

Budget and Sustainability Plan Workshop

Tuesday, January 20, 2026 5:00 PM

Frisco ISD Administration Building, 5515 Ohio Drive, Frisco, TX 75035

1. **Discussion regarding Budget and Sustainability Plan**

Board Secretary



2026-27 BUDGET

WORKSHOP #1

JANUARY 20, 2026



**2025-2026:
THIS YEAR'S PROJECTIONS**

2025-2026 BUDGET

Original Budgeted Surplus	9,012,340
Changes to date:	
Enrollment Decline	(12,524,200)
Formula Adjustments, including attendance	(5,905,100)
Other Local Revenue	(3,044,930)
Budget Amendments	(7,980,850)
Projected Budget Savings (~3.5%)	25,917,100
Projected Year-End Surplus	6,284,330

Projections are based on historical spending and will change as we get closer to the end of the year.

GENERAL FUND as of January 2026

Estimated Revenues:

Local Revenue	518,472,270
State Revenue	129,465,900
Federal Revenue	4,000,000
Flow-Thru	93,024,390

Total Estimated Revenues

744,962,560

Estimated Expenditures:

Instruction	409,438,264
Instructional Support	111,185,944
General Administration	68,905,361
Operations	28,656,834
Operations - TIRZ	18,341,260
Other	9,126,176
Flow-Thru	93,024,390

Total Appropriations

738,678,230

Projected Surplus (Deficit)

6,284,330



**2026-2027:
PRELIMINARY FINANCIAL
PLAN**

2026-2027 PRELIMINARY BUDGET

Does Not Include:

- Anticipated revenue from new Access Frisco enrollment
- Formula changes for SPED funding

	General Fund 2025-26 <i>Adopted Budget</i>	General Fund 2026-27 <i>Preliminary</i>	Increase (Decrease)
Formula Revenue, net of recapture	\$610 M	\$574 M	(\$36 M)
Non-Formula Tax Revenue	3 M	3 M	--
TIRZ Revenue for Operations	31 M	31 M	--
Other Local Revenue	27 M	27 M	--
Federal Revenue	4 M	4 M	--
Total Revenue Available for Appropriation	\$675 M	\$639 M	(\$36 M)
Flow-Thru Revenues	97 M	97 M	--
Total Estimated Revenue, net of recapture	\$772 M	\$736 M	(\$36 M)

Enrollment Decline

- \$13M for 2025-26 (\$26 M)
- \$13M for 2026-27

Fast Growth Allotment (4 M)

Formula Refinement (6 M)
(from 2025-26)

Net Change (\$36 M)

Actual vs. Budget 2025-26 1,402

Projected decline 2026-27 1,478

2026-27 BASELINE BUDGET

GENERAL FUND (AS OF JANUARY 2026)

2025-26 Adopted Budget	\$762.7 M
Less: 2025-26 Flow-Thru Items	(96.8 M)
Plus: Board-approved amendments for recurring expenditures during 2025-26:	
• School Marshals	1.4 M
• Communications and advertising	0.3 M
2026-27 Baseline Budget	<hr/> \$667.6 M



2026-27 WORKING BUDGET

Revenue Available for Appropriation	639.0 M
Baseline Budget	(667.6 M)
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	(28.6 M)

2026-27 WORKING BUDGET

Revenue Available for Appropriation	639.0 M
Baseline Budget	(667.6 M)
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	(28.6 M)
Staley MS Closing	2.8 M

Identified Cost Savings

1	CLOSE STALEY MIDDLE SCHOOL	(\$2.8 M)
	FTEs (net of those transferred to other campuses)	(\$2.4 M)
	Facility cost savings	(\$0.4 M)

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Staley MS Closing	2.8 M
Enrollment Leveling	12.7 M

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	FTEs (net of those transferred to other campuses)	(\$2.4 M)
	Facility cost savings	(\$0.4 M)
2	ENROLLMENT LEVELING	(\$12.7 M)
	98 Elementary Teaching FTEs	
	<ul style="list-style-type: none"> • 37 unfilled for 2025-26 • 61 for 2026-27 	(\$7.3 M)
	30 Middle School Teaching FTEs	(\$2.2 M)
	43 High School Teaching FTEs	(\$3.2 M)

2026-27 WORKING BUDGET

Revenue Available for Appropriation	639.0 M
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Staley MS Closing	2.8 M
Enrollment Leveling	12.7 M
MS Instructional Coaches	1.4 M
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Surplus (Deficit)	(\$11.7 M)

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	30 Middle School Teaching FTEs	(\$2.2 M)
	43 High School Teaching FTEs	(\$3.2 M)
3	MS INSTRUCTIONAL COACHING MODEL	(\$1.4 M)
	18 Instructional Coach FTEs	(\$1.4 M)

2026-27 WORKING BUDGET

Revenue Available for Appropriation	639.0 M
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TBD:

- Budget reduction for projected 2025-26 savings
- Raises or other compensation changes

Additional Revenue Options

For discussion purposes only.

In order from largest to smallest revenue amount.

VATRE	\$10 M
Athletics Operation Fee	\$1.5 M
Fare-based busing under 2 miles	\$1 M
Student Chromebook Fees	\$0.6 M
Increase facility rental pricing	\$0.3 M
Additional cell tower leases	\$0.3 M
Advertising on District-owned assets	TBD

BUDGET ADOPTION TIMELINE

DECEMBER

Individual Board Member Meetings

JANUARY

- Preliminary personnel recommendations
- Revenue-generating options

Board Budget Workshop #1

FEBRUARY

- Campus and department budget review
- Budget savings options

MARCH

- Review of debt strategy

Board Budget Workshop #2

APRIL

- Peer benchmarking
- Compensation review
- Preliminary Certified Values

Board Budget Workshop #3

MAY

Final budget recommendations, including compensation plan

**Board Budget Workshop #4
(if needed)**

JUNE

- **Budget Public Hearing**
- **Budget Adoption**
- Publish Budget Book

The background is a light green overlay on a collage of financial-related items. It includes a calculator with buttons like 'MRC', 'M-', 'M+', '7', '8', and 'ON/C'. There are also images of US dollar bills, including a five-dollar bill with the text 'THE UNITED STATES OF AMERICA' and 'FIVE DOLLARS'. A pen is also visible in the upper right.

QUESTIONS/ DISCUSSION