

Summary of Budget - Proposed Amendments - General Operating Fund
 Summary as of June 4, 2026

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	195,267,100				195,267,100
Federal	4,000,000				4,000,000
Total Revenues	780,943,200	-	-	-	780,943,200
Expenditures					
Function 11 - Instruction	431,903,717	-	(3,177,842)	(468,046)	428,257,829
Function 12 - Library/Media Services	7,438,584	-	300,000	-	7,738,584
Function 13 - Curriculum/Instructional Staff Development	15,666,280	-	(500,000)	(55,642)	15,110,638
Function 21 - Instruction Leadership	13,022,253	-	750,000	5,430	13,777,683
Function 23 - School Leadership	42,030,188	-	2,000,000	101,510	44,131,698
Function 31 - Guidance / Counseling	30,736,478	-		(17,186)	30,719,292
Function 32 - Social Work Services	272,859	-	500,000	-	772,859
Function 33 - Health Services	7,333,418	-	500,000	(2,270)	7,831,148
Function 34 - Student Transportation	18,680,766	-		(1,600)	18,679,166
Function 35 - Child Nutrition	-	-	100,000	-	100,000
Function 36 - Co-curricular / Extracurricular Activities	24,679,982	-	500,000	(10,596)	25,169,386
Function 41 - General Administration	20,625,472	-		1,000	20,626,472
Function 51 - Maintenance & Operations	66,462,070	-		(97,200)	66,364,870
Function 52 - Security Services	11,021,053	-		-	11,021,053
Function 53 - Data Processing Services	11,346,810	-		100,000	11,446,810
Function 61 - Community Services	2,586,069	-	350,000	-	2,936,069
Function 71 - Debt Administration	1,182,510	-	1,000,000	444,600	2,627,110
Function 81 - Facilities Acquisition & Construction	454,774	-		-	454,774
Function 91 - Intergovernmental Charges	18,640,800	-	(1,000,000)	-	17,640,800
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	771,352,509	-	1,322,158	0	772,674,667
Other Plan Sources (Uses)	1,384,086		1,322,158		2,706,244
Ending Fund Balance (unassigned)	\$ 259,395,058	\$ -	\$ -	\$ (0)	\$ 259,395,058

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

Proposed Amendments:

Accounting Amendment for leases (fund-balance neutral)	1,322,158	<u>Recurring Costs</u>
	<u>1,322,158</u>	

Reconciliation of original adopted budget to current proposed budget:

Original Adopted Budget	762,677,660
Previously Adopted Amendments	8,674,849
Current Budget	<u>771,352,509</u>
Proposed Amendments	1,322,158
Proposed Budget	<u><u>772,674,667</u></u>

Previously Adopted Amendments

2025 Rolled PO's	2,793,863	<u>Recurring Costs</u>
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	
Legal Fees	175,000	
Property Value Audit Fee	694,000	
	<u><u>8,674,849</u></u>	

Summary of Budget - Proposed Amendments - Debt Service Fund

Summary as of June 4, 2026

Description	Revised Budget	Proposed Budget Amendments			Potential Revised Budget
		Rolled Over Encumbrances	Other Plan Changes	Fund Balance Neutral Transfers	
Beginning Fund Balance	\$ 120,227,507				\$ 120,227,507
Revenues					
Local	194,947,300	-	-	-	194,947,300
State	13,855,000	-	-	-	13,855,000
Federal	-	-	-	-	-
Total Revenues	208,802,300	-	-	-	208,802,300
Expenditures					
Function 11 - Instruction	-	-	-	-	-
Function 12 - Library/Media Services	-	-	-	-	-
Function 13 - Curriculum/Instructional Staff Development	-	-	-	-	-
Function 21 - Instruction Leadership	-	-	-	-	-
Function 23 - School Leadership	-	-	-	-	-
Function 31 - Guidance / Counseling	-	-	-	-	-
Function 32 - Social Work Services	-	-	-	-	-
Function 33 - Health Services	-	-	-	-	-
Function 34 - Student Transportation	-	-	-	-	-
Function 35 - Child Nutrition	-	-	-	-	-
Function 36 - Co-curricular / Extracurricular Activities	-	-	-	-	-
Function 41 - General Administration	-	-	-	-	-
Function 51 - Maintenance & Operations	-	-	-	-	-
Function 52 - Security Services	-	-	-	-	-
Function 53 - Data Processing Services	-	-	-	-	-
Function 61 - Community Services	-	-	-	-	-
Function 71 - Debt Administration	215,457,000	-	107,074	-	215,564,074
Function 81 - Facilities Acquisition & Construction	-	-	-	-	-
Function 91 - Intergovernmental Charges	-	-	-	-	-
Function 95 - Payments to JJAEP	-	-	-	-	-
Function 97 - Payments to Tax Increment Fund	-	-	-	-	-
Function 99 - Other Intergovernmental Charges	-	-	-	-	-
Total Expenditures	215,457,000	-	107,074	-	215,564,074
Other Plan Sources (Uses)	-				-
Ending Fund Balance	\$ 113,572,807	\$ -	\$ (107,074)	\$ -	\$ 113,465,733

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

Proposed Amendments:

Bond Tax Refunding

	Recurring Costs
	107,074
	107,074

Reconciliation of original adopted budget to current proposed budget:

Original Adopted Budget	198,356,500
Previously Adopted Amendments	17,100,500
Current Budget	215,457,000
Proposed Amendments	107,074
Proposed Budget	215,564,074

Previously Adopted Amendments

	Recurring Costs
Bond Refundings	14,355,500
Refunding Closing Costs	2,745,000