

Summary of Budget - Proposed Amendments - General Operating Fund  
Summary as of October 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	432,018,845	-	-	110,328	432,129,173
Function 12 - Library/Media Services	7,438,584	-	-	-	7,438,584
Function 13 - Curriculum/Instructional Staff Development	15,707,412	-	-	11,925	15,719,337
Function 21 - Instruction Leadership	12,668,151	-	-	1,531	12,669,682
Function 23 - School Leadership	41,950,151	-	-	(8,850)	41,941,301
Function 31 - Guidance / Counseling	30,751,215	-	-	180	30,751,395
Function 32 - Social Work Services	272,859	-	-	-	272,859
Function 33 - Health Services	7,337,478	-	-	-	7,337,478
Function 34 - Student Transportation	18,676,978	-	-	2,288	18,679,266
Function 35 - Child Nutrition	-	-	-	-	-
Function 36 - Co-curricular / Extracurricular Activities	24,792,173	-	-	(107,402)	24,684,771
Function 41 - General Administration	19,259,883	-	350,000	(10,000)	19,599,883
Function 51 - Maintenance & Operations	66,563,188	-	-	-	66,563,188
Function 52 - Security Services	10,788,053	-	-	-	10,788,053
Function 53 - Data Processing Services	11,300,460	-		-	11,300,460
Function 61 - Community Services	2,586,069	-	-	-	2,586,069
Function 71 - Debt Administration	1,085,510	-	-	-	1,085,510
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	769,106,235	-	350,000	454,774	769,911,009
Other Plan Sources (Uses)	929,312		-	454,774	1,384,086
Ending Fund Balance (unassigned)	\$ 251,933,358	\$ -	\$ (350,000)	\$ -	\$ 251,583,358

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

Proposed Amendments:		Recurring Costs
Marketing - Access Frisco & Frisco Flex	350,000	✓
Accounting Amendment for leases (fund-balance neutral)	454,774	
	<u>804,774</u>	
Reconciliation of original adopted budget to current proposed budget:		
Original Adopted Budget	762,677,660	
Previously Adopted Amendments	<u>6,428,575</u>	
Current Budget	<u>769,106,235</u>	
Proposed Amendments	<u>804,774</u>	
Proposed Budget	<u>769,911,009</u>	

Previously Adopted Amendments		Recurring Costs
2025 Rolled PO's	2,793,863	
Classroom & Teaching Supply Stipends	1,250,000	
School Marshalls	1,455,400	✓
Accounting Amendment for leases (fund-balance neutral)	929,312	
	<u>6,428,575</u>	