only eligible to receive one advanced degree stipend. Stipends in addition to the salaries are paid in critical areas.

Years of Experience	New-Hire Salary	Daily Rate
0	\$56,500	\$307.07
1	\$57,050	\$310.05
2	\$57,600	\$313.04
3	\$58,150	\$316.03
4	\$58,700	\$319.02
5	\$59,250	\$322.01
6	\$59,800	\$325.00
7	\$60,350	\$327.99
8	\$60,900	\$330.98
9	\$61,450	\$333.97
10	\$62,000	\$336.96
11	\$62,550	\$339.95
12	\$63,100	\$342.93
13	\$63,650	\$345.92
14	\$64,200	\$348.91
15	\$64,650	\$351.36
16	\$65,100	\$353.80
17	\$65,550	\$356.25
18	\$66,000	\$358.70
19	\$66,450	\$361.14
20	\$66,850	\$363.32
21	\$67,250	\$365.49
22	\$67,650	\$367.66
23	\$68,050	\$369.84
24	\$68,450	\$372.01
25 +	\$68,850	\$374.18

ADMINISTRATORS

Administrators and Principals are 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.

CENTRAL OFFICE ADMINISTRATORS

Pay Grade	Annual Salary			
	0 Years	1 Year	2 Years	Experienced
108	\$107,500	\$112,500	\$117,500	\$122,500
110	\$127,500	\$132,500		\$137,500
111	\$142,500	\$147,500		\$152,500
112	Minimum \$165,000			
113	Minimum \$180,000			

PRINCIPALS

Pay Grade	Annual Salary			
	0 Years	1 Year	2 Years	Experienced
500	\$87,500	\$92,500	\$97,500	\$102,500
501	\$92,500	\$97,500	\$102,500	\$107,500
502	\$95,000	\$100,000	\$105,000	\$110,000
503	\$112,500	\$117,500	\$122,500	\$127,500

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	\$263.50	\$316.00
102	Daily	\$286.50	\$343.50
103	Daily	\$311.50	\$373.50
104	Daily	\$336.50	\$403.50
105	Daily	\$359.50	\$431.50
106	Daily	\$393.00	\$471.50

TECHNOLOGY STAFF

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	\$17.75	\$21.30
402	Hourly	\$22.75	\$27.30
403	Hourly	\$27.30	\$32.75
404	Daily	\$254.00	\$304.50
405	Daily	\$273.00	\$327.50
406	Daily	\$305.50	\$366.50
407	Daily	\$331.50	\$398.00
408	Daily	\$360.50	\$432.50
409	Daily	\$461.50	\$554.00

CLERICAL/PARAPROFESSIONAL STAFF

The pay rates in these pay scales equate to the minimum and median (midpoint) 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	\$13.65	\$16.35
202	Hourly	\$14.40	\$17.30
203	Hourly	\$15.35	\$18.40
204	Hourly	\$16.30	\$19.55
205	Hourly	\$18.60	\$22.30
206	Hourly	\$20.45	\$24.55
207	Hourly	\$22.35	\$26.80
208	Hourly	\$24.35	\$29.20
209	Hourly	\$26.25	\$31.50
FA	Hourly	\$25.75	\$30.90

AUXILIARY STAFF

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	\$12.00	\$14.40
302	Hourly	\$12.50	\$15.00
303	Hourly	\$13.50	\$16.20
304	Hourly	\$15.40	\$18.45
305	Hourly	\$19.65	\$23.60
306	Hourly	\$21.90	\$26.25
307	Hourly	\$23.40	\$28.10
308	Hourly	\$24.85	\$29.80
309	Hourly	\$26.40	\$31.70
310	Daily	\$291.50	\$350.00
CMS	Hourly	\$18.00	\$21.60
H01	Hourly	\$12.00	\$14.40
M05	Hourly	\$12.00	\$14.40
M08	Hourly	\$12.00	\$14.40
T05	Hourly	\$19.50	\$23.40

SUPPLEMENTAL INFORMATION

- 62. Budget and Tax Rate Adoption Calendar and Required Legal Notice
- 65. Detailed Budget Recommendations
- 72. Budget Requests Not Recommended
- 75. Tax Rate Information
 - Tax Rate Calculation Worksheets
 - Historical Tax Rate Information
- 84. Benchmarking
 - 2019-2020 Financial Benchmarking
 - 2020-2021 Compensation Benchmarking

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

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Frisco Independent School District will hold a public meeting at 6:30 PM, June 14, 2021 in Frisco ISD Administration Building, 5515 Ohio Drive, Frisco, TX, 75035. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.018000/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.270000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	6.55% increase
Debt Service	2.36 % increase
Total expenditures	5.71 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$52,722,682,700	\$57,557,789,536
Total appraised value* of new property**	\$1,905,595,806	\$1,946,167,195
Total taxable value*** of all property	\$46,447,881,391	\$49,578,873,150
Total taxable value*** of new property**	\$1,737,648,972	\$1,821,874,287

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$2,122,543,118

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$1.040200	\$0.270000*	\$1.310200	\$7,119	\$1,440
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.015870	\$0.322040*	\$1.337910	\$9,750	\$1,227
Proposed Rate	\$1.018000	\$0.270000*	\$1.288000	\$9,303	\$1,424

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$433,485	\$458,311
Average Taxable Value of Residences	\$408,485	\$433,311
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.310200	\$1.288000
Taxes Due on Average Residence	\$5,351.97	\$5,581.05
Increase (Decrease) in Taxes		\$229.08

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.288000. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.288000.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$204,800,000
Interest & Sinking Fund Balance(s)	\$129,750,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

2021-2022 BUDGET RECOMMENDATIONS

Sorted by Initiative and Priority Score

Note: Budgeted costs for personnel are based on the salary midpoint of the pay grade for each position 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.

Student Growth and Class Size

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Staff to open Emerson High School with 9th and 10th graders	5 Campus Administrators	1	\$ 509,600	The campus Principal, Athletics Coordinator, Secretary, and Data Clerk were allocated in the 2020-2021 budget.
	78 Teachers	1	\$ 5,230,200	
	9 Non-Teaching Professional Staff	1	\$ 702,400	
	20.5 Paraprofessional staff, both instructional and administrative	1	\$ 726,300	
	9 Custodial staff	1	\$ 295,500	
	Fine Arts Programs budgets	1	\$ 132,500	Other departments/programs operational costs related to opening Emerson will be paid for by re-prioritizing existing budgets.
	Grounds budget	1	\$ 45,000	
	Custodial Budget	1	\$ 65,000	
	Emerson HS Campus Budget	1	\$ 135,360	
Operating budgets for Emerson High School				

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Administrative personnel for Panther Creek High School	1 Principal	1	\$ 131,700	These positions are allocated a year before the campus opens to facilitate hiring staff, enrolling students, and preparing the campus.
	1 Secretary	1	\$ 48,900	
	1 Athletic Coordinator	1	\$ 105,900	
	1 HS Data Clerk	1	\$ 38,800	
Instructional staff to accommodate general enrollment growth	10 Teachers	1	\$ 659,100	Although we are expected to grow by more than 2,400 students next year, we were staffed for approximately 1,300 students in 2020-2021 that did not enroll. These recommended allocations should accommodate next years projected enrollment.
Instructional and support staff to accommodate growth in the special education population	12 Special Education Teachers	2	\$ 790,900	The current recommendation is the minimum we know we will need to accommodate our Special Education population and address current service gaps. The original request represented an attempt to preemptively address future unforeseen service gaps. Allocation needs will continue to be evaluated as new students enroll.
	8 Special Education Aides	2	\$ 251,500	
	6 Speech Language Pathologists	2	\$ 439,500	
	6 Diagnosticians	2	\$ 464,300	
	1 Occupational Therapist	2	\$ 73,300	
Campus budgets	Per-pupil budget allocations	2	\$ 371,390	Campuses receive a weighted per-pupil allocation to pay for daily operations.
Campus-based instructional and support staff to accommodate growth in special programs	3 Dyslexia Teachers	2	\$ 197,700	The original request used a projected growth rate that was disproportionate with the growth rate used for budgeting purposes. Allocation needs will continue to be evaluated as new students enroll.
	2.5 Elementary Language Coaches	2	\$ 167,800	During review of this request, we were able to use existing allocations to ensure equity in special language programs across campuses with fewer FTE's.
	1 ESL Teacher	2	\$ 67,100	

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Staff to support the growth of FISD's swim/dive programs and the operations of the new swim practice facility	2 Assistant Swim/Dive Coaches	3	\$ 140,000	The current recommendation is the minimum we know we will need to accommodate our swim and dive programs. We will reconsider an additional Assistant Coach in a future budget year to reduce the ratio of schools supported by each Assistant Coach, if funding allows.
	1 Swim/Dive Coordinator	3	\$ 89,000	
	1 Natatorium Receptionist	3	\$ 35,600	

Future Ready Learning

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Professional campus staff to support future-ready initiatives	2 Digital Learning Coaches	2	\$ 142,600	The addition of these two positions will provide full-time DLC's at 2 elementary schools and 2 middle schools.
	1 Coordinator of Instructional Technology Services	2	\$ 102,300	
Professional oversight and support for the 1:1 technology initiatives and online instructional resources				The 1:1 initiative was accelerated due to online instruction during COVID. This position will support that initiative and the increased need for student connectivity and digital resources.

Compensation

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Employee salaries/wages	\$2,150 raise for employees on the Teacher pay scale and 3% midpoint raise for all other staff	1	\$ 16,510,000	The pay raise for employees on the Teacher pay scale is based on a 184-day contract and will be adjusted accordingly.
	Market adjustments for various positions District-wide	2	\$ 241,110	Adjustments based on information provided by TASB as well as independent research by the District's HR department. These adjustments also include various reviews of employee job descriptions to ensure alignment with appropriate internal pay grades.
Employee benefits	Onsite health clinic for employees and their dependents	3	\$ 470,000	The clinic will be a partnership with Children's Medical Center and UT Southwestern and will provide acute care for employees at no cost, without insurance. Dependents may visit for a small fee.
One-Time Incentive Pay	CARES 2.0 Payment in recognition of employees' efforts during the COVID-19 pandemic	3	\$ 4,500,000	Eligible employees will receive the greater of 1% of base wages or \$250, payable on September 15, 2021. This is a one-time expenditure and will not be included in the budget beyond 2021 - 2022.

Student Opportunity

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Teacher FTE Reserve	15 Teachers	2	\$ 988,700	This request was originally meant staff the Online Academy, but lawmakers did not enable school districts to provide online programs beyond the 2020-2021 school year. We have kept these FTE's in the budget as a reserve to provide staffing flexibility.
Swim & dive club program	Program Revenues	3	\$ (670,000)	This program will provide a quality club experience that is accessible to FISD student athletes and that will work in tandem with our high school programs.
	1 Club Coordinator	3	\$ 72,500	

Administrative/Operational Support

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Risk Management budget	Budget for projected increase in property/casualty insurance premiums	1	\$ 533,500	Budget for projected increase in property/casualty insurance premiums
Security budget	Budget for increased cost of SRO program	1	\$ 226,680	School Resource Officers are City of Frisco employees. FISD reimburses the City for half the cost of the SRO's.

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Business Office personnel	1 Accounting Specialist	3	\$ 52,900	This position will provide general ledger support for budget creation and management.
	1 Accounts Payable Supervisor	3	\$ 70,500	This position will provide oversight and coordination of the Accounts Payable Process as the volume of transactions continues to grow.
Transportation personnel	3 Mechanics	3	\$ 168,700	These positions will allow for a third shift of bus mechanics, which will create efficiencies and prolong the need to build additional maintenance bays.
	1 Lead Mechanic	3	\$ 60,700	
Student Services personnel	1 Student Services Specialist	3	\$ 53,000	This position will manage the growth and development of internal processes. Responsibilities are currently being managed through temporary labor or contracted services.
Assessment & Accountability budget	Budget for additional testing materials and increased cost of contracted services	3	\$ 139,800	The actual anticipated cost of this initiative is \$159,800, but funds within the department's existing budget were able to be reprioritized to accommodate part of this need.
Professional Development budget	Budget for the Teachers College Reading & Writing Project	3	\$ 66,000	The actual anticipated cost of this initiative is \$132,000, but funds within the department's existing budget were able to be reprioritized to accommodate part of this need.
Maintenance budget	Budget for athletic fields topdressing	3	\$ 110,000	Fields have not been routinely top-dressed in the past, but topdressing improves the playing condition of the fields. The original request was for \$220,000, which would cover all fields in the district. To save money, fields will be top-dressed on a biennial basis.

Initiative	Recommendation	Priority	Budgeted Cost	Comments
Software budgets	Budget for rising software and site license costs	3	\$ 152,000	Costs related to both growth in licenses and acceleration of costs for various software programs used by the District.
Priorities based budgeting	Recaptured budgets to pay for other priorities	1	\$ (1,892,730)	Departments made trade-offs within their own budgets first. This amount represents the total that was given back to from all administrative budgets to help pay for the recommendations described above.

2021-2022 BUDGET REQUESTS NOT RECOMMENDED

Each budget request submitted by budget owners was reviewed and prioritized by the Instructional Support Team, but funds were not available to accommodate every high priority request. The following list details the items that were considered but ultimately not recommended.

Request	Priority	Cost	Comments
6 SPED Teachers	2	\$ 395,500	The original request was for 18 teachers, 12 of which were recommended to the Board for inclusion in the budget.
4 Diagnosticians	2	\$ 309,500	The original request was for 10 SLP's, 6 of which were recommended to the Board for inclusion in the budget.
4 Speech Language Pathologists	2	\$ 293,000	The original request was for 10 SLP's, 6 of which were recommended to the Board for inclusion in the budget.
2.5 Elementary Language Coaches	2	\$ 167,800	The original request was for 5 Language Coaches, 2.5 of which were recommended to the Board for inclusion in the budget.
2 ESL Teachers	2	\$ 134,300	The original request was for 3 teachers, 1 of which was recommended to the Board for inclusion in the budget.
2 Dyslexia Teachers	2	\$ 131,800	The original request was for 5 teachers, 3 of which were recommended to the Board for inclusion in the budget.
Budget for continuation of Truancy Tribunals	2	\$ 125,000	Tribunals were paid from contingency funds for 2020-2021. We will use stimulus funds or contingency funds again in 2021-2022 while we evaluate whether to bring this in-house or continue contracting the services.
Director of Future Ready Instruction	2	\$ 111,300	Rather than add a new Director position, the responsibilities will be absorbed by existing personnel.

Request	Priority	Cost	Comments
Adapted PE Teacher	2	\$ 65,900	The responsibilities will continue be performed by existing personnel.
Additional contract days for Campus Intervention Coaches for professional development	2	\$ 17,680	Rather than add days, a change to the existing work calendar will be made to shift days to the beginning of the school year to accommodate professional development.
Holiday on-call stipend for Security	3	N/A	An on-call stipend currently exists. Increasing the stipend for holidays does not fit within our existing stipend philosophy.
Tiered pay grade structure for Mechanics	3	N/A	The proposed pay structure does not fit within our existing compensation philosophy, but it will be explored and evaluated for the future.
Tiered pay grade structure for Bus Drivers and Monitors	3	N/A	The proposed pay structure does not fit within our existing compensation philosophy, but it will be explored and evaluated for the future.
Advanced Academics/CCMR Coordinator	3	\$ 102,300	The responsibilities will continue be performed by existing personnel.
Temporary labor to cover for staff on leave	3	\$ 96,000	One-time costs are not included in the budget. Contingency funds may be used to fulfill this need.
Assistant Director of Custodial	3	\$ 92,200	The responsibilities will continue be performed by existing personnel.
Student Mentoring Coordinator	3	\$ 86,700	The responsibilities will be absorbed by existing personnel, and some temporary services may be funded with stimulus money.
Accountant	3	\$ 76,000	The responsibilities will continue be performed by existing personnel.
Assistive Technology specialist	3	\$ 73,300	The responsibilities will be absorbed by existing personnel, or may be funded with grant funds, if available.
1 Assistant Swim/Dive Coach	3	\$ 69,990	The original request was for 3 Assistant Coaches, 2 of which were recommended to the Board for inclusion in the budget
Accounting Specialist	3	\$ 52,900	The original request was for 2 Specialists, one of which was recommended to the Board for inclusion in the budget.
Business Training Manager	3	\$ 52,900	The responsibilities will continue be performed by existing personnel.

Request	Priority	Cost	Comments
SPED Systems Specialist	3	\$ 48,800	The responsibilities will continue be performed by existing personnel.
Transportation Systems and Technology Lead	3	\$ 32,900	The responsibilities will continue be performed by existing personnel.
Child Development Center Clerk	3	\$ 32,700	The responsibilities will continue be performed by existing personnel.
Stipend for IB Extended Essay Mentors	3	\$ 5,000	This stipend does not fit within our existing stipend philosophy.
Signing bonus for Bus Drivers and Monitors	4	N/A	This bonus does not fit within our existing stipend philosophy.
Referral bonus for Bus Drivers	4	N/A	This bonus does not fit within our existing stipend philosophy, and we do not have data to show that referral bonuses would have a significant impact on our ability to hire.
Parent & Family Engagement Coordinator	4	\$ 65,900	The responsibilities will be absorbed by existing personnel, and some temporary services may be funded with stimulus money.
Transportation Training Supervisor	4	\$ 50,000	The responsibilities will continue be performed by existing personnel.
Budget to annually refresh marching band equipment	4	\$ 45,000	We are currently using local capital funds to replenish old equipment. We will continue to do so and look to include this refresh in our next bond program.
Middle School STEM stipends	5	N/A	This stipend does not fit within our existing stipend philosophy.

TAX RATE CALCULATION WORKSHEETS

2021 Tax Rate Calculation Worksheet

Date: 05/24/2021 11:03 AM

School Districts without Chapter 313 Agreements

Frisco Independent School District

469-633-6000

School District's Name

Phone (area code and number)

5515 Ohio Drive, Frisco, TX 75035

www.friscoisd.org

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$46,447,881,391
2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$2,659,596,167
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$43,788,285,224
4. 2020 total adopted tax rate .	\$1.310200/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:	
A. Original 2020 ARB Values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A.	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undidputed value. Subtract B from A.	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$43,788,285,224
9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$4,611
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$21,734,696
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$40,853,790
C. Value loss. Add A and B.	\$62,588,486
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$62,593,097
13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.	\$43,725,692,127
14. Adjusted 2020 levy. Multiply Line 4 by Line 13 and divide by \$100.	\$572,894,018
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$1,294,448
16. Adjusted 2020 levy with refunds. Add Lines 12 and 13. Note: If the governing body of	\$574,188,466

the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.	
17. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³ B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Total 2021 value. Subtract B from A.	 \$49,578,873,150 \$-0 \$49,578,873,150
18. Total value of properties under protest or not included on certified appraisal roll. A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. C. Total value under protest or not certified: Add A and B.	 \$1,250,024,835 \$0 \$1,250,024,835
19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$2,844,717,149
20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$47,984,180,836
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$1,821,874,287
23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22.	\$1,821,874,287

24. 2021 adjusted taxable value. Subtract Line 23 from Line 20.	\$46,162,306,549
25. 2021 no-new-revenue tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.243847/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

SECTION 2: Voter-Approval Tax Rate Worksheet

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
2. **Enrichment Tax Rate (DTR):** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.
3. **Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.

Districts should review information from TEA when calculating their voter-approval rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
26. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.879700/\$100
27. 2021 enrichment tax rate (DTR). Enter the greater of A and B A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) B. Enter \$0.05 per \$100 of taxable value.	\$0.138300 \$0.138300 \$0.0500
28. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$1.018000/\$100
29. Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: B. Subtract unencumbered fund amount used to reduce total debt.	\$149,573,271 \$20,015,786

C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$0
D. Adjust debt: Subtract B and C from A.	\$129,557,485
30. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$0
31. Adjusted 2021 debt. Subtract line 27 from line 26D.	\$129,557,485
32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	100.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	99.39%
C. Enter the 2019 actual collection rate	103.50%
D. Enter the 2018 actual collection rate	103.11%
33. 2021 debt adjusted for collections. Divide line 31 by line 32.	\$129,557,485
34. 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$47,984,180,836
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.270000/\$100
36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.	\$1.288000/\$100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$47,984,180,836
39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 39 and line 36.	\$1.288000/\$100

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate
Enter the 2021 NNR tax rate from Line 25. \$1.243847

Voter-Approval Tax Rate
As applicable, enter the 2021 voter-approval tax rate from Line 36 or Line 40. \$1.288000

SECTION 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code

print here

Printed Name of School District Representative

sign here

School District Representative

Karen Shier

5/24/2021

Date

⁶Tex. Tax Code Section 26.045(d)

HISTORICAL TAX RATE INFORMATION

Year	Tax Rate	M&O Rate	I&S Rate
2020	\$1.3102	\$1.0402	\$0.2700
2019	\$1.3383	\$1.0683	\$0.2700
2018	\$1.4400	\$1.1700	\$0.2700
2017	\$1.4600	\$1.0400	\$0.4200
2016	\$1.4600	\$1.0400	\$0.4200
2015	\$1.4600	\$1.0400	\$0.4200
2014	\$1.4600	\$1.0400	\$0.4200
2013	\$1.4600	\$1.0400	\$0.4200
2012	\$1.4600	\$1.0400	\$0.4200
2011	\$1.4200	\$1.0000	\$0.4200
2010	\$1.3900	\$1.0000	\$0.3900
2009	\$1.3900	\$1.0000	\$0.3900
2008	\$1.3700	\$1.0000	\$0.3700
2007	\$1.3500	\$0.9600	\$0.3900
2006	\$1.5800	\$1.2100	\$0.3700
2005	\$1.6300	\$1.3200	\$0.3100
2004	\$1.5575	\$1.2775	\$0.2800
2003	\$1.5175	\$1.2775	\$0.2400
2002	\$1.4975	\$1.2375	\$0.2600
2001	\$1.4400	\$1.1600	\$0.2800
2000	\$1.4200	\$1.0800	\$0.3400

Tax Year	Average Market Value of a Frisco ISD Residence	Average Frisco ISD Tax on a Resident Homestead	Increase (Decrease) From Prior Year
2016	\$372,932	\$5,079.81	\$575.02
2017	\$406,046	\$5,563.27	\$483.46
2018	\$422,364	\$5,722.04	\$202.55
2019	\$429,721	\$5,416.38	(\$305.66)
2020	\$433,485	\$5,351.97	(\$64.41)

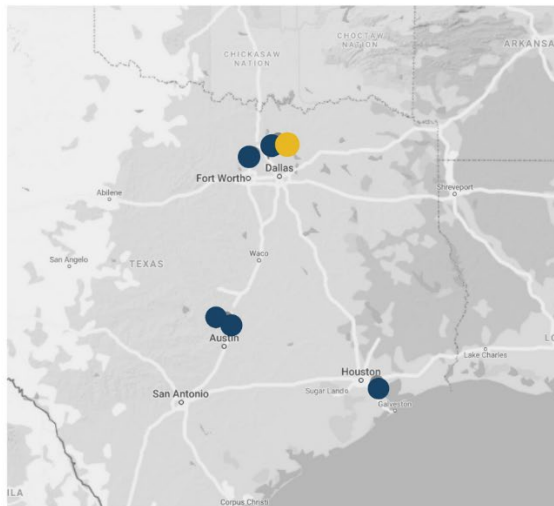
*Projected based on preliminary taxable value estimates provided by the Collin and Denton Appraisal Districts

2019-2020 FINANCIAL BENCHMARKING

Peer Districts

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. Peer districts for financial benchmarking were chosen based on their similarities to Frisco ISD. We used the following criteria, which yielded five peer districts across the state:

- Enrollment between 30,000 and 80,000 students
- 35% or less economically disadvantaged
- Property value per pupil between \$400,000 and \$800,000



Clear Creek ISD

Keller ISD

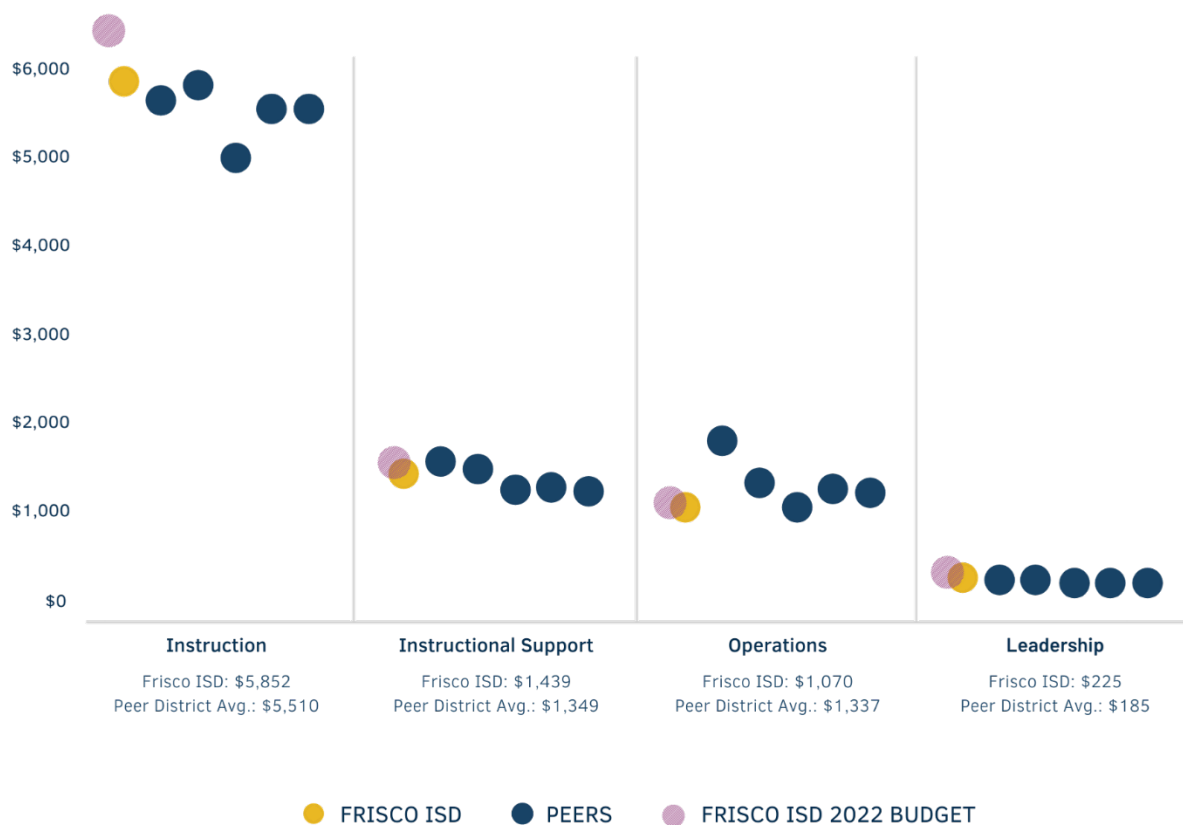
Leander ISD

Lewisville ISD

Round Rock ISD

Benchmarked Data

Frisco ISD uses financial data for basic educational costs from the most recent audited financial information available. In this case, the data used is from the 2019-2020 financial statements of each district. Basic educational costs consist of Instruction, Instructional Support, District Operations, and General Administration functions. The Texas Education Agency prescribes the method by which all school districts must code their financial information. While there is some room for variance, spending at these four functional levels is reasonably comparable between districts.



The year-over-year budget comparison is a good indicator of where new budget money is prioritized, while peer district benchmarking helps us determine if our spending priorities are in line with other school districts.

Frisco ISD ranks #3 of 6 benchmarked districts in total basic educational spending per student. We also rank #3 in general revenue per student. We rank #1 in instructional spending, #3 in instructional support, #5 in operations, and #3 in general administration. Detailed benchmarking by functional spending category is included on the following pages.

In general, the benchmarked data shows that we align well with similar districts and indicates that we prioritize money towards direct classroom instruction, which aligns with our budgeting philosophy.

2019-2020 Peer District Benchmarking

	DISTRICT NAME:		LEWISVILLE ISD	KELLER ISD	FRISCO ISD	ROUND ROCK ISD	CLEAR CREEK ISD	LEANDER ISD
	2018-2019 ENROLLMENT:							
	52,189	35,267	62,705	50,953	42,388	41,381		
11 - INSTRUCTION								
GENERAL FUND EXPENDITURE	285,986,078	196,654,413	348,085,246	259,765,317	221,366,418	195,886,076		
PER STUDENT	5,479.82	5,576.16	5,551.16	5,098.14	5,222.38	4,733.72		
RANK	3	1	2	5	4	6		
12 - INSTRUCTIONAL RESOURCES & MEDIA SERVICES								
GENERAL FUND EXPENDITURE	6,279,571	3,818,857	6,311,497	6,516,551	4,363,148	3,771,448		
PER STUDENT	120.32	108.28	100.65	127.89	102.93	91.14		
RANK	2	3	5	1	4	6		
13 - CURRICULUM & STAFF DEVELOPMENT								
GENERAL FUND EXPENDITURE	2,690,154	5,228,920	1,254,230	16,222,742	8,410,824	6,536,645		
PER STUDENT	51.55	148.27	200.02	318.39	198.42	157.96		
RANK	6	5	2	1	3	4		
95 - PAYMENTS TO JJAEPS								
GENERAL FUND EXPENDITURE	12,276	-	30,681	400,093	9,068	332,700		
PER STUDENT	0.24	-	0.49	7.85	0.21	8.04		
RANK	4	6	3	2	5	1		
TOTAL INSTRUCTION (11, 12, 13, 95)	294,968,079	205,702,190	366,969,725	282,904,703	234,149,458	206,526,869		
PER STUDENT	5,651.92	5,832.71	5,852.32	5,552.27	5,523.96	4,990.86		
RANK	3	2	1	4	5	6		
21 - INSTRUCTIONAL LEADERSHIP								
GENERAL FUND EXPENDITURE	10,797,151	4,489,428	1,002,450	5,003,825	3,132,749	3,024,375		
PER STUDENT	206.89	127.30	159.90	98.20	73.91	73.09		
RANK	1	3	2	4	5	6		
23 - SCHOOL LEADERSHIP								
GENERAL FUND EXPENDITURE	31,947,426	20,017,043	34,900,930	28,160,811	22,338,323	17,785,965		
PER STUDENT	612.15	567.59	556.59	552.68	527.00	429.81		
RANK	1	2	3	4	5	6		
31 - GUIDANCE COUNSELING & EVALUATION SERVICES								
GENERAL FUND EXPENDITURE	23,680,765	13,116,638	21,406,422	17,971,819	14,050,411	16,621,591		
PER STUDENT	453.75	371.92	341.38	352.71	331.47	401.67		
RANK	1	3	5	4	6	2		
32 - SOCIAL WORK SERVICES								
GENERAL FUND EXPENDITURE	303,997	158,002	207,193	976,456	692,868	1,176,687		
PER STUDENT	5.82	4.48	3.30	19.16	16.35	28.44		
RANK	4	5	6	2	3	1		
33 - HEALTH SERVICES								
GENERAL FUND EXPENDITURE	5,511,101	3,646,294	6,576,377	4,660,847	3,582,554	3,033,611		
PER STUDENT	105.60	103.39	104.88	91.47	84.52	73.31		
RANK	1	3	2	4	5	6		

DISTRICT NAME:		LEWISVILLE ISD	KELLER ISD	FRISCO ISD	ROUND ROCK ISD	CLEAR CREEK ISD	LEANDER ISD
2018-2019 ENROLLMENT:		52,189	35,267	62,705	50,953	42,388	41,381
36 - EXTRACURRICULAR ACTIVITIES	GENERAL FUND EXPENDITURE	9672,844	10010,942	17,099,452	8,800,240	7,110,150	91,30816
	PER STUDENT RANK	185.34	283.86	272.70	172.71	167.74	220.65
TOTAL INSTRUCTIONAL SUPPORT (21, 23, 31, 32, 33, 36)		81,913,284	51,438,347	90,216,824	65,573,998	50,907,055	50,773,045
		1,569.55	1,458.54	1,438.75	1,286.95	1,200.98	1,226.97
		1	2	3	4	6	5
34 - STUDENT TRANSPORTATION	GENERAL FUND EXPENDITURE	40594,997	11,430,272	14,034,400	13,394,614	11,169,649	10,567,353
	PER STUDENT RANK	777.85	324.11	223.82	262.88	263.51	255.37
		1	2	6	4	3	5
35 - FOOD SERVICES	GENERAL FUND EXPENDITURE	62,819	2,451	360,577	-	301,726	108,588
	PER STUDENT RANK	1.20	0.07	5.75	-	7.12	2.62
		4	5	2	6	1	3
51 - FACILITIES MAINTENANCE	GENERAL FUND EXPENDITURE	39,420,603	27,069,424	40,436,585	39,812,648	28,315,493	24,645,895
	PER STUDENT RANK	755.34	767.56	644.87	781.36	668.01	595.58
		3	2	5	1	4	6
52 - SECURITY & MONITORING SERVICES	GENERAL FUND EXPENDITURE	3,118,076	3,015,103	4,770,191	3,965,094	5,003,318	1,697,868
	PER STUDENT RANK	59.75	85.49	76.07	77.82	118.04	41.03
		5	2	4	3	1	6
53 - DATA PROCESSING SERVICES	GENERAL FUND EXPENDITURE	11,741,904	4,982,628	7,467,908	7,920,656	7,498,672	5,956,240
	PER STUDENT RANK	224.99	141.28	119.10	155.45	176.91	143.94
		1	5	6	3	2	4
TOTAL OPERATIONS (34, 35, 51, 52, 53)		94,938,399	46,499,878	67,069,661	65,093,012	52,288,858	42,975,944
		1,819.13	1,318.51	1,069.61	1,277.51	1,233.58	1,038.54
		1	2	5	3	4	6
LEADERSHIP (41 - GENERAL ADMINISTRATION)	GENERAL FUND EXPENDITURE	10,373,666	7,945,386	14,112,405	9,165,318	7,349,760	6,184,008
	PER STUDENT RANK	198.77	225.29	225.06	179.88	173.39	149.44
		3	1	2	4	5	6
TOTAL BASIC EDUCATIONAL COSTS		482,193,428	311,585,801	538,368,615	422,737,031	344,695,131	306,459,866
		9,239.37	8,835.05	8,585.74	8,296.61	8,131.90	7,405.81
		1	2	3	4	5	6

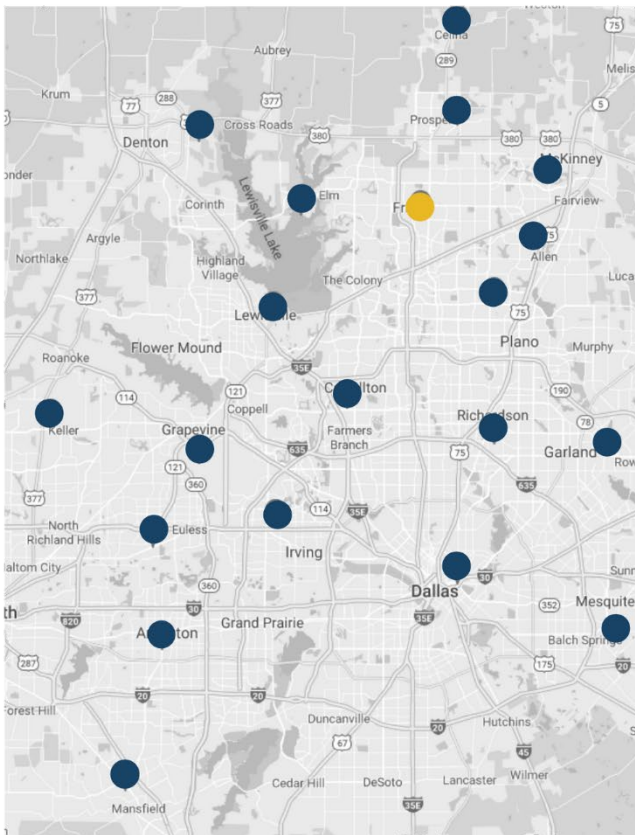
DISTRICT NAME:		LEWISVILLE ISD	KELLER ISD	FRISCO ISD	ROUND ROCK ISD	CLEAR CREEK ISD	LEANDER ISD
2018-2019 ENROLLMENT:		52,189	35,267	62,705	50,953	42,388	41,381
LOCAL REVENUE NET OF PAYMENTS TO A TIF	GENERAL FUND REVENUE	425,097,766	212,532,049	451,702,936	377,566,922	236,208,519	263,826,851
	PER STUDENT	8,145.35	6,026.37	7,203.62	7,410.10	5,572.53	6,375.56
	RANK	1	5	3	2	6	4
STATE REVENUE NET OF RECAPTURE	GENERAL FUND REVENUE	52,206,752	107,822,529	120,466,952	56,055,448	114,526,990	89,330,839
	PER STUDENT	1,000.34	3,057.32	1,921.17	1,100.14	2,701.87	2,158.74
	RANK	6	1	4	5	2	3
FEDERAL REVENUE	GENERAL FUND REVENUE	8,986,957	5,583,412	4,663,718	4,297,654	6,401,484	4,499,580
	PER STUDENT	172.20	158.32	74.38	84.35	151.02	108.74
	RANK	1	2	6	5	3	4
TOTAL OPERATING REVENUE	GENERAL FUND REVENUE	486,291,475	325,937,990	576,833,606	437,920,024	357,136,993	357,657,270
	PER STUDENT	9,317.89	9,242.01	9,199.16	8,594.59	8,425.43	8,643.03
	RANK	1	2	3	5	6	4
UNASSIGNED FUND BALANCE		53,687,929	25,068,355	198,853,860	199,199,195	70,538,532	137,941,111
TOTAL GENERAL FUND BALANCE		181,154,061	83,474,417	235,131,243	217,216,403	74,926,226	190,473,477
% OF FUND BALANCE UNASSIGNED		30%	30%	85%	92%	94%	72%
FUND BALANCE PER STUDENT		3,471.12	2,366.93	3,749.80	4,263.07	1,767.63	4,602.92
	RANK	4	5	3	2	6	1

Source: Forecast 5 Analytic Software and school district Annual Financial Reports.

2020-2021 COMPENSATION BENCHMARKING

Peer Districts

The District uses data provided by the Texas Association of School Boards, as well as other sources, to determine whether our compensation remains competitive with the local pay market. The local pay market consists of districts within the DFW Metroplex with which we compete for staff.



Allen ISD
Arlington ISD
Carrollton-Farmers Branch ISD
Celina ISD
Dallas ISD
Denton ISD
Garland ISD
Grapevine-Colleyville ISD
Hurst-Euless-Bedford ISD
Irving ISD
Keller ISD
Lewisville ISD
Little Elm ISD
Mansfield ISD
McKinney ISD
Mesquite ISD
Plano ISD
Prosper ISD*
Richardson ISD

**Prosper ISD does not participate in TASB's salary study, so there is limited information to use for comparison.*

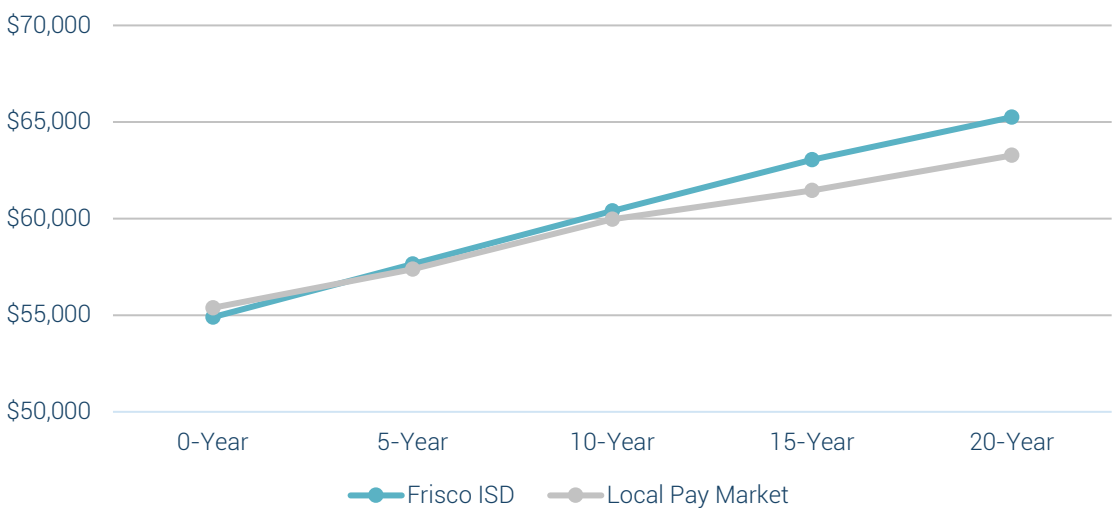
Benchmarked Data

Base wages, including minimum and median wages for selected comparable positions, are compared annually to determine alignment with the local pay market. For certain positions, data from other districts not listed above and/or non-school markets may be reviewed as well.

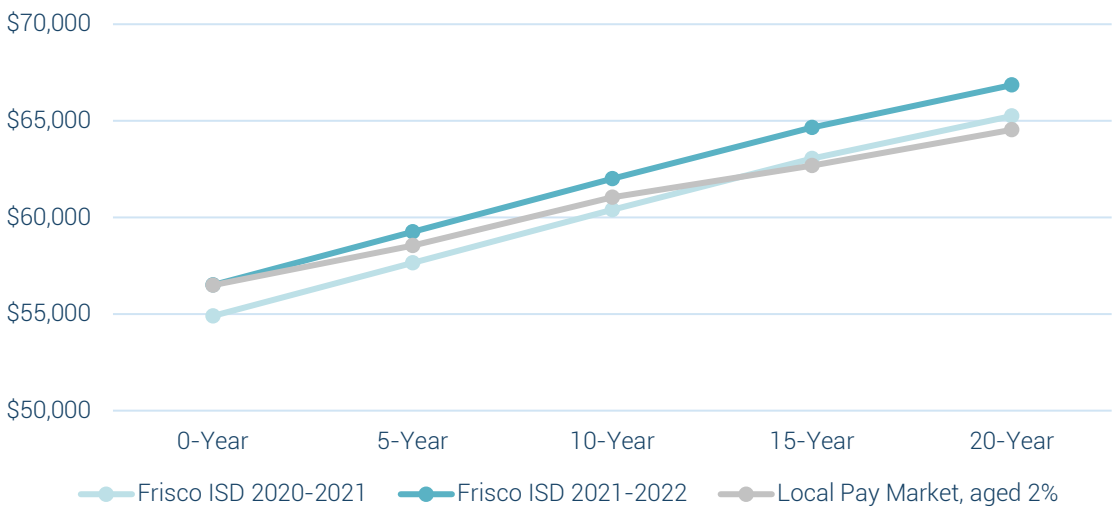
Teacher Pay

In FY 2021, over 70% of Frisco ISD teachers earned between \$400 and \$1,980 more than the market median for their experience level. The teacher raises included in the 2021-2022 compensation plan will realign those newer teachers with the local pay market, assuming the market ages by 2%.

2020-2021 TEACHER PAY BY EXPERIENCE

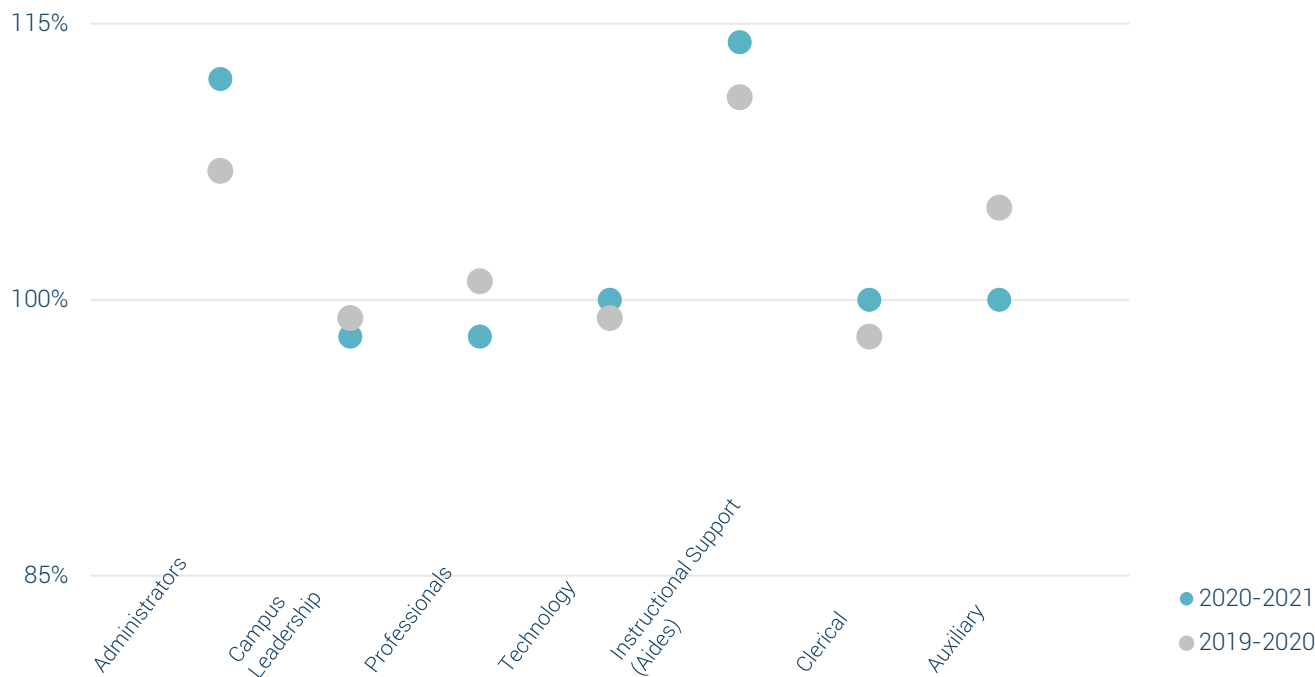


FY 2022 TEACHER PAY BY EXPERIENCE



Pay for Non-Teaching Staff

NON-TEACHING SALARIES AS A PERCENTAGE OF THE LOCAL PAY MARKET



While not every position within a category is benchmarked, we consider ourselves to be "in-line with the market" if positions within the category fall between 90% and 110% of the market median. In general, we attempt to adjust pay scales for positions that fall below 95% of the market, unless there is a reasonable explanation for the variance.

Administrator compensation increased significantly compared to the market median due to last year's change in administrative pay scales. Suggestions for realignment will be discussed going forward.

The market shifted for some auxiliary positions by more than usual, possibly due to COVID-related labor shortages.

Overall, very few market-related adjustments were required for the 2021-2022 compensation plan.

