

Summary of Budget - Proposed Amendments - General Operating Fund

Summary as of December 31, 2025

Description	Current Budget	Proposed Budget Amendments			Proposed Budget
		Rolled Over Encumbrances	Other Amendments	Fund Balance Neutral Transfers	
Beginning Fund Balance (Unassigned)	\$ 248,420,281	\$ -	\$ -	\$ -	\$ 248,420,281
Revenues					
Local	581,676,100				581,676,100
State	186,013,900				186,013,900
Federal	4,000,000				4,000,000
Total Revenues	771,690,000				771,690,000
Expenditures					
Function 11 - Instruction	431,955,437	-	-	(16,128)	431,939,309
Function 12 - Library/Media Services	7,438,584	-	-	-	7,438,584
Function 13 - Curriculum/Instructional Staff Development	15,742,709	-	-	857	15,743,566
Function 21 - Instruction Leadership	12,995,000	-	-	3,746	12,998,746
Function 23 - School Leadership	41,945,944	-	-	1,500	41,947,444
Function 31 - Guidance / Counseling	30,751,395	-	-	3,904	30,755,299
Function 32 - Social Work Services	272,859	-	-	-	272,859
Function 33 - Health Services	7,337,728	-	-	-	7,337,728
Function 34 - Student Transportation	18,679,266	-	-	-	18,679,266
Function 35 - Child Nutrition	-	-	-	-	-
Function 36 - Co-curricular / Extracurricular Activities	24,710,271	-	-	1,661	24,711,932
Function 41 - General Administration	19,589,883	-	175,000	4,460	19,769,343
Function 51 - Maintenance & Operations	66,563,991	-	-	-	66,563,991
Function 52 - Security Services	11,021,053	-	-	-	11,021,053
Function 53 - Data Processing Services	11,443,810	-	-	(97,000)	11,346,810
Function 61 - Community Services	2,586,069	-	-	-	2,586,069
Function 71 - Debt Administration	1,085,510	-	-	97,000	1,182,510
Function 81 - Facilities Acquisition & Construction	454,774	-	-	-	454,774
Function 91 - Intergovernmental Charges	18,640,800	-	-	-	18,640,800
Function 95 - Payments to JJAEP	40,000	-	-	-	40,000
Function 97 - Payments to Tax Increment Fund	41,315,100	-	-	-	41,315,100
Function 99 - Other Intergovernmental Charges	5,913,326	-	-	-	5,913,326
Total Expenditures	770,483,509		175,000		770,658,509
Other Plan Sources (Uses)	1,384,086				1,384,086
Ending Fund Balance (unassigned)	\$ 251,010,858	\$ -	\$ (175,000)	\$ -	\$ 250,835,858

Note: The beginning fund balance reflects the ending unassigned fund balance per the 2025 Annual Comprehensive Financial Report.

Proposed Amendments:

Legal Fees 175,000

175,000

Reconciliation of original adopted budget to current proposed budget:

Original Adopted Budget	762,677,660
Previously Adopted Amendments	7,805,849
Current Budget	770,483,509
Proposed Amendments	175,000
Proposed Budget	770,658,509

Previously Adopted Amendments

2025 Rolled PO's	2,793,863	Recurring Costs
Classroom & Teaching Supply Stipends	1,250,000	
School Marshals	1,455,400	✓
Accounting Amendment for leases (fund-balance neutral)	929,312	
Marketing - Access Frisco & Frisco Flex	350,000	✓
Accounting Amendment for leases (fund-balance neutral)	454,774	
TEA TIA Fees	339,500	
School Marshals start-up costs	233,000	
	7,233,349	