

2018-2019 **BUDGET**



FRISCO
INDEPENDENT SCHOOL DISTRICT

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

5515 Ohio Drive | Frisco, Texas 75035 | www.friscoisd.org

FRISCO INDEPENDENT SCHOOL DISTRICT

FRISCO, TEXAS

ANNUAL BUDGET FOR FISCAL YEAR ENDED JUNE 30, 2019

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June 11, 2018

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

The 2018-2019 official budget is hereby submitted. This budget was developed using a continuation of the Priorities Based Budgeting (PBB) process developed in 2016 with the goal of creating and maintaining a balanced and sustainable budget focused on key priorities that align with Frisco ISD's mission to know every student by name and need.

This budget represents a realistic, sustainable plan to address the challenges we face as a public school district. Balancing the needs of students, parents, staff and taxpayers with available resources is a demanding process and one that we do not take lightly. Frisco ISD is committed to approaching every financial decision with a student-centered focus.

This budget puts a heavy focus on key supports necessary to accommodate our fast growing student population, both from a classroom perspective and a campus support perspective. The PBB process allows us to take a holistic view of the needs of our students and staff, so we did not stop at merely staffing classrooms for enrollment growth. Significant effort was made, for example, to prioritize the need for counseling support at all levels, which supports our efforts for identification, intervention, and prevention of student crises. Additionally, as recommended by the PBB Committee, we have prioritized funds toward more competitive pay in an effort to continue to attract, retain and support high quality staff.

Overall, this budget carries out the mission and goals of the Priorities Based Budget process while continuing to move Frisco ISD forward in a positive direction.

In closing, I would like to recognize the collaborative spirit of the employees of Frisco ISD, especially those on the Instructional Support Team, who make the planning and implementation of the District's budget a continued success. I would also like to recognize the work of our Accounting Department, without whom the administration of this budget would not be possible.

Respectfully submitted,

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

Kimberly Smith, Chief Financial Officer

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 thru 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.
- 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.
- February:** Distribute budget worksheets to campuses. Develop initial estimates of staff allocation needs related to student growth.
- March:** Collect budget worksheets from all departments and begin reviewing requests for additional funds and personnel. Discuss preliminary budget projections with district leadership, and ensure alignment with district goals and objectives.
- April:** Discuss the district's long-range financial projections and finalize revenue estimates based on preliminary certified values from the central appraisal districts. Make preliminary recommendations to the Board.
- May:** Discuss the district's taxation position. Finalize staff allocations; continue to adjust the budget as necessary; and develop the "near final" district budget.
- June:** Submit required posting information related to the adoption of the budget and tax rate. Adopt the budget before June 30.
- July:** Receive the certified tax rolls from the central appraisal districts and communicate to the Board.
- August:** Adopt the tax rate.

KEY MEETING DATES

Key dates for the 2018-2019 budget development cycle were:

Meeting	: August 5, 2017 - School Board Workshop
Discussion	: Changes in property value assumptions and review of financial projections
Meeting	: September 11, 2017 - Regular School Board Meeting
Discussion	: 2016-2017 financial position and comparison to adopted budget; General Fund financial projections; property value lag; recapture
Meeting	: September 13, 2017 - Long-Range Planning Committee Meeting
Discussion	: Feedback on Frisco ISD's current structure, plans and capacities
Meeting	: October 11, 2017 - Long-Range Planning Committee Meeting
Discussion	: FISD's demographic and financial projections; implications of various high school models
Meeting	: October 16, 2017 - Regular School Board Meeting
Discussion	: Long-Range Planning Committee update
Meeting	: November 6, 2017 - Long-Range Planning Committee Meeting
Discussion	: Implications of various high school models
Meeting	: December 11, 2017 - Regular School Board Meeting
Discussion	: Long-Range Planning Committee update
Meeting	: January 8, 2018 - Regular School Board Meeting
Discussion	: 2017-2018 quarterly budget update
Meeting	: February 12, 2018 - Regular School Board Meeting
Discussion	: Updated financial benchmarking
Meeting	: March 5, 2018 - Regular School Board Meeting
Discussion	: 2014 bond program update; 2018-2019 budget adoption calendar
Meeting	: March 8, 2018 - Long-Range Planning Committee Meeting
Discussion	: FISD's current initiatives and projected needs; future programming and facilities needs
Meeting	: April 9, 2018 - Regular School Board Meeting
Discussion	: 2017-2018 quarterly budget update
Meeting	: April 12, 2018 - School Board Workshop
Discussion	: Budget principals, goals, and priorities; Key budget assumptions and changes over time; 2018-2019 budget process; 2018-2019 budget recommendations; General Fund financial projections; future bond needs; FISD debt profile; 2018-2019 projected I&S budget
Meeting	: May 8, 2018 - Long-Range Planning Committee Meeting
Discussion	: FISD's 2018-2019 budget projections and administrative recommendations; plans for future committee meetings
Meeting	: May 14, 2018 - Regular School Board Meeting
Discussion	: Additional budget recommendations and use of 2017-2018 projected surplus
Meeting	: June 11, 2018 - Regular School Board Meeting
Discussion	: Public hearing and budget adoption

FRISCO ISD MISSION, VISION, BELIEFS, AND MOTTO

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

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

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

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

MOTTO: Pride. Tradition. Excellence.

CRITICAL FACTORS INFLUENCING THE BUDGET

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

ENROLLMENT GROWTH

Frisco ISD has more than doubled its enrollment in the last decade, adding an average of 3,000 students per year. While we have experienced a slight slowdown in enrollment growth since 2016, we still added over 2,300 students this year, making us the 15th largest district in the state and qualifying us as one of the fastest growing school districts in Texas. We expect to continue to add 1,500 to 2,000 students per year for the foreseeable future.

Projecting enrollment growth remains one of the most significant challenges we face for both budgeting and school building needs. Administrators work with internal and third party demographers to develop our best estimates of student growth from year to year.

Because of our rapidly growing student population, budget decisions can have a significant impact on class sizes. Staffing formulas are carefully balanced with available funds to hire new teachers and still maintain quality programming and critical support staff. Over the last decade, Fisd has been able to manage some of the cost of enrollment growth by increasing class sizes at all grade levels.

District administration prioritizes using available capacity at existing campuses and maximizing efficiencies in our staffing models to accommodate enrollment growth before opening new school buildings. This philosophy is somewhat of a departure from the approach taken prior to 2016 when new school buildings were opened annually in an effort to stay ahead of the rapid growth. The slowdown in enrollment growth, however, affords us more flexibility to utilize the capacity of existing campuses.

PROPERTY TAXES AND LOCAL CONTROL

Taxing Authority

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

Authority to approve both tax rates set by the School Board is ultimately given to voters:

- Authority for the I&S rate is granted when voters authorize bonds. The amount of revenue needed to pay off outstanding debt dictates the I&S rate set by the Board.
- Authority for the M&O rate is slightly more complicated. The base, or compressed rate, is derived from a compressed version of the 2006 tax rate and is maximized at \$1.00 per \$100 valuation. This is the rate used to determine each school district's equalized share of funding by the State. Local School Boards have the authority under the tax code to approve an M&O tax rate up to \$1.04, without voter approval. Any M&O tax rate above \$1.04 and up to the maximum of \$1.17 requires voter approval through a tax ratification election.

The State's funding formulas equalize operating revenue using the compressed tax rate; but the revenue provided by that formula is intended only to cover the basic cost of educating students (as determined by State lawmakers). Additional revenue must be generated using all or a portion of a district's remaining taxing authority to cover enhancements to a basic educational program.

Assessed Property Values

The Collin and Denton County Appraisal Districts provide estimated preliminary certifications of property values at the end of April each year, which the District uses to create estimates of property tax revenue for the coming budget year. Certified values are provided by the Appraisal Districts in July, and monthly updates to the certified rolls are provided throughout the year to reflect changes in exemptions and value protest resolutions. Typically, certified values provided in July are lower than the certified estimates provided in April because of value protests and late-filed exemptions. Property value projections used for budget purposes are therefore often more conservative than the certified estimates received from our County Appraisal Districts. The 2017-2018 budget, for example, was based on an estimated \$3.7 billion increase in assessed values, but our estimates proved to be too conservative, and actual certified values increased \$4.9 billion from 2016 to 2017.

While school districts collect property taxes based on current property values, the State's public school funding formula is based on prior year property values. We therefore do not retain revenue from rising property values beyond the first year. The settle-up for the reduction in state aid for last year's growth in property values will offset the increase in revenue to be generated by rising property values in 2018-2019.

Although FISD does not retain any increase in revenue from rising property values, we have adjusted our methodology for estimating those values in order to more accurately illustrate the annual property value lag incorporated in the State's funding formula.

Certified estimates of 2018 taxable values are projected to be 14% higher than 2017 certified values. The 2018-2019 budget is based on the assumption of a \$4.6 billion increase in certified assessed values over last year.

Additional information about the effect of changes in property value on our annual revenue from last year to this year is detailed on page 13.

Tax Rates

The 2018-2019 budget is based on tax rates of \$1.04 for M&O and \$0.408 for I&S, for a total tax rate of \$1.448. This total tax rate represents the rollback tax rate calculated by the 2018 State Comptroller's tax rate calculation worksheet for school districts. The individual rates were determined based on preliminary estimates of certified taxable values and are for budget planning purposes only. Actual 2018 tax rates will be adopted by the School Board in August 2018 after receipt of certified property values. Should the adopted tax rate differ from the rate used to build the budget, budget amendments may be necessary.

A history of FISD tax rates for the last 15 years can be found in Appendix 2 on page 26.

LEGISLATIVE IMPACT

Background

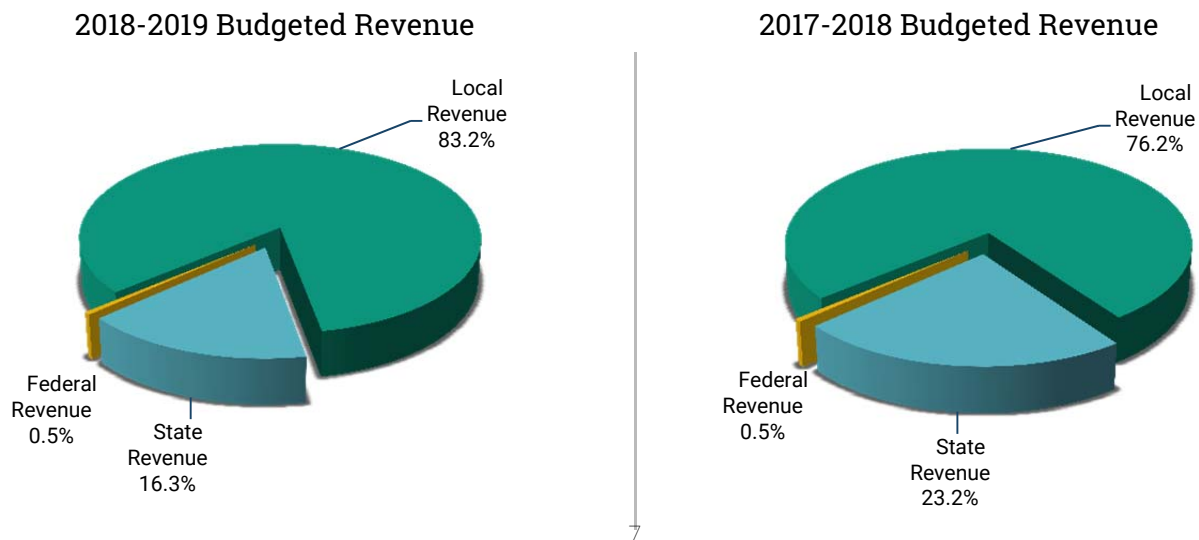
In 2006, Texas lawmakers with a focus on property tax relief passed a property tax reform package that reduced school taxes for maintenance and operations (M&O) by one-third. With the promise of new state revenues from business franchise taxes, the State agreed to provide additional funds to school districts to make up for the mandatory reduction in local collections. However, in 2011, a massive state budget deficit coupled with the Legislature's desire not to raise taxes or access the rainy day fund resulted in an appropriations bill that cut funding for public education by \$5.4 billion. Although some (not all) of those cuts were restored in the 2013 and 2015 legislative sessions, school districts across the state were forced to absorb millions of dollars in lost funding. Frisco ISD lost a total of \$105 million in funding from 2011 to 2016 as a result of legislative action.

Shifting the Burden

Aside from the direct cuts to school funding that took place in prior years, the State has been slowly shifting the burden of public education spending to local taxpayers. A complex system of weights for certain student populations, allotments, adjustments, a cost of education index, and property values are all used to establish the amount of revenue received and retained by a public school district. Additionally, current school finance laws involve property wealth equalization. Under the current equalized system, school districts are entitled to \$514,000 of property value per student in weighted average daily attendance, which translates into approximately \$5,140 to provide for the basic educational needs of each student. The Texas public school funding formula requires school districts to raise as much of that allotment as they can with local property taxes, and then the State makes up the difference. Districts with excess property wealth pay recapture on tax collections associated with that value. Because of the nature of the equalized formula, school districts do not receive additional operating dollars when property values rise. If property values go up one year, the State reduces its share of funding the next year, effectively using local tax dollars to supplant its required contribution to public education.

Since 2008, local property tax dollars to fund public education state-wide have increased from 44.8% to 55.1% in 2017, while the State's share of public education spending has shifted from 44.9% to 38.4% over the same time period. That shift in funding translates to a reduction in state funds from 2008 to 2017 of \$339 per student when adjusted for enrollment growth, or \$795 per student when adjusted for both enrollment growth and inflation.

For FISD, state revenue constitutes only 16.3% of our 2018-2019 budget, down from 23.2% in 2017-2018 because of rising property values.



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

Current Environment

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

After the 85th legislative session concluded, Governor Greg Abbott announced a legislative special session to begin July 18, 2017. School finance reform was included on the agenda for the session, and the outcome was the creation of a 13-member Commission to "develop and make recommendations for improvements to the current public school finance system or for new methods of financing public schools." The Commission is charged with preparing and delivering a report to the Governor and the legislature that recommends statutory changes to improve the public school finance system, including any adjustments to funding to account for student demographics, no later than December 31, 2018.

Meanwhile, in January 2018 Governor Abbott released a property tax reform plan, which we expect to be considered during the 86th legislative session. The proposed plan would, among other things:

- Establish a property tax revenue growth cap of 2.5 percent, and restrict any revenue increases in excess of the cap to compensation for emergency services personnel (including law enforcement), compensation for classroom teachers or other instructional personnel in public schools, or critical infrastructure such as roads, bridges, and school classrooms
- Prohibit the legislature from imposing unfunded mandates on cities and counties
- Require two-thirds supermajority vote to approve issuance of new local debt

We agree with the Governor's statement in his proposal that "the state must therefore be prepared to increase its share to the extent necessary to ensure that public schools have access to the funding they need." However, given that virtually all improvements to public education funding have come from increasing local tax revenue, there are concerns that this plan would not be feasible without a complete overhaul of the current school funding framework, and the proposal lacks a straightforward mechanism to make up the revenues to which school districts will no longer have access. Additionally, it should be noted that the required supermajority vote for bond elections is more restrictive than the requirements of most other ballot measures, including constitutional amendments.

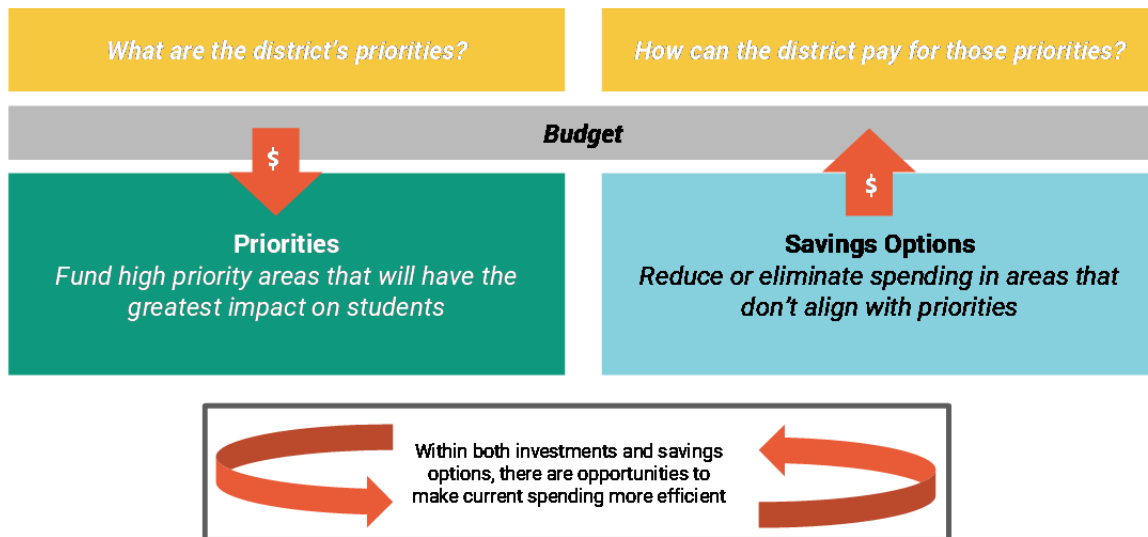
FISD will continue to monitor the work of the Texas Commission on Public School Finance and will continue to work with lawmakers to address the adequacy of school funding and the potential consequences – both positive and negative – of property tax reform.

PRIORITIES BASED BUDGETING

PHILOSOPHY

The Priorities Based Budget (PBB) process was originally implemented in September 2016 to balance the 2017-2018 budget after a failed tax ratification election and to create a more sustainable long-term financial plan within the constraints of available property tax revenue.

The traditional approach to governmental budgeting is incremental, whereby the current year's budget and spending needs are used as a basis for the upcoming budget. Priorities Based Budgeting is a non-traditional model used to realign available resources with identified priorities. The PBB model was adopted by Frisco ISD with the goals of identifying individual and programmatic priorities that align with overall district priorities; analyzing the costs of those priorities; and identifying savings opportunities by reducing or eliminating spending in areas that don't align with identified priorities.



BUDGET PRINCIPLES, GOALS, AND VISION

Frisco ISD continues to maintain the five budget principles that have driven the development of our budget for a number of years. In addition to the traditional principles, the vision of PBB and the goals to be achieved were established in 2016 by District administrators and continued to serve as the framework for the 2018-2019 budget development process.

BUDGET GOALS & VISION



Throughout this process, our focus will be on **student learning** and we will be cautious not to be short-sighted in the long-term impact of our decisions.

As part of the budget development process, we will work to **reduce or eliminate spending** in areas that do not align with our identified priorities.



A successful priorities-based budget process will result in a **balanced and sustainable budget** that is aligned with the District's mission to know every student by name and need.



FISD will build support for this initiative with staff and the community by **listening, encouraging input and maintaining transparency.**

BUDGET PRINCIPLES



Allocate personnel units in a manner that will maintain the **effective and efficient practices** adopted by the District.

Maintain the District's efforts to continue as one of the **top-rated school districts in the state.**



Meet the **community standards and goals and objectives** adopted by the Board of Trustees.



Prioritize the distribution of funds to address the needs of the District in relation to both the **academic and operational functions** of the District.

Ensure development and maintenance of the instructional program at the **highest possible level of excellence** while addressing the **needs created by growth** in the student population.



PROCESS

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

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

BUDGET PRIORITIES



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

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



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

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



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

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

01

Budget Request

Budget owners complete and submit a budget or personnel request form
2018-2019 Due Date: 2.26.18

02

IST Member Initial Review

IST supervisor is notified of the requests and reviews supporting documentation. The request is moved forward or suspended.
2018-2019 Due Date: 3.02.18

03

IST Scores Each Submitted Request

Each IST member scores each request that has been moved forward using an electronic scorecard.
2018-2019 Due Date: 3.23.18

06

Board Reviews Recommendations

Board reviews recommendations submitted by IST and requests changes, omissions, and/or additions.
2018-2019 Meeting Date: 4.12.18

05

IST Budget Development Meeting

IST meets to discuss and review prioritized request as a team. The outcome of the meeting is a list of recommended changes to next year's budget.
2018-2019 Meeting Date: 3.29.18

04

Requests Ranked/Prioritized

CFO compiles all scorecards and provides a priority score and rank for each request.
2018-2019 Due Date: 3.28.18

The scoring criteria described in step 3 of the process were developed to ensure a level of consistency, objectivity, and validity for prioritizing each identified need. Requests were scored in 4 areas:

1. Immediacy of need
2. Population served
3. Sustainability of cost
4. Alignment with District priorities

Scores were weighted so that immediacy of need and alignment with priorities received more weight than the other two criteria. Each received 30% of the total weighted score, while population served and sustainability received 20% each.

For 2018-2019, 100 total requests to fund additional needs were submitted. Of those requests, 55 moved beyond the IST member initial review to be scored and prioritized. Through this process, we identified \$1,404,000 in budget reductions, and another \$8,493,338 in needs that could be paid for by reprioritizing existing budget dollars. The 2018-2019 proposed budget includes 24 new recommendations costing \$35,439,234 in total.

A detail of all 55 budget requests, their priority scores, and the resulting recommendations is included in Appendix 3 on page 27.

2018-2019 BUDGET RECOMMENDATIONS

OPERATING REVENUES

A summary of changes to revenue estimates from 2017-2018 to 2018-2019 is below:

Local Property Taxes:

Increase in tax revenue from April 2017 estimates to 2017 certified tax roll	13,812,400
Increase in tax revenue for 2018 property value growth	47,192,900

State Aid:

Reduction in state aid for prior year property values	(45,558,200)
Increase in state aid for changes in WADA	13,690,900
Increase in state aid for Austin yield	2,182,000
Total change in state and local revenue	31,320,000

Budget Neutral Changes:

TIF collections (passed on to City of Frisco)	4,836,500
TRS On-Behalf	2,000,000
Total budget neutral changes	6,836,500

Net Change in Revenue from 2017-2018 Adopted Budget

38,156,500

OPERATING EXPENDITURES

The two biggest budgetary needs for 2018-2019 were identified to be (1) staffing for four new campuses (Memorial HS, Lawler MS, Liscano ES, and Talley ES) plus staff to accommodate an additional grade level at Lebanon Trail HS, and (2) compensation for staff. Other recommended increases address needs for new campus personnel, new campus support personnel, new auxiliary personnel, and new central support personnel. All new personnel recommendations were identified as high priority needs through the priorities based budget process. The needs are generally the direct result of growth in both students and staff over time; however some needs have been identified because of programmatic changes or additions. A detail of each need and the resulting recommendation is included in Appendix 3 on page 27.

In addition to the new recommendations for 2018-2019, the Board approved \$405,370 of budget amendments to the 2017-2018 budget that have a recurring budget impact and will carry forward into next year's budget.

As previously mentioned, through the priorities based budget process, we were able to identify \$1,404,000 in budget reductions. These reductions represent achievable savings in areas that either (a) consistently underspend the allocated budget or (b) no longer align well with district priorities.

Finally, the operating budget includes certain items that are considered "budget neutral," meaning there is both a revenue and expenditure component, which offset to zero. Those items impact total appropriations, but have no net impact on our annual surplus (deficit) or year-end fund balance.

A summary of total changes to the expenditure budget from 2017-2018 to 2018-2019 is below:

New Campus Personnel:

88.5 Elementary allocations for new campuses & Bright Academy	4,785,300
259 Secondary allocations for new campuses & grade level growth	14,134,430
11 Special Education Teachers + 19 Special Education Aides	1,154,000
2 Dyslexia Teachers	120,000
0.5 Elementary ESL Teacher	30,000
38 Elementary Campus Instructional Support Facilitators	2,280,000
Total New Campus Personnel	22,503,730

New Campus Support Personnel

6 Student Assistance Counselors	467,000
1 Audiologist	65,000
1 Area Technology Specialist	27,000
FTE Contingencies for safety, security & counseling intervention	1,625,000
Total New Campus Support Personnel	2,184,000

New Auxiliary Support Personnel

10 Crossing Guards	26,100
4 Maintenance staff	171,000
4 Custodians + 1 Custodial Supervisor	172,800
Total New Auxiliary Support Personnel	369,900

New Central Support Personnel

Director of Secondary Student Services	105,000
Emergency Management Compliance Manager	65,000
Secondary Social Studies Coordinator	82,000
Risk Management Specialist	65,000
Benefits Leave Specialist	41,000
Purchasing Buyer	40,000
Athletics Clerk	30,000
Transportation Department Secretary	40,000
Total New Central Support Personnel	468,000

Compensation¹

3% of midpoint raise for all staff + Increase beginning Teacher salary to \$53,000 + Market adjustments for positions below 90% of market value	9,144,374
Increase substitute pay rates	750,000
10 additional contract days for Campus Academic and Behavior Support (CABS) Specialists	19,230
Total Increase in Compensation	9,913,604

Other Changes Approved in 2017-2018 Budget

Budget for Internal Audit Department	5,250
Increase in Bus Driver pay rates	224,000
New timekeeping system	176,120
Total 2017-2018 Budget Amendments	405,370

Budget Neutral Changes:

TIF payments to City of Frisco	4,836,500
TRS On-Behalf	2,000,000
Total budget neutral changes	6,836,500

Priorities Based Budget Reductions

(1,404,000)

Net Change in Expenditures from 2017-2018 Adopted Budget

41,277,104

¹A portion of the cost of the recommended adjustments to compensation (approximately \$5.2 million) will be paid for with savings generated from employee attrition and vacant positions. The number presented above is the net increase after reprioritizing that annual savings that already exists in the 2017-2018 budget.

COMPENSATION

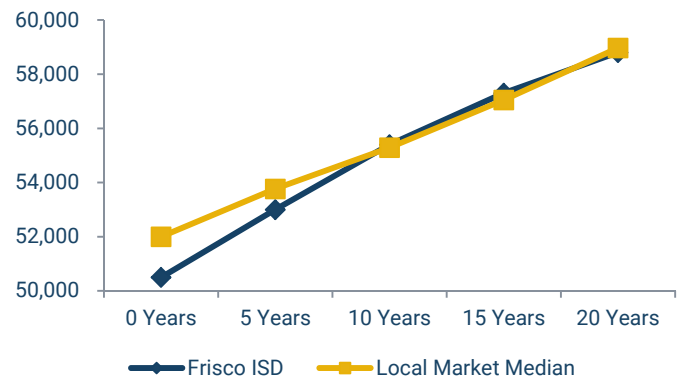
FISD is committed to a culture of collaboration and continual learning, both of which serve our pursuit to attract and retain high quality staff to support our vision, mission and beliefs. District leaders recognize that competitive compensation is a necessary component of our staffing model, and the Human Resources Department continually monitors area districts’ pay scales in an effort to remain competitive. This year, FISD also retained the Texas Association of School Boards (TASB) HR Services Department to perform a third-party pay systems review, in which benchmarked positions across all classes of employees were compared to 20 peer districts.

“Market value” is determined by TASB to be 90-110% of average benchmarked salaries. The TASB pay systems review identified 14 position types across the District with average compensation below 90% of market value, meaning those positions are not compensated competitively for our area.

Position Type	Overall % of 2017-2018 Market Value	# Positions Less Than 90% of Market Value
Administrators	100%	3
Campus Leadership	95%	0
Professionals	99%	3
Technology	96%	3
Instructional Support	114%	0
Clerical	100%	2
Auxiliary	107%	3

Additionally, FISD’s starting teacher pay was found to be in the bottom quartile of comparison districts, while tenured teacher pay was more in-line with the market:

Years of Experience	Frisco ISD	Local Market Median
0	\$ 50,500	\$ 52,000
5	\$ 53,000	\$ 53,770
10	\$ 55,400	\$ 55,290
15	\$ 57,300	\$ 57,050
20	\$ 58,800	\$ 58,970



The results of that survey must be balanced with the potential differences in roles and responsibilities between benchmarked districts. TASB’s analysis was used as a baseline to identify targeted positions for further analysis, and the results of that evaluation were used to develop recommendations for compensation in 2018-2019, which are described on the next page.

Salaries and Base Wages

All eligible staff will be provided with an increase in salary or base wages equal to 3% of the midpoint (or median) of the employee's pay grade. Eligible staff members are those currently serving in a budgeted, allocated position.

The beginning salary for new teachers will be adjusted from \$50,500 to \$53,000 for the 2018-2019 school year, and the new hire salary guide for teachers, librarians, and nurses will be adjusted accordingly. Existing teachers will receive additional pay scale adjustments to ensure they meet or exceed the hire-in salary for their years of service. With the additional pay scale adjustments, the average pay raise for teachers is 4.9%.

Additional market adjustments will be provided to specific groups of personnel whose average salaries were deemed not competitive by our analysis of the TASB pay systems review. The amount of each market adjustment varies by position type and was determined based on pay grade, employee tenure, and availability of talent within the job market.

The total cost for the staff raise, teacher pay scale adjustments, and other market adjustments is proposed at just over \$13.9 million. This cost reflects only the staff whose salaries or wages are paid for by the Operating Fund. Raises for staff whose salaries or wages are paid from other sources will be funded by those respective sources.

Approximately 35% of the total cost of additional compensation will be paid for with previously allocated budget dollars. Annual savings from employee turnover and unfilled positions that have historically contributed to year-end surpluses will be used to pay for a portion of employee raises in an effort to reduce the annual year-end surplus moving forward. The remaining cost of the raise and other market adjustments (approximately \$9.1 million) was recommended as an increase to the budget for 2018-2019.

Employee Healthcare

FISD participates in TRS Active-Care, the State's healthcare plan for public schools, and has no control over annual premium increases for plan participants. The TRS Board of Trustees adopted plan changes for the coming year on April 20, 2018. Premium rates for the 2018-2019 plan year will increase between \$16 and \$190 per month depending on the plan selected and number of dependents covered. 73% of FISD employees enrolled in TRS-Active Care use the TRS-ActiveCare-1HD plan. The premiums for that plan will increase \$16 per month for employee-only participation and \$58 per month for employee plus family participation.

Medical premium contributions from FISD will remain at \$325 per month for participating employees.

Employee Retirement

Employee and District contributions to the TRS pension plan are statutory and expected to remain the same for 2018-2019 at 7.7% and 6.8%, respectively.

The District offers elective participation in both 403(b) and 457 plans. For the 2019 plan year, which begins September 1, 2018, Frisco ISD will fund a matching contribution equal to 25% of employee contributions up to 1% of the contributing employee's salary or base wages.

Official Compensation Plan

The 2018-2019 proposed compensation plan is included in Appendix 4 on page 33 of this document.

2018-2019 OFFICIAL BUDGET

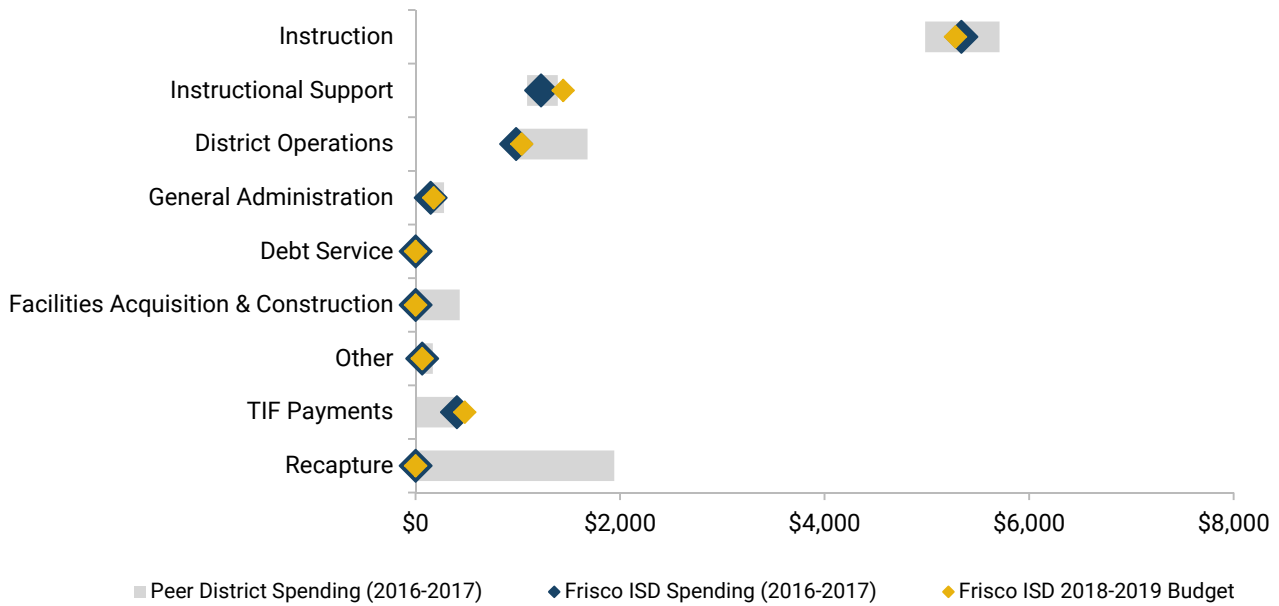
ALL ADOPTED FUNDS

	<u>Operating Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>	<u>Total by Enrolled Student*</u>
Revenues:					
Local Revenue	428,777,850	19,071,600	177,147,000	624,996,450	10,297
State Revenue	84,023,900	110,000		84,133,900	1,386
Federal Revenue	2,500,000	5,320,000		7,820,000	129
Total Estimated Revenues	515,301,750	24,501,600	177,147,000	716,950,350	11,812
Appropriations:					
11 - Instruction	303,838,116			303,838,116	5,006
12 - Instructional and Media Services	6,061,558			6,061,558	100
13 - Curriculum and Staff Development	10,505,786			10,505,786	173
21 - Instructional Leadership	7,649,453			7,649,453	126
23 - School Leadership	32,208,162			32,208,162	531
31 - Guidance, Counseling and Evaluation Services	20,057,201			20,057,201	330
32 - Social Work Services	198,887			198,887	3
33 - Health Services	6,017,044			6,017,044	99
34 - Student Transportation	14,219,326			14,219,326	234
35 - Food Service		24,239,850		24,239,850	399
36 - Cocurricular/Extracurricular	21,415,407			21,415,407	353
41 - General Administration	10,748,569			10,748,569	177
51 - General Maintenance and Operations	37,444,102	261,750		37,705,852	621
52 - Security and Monitoring Services	3,449,769			3,449,769	57
53 - Data Processing Services	7,867,684			7,867,684	130
61 - Community Services	694,754			694,754	12
71 - Debt Service			137,354,000	137,354,000	2,263
95 - Payments to Juvenile Justice Alternative Programs	50,000			50,000	1
97 - Tax Increment Fund	29,154,800			29,154,800	480
99 - Other Intergovernmental Charges	3,200,000			3,200,000	53
Total Appropriations	514,780,618	24,501,600	137,354,000	676,636,218	11,148
Appropriations by Object:					
61 - Payroll Costs	426,258,392	12,039,300		438,297,692	7,221
62 - Professional and Contracted Services	33,191,600	668,550		33,860,150	558
63 - Supplies and Materials	16,866,647	11,366,500		28,233,147	465
64 - Other Operating Costs	37,805,274	105,250		37,910,524	625
65 - Debt Service			137,354,000	137,354,000	2,263
66 - Capital Outlay	658,705	322,000		980,705	16
Total Appropriations	514,780,618	24,501,600	137,354,000	676,636,218	11,148

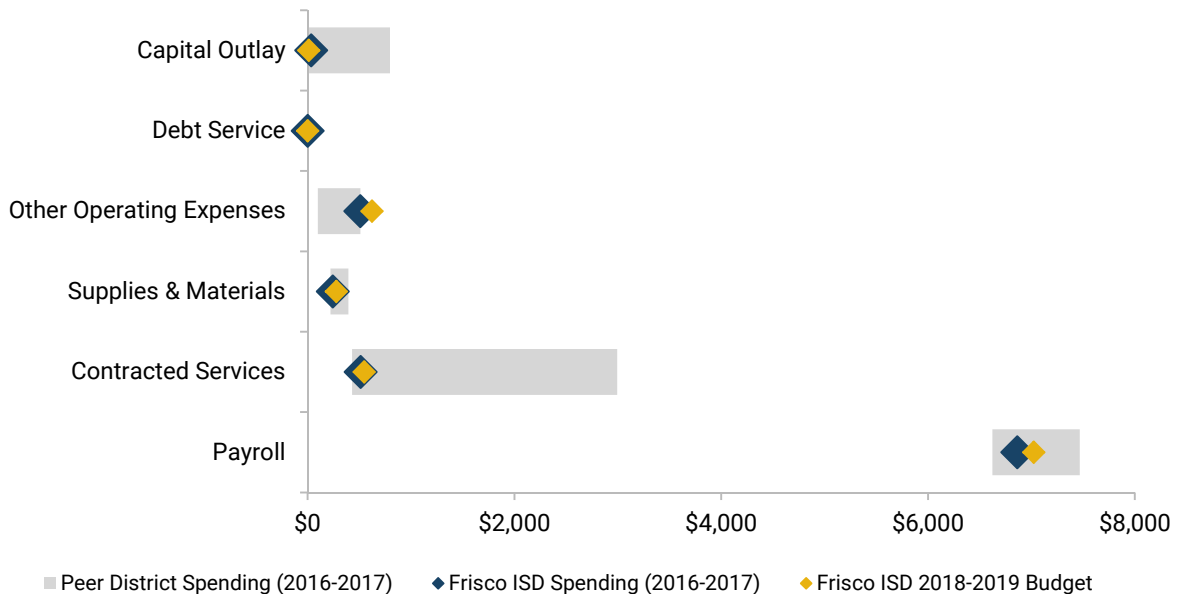
* Based on projected 2018-2019 enrollment of 60,697 students

COMPARATIVE APPROPRIATIONS PER PUPIL

Operating Fund by Function



Operating Fund by Object



The graphs above compare 2018-2019 budget amounts to actual spending for the most recent audited fiscal year. Peer districts were selected based on similarity to Frisco ISD in size, demographics, and/or proximity, and include Allen, Conroe, Fort Bend, Humble, Katy, Lewisville, McKinney, Plano, and Round Rock ISDs. Additional peer district benchmarking data can be found in Appendix 5 on page 44 of this document.

OPERATING BUDGET

The operating budget is the budget for the General Fund, which pays for most expenditures for 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.

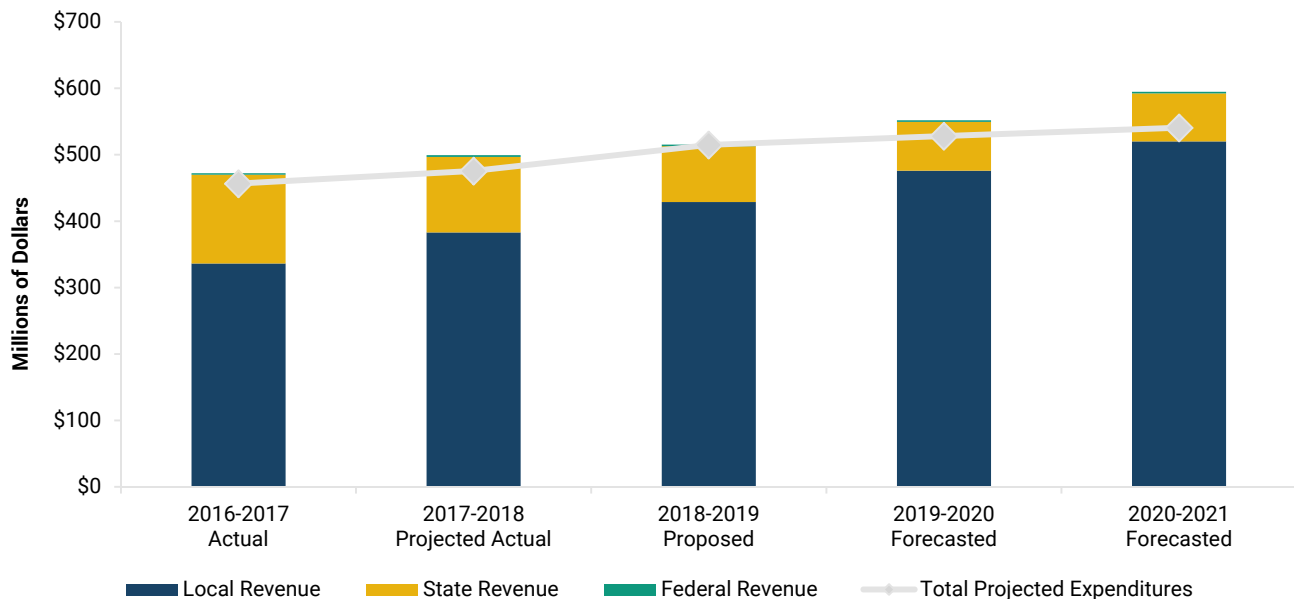
	2017-2018 Budget	Increase (Decrease)	2018-2019 Budget	Percent Change
Revenues:				
Local Revenue				
Local Tax Collections	333,450,500	61,005,300	394,455,800	18.3%
TIF Collections	20,405,000	4,058,300	24,463,300	19.9%
Other Local Revenue	9,858,750	-	9,858,750	0.0%
Total Local Revenue	363,714,250	65,063,600	428,777,850	17.9%
State Revenue				
Foundation School Program	76,186,000	(34,612,900)	41,573,100	(45.4%)
Foundation School Program - TIF Supplement	3,913,300	778,200	4,691,500	19.9%
Available School Fund	10,831,700	4,927,600	15,759,300	45.5%
TRS On-Behalf	20,000,000	2,000,000	22,000,000	10.0%
Total State Revenue	110,931,000	(26,907,100)	84,023,900	(24.3%)
Federal Revenue				
Medicaid/SHARS	2,000,000	500,000	2,500,000	25.0%
Other Federal Indirect Costs	500,000	(500,000)	-	(100.0%)
Total Federal Revenue	2,500,000	-	2,500,000	0.0%
Total Esimtated Revenues	477,145,250	38,156,500	515,301,750	8.0%
Appropriations:				
Instruction				
11 - Instruction	282,871,994	20,966,122	303,838,116	7.4%
12 - Instructional and Media Services	6,859,341	(797,783)	6,061,558	(11.6%)
13 - Curriculum and Staff Development	10,420,008	85,778	10,505,786	0.8%
95 - Payments to Juvenile Justice Alternative Programs	50,000	-	50,000	0.0%
Total Instruction	300,201,343	20,254,117	320,455,460	6.7%
Instructional Support				
21 - Instructional Leadership	7,028,415	621,038	7,649,453	8.8%
23 - School Leadership	29,197,377	3,010,785	32,208,162	10.3%
31 - Guidance, Counseling and Evaluation Services	16,510,765	3,546,436	20,057,201	21.5%
32 - Social Work Services	419,573	(220,686)	198,887	(52.6%)
33 - Health Services	5,513,833	503,211	6,017,044	9.1%
36 - Cocurricular/Extracurricular	17,579,389	3,836,018	21,415,407	21.8%
Total Instructional Support	76,249,352	11,296,802	87,546,154	14.8%
General Administration				
41 - General Administration	9,371,413	1,377,156	10,748,569	14.7%
District Operations				
34 - Student Transportation	11,463,248	2,756,078	14,219,326	24.0%
51 - General Maintenance and Operations	38,271,703	(827,601)	37,444,102	(2.2%)
52 - Security and Monitoring Services	3,602,336	(152,567)	3,449,769	(4.2%)
53 - Data Processing Services	6,794,269	1,073,415	7,867,684	15.8%
Total District Operations	60,131,556	2,849,325	62,980,881	4.7%
Other				
61 - Community Services	731,550	(36,796)	694,754	(5.0%)
97 - Tax Increment Fund	24,318,300	4,836,500	29,154,800	19.9%
99 - Other Intergovernmental Charges	2,500,000	700,000	3,200,000	28.0%
Total Other	27,549,850	5,499,704	33,049,554	20.0%
Total Appropriations	473,503,514	41,277,104	514,780,618	8.7%

MULTI-YEAR FINANCIAL PLAN

Maintenance & Operations

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Projected	Proposed	Forecasted	Forecasted
Revenues:					
Local Revenue	336,393,833	383,112,821	428,777,850	476,032,650	520,097,750
State Revenue	133,522,734	113,587,100	84,023,900	73,375,700	72,231,200
Federal Revenue	2,320,903	2,603,151	2,500,000	2,500,000	2,500,000
Total Revenues	472,237,470	499,303,072	515,301,750	551,908,350	594,828,950
Expenditures:					
Instruction	298,471,638	295,418,699			
Instructional Support	68,607,611	68,253,269			
Operations	54,984,139	56,223,540			
General Administration	8,223,475	9,214,389			
Other	3,580,345	3,844,149			
TIF Payments to City	22,583,104	25,397,882			
Total Baseline Expenditures		458,351,928	473,908,884	514,780,618	528,020,618
Budget Changes:					
Transfer to Capital Projects Fund		7,175,000			
One-time Incentive Payment to Staff Compensation		10,000,000	9,913,604	8,000,000	8,000,000
New Personnel - Campus			22,503,730	3,500,000	3,190,000
New Personnel - Campus Support			2,184,000		
New Personnel - Auxiliary			369,900		
New Personnel - Central Support			468,000		
Budget Reductions			(1,404,000)		
Change in Flow-Through Payments			6,836,500	1,740,000	1,305,000
Total Budget Changes		17,175,000	40,871,734	13,240,000	12,495,000
Total Expenditures	456,450,312	475,526,928	514,780,618	528,020,618	540,515,618
Chapter 41 Recapture				23,615,000	61,614,200
Surplus (Deficit)	15,787,158	23,776,144	521,132	272,732	(7,300,868)
Beginning Unassigned Fund Balance	105,732,514	128,605,979	152,382,123	152,903,255	153,175,987
Assignments/Uses of Fund Balance	7,086,307				
Ending Unassigned Fund Balance	128,605,979	152,382,123	152,903,255	153,175,987	145,875,119
Unassigned Fund Balance as a % of Next Year's Expenditures	27.0%	29.6%	27.7%	25.4%	22.5%
M&O Tax Rate	\$1.04	\$1.04	\$1.04	\$1.04	\$1.04
Projected Enrollment	55,923	58,450	60,697	62,651	64,425

Annual Revenues by Type Compared to Expenditures



Footnotes to Multi-Year Financial Plan

This multi-year financial plan is for illustrative purposes only and is based on current law and current economic trends. Given the unpredictability of the biennial state legislature and other long-term economic indicators, we recommend that any increases to the annual budget be sustainable over at least a three year period, since a three year model represents a realistic yet conservative prediction of financial trends. The model should and will be re-evaluated on an annual basis to adjust for any changes to key assumptions.

This financial plan includes the opening of Liscano Elementary School, Talley Elementary School, Lawler Middle School, and Memorial High School in the fall of 2018. It also includes placeholders for the personnel and operating costs necessary to open Elementary School #43 in the fall of 2020. That projected opening is a placeholder only, and actual projected expenditures will depend on building plans approved by the Board.

Enrollment is projected to increase by approximately 8,500 students over the next 5 years. There is no provision for District-level operational cost increases or additional support staff that may be necessary to address enrollment growth beyond 2018-2019. Those costs will need to be evaluated against available funds on an annual basis.

This financial plan includes placeholders for a 2% raise for all staff in each future year shown. This placeholder is for planning purposes only and is not guaranteed until an annual budget is adopted. There are no provisions for market-value salary adjustments or additional employee benefits included beyond 2018-2019. Those costs will need to be evaluated against available funds on an annual basis.

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

Revenue forecasts assume property value growth at a declining rate to smooth the effect of the property value lag in the State's funding formula. The effect of property value lag in 2019 is estimated at \$45.8 million.

DEBT SERVICE BUDGET

The Debt Service Fund is used to pay principal and interest on debt incurred through the sale of bonds. The proceeds from bonds are used to finance long-term improvements to existing facilities as well as to build and equip new schools. Debt payment details can be found in Appendix 6 on page 47. For cash flow purposes, the district budgets for debt service using a calendar year rather than our fiscal year.

	2017-2018 Budget	Increase (Decrease)	2018-2019 Budget	Percent Change
Revenues:				
Local Revenue				
Local Tax Collections (including delinquent, rollback and P&I)	132,800,800	20,165,600	152,966,400	15.2%
Investment Earnings	200,000	200,000	400,000	100.0%
TIF Revenue	18,956,100	4,824,500	23,780,600	25.5%
Total Local Revenue	151,956,900	25,190,100	177,147,000	16.6%
State Revenue				
Additional State Aid for Homestead Exemption (ASAHE)	2,000,000	(2,000,000)	-	(100.0%)
Total Esimtated Revenues	153,956,900	23,190,100	177,147,000	15.1%
Appropriations:				
71 - Debt Service				
Bond Principal	61,120,000	(6,125,496)	54,994,504	(10.0%)
Bond Interest	81,976,200	(1,616,704)	80,359,496	(2.0%)
Other Debt Fees	2,000,000	-	2,000,000	0.0%
Total Appropriations	145,096,200	(7,742,200)	137,354,000	(5.3%)

MULTI-YEAR FINANCIAL PLAN

Interest & Sinking

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Projected</u> <u>Actual</u>	<u>2018-2019</u> <u>Proposed</u> <u>Budget</u>	<u>2019-2020</u> <u>Forecasted</u>	<u>2020-2021</u> <u>Forecasted</u>
Revenues:					
Local Revenue	142,382,005	158,668,400	177,147,000	196,851,200	215,005,700
State Revenue	2,087,417	-	-	-	-
Total Revenues	144,469,422	158,668,400	177,147,000	196,851,200	215,005,700
Expenditures:					
Bond Principal and Interest	122,897,487	136,980,970	135,354,000	141,403,000	151,164,000
Other Debt Fees	1,504,485	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	124,401,972	138,980,970	137,354,000	143,403,000	153,164,000
Other Sources (Uses)					
Net Cash from Bond Sales	1,477,753				
Surplus (Deficit)	21,545,203	19,687,430	39,793,000	53,448,200	61,841,700
Beginning Fund Balance	85,956,869	107,502,072	127,189,502	166,982,502	220,430,702
Ending Fund Balance	107,502,072	127,189,502	166,982,502	220,430,702	282,272,402
Unassigned Fund Balance after August debt payment as a % of Next Year's Expenditures	9.7%	28.6%	47.4%	74.8%	101.2%
I&S Tax Rate	\$0.42	\$0.42	\$0.408	\$0.408	\$0.408

Footnotes to Multi-Year Financial Plan

The Board of Trustees strives to maintain a Debt Service fund balance of approximately 10% of next year's debt service after the August debt service payment. August payments average \$90-\$95 million per year. A higher percentage of fund balance creates capacity to either lower future tax rates and/or pay for additional debt while maintaining the existing tax rate.

Principal and interest projections are based on debt issued and outstanding as of June 2018. Detailed payment information is included on page 47 of this document. Future debt service assumptions include the issuance of \$50-\$150 million of new debt each year at 4.5% interest with level payments over the life of the bonds.

This financial plan assumes annual bond sales to finance regular ongoing technology and maintenance projects as well as construction of Elementary Schools #43 and #44; Middle School #18; and High Schools #11 and #12. These projected issuances are placeholders only, and actual bond sales will depend on building plans approved by the Board and the passage of future bond packages.

Revenue projections are based on an I&S tax rate of \$0.408, which was calculated using the Comptroller's 2018 tax rate calculation worksheet for school districts, and is lower than the 2017 adopted I&S rate of \$0.42. The Board will adopt the 2018 tax rate in August 2018 based on certified property tax rolls, which will be available in July. Any change to the tax rate adopted subsequent to the issuance of this budget will affect the projected year-end fund balance for 2018-2019 as well as future revenue projections.

CHILD NUTRITION BUDGET

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

	<u>2017-2018</u> <u>Budget</u>	<u>Increase</u> <u>(Decrease)</u>	<u>2018-2019</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>
Revenues:				
Local Revenue				
Cafeteria Sales	19,457,425	(433,880)	19,023,545	(2.2%)
Investment Earnings	18,600	29,455	48,055	158.4%
Total Local Revenue	19,476,025	(404,425)	19,071,600	(2.1%)
State Revenue				
State Grant Reimbursements	105,000	5,000	110,000	4.8%
TRS On-Behalf	463,500	(463,500)	-	(100.0%)
Total State Revenue	568,500	(458,500)	110,000	(80.7%)
Federal Revenue				
National School Lunch Program	4,000,000	(490,000)	3,510,000	(12.3%)
National School Breakfast Program	500,000	(65,000)	435,000	(13.0%)
USDA Commodities	1,400,000	(25,000)	1,375,000	(1.8%)
Total Federal Revenue	5,900,000	(580,000)	5,320,000	(9.8%)
Total Esimtated Revenues	25,944,525	(1,442,925)	24,501,600	(5.6%)
Appropriations:				
District Operations				
35 - Food Services	25,943,025	(1,703,175)	24,239,850	(6.6%)
51 - General Maintenance and Operations	1,500	260,250	261,750	17350.0%
Total Appropriations	25,944,525	(1,442,925)	24,501,600	(5.6%)

APPENDIX 1: DISTRICT STATISTICS

5 YEAR COMPARATIVE DATA

	2012-2013	2017-2018	Change
Students:			
Enrollment	42,530	58,450	37%
Weighted Average Daily Attendance (WADA)	46,977	65,249	39%
Ratio of WADA to Enrollment	1.10	1.12	1%
Staff:			
Teachers	2,828	3,822	35%
Ratio of Administrative Staff to Teachers	7%	6%	(0.3%)
Ratio of Professional Support Staff to Teachers	18%	15%	(2.7%)
Ratio of Auxiliary Staff to Teachers	56%	50%	(5.7%)
Property Values:			
M&O Property Tax Rate	1.04	1.04	0%
Average Home Assessed Value	246,412	377,945	53%
District Total Assessed Value	17,342,157,905	33,521,180,480	93%
Property Wealth per WADA	369,167	513,742	39%
Operations:			
Local Tax Collections per WADA	3,948	5,317	35%
State Aid per WADA	2,275	1,358	(40%)
Operating Expenditures per WADA	6,395	6,576	3%
Consumer Price Index (Inflation)			7%

The data provided is as of the current fiscal year and five years prior. Financial numbers for the current fiscal year are projected and are therefore unaudited and not final until the close of the fiscal year, which occurs after the date of this publication. Operating expenditures do not include intergovernmental charges or equity transfers.

Property value data was obtained from the Comptroller's Property Value Study and the Collin County Tax Office.

Enrollment and staff data are reported by Frisco ISD to the Texas Education Agency through PEIMS.

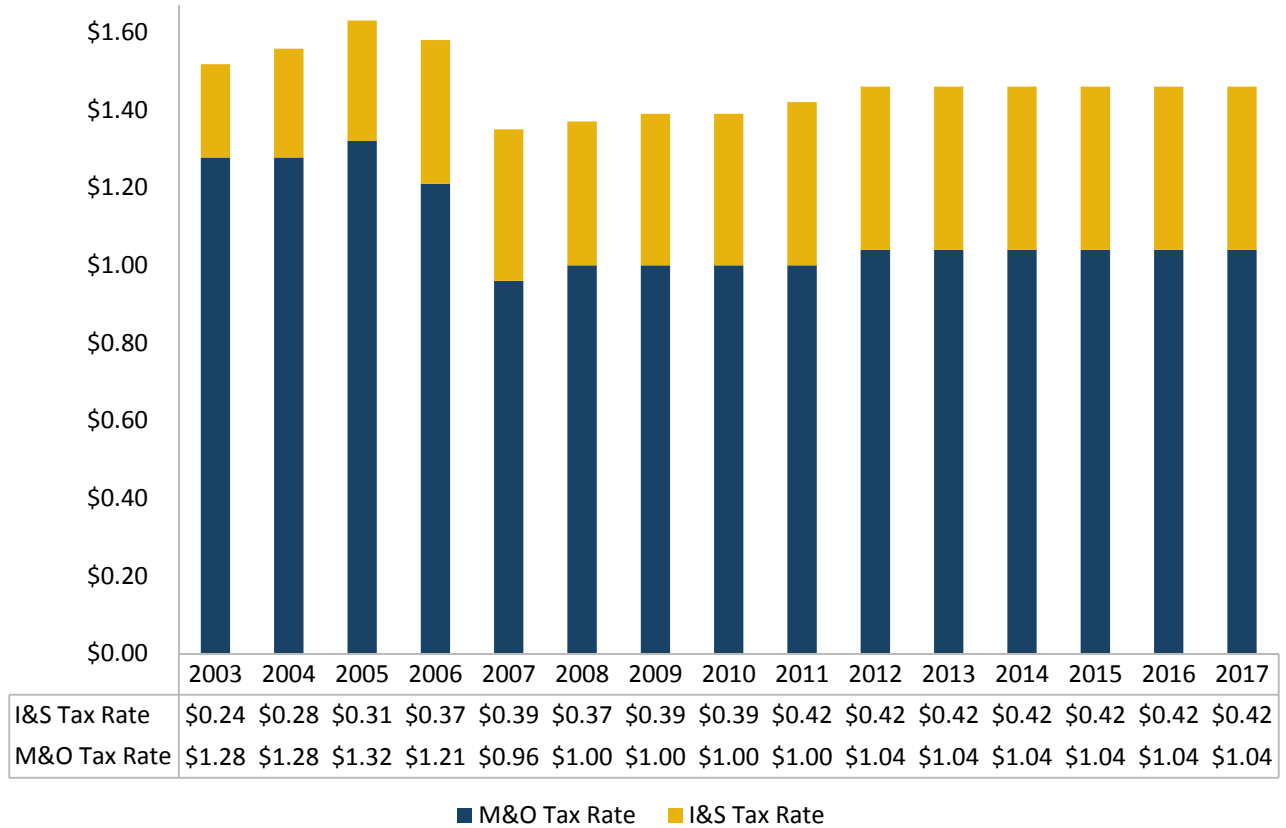
Footnotes to 5 Year Comparative Data

Weighted Average Daily Attendance is the number of students in average daily attendance, weighted for specific student characteristics (e.g. special education, bilingual, career and technology education, compensatory education, etc.). Operational statistics are provided based on WADA as certain instructional settings for weighted students cost more than others.

A rising WADA to enrollment ratio signifies that those student sub-populations, which often cost more to educate, are also increasing. While the number of teachers has increased relative to enrollment growth, the ratio of support staff to teachers has significantly declined over the last five years due to funding constraints.

APPENDIX 2: TAX RATES

15 YEAR TAX RATE HISTORY



APPENDIX 3: DETAILED BUDGET RECOMMENDATIONS

2018-2019 Budget Recommendations

Sorted by Category

CATEGORY	ORIGINAL REQUEST	PRIORITY SCORE	RECOMMENDATION	COST
01 New Personnel - Campus	REQUEST: 88.5 Elementary allocations for new campuses & Bright Academy RATIONALE: Cost of opening new campuses plus providing additional allocations for changes at Bright Academy AMOUNT: \$4,785,300	76%	RECOMMENDATION: 88.5 Elementary allocations for new campuses & Bright Academy COMMENT:	\$ 4,785,300
02 New Personnel - Campus	REQUEST: 259 Secondary allocations for new campuses & grade level growth RATIONALE: Cost of opening new campuses AMOUNT: \$14,134,430	74%	RECOMMENDATION: 259 Secondary allocations for new campuses & grade level growth COMMENT:	\$ 14,134,430
03 New Personnel - Campus	REQUEST: 11 Special Education Teachers + 19 Special Education Aides RATIONALE: Increased need for centralized programs due to Special Ed enrollment growth AMOUNT: \$1,154,000	70%	RECOMMENDATION: 11 Special Education Teachers + 19 Special Education Aides COMMENT:	\$ 1,154,000
04 New Personnel - Campus	REQUEST: 3 Dyslexia Teachers RATIONALE: Cost of growth AMOUNT: \$180,000	59%	RECOMMENDATION: 2 Dyslexia Teachers Request was reduced to accommodate other priorities. 2 teachers was the minimum needed; 3 would be ideal.	\$ 120,000
05 New Personnel - Campus	REQUEST: 1.5 Elementary ESL Teachers RATIONALE: Additional teachers needed to maximize services and supports to ESL students AMOUNT: \$90,000	54%	RECOMMENDATION: 0.5 Elementary ESL Teacher Request was reduced to accommodate other priorities. 0.5 was the minimum needed; 1.5 would be ideal.	\$ 30,000
06 New Personnel - Campus	REQUEST: 8 Elementary Campus Instructional Support Facilitators RATIONALE: New positions would share elementary campuses and relieve counselors of 504 and testing responsibilities AMOUNT: \$480,000	67%	RECOMMENDATION: 38 Elementary Campus Instructional Support Facilitators Request was increased to address student needs for counseling support. This recommendation will remove all testing coordination responsibilities from counseling staff.	\$ 2280,000
07 New Personnel - Campus Support	REQUEST: 7 Student Assistance Counselors RATIONALE: Without additional support, campuses could go more than a week without a crisis counselor. 7 additional staff would allow for 1 counselor to support each high school and 2 counselors to share the middle schools. AMOUNT: \$539,000	70%	RECOMMENDATION: 6 Student Assistance Counselors Reduced request to accommodate other priorities. 5 will accommodate each high school feeder pattern.	\$ 467,000
08 New Personnel - Campus Support	REQUEST: 1 Itinerant Audiologist RATIONALE: Currently contracting out audiology services at a greater cost than hiring an in-house FTE AMOUNT: \$65,000	62%	RECOMMENDATION: 1 Itinerant Audiologist	\$ 65,000
09 New Personnel - Campus Support	REQUEST: 1 Area Technology Specialist RATIONALE: Cost of opening new campuses AMOUNT: \$27,000	61%	RECOMMENDATION: 1 Area Technology Specialist	\$ 27,000
10 New Personnel - Auxiliary	REQUEST: 10 crossing guards RATIONALE: Cost of opening new campuses AMOUNT: \$26,100	66%	RECOMMENDATION: 10 crossing guards Salaries will be split with City of Frisco. The estimated cost is FISD's share.	\$ 26,100
11 New Personnel - Auxiliary	REQUEST: 4 HVAC Technicians 2 Filter Technicians 1 Maintenance Technician RATIONALE: As buildings age and new campuses are added, response times from existing staff are slower. Inability to perform preventative maintenance affects the useful life of equipment. AMOUNT: \$280,000	60%	RECOMMENDATION: 3 HVAC Technicians 1 Filter Technician Request was reduced to accommodate other priorities	\$ 171,000
12 New Personnel - Auxiliary	REQUEST: 1 Custodial Supervisor 4 Custodians RATIONALE: Cost of growth AMOUNT: \$172,800	58%	RECOMMENDATION: 1 Custodial Supervisor 4 Custodians	\$ 172,800
13 New Personnel - Central	REQUEST: Director of Secondary Student Services RATIONALE: Needed for secondary campus/administrator support. We currently have a Director of Elementary Student Services, but not one for Secondary AMOUNT: \$105,000	69%	RECOMMENDATION: Director of Secondary Student Services	\$ 105,000

CATEGORY	ORIGINAL REQUEST	PRIORITY SCORE	RECOMMENDATION	COST
14 New Personnel - Central	<p>REQUEST: Emergency Management Compliance Manager Needed to assist in directing disaster response/crisis management activities, provide training, and prepare emergency plans \$65,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$65,000</p>	60%	RECOMMENDATION: Emergency Management Compliance Manager COMMENT:	\$ 65,000
15 New Personnel - Central	<p>REQUEST: Secondary Social Studies Coordinator Student achievement data shows the need for increased support in secondary social studies \$82,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$82,000</p>	58%	RECOMMENDATION: Secondary Social Studies Coordinator COMMENT:	\$ 82,000
16 New Personnel - Central	<p>REQUEST: 1 Risk Management Specialist Roles and responsibilities of the Risk Management department have expanded in the last 15 years, and with the population growth the department is no longer able to keep up with demand. \$116,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$116,000</p>	57%	RECOMMENDATION: 1 Risk Management Specialist Request was reduced to accommodate other priorities COMMENT:	\$ 65,000
17 New Personnel - Central	<p>REQUEST: Benefits Leave Specialist Due to growth in the staff population and growing number of leave cases, the department is no longer able to keep up with demand. \$41,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$41,000</p>	56%	RECOMMENDATION: Benefits Leave Specialist COMMENT:	\$ 41,000
18 New Personnel - Central	<p>REQUEST: Purchasing Analyst Needed to keep up with demand in the Purchasing department and to monitor and maintain compliance with contract requirements district-wide \$60,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$60,000</p>	51%	RECOMMENDATION: Purchasing Buyer Request was reduced to accommodate other priorities. COMMENT:	\$ 40,000
19 New Personnel - Central	<p>REQUEST: Athletics Clerk Athletics budgets and purchasing are centralized, and with the growing number of campuses, needs cannot be met with existing staff \$30,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$30,000</p>	49%	RECOMMENDATION: Athletics Clerk Although priority is below 50%, the risk of not getting additional support was considered great enough to make this recommendation COMMENT:	\$ 30,000
20 New Personnel - Central	<p>REQUEST: Transportation Department Secretary Department currently has one secretary that serves both Transportation buildings \$40,000</p> <p>RATIONALE:</p> <p>AMOUNT: \$40,000</p>	47%	RECOMMENDATION: Transportation Department Secretary Although priority is below 50%, the risk of not getting additional support was considered great enough to make this recommendation COMMENT:	\$ 40,000
21 Compensation	<p>REQUEST: 2% raise for all staff; Adjust beginning teacher salary to \$52,000; Provide market adjustments for staff who are below 90% of competitive market \$9,144,374</p> <p>RATIONALE: Average increases are expected to be between 2-4% for surrounding districts. TASB salary study suggests that some positions are as low as 70% of market value.</p>	77%	RECOMMENDATION: 3% raise for all staff; Adjust beginning teacher salary to \$53,000; Provide market adjustments for staff who are below 90% of competitive market Recommendation was adjusted to be more competitive with surrounding districts. The additional cost will be paid for by reprioritizing existing funds. COMMENT:	\$ 9,144,374
22 Compensation	<p>REQUEST: Increase substitute pay rates: Certified Subs - \$110 (increase of \$20) Degreed Subs - \$100 (increase of \$20) High School Equivalent - \$85 (increase of \$10) Registered Nurse - \$240 (increase of \$90 to align with Counselor Subs) Auxiliary Subs - \$80 (increase of \$10) Long-term Subs - \$130 (increase of \$10) \$1,155,000</p> <p>RATIONALE: Substitute pay rates are \$10-\$35 per day behind surrounding districts, and we are having difficulty filling open positions \$1,155,000</p>	72%	RECOMMENDATION: Increase substitute pay rates: Certified Subs - \$110 (increase of \$20) Degreed Subs - \$100 (increase of \$20) High School Equivalent - \$85 (increase of \$10) Registered Nurse - \$240 (increase of \$90 to align with Counselor Subs) Auxiliary Subs - \$80 (increase of \$10) Long-term Subs - \$130 (increase of \$10) A portion of the cost will be paid for by reprioritizing existing funds. COMMENT:	\$ 750,000
23 Compensation	<p>REQUEST: 10 additional contract days for Campus Academic and Behavior Support Specialists Additional days will allow CABS specialists to provide professional development to campus and district personnel \$19,230</p>	56%	RECOMMENDATION: 10 additional contract days for Campus Academic and Behavior Support Specialists COMMENT:	\$ 19,230

2018-2019 Budget Requests not Recommended

Sorted by Priority Score

CATEGORY	ORIGINAL REQUEST	PRIORITY SCORE	RECOMMENDATION	COST
24 Expenditure Budget	REQUEST: Additional for utilities at 4 new campuses RATIONALE: Cost of opening new campuses AMOUNT: \$542,400	78%	RECOMMENDATION: COMMENT: Reprioritize existing funds to pay for this request.	\$ -
25 Expenditure Budget	REQUEST: Additional funds for phone bills at new campuses RATIONALE: Cost of opening new campuses AMOUNT: \$18,500	76%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
26 Expenditure Budget	REQUEST: Additional funds for property/casualty insurance claims RATIONALE: Cost of growth AMOUNT: \$259,500	73%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
27 Expenditure Budget	REQUEST: Additional funds for fine arts programs at new schools RATIONALE: Cost of opening new campuses AMOUNT: \$104,134	70%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
28 Expenditure Budget	REQUEST: Additional funds for transportation budget (fuel, parts, physicals, drug tests, certifications, etc.) RATIONALE: Cost of growth AMOUNT: \$54,550	69%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
29 Expenditure Budget	REQUEST: Additional funds for Project Lead the Way: Launch at Bright Academy RATIONALE: Cost of starting new program AMOUNT: \$37,500	67%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
30 Expenditure Budget	REQUEST: Additional funds for contracted labor in lieu of hiring additional grounds staff RATIONALE: Cost of opening new campuses AMOUNT: \$99,226	67%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
31 Compensation	REQUEST: 8 days of supplemental pay for Bright Academy Staff RATIONALE: Compensate staff for training/implementation of IB programme AMOUNT: \$75,000	66%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
32 Expenditure Budget	REQUEST: Additional funds for IB programmes RATIONALE: Cost of starting new program AMOUNT: \$56,500	66%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
33 Expenditure Budget	REQUEST: Additional funds for AVID program RATIONALE: Cost of starting new program AMOUNT: \$50,920	66%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
34 New Personnel - Campus Support	REQUEST: 1 Campus Academic and Behavior Support (CABS) Specialist RATIONALE: Current CABS Specialists have too high of a caseload and can no longer service all cases timely AMOUNT: \$66,340	64%	RECOMMENDATION: COMMENT: Reduced request to accommodate other priorities. Will use Title I funds to provide supplemental social/emotional support at Title I campuses to relieve CABS Specialists caseload	\$ -
35 Expenditure Budget	REQUEST: Additional funds for electrical supplies RATIONALE: Cost of aging buildings AMOUNT: \$63,174	62%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
36 Expenditure Budget	REQUEST: Additional funds for IEP software RATIONALE: Cost of enrollment growth and program updates AMOUNT: \$12,207	60%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
37 Expenditure Budget	REQUEST: Additional funds to cover the cost of legal fees for public information requests, website contracted services, and district events RATIONALE: Cost of growth AMOUNT: \$61,675	60%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
38 Compensation	REQUEST: Supplemental pay for teachers on the grade placement committee RATIONALE: Meetings are required when staff are off contract AMOUNT: \$7,000	59%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -

CATEGORY	ORIGINAL REQUEST	PRIORITY SCORE	RECOMMENDATION	COST
39 Expenditure Budget	REQUEST: Additional funds for Plan4Learning program for district and campus improvement plans RATIONALE: Program provides a template for FISD campuses to meet improvement plan requirements AMOUNT: \$40,000	59%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
40 Expenditure Budget	REQUEST: Additional funds to support Edugence ELL data management system through Region 10 RATIONALE: Cost of growth AMOUNT: \$15,000	57%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
41 Expenditure Budget	REQUEST: Additional funds for band, cheerleading and dance uniforms RATIONALE: Additional funds needed to accommodate the revised uniform rotation schedule AMOUNT: \$204,625	56%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
42 Compensation	REQUEST: Stipends for Special Ed Functional Academics, Active Learning, ACCESS and Life Skills classes RATIONALE: Proposed to boost retention of employees in hard to fill positions AMOUNT: \$122,400	56%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -
43 New Personnel - Central	REQUEST: Personalized Pathways and Online Learning Coordinator RATIONALE: Needed to provide curriculum development and teacher professional learning for online learning, flexible pathways to credit, and blended learning in core content classrooms AMOUNT: \$82,000	55%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -
44 Expenditure Budget	REQUEST: Additional funds for training with Seidltz Education RATIONALE: In-depth training to build the instructional capacity of classroom teachers and administrators to support the English learner population AMOUNT: \$25,000	52%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
45 Expenditure Budget	REQUEST: Additional funds for participation in Region 10 State Allotments Cooperative RATIONALE: Cooperative provides training and support for monitoring and compliance with program allotments AMOUNT: \$10,000	50%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
46 Expenditure Budget	REQUEST: Adobe Suite Creative Cloud Licenses RATIONALE: Needed for further collaboration within Communications department AMOUNT: \$500	49%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
47 New Personnel - Central	REQUEST: Assistant Athletic Director RATIONALE: Needed to support growth in campuses and programs AMOUNT: \$100,000	49%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -
48 New Personnel - Auxiliary	REQUEST: Diesel Mechanic RATIONALE: Needed to support growth of transportation fleet AMOUNT: \$50,000	48%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -
49 Expenditure Budget	REQUEST: Additional funds for Hanover Research RATIONALE: Hanover provides program evaluations to help FISD maximize learning experiences AMOUNT: \$50,000	48%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
50 Expenditure Budget	REQUEST: Additional funds for travel to national conferences RATIONALE: Limited opportunities for quality bilingual education training and access to top researchers and practitioners in the field AMOUNT: \$14,000	47%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
51 New Personnel - Central	REQUEST: Custodian for Athletics Department RATIONALE: Additional support to maintain turf fields AMOUNT: \$12,000	43%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -

CATEGORY	ORIGINAL REQUEST	PRIORITY SCORE	RECOMMENDATION	COST
52 New Personnel - Central	REQUEST: Compliance Data Specialist RATIONALE: Current needs cannot be addressed by only one position AMOUNT: \$38,000	40%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -
53 New Personnel - Auxiliary	REQUEST: 4 Outside Fleet Specialists RATIONALE: Needed to ensure all FUSD transportation department vehicles are neat and clean, full of proper fluids and full of fuel, with good appearance AMOUNT: \$120,000	40%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -
54 Expenditure Budget	REQUEST: Additional funds for expanding the Internal Audit Department RATIONALE: Needed if an additional staff member is added AMOUNT: \$3,800	35%	RECOMMENDATION: COMMENT: Added cost can be absorbed into existing budget	\$ -
55 New Personnel - Central	REQUEST: Senior Internal Auditor RATIONALE: Needed to align with staffing models of other districts our size AMOUNT: \$65,000	34%	RECOMMENDATION: COMMENT: Request not considered an immediate need and not recommended at this time due to sustainability of funding.	\$ -

Note: After initial budget recommendations, the decision was made to add a contingency of personnel units as a placeholder to be able to address the needs of students regarding safety, security, and counseling intervention. A committee of FUSD administrators is in the process of researching and evaluating the best use of these personnel units in order to identify student needs, intervene as necessary, and prevent crisis situations on campuses. On May 30, 2018, Governor Abbott also announced short-and long-term recommendations in his "School and Firearm Safety Action Plan." The administrative committee will be reviewing the governor's plan along with their existing recommendations to ensure the needs of students are met. The total cost of this contingency is \$1,625,000.

APPENDIX 4: 2018-2019 COMPENSATION PLAN

2018-19 Proposed Teacher Pay Plan

Including Teachers, Librarians, and Nurses

The salaries listed below are for 187 days. Librarian salaries (192 days) are based on the daily rate multiplied by the number of days worked. New hires holding a Masters degree from an accredited college or university will receive a total stipend of \$1,000. New hires holding a Doctorate degree from an accredited college or university will receive a total stipend of \$1,500. Stipends in addition to the salaries are paid in critical areas.

2018-2019 Years of Exp	2018-19 Proposed New Hire Salary	Daily Rate
0	\$53,000	\$283.42
1	\$53,500	\$286.10
2	\$54,000	\$288.77
3	\$54,500	\$291.44
4	\$55,000	\$294.12
5	\$55,500	\$296.79
6	\$56,000	\$299.47
7	\$56,500	\$302.14
8	\$57,000	\$304.81
9	\$57,500	\$307.49
10	\$58,000	\$310.16
11	\$58,400	\$312.30
12	\$58,800	\$314.44
13	\$59,200	\$316.58
14	\$59,600	\$318.72
15	\$60,000	\$320.86
16	\$60,300	\$322.46
17	\$60,600	\$324.06
18	\$60,900	\$325.67
19	\$61,200	\$327.27
20	\$61,500	\$328.88
21	\$61,800	\$330.48
22	\$62,000	\$331.55
23	\$62,200	\$332.62
24	\$62,400	\$333.69
25 +	\$62,600	\$334.76

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

2018-19 Proposed Administrative Professional Pay Plan

Pay Grade	Job Title	Contract Days		Minimum	Midpoint	Maximum
101			Daily	\$252.17	\$297.13	\$342.09
	Accountant	226	187 Days	47,156	55,563	63,971
	Coordinator Payroll	226	200 Days	50,434	59,426	68,418
	CN Dietitian	226	215 Days	54,217	63,883	73,549
	Coordinator District PEIMS	226	226 Days	56,990	67,151	77,312
	Coordinator GED Program	187	236 Days	59,512	70,123	80,733
	Facilitator Student & Family Services	187				
	In home/Parent Trainer	187				
	Internal Demographer	226				
	Manager Child Develop Center	215				
	Manager Instruct Tech Apps	200				
	Specialist Ticket/Sports Info	187				
	Sped Orientation/Mobility	187				
	Swim/Diving Coach	226				
102			Daily	\$265.57	\$323.87	\$382.17
	Coordinator Accountant/AP	226	200 Days	53,114	64,774	76,434
	Facilitator Truancy Prevention	200	215 Days	57,098	69,632	82,167
	Manager Benefits	226	226 Days	60,019	73,195	86,370
	Manager Nursing	215				
	Manager Off-Campus PE	226				
	Manager Pregnancy Education Prog	200				
103			Daily	\$294.54	\$359.17	\$423.44
	Counselor ES	195	187 Days	55,079	67,165	79,183
	Counselor MS	200	195 Days	57,435	70,038	82,571
	Diagnostician	195	200 Days	58,908	71,834	84,688
	Occupational Therapist	187	226 Days	66,566	81,172	95,697
	Physical Therapist	187, 195				
	Psychologist/LSSP	195, 200				
	Senior Accountant	226				
	SLP Clinical Fellowship	187				
	SLP Non-Exempt	187				
	SLP Therapist	187, 195				
104			Daily	\$321.10	\$391.59	\$462.08
	Asst Principal ES	205	205 Days	65,826	80,276	94,726
	Asst Principal MS	215	210 Days	67,431	82,234	97,037
	Coordinator CDC/Special Projects	226	215 Days	69,037	84,192	99,347
	Coordinator Child Nutrition Program	226	220 Days	70,642	86,150	101,658
	Coordinator Facilities/Record Mgmt	226	226 Days	72,569	88,499	104,430
	Coordinator Risk Management	240	240 Days	77,064	93,982	110,899
	Coordinator Safe Schools	226	250 Days	80,275	97,898	115,520
	Coordinator Student & Family Services	220				
	Coordinator Student Assistance	220				
	Counselor HS	205, 210				
	District Testing Coordinator	226				
	Facilitator Construction	250				
	Manager Natatorium	226				

Pay Grade	Job Title	Contract Days		Minimum	Midpoint	Maximum
105			Daily	\$343.58	\$419.00	\$494.42
	Admin Asst Superintendent	226	215 Days	73,870	90,085	106,300
	Asst Principal HS	220	220 Days	75,588	92,180	108,772
	Coordinator Advanced Academics	226	226 Days	77,649	94,694	111,739
	Coordinator Bilingual/ESL	226	250 Days	85,895	104,750	123,605
	Coordinator Career & Technical Ed	226				
	Coordinator Counseling Services	226				
	Coordinator District 504	226				
	Coordinator Dyslexia	226				
	Coordinator ES ELA	226				
	Coordinator ES Instructional Tech	226				
	Coordinator ES Math Curriculum	226				
	Coordinator ES Science Curriculum	226				
	Coordinator ES Soc Studies & Elar	226				
	Coordinator ES Social Studies Curriculum	226				
	Coordinator Federal Programs	226				
	Coordinator Gifted & Talented	226				
	Coordinator HS Athletics	226				
	Coordinator Library & Media Services	226				
	Coordinator Lote/PE/Health	226				
	Coordinator Nursing Services	215				
	Coordinator Professional Learning	226				
	Coordinator Sec English Language Arts	226				
	Coordinator Sec Instructional Tech	226				
	Coordinator Sec Math Curriculum	226				
	Coordinator Sec Science Curriculum	226				
	Coordinator Special Education	226				
	Manager Construction	226, 250				
	Manager Tech Construction	250				
	Public Relations Representative	226				
106			Daily	\$367.63	\$448.33	\$529.03
	Asst Dir Athletics	226	215 Days	79,040	96,391	113,741
	Asst Dir Maintenance	250	226 Days	83,084	101,323	119,561
	Asst Dir Special Education	226	236 Days	86,761	105,806	124,851
	Associate Principal HS	226	250 Days	91,908	112,083	132,258
	Principal ES	215				
107			Daily	\$393.36	\$479.71	\$566.06
	Principal CTE	226	220 Days	86,539	105,536	124,533
	Principal MS	220	226 Days	88,899	108,414	127,930
108			Daily	\$424.51	\$517.69	\$610.87
	Dir Alternative Programs	226	226 Days	95,939	116,998	138,058
	Dir Assessment/Accountability	226	250 Days	106,128	129,423	152,719
	Dir Budgets/Accounting	226				
	Dir Business Apps/Process	226				
	Dir Child Nutrition	235				
	Dir Community Relations/Mkting	226				
	Dir Custodial Services	250				
	Dir Digital Learning Services	226				
	Dir Elementary C&I	226				
	Dir Guidance & Counseling	226				
	Dir Int Controls & Compliance	226				
	Dir Internal Audit	226				
	Dir Partners In Ed/FEF	226				
	Dir Payroll	226				
	Dir Planning/Business Ops	226				
	Dir Professional Learning	226				
	Dir Purchasing	226				
	Dir Secondary C&I	226				
	Dir Security	250				
	Dir Special Education	226				
	Dir Transportation	226				

Pay Grade	Job Title	Contract Days		Minimum	Midpoint	Maximum
109			Daily	\$452.37	\$551.67	\$650.97
	Principal HS	226	226 Days	102,236	124,677	147,119
110			Daily	\$466.88	\$574.37	\$677.76
	Managing Dir Athletics	226	226 Days	105,515	129,808	153,173
	Managing Dir Construction Services	250	250 Days	116,720	143,593	169,439
	Managing Dir Elem Instruction	226				
	Managing Dir ES Student Svcs	226				
	Managing Dir Guidance & Counseling	226				
	Managing Dir Human Resources	226				
	Managing Dir Maintenance	250				
	Managing Dir Risk Management	250				
	Managing Dir Secondary Instruction	226				
	Managing Dir Secondary Student Svcs	226				
111			Daily	\$602.04	\$734.19	\$866.34
	Chief Communications Officer	226	226 Days	136,061	165,927	195,793
	Chief Curriculum and Instruction Officer	226				
	Chief Financial Officer	226				
	Chief Human Resources Officer	226				
	Chief Operations Officer	226				
	Chief Student Services Officer	226				
	Chief Technology Officer	226				
112			Daily	\$678.49	\$827.44	\$976.37
	Deputy Superintendent Business Services	226	226 Days	153,340	187,000	220,659
	Deputy Superintendent Schools	226				

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

2018-19 Proposed Technology Pay Plan

Pay Grade	Job Title	Contract Days	Minimum	Midpoint	Maximum	
401			Hourly	\$16.89	\$20.60	\$24.31
	Specialist Area Technology	200	200 Days	27,024	32,960	38,896
402			Hourly	\$21.78	\$26.57	\$31.36
	CN Technology Support	226	226 Days	39,378	48,039	56,699
	Specialist Online Instructional Data	226				
	Specialist Student Support	226				
	Specialist Tech Support	226				
	Specialist Technical Media	226				
403			Hourly	\$26.14	\$31.88	\$37.62
	CN Technology Manager	226	226 Days	47,261	57,639	68,017
	Specialist Business Process	226				
	Specialist Finance Support	226				
	Specialist Telecommunication	226				
404			Daily	\$234.22	\$285.64	\$337.06
	Manager Admin Tech Systems	226	226 Days	52,934	64,555	76,176
	Specialist Multimedia	226				
	Web Designer	226				
405			Daily	\$276.39	\$337.06	\$397.73
	Data Analyst	226	226 Days	62,464	76,176	89,887
	Info Systems Program Analyst	226				
	Manager Data Analysis/Project	226				
	Network Administrator	226				
	Specialist Data Research	226				
406			Daily	\$326.14	\$397.73	\$469.32
	Coordinator Information Management	226	226 Days	73,708	89,887	106,066
	Coordinator Web Services	226				
	Info Systems Program Analyst Senior	226				
	Manager Database Senior	226				
	Network Administrator Senior	226				
407			Daily	\$407.67	\$497.16	\$586.65
	Dir Information Management	226	226 Days	92,133	112,358	132,583
	Dir Technical Services	226				
	Dir Technology Operation	226				

Note: This pay plan permits the payment/award of incentive pay or pay for performance in excess of an employee's contract wages

2018-19 Proposed Clerical / Paraprofessional Pay Plan

Pay Grade	Job Title	Contract Days		Minimum	Midpoint	Maximum
201			Hourly	\$11.89	\$14.50	\$17.11
	Aide Bilingual	187	187 Days	17,787	21,692	25,597
	Aide Head Start	187	190 Days	18,073	22,040	26,007
	Aide Instructional	187	195 Days	18,548	22,620	26,692
	Aide Library	187				
	Aide PE	187				
	Child Care Worker	190				
	Sped Aide	187				
	Sped Aide A Step Beyond (ASB)	187				
	Sped Aide Access	187				
	Sped Aide FA	187				
	Sped Clerk Campus Evaluation	195				
202			Hourly	\$12.60	\$15.37	\$18.14
	Aide Specials Flexible	187	187 Days	18,850	22,994	27,137
	Lead Child Care Worker	190	189 Days	19,051	23,239	27,428
	Receptionist District, Aquatics	226	190 Days	19,152	23,362	27,573
	Receptionist District, Custodial	226	226 Days	22,781	27,789	32,797
	Receptionist District, HR	226				
	Receptionist, ES	187, 189				
	Receptionist, HS	189				
	Receptionist, MS	189				
	Receptionist, Service Center	226				
	Receptionist, Transportation	226				
	Sped Aide ALC	187				
	Sped Aide Behavior Support	187				
	Sped Aide Life Skills	187				
	Sped Aide PPCD	187				
	Sped Aide PPCD/ALC	187				
	Sped Aide PPCD/Pre-K	187				
	Sped Aide PPCD/SLC	187				
	Sped Aide PPCD/Speech	187				
	Sped Aide Sail	187				
	Sped Aide SBS	187				
	Sped Aide SBS/FA	187				
	Sped Aide SLC	187				
203			Hourly	\$14.24	\$17.37	\$20.50
	Clerk, Athletic	205, 210	187 Days	21,303	25,986	30,668
	Clerk, Attendance	200	195 Days	22,214	27,097	31,980
	Clerk, Bilingual Intake	205	200 Days	22,784	27,792	32,800
	Clerk, CN	215, 226	205 Days	23,354	28,487	33,620
	Clerk, Counselor	205	210 Days	23,923	29,182	34,440
	Clerk, Custodial	250	215 Days	24,493	29,876	35,260
	Clerk, Data CTE	220	220 Days	25,062	30,571	36,080
	Clerk, Data Early Childhood	200	226 Days	25,746	31,405	37,064
	Clerk, Data ES	200	250 Days	28,480	34,740	41,000
	Clerk, Data HS	220				
	Clerk, Data MS	205				
	Clerk, Maintenance	226				
	Clerk, Special Projects	226				
	Clerk, Textbooks/Records	226				
	Receptionist District, Sped	226				
	Secretary, AP HS	205, 210				
	Secretary, AP MS	205				
	Secretary, AP/Counselor	205				
	Specialist Nursing	187				
	Specialist Purchasing, CN	226				
	Sped Clerk	195				
	Sped Clerk District	195, 205				
	Sped Clerk Medicaid	195				

Pay Grade	Job Title	Contract Days		Minimum	Midpoint	Maximum
204			Hourly	\$16.23	\$19.80	\$23.37
	Parent Liaison	187	187 Days	24,280	29,621	34,962
	Registrar, HS	210	210 Days	27,266	33,264	39,262
	Secretary, CN	215	215 Days	27,916	34,056	40,196
	Secretary, Principal ES	210	226 Days	29,344	35,798	42,253
	Secretary, Principal MS	215	240 Days	31,162	38,016	44,870
	Specialist Energy Manage Data	226				
	Specialist Sign/Graphics	226				
	Specialist Workers Comp	240				
205			Hourly	\$18.19	\$22.18	\$26.17
	CN Finance Supervisor	215	210 Days	30,559	37,262	43,966
	Secretary Department, Athletics	226	215 Days	31,287	38,150	45,012
	Secretary Department, Fine Arts	210, 226	226 Days	32,888	40,101	47,315
	Secretary Department, Sped	226				
	Secretary Department, Transportation	226				
	Secretary, CN	226				
	Secretary, Director	226				
	Secretary, Principal HS	226				
	Specialist Accounting	226				
	Specialist Accts Pay/Receive	226				
	Specialist Aesop	226				
	Specialist Community Outreach	226				
	Specialist Compliance	226				
	Specialist Partner/FEF Program	226				
206			Hourly	\$19.28	\$23.51	\$27.74
	Payroll/Leave Specialist	226	226 Days	34,858	42,506	50,154
	Special Asst To Supt Office	226				
	Specialist Benefits	226				
	Specialist Campus Finance	226				
	Specialist Communication	226				
	Specialist Payroll	226				
	Specialist Personnel Records	226				
	Specialist Tech Purchasing	226				
207			Hourly	\$21.60	\$26.33	\$31.06
	Secretary, Executive	226	205 Days	35,424	43,181	50,938
	Specialist Applications	226	226 Days	39,053	47,605	56,156
	Specialist Buyer	226				
	Specialist Community Relations	205				
208			Hourly	\$23.32	\$28.44	\$33.56
	Occupational Therapist Certified Asst	187	187 Days	34,887	42,546	50,206
	Specialist Certification	226	226 Days	42,163	51,420	60,676
	Specialist Compensation	226				
FA			Hourly	\$25.00	\$30.00	\$35.00
	Specialist Fine Arts	174, 187	174 Days	34,800	41,760	48,720
			187 Days	37,400	44,880	52,360

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

2018-19 Proposed Auxiliary Pay Plan

Pay Grade	Job Title	Contract Days		Minimum	Midpoint	Maximum
301			Hourly	\$9.84	\$12.00	\$14.16
	Bus Monitor	178, 226	174 Days	13,697	16,704	19,711
	CN Cashier	176, 179	176 Days	13,855	16,896	19,937
	CN Cook/Worker	179, 180	178 Days	14,012	17,088	20,164
	Crossing Guard	174	179 Days	14,091	17,184	20,277
	Crossing Guard Extended	174	180 Days	14,170	17,280	20,390
	Custodian	213, 250	213 Days	16,767	20,448	24,129
			226 Days	17,791	21,696	25,601
			250 Days	19,680	24,000	28,320
302			Hourly	\$11.22	\$13.68	\$16.14
	Courier	226, 250	187 Days	16,785	20,465	24,145
	Manager Warehouse	250	226 Days	20,286	24,733	29,181
	Parking Lot Attendant	187	250 Days	22,440	27,360	32,280
303			Hourly	\$12.68	\$15.46	\$18.24
	CN Cafe Asst Supervisor, HS	187	187 Days	18,969	23,128	27,287
	CN Café Asst Supervisor, MS	187	213 Days	21,607	26,344	31,081
	CN Café Asst Supervisor, Srvc	187	226 Days	22,925	27,952	32,978
	CN Warehouse Worker	226	240 Days	24,346	29,683	35,021
	Custodian Head Dist	250	250 Days	25,360	30,920	36,480
	Custodian Head ES	250				
	Custodian Trainer	250				
	Custodian/Maintenance Athletic	213, 250				
	Lead Mail Courier	226				
	Technician HVAC Filters	250				
	Warehouse Worker	240				
304			Hourly	\$14.45	\$17.62	\$20.79
	Bus Video Tech	226	187 Days	21,617	26,360	31,102
	CN Cafe Supervisor, ES	187	200 Days	23,120	28,192	33,264
	Custodian Head HS	250	210 Days	24,276	29,602	34,927
	Custodian Head MS	250	226 Days	26,126	31,857	37,588
	Painter	250	240 Days	27,744	33,830	39,917
	Plumber	250	250 Days	28,900	35,240	41,580
	Shop Helper	250				
	Specialist Field Trip	200, 226				
	Specialist Grounds	250				
	Specialist Parts	250				
	Specialist Print Shop	210, 226, 240				
	Specialist Security	187, 250				
	Specialist Shop Clerk	250				
	Technician Electrical	250				
	Technician HVAC	250				
	Technician Irrigation	250				
	Technician Locksmith	250				
	Technician Maintenance	250				

Pay Grade	Job Title	Contract Days	Minimum	Midpoint	Maximum	
305			Hourly	\$18.49	\$22.55	\$26.61
	CN Cafe Supervisor, HS	187	187 Days	27,661	33,735	39,809
	CN Cafe Supervisor, MS	187	226 Days	33,430	40,770	48,111
	CN Manager Trainee	187	250 Days	36,980	45,100	53,220
	Dispatcher	226				
	Lead Grounds Specialist	250				
	Lead Locksmith	250				
	Lead Print Shop	226				
	Mechanic	250				
	Mechanic Grounds	250				
	Specialist Bus Routing	226				
	Specialist Cross Guard/Payroll	226				
	Specialist Training	226				
	Specialist Transportation	226				
	Specialist Warranty	250				
	Supervisor Print Shop	250				
	Supervisor Utility	250				
306			Hourly	\$20.89	\$25.48	\$30.07
	CN Maintenance Specialist	250	226 Days	37,769	46,068	54,367
	CN Trainer	226	250 Days	41,780	50,960	60,140
	CN Training Lead	226				
	Dispatcher Lead	226				
	Electrician Licensed	250				
	Lead Maintenance Technician	250				
	Lead Mechanic	250				
	Specialist Capital Assets	250				
	Supervisor Field Trip	226				
	Supervisor Regular Operations	226				
	Supervisor Regular Routing	226				
	Supervisor Spec Needs Operation	226				
	Supervisor Spec Needs Routing	226				
	Technician Alarm Data	250				
	Technician HVAC - Licensed	250				
	Technician IPM	250				
307			Hourly	\$22.35	\$27.26	\$32.17
	CN Maintenance Supervisor	250	226 Days	40,409	49,286	58,163
	Custodian Area Supervisor	250	250 Days	44,700	54,520	64,340
	Lead HVAC	250				
	Manager Print/Mail/Sign Serv	226				
	Supervisor Grounds	250				
308			Hourly	\$23.70	\$28.90	\$34.10
	Asst Dir Transportation	226	226 Days	42,850	52,251	61,653
	CN Area Manager	226	250 Days	47,400	57,800	68,200
	CN Warehouse Manager	226				
	Specialist Facility Compliance	250				
	Supervisor Electrical	250				
	Supervisor Fleet	250				
	Supervisor HVAC	250				
	Supervisor Low Volt Electrical	250				
	Supervisor Plumbing	250				
BD			Hourly	\$16.63	\$19.80	\$22.97
	Bus Driver	179, 180	179 Days	23,814	28,354	32,893
	Bus Driver/Trainer	180	180 Days	23,947	28,512	33,077

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

APPENDIX 5: BENCHMARKING STATISTICS

COMPARISON OF TAX RATES IN COLLIN & DENTON COUNTIES

2017 Tax Rates

District	County	M&O	I&S	Total Tax Rate	Tax on a \$300,000 Homestead
Anna	Collin	1.17	0.50	1.67	4,592.50
Lake Dallas	Denton	1.17	0.50	1.67	4,592.50
Lovejoy	Collin	1.17	0.50	1.67	4,592.50
Melissa	Collin	1.17	0.50	1.67	4,592.50
Prosper	Collin/Denton	1.17	0.50	1.67	4,592.50
Celina	Collin/Denton	1.14	0.50	1.64	4,510.00
Wylie	Collin	1.17	0.47	1.64	4,510.00
Community	Collin	1.17	0.46	1.63	4,468.75
McKinney	Collin	1.17	0.45	1.62	4,455.00
Princeton	Collin	1.17	0.45	1.62	4,455.00
Allen	Collin	1.14	0.45	1.59	4,372.50
Argyle	Denton	1.10	0.49	1.59	4,358.89
Blue Ridge	Collin	1.17	0.40	1.57	4,321.60
Denton	Denton	1.06	0.48	1.54	4,235.00
Krum	Denton	1.17	0.37	1.54	4,235.00
Little Elm	Denton	1.17	0.37	1.54	4,235.00
Aubrey	Denton	1.17	0.34	1.51	4,152.50
Northwest	Denton	1.04	0.45	1.49	4,097.50
Ponder	Denton	1.04	0.43	1.47	4,036.42
Frisco	Collin/Denton	1.04	0.42	1.46	4,015.00
Plano	Collin	1.17	0.27	1.44	3,957.25
Lewisville	Denton	1.04	0.37	1.41	3,870.63
Farmersville	Collin	1.17	0.22	1.39	3,822.50
Sanger	Denton	1.17	0.20	1.37	3,773.18
Pilot Point	Denton	1.17	0.20	1.37	3,767.50

COMPARISON OF PER PUPIL EXPENDITURES AMONG PEER GROUPS

2016-2017 Actual Financial Information

	Frisco ISD	Peer Group	Fast Growth Districts	20 Largest Districts
Instruction				
11 - Instruction	5,060.42	5,048.82	4,984.71	5,009.67
12 - Instructional and Media Services	117.25	112.18	87.30	108.92
13 - Curriculum and Staff Development	158.31	162.17	177.39	141.18
95 - Payments to Juvenile Justice Alternative Programs	1.21	2.31	1.70	0.91
Instructional Support				
21 - Instructional Leadership	107.40	103.97	106.72	123.04
23 - School Leadership	509.17	514.07	545.80	549.78
31 - Guidance, Counseling and Evaluation Services	255.88	341.79	357.95	341.95
32 - Social Work Services	4.93	11.56	12.65	25.75
33 - Health Services	96.31	90.33	84.33	99.08
36 - Cocurricular/Extracurricular	253.12	189.59	174.15	165.76
General Administration				
41 - General Administration	147.05	188.71	189.41	198.42
District Operations				
34 - Student Transportation	201.78	276.53	305.52	294.66
35 - Food Services	4.81	0.42	2.31	1.04
51 - General Maintenance and Operations	605.84	846.69	812.46	822.60
52 - Security and Monitoring Services	63.81	88.01	97.59	101.61
53 - Data Processing Services	106.97	189.87	178.20	167.85
Total Basic Educational Costs	7,694.26	8,167.02	8,118.19	8,152.22
Frisco ISD as a % of each peer group average		94%	95%	94%

Source: PEIMS financial information for the most recent audited fiscal year.

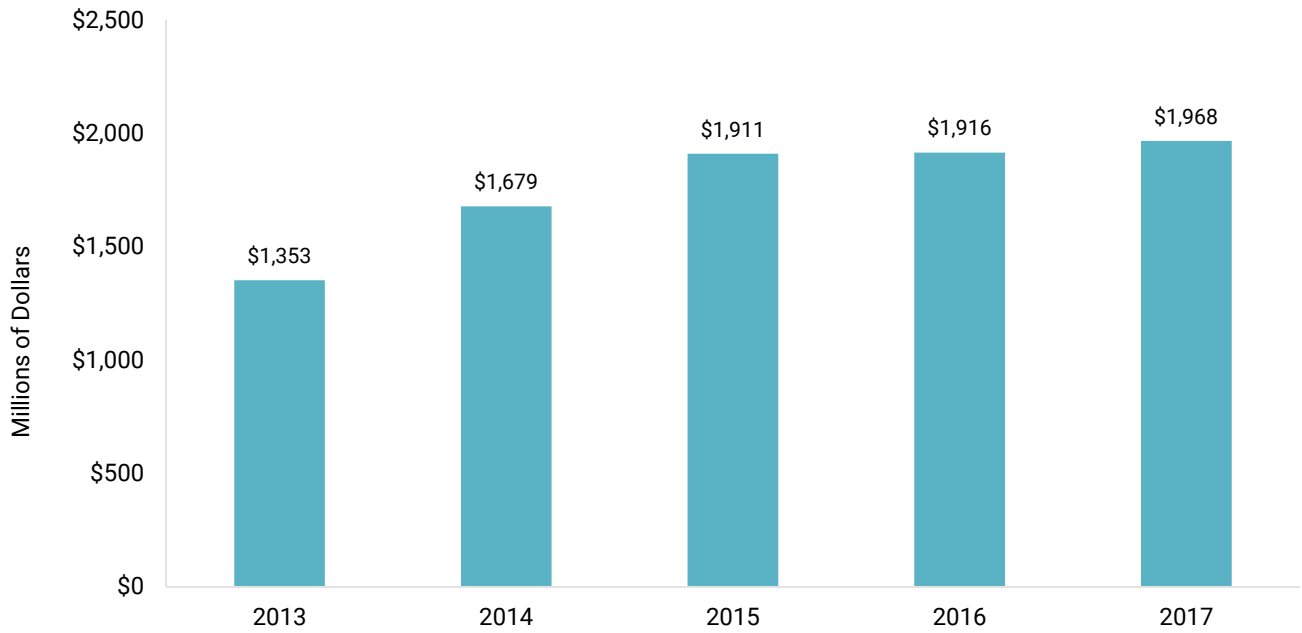
The Peer Group consists of nine districts identified to be comparative to Frisco ISD based on proximity, student population, and tax rate. The group includes Allen, Conroe, Fort Bend, Humble, Katy, Lewisville, McKinney, Plano, and Round Rock ISDs.

The Fast Growth Districts consist of nine districts deemed "fast growth" by the Fast Growth School Coalition with student populations of 30,000 to 80,000. The group includes Aldine, Conroe, Ector County, Fort Bend, Humble, Katy, Klein, Leander, and Pasadena ISDs.

Frisco ISD was the 16th largest school district in Texas as of the end of the 2016-2017 fiscal year. The other 19 districts in this group include Houston, Dallas, Cypress-Fairbanks, Northside, Fort Worth, Austin, Katy, Fort Bend, Aldine, North East, Arlington, Conroe, El Paso, Garland, Pasadena, Plano, Lewisville, San Antonio, and Klein ISDs.

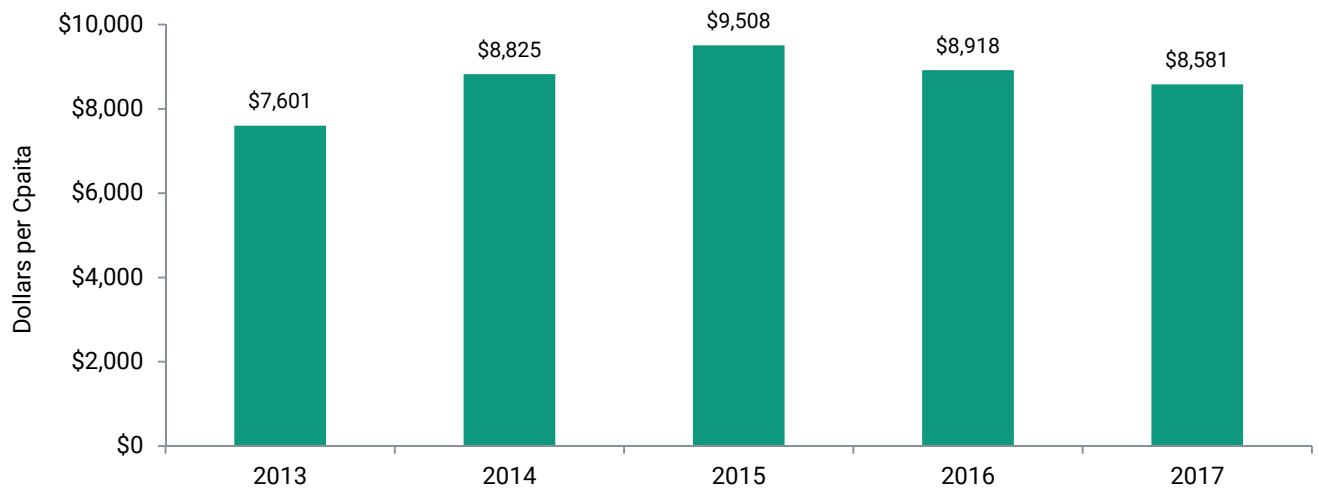
APPENDIX 6: DEBT STATISTICS

5 YEAR TAX-SUPPORTED DEBT HISTORY

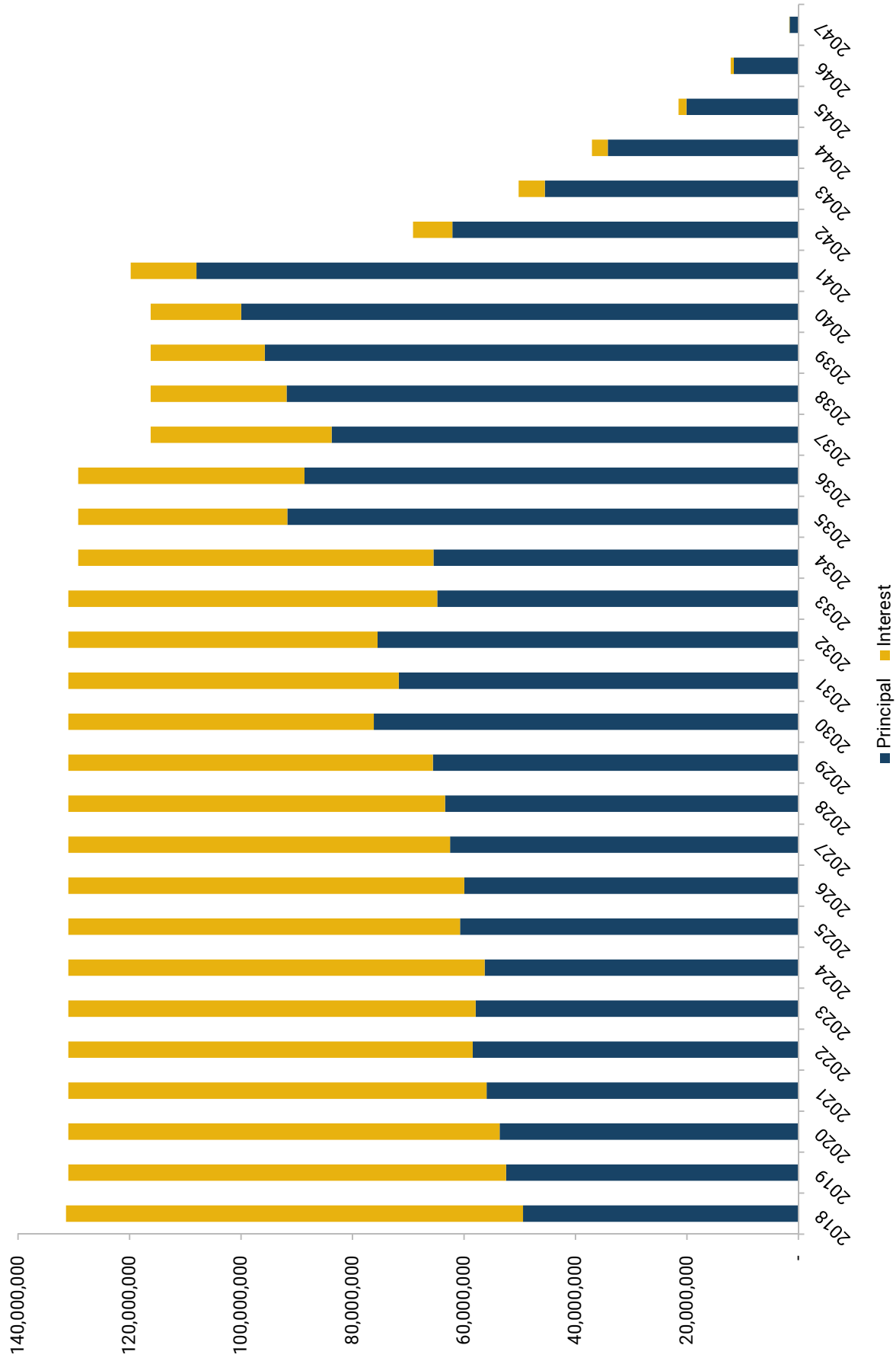


5 YEAR DEBT HISTORY PER CAPITA

Inflation-Adjusted (in 2017 Dollars)



FUTURE DEBT OBLIGATIONS



2018-2019 DEBT PAYMENTS

Based on Calendar Year 2019

	Original Issue		Maturity	2019 Principal	2019 Interest	Total Payment
	Amount	Interest Rate(s)	Date			
Unlimited Tax School Building Bonds:						
Series 2006	\$85,000,000	2.750%-5.250%	8/15/2039		276,513	276,513
Series 2006A	\$80,000,000	4.000%-6.000%	8/15/2040		865,800	865,800
Series 2007A	\$100,000,000	3.750%-5.250%	8/15/2038		459,375	459,375
Series 2009	\$85,000,000	4.000%-5.500%	8/15/2041	825,000	4,415,925	5,240,925
Series 2009A	\$34,570,000	2.000%-5.000%	8/15/2039	250,000	1,545,463	1,795,463
Series 2010	\$20,195,000	0.00%	2/15/2027	1,345,000	-	1,345,000
Series 2011	\$50,000,000	4.625%-5.000%	8/15/2041		2,444,500	2,444,500
Series 2013	\$90,845,000	3.000%-5.000%	8/15/2043	1,910,000	3,744,650	5,654,650
Series 2014	\$159,795,000	2.000%-5.000%	8/15/2044	3,300,000	6,105,100	9,405,100
Series 2015A	\$68,125,000	2.000%-5.000%	8/15/2045	1,390,000	2,510,775	3,900,775
Series 2016	\$75,790,000	2.500%-5.000%	8/15/2046	1,300,000	3,689,500	4,989,500
Series 2018	\$49,865,000	3.000%-5.000%	8/15/2048	870,000	1,834,638	2,704,638
Unlimited Tax School Refunding Bonds:						
Series 2009	\$14,170,000	2.000%-4.750%	8/15/2025	930,000	324,613	1,254,613
Series 2009A	\$50,680,000	2.000%-5.000%	8/15/2029	3,755,000	1,138,369	4,893,369
Series 2010	\$26,855,000	4.000%-4.250%	8/15/2024	1,015,000	265,738	1,280,738
Series 2011	\$62,078,491	2.000%-5.000%	8/15/2030	395,000	2,509,238	2,904,238
Series 2013	\$19,040,000	2.000%-5.000%	7/15/2033	750,000	757,450	1,507,450
Series 2016	\$104,555,000	3.000%-5.000%	8/15/2037	3,660,000	3,571,700	7,231,700
Unlimited Tax School Building & Refunding Bonds:						
Series 2011A	\$83,981,260	4.000%-5.000%	8/15/2041	5,871,260	4,490,215	10,361,475
Series 2012	\$85,531,867	2.000%-5.000%	8/15/2041	240,000	3,316,294	3,556,294
Series 2012A	\$71,190,000	2.000%-5.000%	8/15/2041	1,155,000	3,222,913	4,377,913
Series 2012B	\$99,545,000	2.000%-5.000%	8/15/2042	3,250,000	3,794,900	7,044,900
Series 2013	\$68,471,992	2.000%-5.000%	8/15/2043	265,000	2,616,156	2,881,156
Series 2014	\$111,455,000	2.000%-4.000%	8/15/2044	2,615,000	3,962,650	6,577,650
Series 2015	\$139,525,000	0.420%-5.000%	8/15/2045	5,020,000	5,341,938	10,361,938
Series 2016A	\$208,960,000	2.000%-5.000%	8/15/2046	7,005,000	8,248,238	15,253,238
Series 2017	\$206,445,000	2.000%-5.000%	8/15/2047	6,215,000	8,906,850	15,121,850
				<u>53,331,260</u>	<u>80,359,500</u>	<u>133,690,760</u>

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

