

FORNEY ISD



FORNEY FOCUS
FORNEY INDEPENDENT SCHOOL DISTRICT
"Inspiring students through innovative education"



OFFICIAL BUDGET 2016-2017

Adopted June 27, 2016

FORNEY INDEPENDENT SCHOOL DISTRICT
600 South Bois d'Arc Street · Forney, Texas
Kaufman County
www.forneyisd.net

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FORNEY FOCUS
FORNEY INDEPENDENT SCHOOL DISTRICT
"Inspiring students through innovative education"

Forney Independent School District

Mission Statement

*In partnership with parents and community,
Forney ISD will create and sustain an environment to maximize the potential of
each learner*

Vision

Inspiring Students Through Innovative Education

BOARD GOALS

LEARNING ORGANIZATION

We will have a sound and efficient learning organization that prepares for transition.

LEARNING STANDARDS

We will implement a research-based curriculum through relevant, engaging and innovative instruction that meets the needs of all learners.

LEARNING ENVIRONMENT

We will create a diverse learning environment tailored to the students' needs.

ASSESSMENT

We will continuously assess formatively and summatively at the student, educator, campus and district levels to encourage learning, mastery and growth.

DIGITAL LITERACY

We will integrate technology that develops students to live, learn, earn and play responsibly in a digital world.

COMMUNITY PARTNERSHIPS

We will develop parent and community partnerships to promote relationships that expand students' opportunities.



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FORNEY ISD



FORNEY FOCUS
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"Inspiring students through innovative education"

INTRODUCTORY SECTION



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Forney Independent School District

Administrative Office
600 South Bois d'Arc Street
Forney, Texas 75126

Board of Trustees

| <u>Trustee Name</u> | <u>Length of Service</u> | <u>Term Expires</u> |
|------------------------------------|--------------------------|---------------------|
| Mr. Keith Bell, President | 18 Years | 2019 |
| Mr. Greg Pharris, Vice President | 8 Years | 2017 |
| Ms. Cheryl Creech Mason, Secretary | 2 Years | 2017 |
| Mr. Christopher Andrews | 0 Years | 2019 |
| Ms. Barbara Jo Green | 1 Year | 2018 |
| Mr. Chad Johnson | 0 Years | 2019 |
| Mr. Mike White | 4 Years | 2018 |

Administrative Officials

| <u>Name of Official</u> | <u>Position</u> | <u>Years at FISD</u> |
|-------------------------|------------------------------------|----------------------|
| Mrs. Suzanne McWilliams | Superintendent | 6 |
| Dr. Justin Terry | Deputy Superintendent | 2 |
| Mr. John G. Chase | Chief Financial Officer | 1 |
| Mr. Richard Geer | Chief Human Services Officer | 12 |
| Mrs. Kimberly Morisak | Chief Inform. & Innovation Officer | 2 |
| Mrs. Judith Webber | Chief Learning Officer | 2 |

Official Issuing Report
John Chase, Chief Financial Officer

Forney Independent School District

Consultants and Advisors

Auditor

Hankins, Eastup, Deaton, Tonn & Seay
902 North Locust
Denton, Texas 76202-0977

Bond Counsel

Powell & Leon LLP
115 Wild Basin Road #106
Austin, Texas 78746

Depository Bank

City Bank
771 E. US Hwy 80, Suite 100
Forney, Texas 75126

Financial Advisor

Live Oak Public Finance, LLC
11 Carolina Drive
Greenville, Texas 75402

General Counsel

Walsh, Gallegos, Treviño, Russo, & Kyle, P.C.
505 E. Huntland Dr., Suite 600
Austin, Texas 78752

Executive Summary

Forney Independent School District (FISD) is pleased to present the 2017 budget and financial plan. This budget has been prepared in accordance with state regulations and local policies covering the 12 month period from July 1, 2016 through June 30, 2017.

This budget was developed using student enrollment trends and the most recent available property value information. Staffing formulas were used to allocate staff to campuses to insure student-to-teacher and student-to-total staff ratios remained at within state recognized standards. Input from senior administrative staff, principals, department heads, and the Board of Trustees was considered before arriving at the final allocations included in the budget.

Budget Presentation

This budget document contains the following sections:

- **Introductory Section** – Highlights the important information contained in the budget. The Introductory Section will give the reader an insight to the rest of the budget document. It will provide a comprehensive summary of the budget.
- **Organizational Section** – Provides the framework for budget development as well as the District's organizational and financial structure.
- **Financial Section** – Presents the financial data and budgetary projections for the fiscal year. The schedules highlight each fund legally required to be adopted by the school board. Comparative information to prior years is included for review.
- **Informational Section** – Provides additional financial and student data. The Information Section provides historic staffing levels, property value data, and tax rate analysis.

The goal in presenting the budget in this manner is to provide detailed information to parents and taxpayers so they can be informed about the district's financial plan to meet our educational program needs for fiscal year 2017.

Facts About Forney Independent School District

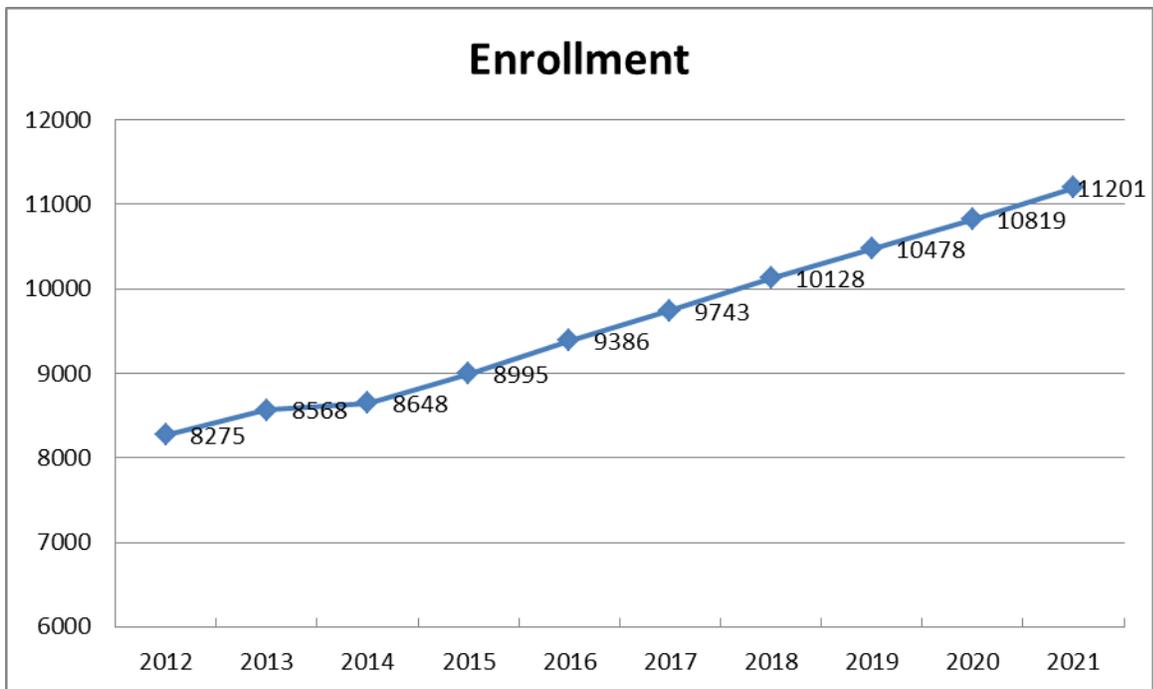
Forney ISD serves the citizens of the City of Forney and surrounding area. The district is located 21 miles east of Dallas and has an estimated population of 43,000. Access to the greater Dallas-Fort Worth area is provided by US Highway 80 and Interstate 20. Substantial residential development activity is occurring in the District and is driving student enrollment and tax base growth. The median household effective buying income is 156% of the national level which is considered to be very strong.

Executive Summary

Enrollment Information

Since the turn of the century, Forney Independent School District has been ranked as one of the fastest-growing school districts in the State of Texas. During the 2015-2016 school year, Forney ISD had a total enrollment of almost 9,400 students and more than 1,000 teachers and staff. The district operates 14 campuses including nine elementary schools, two middle schools, two high schools and one alternative school spread out across more than 80 square miles.

The chart below presents student enrollment history for the last 4 years and projects enrollment for the next five years. As indicated, Forney ISD enrollment is expected to increase 1,815 students, or 19.3 percent over the next five years.



Executive Summary

The district's student ethnic breakdown over the last five years is summarized as follows:

Student Ethnicity Percentages

| Ethnicity | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------------------|-------|-------|-------|-------|-------|
| Native Hawaiian/Pacific Islander | 0.1% | 0.1% | 0.1% | 0.1% | 0.2% |
| American Indian/Alaska Native | 0.8% | 0.6% | 0.6% | 0.5% | 0.6% |
| Asian | 1.5% | 1.5% | 1.5% | 1.5% | 1.7% |
| Two or More | 2.4% | 2.6% | 2.5% | 2.6% | 2.6% |
| African American | 11.0% | 10.7% | 10.6% | 10.9% | 11.7% |
| Hispanic | 21.9% | 22.4% | 23.4% | 24.0% | 25.2% |
| White | 62.4% | 62.2% | 61.4% | 60.4% | 58.0% |

The State of Texas currently mandates a pupil/teacher ratio of 22:1 for pre-kindergarten through 4th grade, however waivers can be granted for campuses that exceed more than 22 students per class. The district target for grades 5-6 is 25:1. Some classes may exceed this target at certain times, but a concerted effort is made to keep class sizes at or below the thresholds stated above. Middle and high school staffing formulas use 23:1 as the standard to determine the number of teachers need during a school year.

The instructional year for 2016-17 includes 170 days. In addition, teachers will be assigned 17 days for in-service training and campus work days. The school calendar summarizes the beginning and ending of the school year as well as defined holidays and in-service days. The district will use 9 week grade reporting periods in fiscal year 2017.

Financial Structure & Basis for Accounting

The District maintains approximately 30 separate funds to account for its operations and special programs. Each fund varies in purpose. All funds, including campus and student activity funds, are accounted for at the district level. The fund accounting system defines each fund by fiscal period and includes a self-balancing set of accounts for assets, liabilities, fund equity, revenues and expenditures. There are four major fund groups that comprise the Governmental Funds. They include General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. Other fund types include Fiduciary and Proprietary Funds.

Accounting records are maintained in accordance with generally accepted accounting principles (GAAP). Budgetary controls, which employ encumbering purchase orders to reserve commitments to the budget, have been established to ensure compliance with state law.

Executive Summary

Account Code Structure

The budget worksheets throughout this document will be summarized at the fund, function and major object levels. The actual general ledger is made up of hundreds of detailed line items that are the building blocks of this document. The State of Texas mandates the account code structure used by all public school districts. The account code defines transaction detail. The account code will tell the reader what was generally purchased, which campus made the purchase, the purpose of the purchase and the major source of funds used. A detailed review of the account code structure is included in the Organizational Section of this document.

Combined Funds

The combined budget of FISD includes three major funds – The General Fund, Food Service Fund, and the Debt Service Fund.

General Fund

The General Fund is commonly referred to as the “Operating Fund” or “Local Maintenance Fund”. State aid and local tax revenue make up the bulk of revenues received by this fund. This fund is used to pay general operating expenses throughout the district. The maximum Maintenance & Operations (M&O) tax rate is legislatively set at a \$1.04 per \$100 of valuation. Any increase above this maximum threshold requires voter approval through a Tax Ratification Election (TRE). The M&O tax rate for 2016-17 will remain at \$1.04.

General Fund net revenue is projected to increase by approximately \$3.9 million over what was budgeted in fiscal year 2016. The expected increase is the result of more students in average daily attendance as well as strong property value growth. The fund balance in the district’s General Fund is expected to reach \$12.8 million by the end of fiscal year 2016, or the equivalent of 2.6 months of operating expenditures. The goal is to maintain 2 months of annual operating expenditures in fund balance.

Food Service Fund

The Food Service Fund accounts for the operation of the district’s cafeterias. The 2017 budget for revenue and expenditures total \$3.8 million, which is an increase of approximately 1.2 percent over the prior year’s budget. A larger increase would normally be expected since student enrollment is estimated to increase over 3 percent. However, the district is decreasing the number of days meals will be served by 7. The state legislature changed the requirement for schools to have 180 instructional days. Instructional calendars are now based on the number of minutes students are at school. This allowed flexibility to lengthen the instructional day and shorten the number of days of instruction.

Meal prices for fiscal year 2017 will include a slight increase over last year’s prices to meet the federal requirements established by the Department of Agriculture.

Executive Summary

Debt Service Fund

The Debt Service fund is used to account principal and interest payments on voter authorized long-term debt. The fund balance target in the Debt Service Fund is equal to the August debt service payment due a little over a month after each fiscal year ends.

Revenue of the debt service fund consists of ad valorem property taxes and state aid payments from the Existing Debt Allotment (EDA) and the Instructional Facilities Allotment (IFA) programs. The debt service tax rate will remain at 50¢ for fiscal year 2017. Other sources of revenue include interest earned on funds invested between bond payment dates and any premium received on bond sales.

The following schedule presents a comparison of revenues and expenditures for the Governmental Funds.

Executive Summary

Forney Independent School District Statement of Revenue, Expenditures and Changes in Fund Balance For Fiscal Year 2017 with Comparative Data From Prior Year

| | FY 2016 | FY 2017 | | | Total |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Total | General Fund | Food Service Fund | Debt Service Fund | |
| Revenues | | | | | |
| 5700 Local Sources | 44,005,313 | 31,194,110 | 2,500,000 | 14,632,720 | 48,326,830 |
| 5800 State Program Revenue | 41,740,349 | 39,742,415 | 88,487 | 2,855,714 | 42,686,616 |
| 5900 Federal Program Revenue | 2,064,785 | 715,764 | 1,217,236 | - | 1,933,000 |
| Total Revenues | 87,810,447 | 71,652,289 | 3,805,723 | 17,488,434 | 92,946,446 |
| Expenditures | | | | | |
| 11 Instruction | 38,081,456 | 40,439,345 | - | - | 40,439,345 |
| 12 Library & Media Services | 641,442 | 667,480 | - | - | 667,480 |
| 13 Curriculum & Staff Development | 1,283,261 | 1,575,815 | - | - | 1,575,815 |
| 21 Instructional Leadership | 773,135 | 807,721 | - | - | 807,721 |
| 23 School Leadership | 4,333,735 | 4,445,685 | - | - | 4,445,685 |
| 31 Counseling & Counseling Services | 2,114,040 | 2,281,443 | - | - | 2,281,443 |
| 33 Health Services | 925,715 | 1,002,471 | - | - | 1,002,471 |
| 34 Student Transportation | 2,261,646 | 2,608,935 | - | - | 2,608,935 |
| 35 Food Service | 3,760,500 | - | 3,805,723 | - | 3,805,723 |
| 36 Cocurricular/Extracurricular Activities | 2,203,309 | 2,391,468 | - | - | 2,391,468 |
| 41 General Administration | 1,831,331 | 2,097,875 | - | - | 2,097,875 |
| 51 Facilities Maintenance & Operations | 7,021,922 | 7,059,474 | - | - | 7,059,474 |
| 52 Security & Monitoring Services | 584,153 | 601,794 | - | - | 601,794 |
| 53 Data Processing Services | 2,227,621 | 1,603,298 | - | - | 1,603,298 |
| 71 Debt Service | 13,188,025 | 1,613,203 | - | 14,772,266 | 16,385,469 |
| 81 Capital outlay | 4,598,193 | - | - | - | - |
| 99 Other Intergovernmental Charges | 500,000 | 531,789 | - | - | 531,789 |
| Total Expenditures | 86,329,484 | 69,727,796 | 3,805,723 | 14,772,266 | 88,305,785 |
| Excess (Deficiency) of Revenues Over Expenditures | 1,480,963 | 1,924,493 | - | 2,716,168 | 4,640,661 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 22,737,801 | - | - | - | - |
| 8900 Other Uses | (16,236,208) | - | - | - | - |
| Total Other Financing Sources (Uses) | 6,501,593 | - | - | - | - |
| Fund Balance - July 1 (Beginning) | 16,694,950 | 12,941,912 | - | 11,735,593 | 24,677,506 |
| Prior Period Adjustment | - | - | - | - | - |
| Fund Balance - July 1 (Beginning, as Restated) | 16,694,950 | 12,941,912 | - | 11,735,593 | 24,677,506 |
| Fund Balance - June 30 (Ending) | 24,677,506 | 14,866,405 | - | 14,451,761 | 29,318,167 |
| Less Nonspendable Prepaid Items | 180,000 | 180,000 | - | - | 180,000 |
| Less Restricted for Retirement of Bonded Debt | 11,735,593 | - | - | 14,451,761 | 14,451,761 |
| Ending Fund Balance - Unassigned | 12,761,913 | 14,686,405 | - | - | 14,686,405 |

Executive Summary

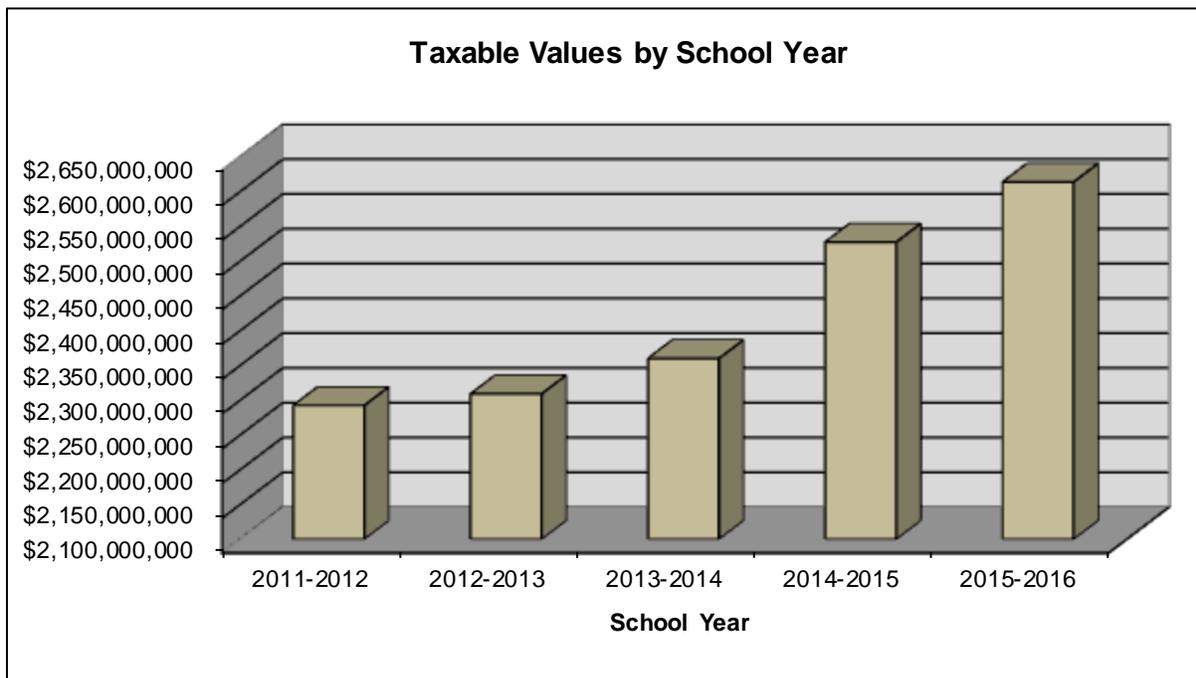
Property Values

The Kaufman County Appraisal District sent Forney ISD its preliminary taxable property value for tax year 2016 on April 25, 2016. Since the tax roll will not be officially certified until July 25th, the preliminary value received in April was used to calculate the tax collections revenue estimate in the General Fund and Debt Service fund. This value was adjusted to account for value lost to freezes in property value for disable taxpayers and those taxpayers over 65 years of age.

Property value growth has been strong over the last three years, averaging 4.2 percent. Values are expected to increase an additional 11.4% in fiscal year 2017. The chart below illustrates the property value growth over the last 5 years:

| <u>Tax Year</u> | <u>School Year</u> | <u>Taxable Values</u> | <u>% Change</u> | <u>\$ Increase</u> | <u>Total Tax Rate</u> |
|-----------------|--------------------|-----------------------|-----------------|--------------------|-----------------------|
| 2011 | 2011-2012 | \$ 2,292,376,725 | 1.1% | \$ 24,186,232 | \$ 1.50 |
| 2012 | 2012-2013 | \$ 2,309,052,439 | 0.7% | \$ 16,675,714 | \$ 1.54 |
| 2013 | 2013-2014 | \$ 2,359,884,358 | 2.2% | \$ 50,831,919 | \$ 1.54 |
| 2014 | 2014-2015 | \$ 2,527,343,993 | 7.1% | \$ 167,459,635 | \$ 1.54 |
| 2015 | 2015-2016 | \$ 2,613,753,957 * | 3.4% | \$ 86,409,964 | \$ 1.54 |

* Value reduced for \$10K additional homestead exemption approved by Texas voter on November 3, 2015. Total value lost to this exemption was \$79,932,785. For comparative purposes, the percent change in taxable property value was 6.6% with the value lost for the additional homestead exemption included.



Executive Summary

Tax Rate

The total tax rate for fiscal year 2017 is expected to remain at \$1.54 per hundred dollars of property value. This rate is comprised of the maintenance and operations (M&O) tax rate of \$1.04, which is used to support the general operations of the school district, and the interest and sinking (I&S) tax rate of 50¢, which is dedicated to the payment of principal and interest on bonded debt. The M&O tax rate cannot be increased without voter approval.

The table below provides a five year history of what a homeowner with an average priced home would pay at the tax rate indicated.

Analysis of Tax Burden on Average Residence By Tax Year

| | Tax Year | | | | |
|--|----------|----------|----------|----------|----------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Average Market Value | 157,626 | 156,693 | 164,881 | 171,569 | 204,192 |
| Less: Average Homestead Exemption | (14,996) | (14,988) | (15,194) | (25,026) | (38,189) |
| Average Taxable Value | 142,630 | 141,705 | 149,687 | 146,543 | 166,003 |
| Property Tax Rate (per \$100 of Taxable Value) | 1.500 | 1.540 | 1.540 | 1.540 | 1.540 |
| Property Tax Due | 2,139.45 | 2,182.26 | 2,305.18 | 2,256.76 | 2,556.45 |
| Increase / (Decrease) from Prior Year | (19.41) | 42.81 | 122.92 | (48.42) | 299.68 |

Staffing

Forney ISD continuously monitors staffing numbers throughout the year to reach the highest efficiency possible in the employment of personnel. Each position is critically reviewed to ascertain the instructional need for the position. The staffing history for the last five years is as follow:

Executive Summary

Staffing History

| | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | |
|--|--------------|-------------|--------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Actual | % | Actual | % | Actual | % | Actual | % | Budgeted | % |
| Teachers (Includes regular elementary, secondary, and special program teachers) | 513.2 | 52.7% | 534.8 | 54.8% | 554.5 | 54.6% | 561.1 | 53.3% | 586.1 | 53.4% |
| Professional Support (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, etc.) | 74.9 | 7.7% | 75.1 | 7.7% | 76.1 | 7.5% | 89.2 | 8.5% | 95.2 | 8.7% |
| Campus Administration (Includes principals, assistant principals, and deans) | 27.0 | 2.8% | 31.8 | 3.3% | 34.0 | 3.3% | 38.0 | 3.6% | 37.0 | 3.4% |
| Central Administration (Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors) | 11.5 | 1.2% | 11.5 | 1.2% | 5.0 | 0.5% | 8.0 | 0.8% | 10.0 | 0.9% |
| Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers) | 88.8 | 9.1% | 90.2 | 9.2% | 106.5 | 10.5% | 96.9 | 9.2% | 100.0 | 9.1% |
| Auxiliary Staff (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above) | 258.1 | 26.5% | 233.4 | 23.9% | 239.4 | 23.6% | 260.1 | 24.7% | 269.1 | 24.5% |
| Total | <u>973.5</u> | <u>100%</u> | <u>976.8</u> | <u>100%</u> | <u>1,015.5</u> | <u>100%</u> | <u>1,053.3</u> | <u>100%</u> | <u>1,097.4</u> | <u>100%</u> |
| Student Membership | 8,540 | | 8,633 | | 8,982 | | 9,364 | | 9,721 | |
| Staffing Ratios | | | | | | | | | | |
| Student to Teacher Ratio | 16.6 | | 16.1 | | 16.2 | | 16.7 | | 16.6 | |
| Student to Total Staff Ratio | 8.8 | | 8.8 | | 8.8 | | 8.9 | | 8.9 | |

Executive Summary

Mission

The mission of Forney ISD is to partner with parents and the community to create and sustain a learning environment that will maximize the potential in each and every learner. The vision within this learning environment is to continually seek innovative strategies that will inspire students to love learning. It is the goal in Forney ISD to develop a love of learning that will continue to grow throughout a student's life empowering them to become life-long learners who are responsible, productive and engaged citizens.

In keeping with this mission and vision for Forney ISD, the Board of Trustees adopted six goals to focus our planning path.

Goal 1: LEARNING ORGANIZATION

Forney ISD will develop a sound and efficient learning organization that supports learning and prepares for transition.

GOAL 2: LEARNING STANDARDS

Forney ISD will implement a research-based curriculum through relevant, engaging, and innovative instruction that meets the needs of all learners.

GOAL 3: LEARNING ENVIRONMENT

Forney ISD will create a diverse learning environment tailored to the needs of all students.

GOAL 4: ASSESSMENTS

Forney ISD will continuously use formative assessments for the students, educators, campuses and District to encourage learning mastery and growth.

GOAL 5: DIGITAL LITERACY

Forney ISD will integrate technology that develops students to live, learn, earn and play responsibly in a digital world.

GOAL 6: COMMUNITY PARTNERSHIPS

Forney ISD will develop parent and community partnerships that will promote relationships that expand student opportunities.

To achieve these goals, the District's primary focus is on student learning. Teaching and assessing the skills students need to thrive as 21st century learners and citizens is expected in every classroom in the District. The overall goal of Forney ISD is to educate students so they are academically proficient; effective communicators and collaborators; globally aware; independent; socially responsible learners and citizens; critical and creative thinkers; innovators; and problem solvers.

Executive Summary

Exceptional Academic Achievements

In 2015, the Texas Education Agency (TEA) rated Forney ISD as Met Standard based on the results of the State of Texas Assessment of Academic Readiness (STAAR) test scores. In addition, Forney ISD earned six distinctions. Those distinctions are as follows:

| | |
|--------------------------|-------------------------------------|
| Forney High School | Top 25% in Closing Performance Gaps |
| North Forney High School | Top 25% in Closing Performance Gaps |
| Warren Middle School | Math Distinction |
| Rhea Elementary | Top 25% Student Progress |
| Smith Elementary | Top 25% Student Progress |
| | Top 25% in Closing Performance Gaps |

The District has created a comprehensive, research-based curriculum framework for the of core content areas. The curriculum was written by Forney ISD teacher leaders to meet the needs of our students and to prepare for transition. The District offers a two-way Dual Language enrichment program in Spanish and English. This will allow students to receive a college minor in Spanish by the time they complete 9th grade. The district also offers Pre-Advanced Placement (Pre-AP) and Advanced Placement (AP) courses. In addition to the AP programs, students can earn up to 39 hours of college credit during high school while working alongside industry professional and earning industry certifications.

Technologically Advanced District

In the summer of 2015 the technology department performed a complete renovation of the wireless infrastructure. This included new access points, an updated firewall, replacing outdated servers, and tripling internet bandwidth. In addition, teacher workstations were updated, and each teacher received a chrome book for school use. In May of 2015, Canvas was introduced as the new Learning Management System for all teachers and students to provide opportunities for Collaborative Learning Communities to aid in instruction and serve as a platform for digital learning in our classrooms. In the fall of 2016, a 1:1 chrome book initiative will be launched. This will place a chrome book in the hands of every student in grades 4-12. In addition, classrooms in grades K-3 will have a 4:1 Student: chrome book ratio.

Extracurricular Excellence

Forney ISD offers outstanding extracurricular opportunities for students. Forney High School and North Forney High School provide year-round opportunities for students to learn, grow as individuals, and be part of a team. Extracurricular programs include athletics, band, cheerleading, drill team, theater, choir, national honor society, speech & debate, and robotics.

Competitive athletic programs in the District's secondary grade levels are governed by the University Interscholastic League (UIL). Offerings include football, basketball, volleyball, baseball, softball, soccer, golf, tennis, cross country, swimming, power lifting and track and field. The District fields many teams at various ability and age levels each year. Students engage in hundreds of interscholastic contests and tournament each year, and they benefit from

Executive Summary

many opportunities for personal growth in athletic practices, team building activities, summer camps, community service projects, and other related athletic endeavors.

More than 80 percent of varsity sports programs offered in FISD earned berths in the state playoffs in 2015-16, and numerous teams and individual student-athletes progressed to the regional and state level of competition. Many students earned academic all-state or all-state honors in their sports. Dozens of seniors from our two high schools signed letters of intent to participate in sports at the collegiate level.

The District also excels in the area of fine arts. At the secondary level, over seventy-five percent of the student population is involved in a fine arts course. The district elementary music and art programs are on the verge of being one of the best in the Dallas/Fort Worth area. The choral programs consistently earn Superior ratings at University Interscholastic League (UIL) competitions and festivals. The district's theatre department boasts one of the top programs in the region which has been chosen as finalists at UIL One Act play competitions at the Regional level. Dance students are recognized among the finest and most elite in the region and have performed at various venues such as the Orange bowl, New York City and Disney World in Florida. Visual Arts students are involved in various art exhibits and shows throughout the region and many of the students receive regional, state and national recognition through their competitions in Visual Arts Scholastic Events (VASE) and other art competitions.

Forney ISD bands consistently earn superior ratings at UIL marching, concert, and sight-reading contests. They have also been finalists in the TMEA (Texas Music Educators Association) State Honor band contest as well as the UIL State Marching Contest. In 2016, the Forney ISD music program was chosen for the second year in a row by the National Association of Music Merchants (NAMM) Foundation as one of the Best Community for Music Education.

Summary

It is always difficult to match limited resources with the many needs of our educational system. However, we believe that this budget demonstrates reasonable and prudent progress in an effort to satisfy the needs of the students, families, and members of our community. It is our goal to provide the best possible education for our students, while still being good stewards of taxpayer resources.

FORNEY ISD



FORNEY FOCUS
FORNEY INDEPENDENT SCHOOL DISTRICT
"Inspiring students through innovative education"

ORGANIZATIONAL SECTION



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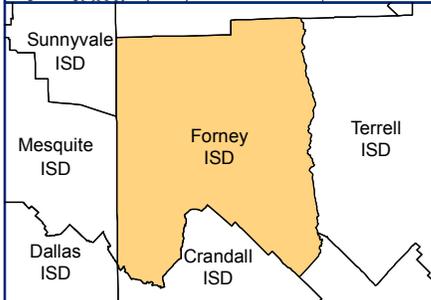
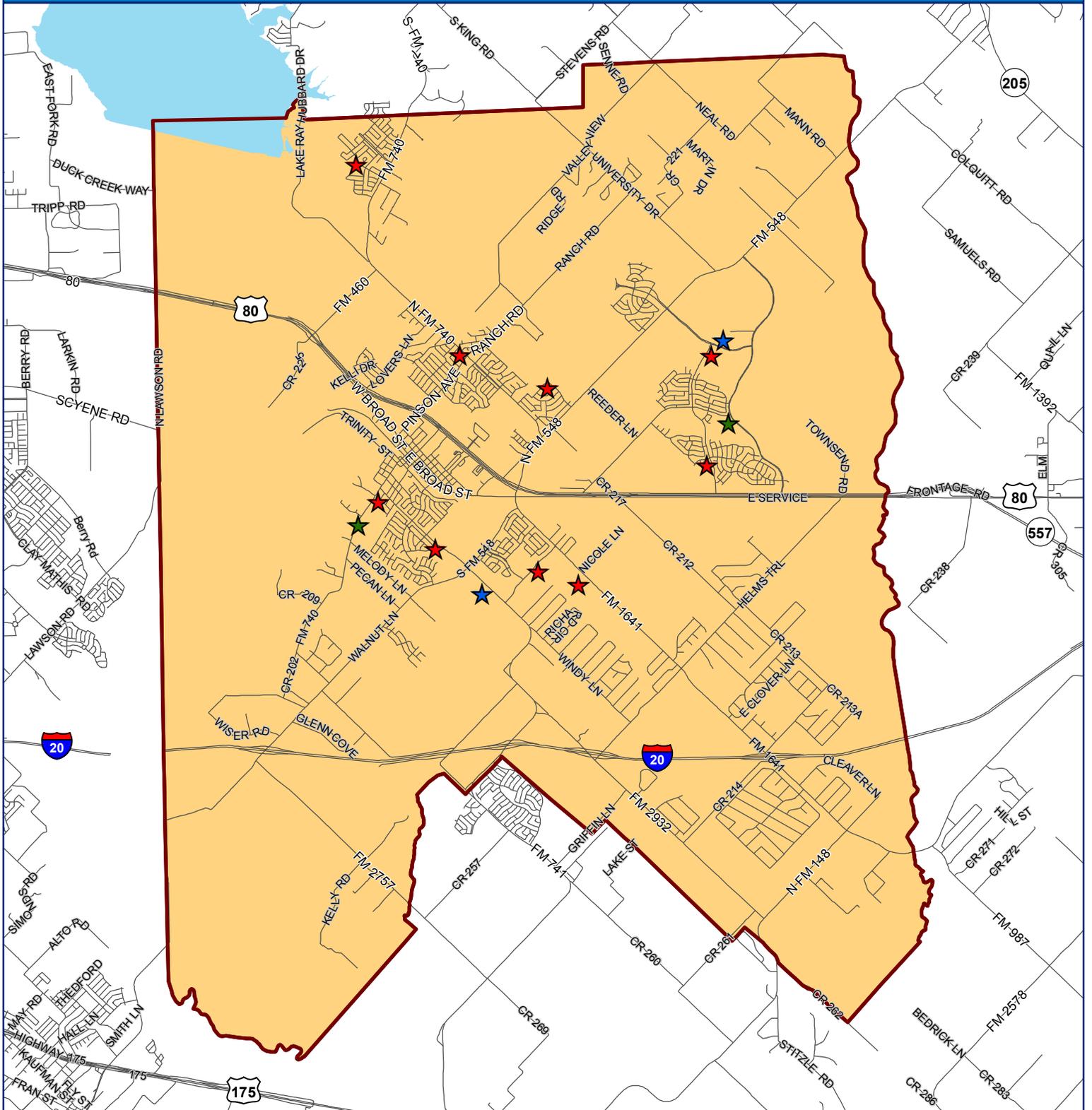


District Information

FORNEY INDEPENDENT SCHOOL DISTRICT

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FORNEY INDEPENDENT SCHOOL DISTRICT



LEGEND

- ★ Elementary
- ★ Middle
- ★ High School
- ISD Boundary



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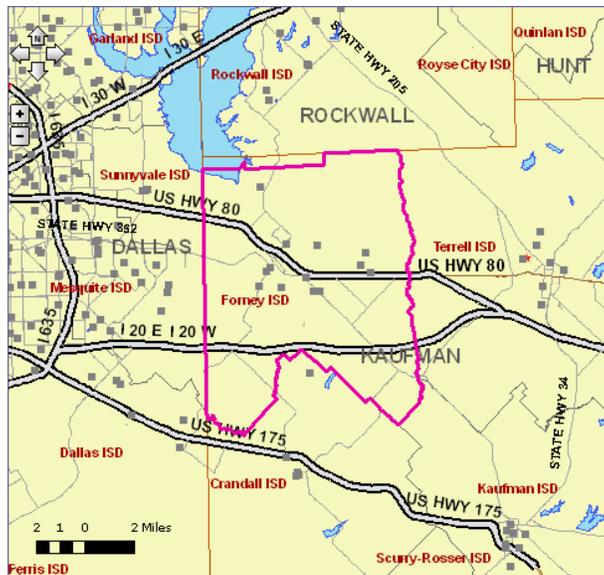
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Overview of Forney Independent School District

Situated east of downtown Dallas on Interstate Highway 80, just north of Interstate 20, the City of Forney is the perfect community for every individual. Located just 21 miles east of downtown Dallas, the City of Forney is a unique community steeped in historic tradition with a blend of modern America. Close enough to the big city to catch all the thrills and excitement of professional sports, elegant dining, shopping, plays, musicals and even amusement parks...yet far enough away to return home to the peace and quiet of a small town neighborhood filled with children's laughter, little league baseball games and back yard bar-b-ques. Forney Independent School District serves the citizens of the City of Forney and the surrounding area.

Since the turn of the century, Forney Independent School District has been ranked as one of the fastest-growing school districts in the State of Texas. During the 2015-2016 school year, Forney ISD had a total enrollment of almost 9,400 students and approximately 1,100 teachers and staff. The make-up of the district includes nine elementary schools, two middle schools, two high schools and one alternative school spread across a district that spans more than 80 square miles.

The Forney Independent School District borders Mesquite ISD, Rockwall ISD, Terrell ISD, and Crandall ISD (see picture below).



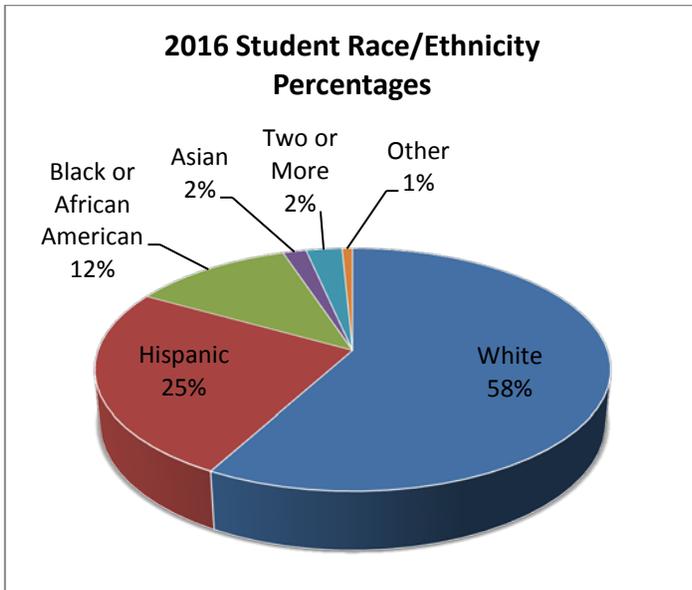
Overview of Forney Independent School District

Enrollment History

| School Classification | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Projected |
|-----------------------|--------------|--------------|--------------|--------------|----------------|
| High School | 2,453 | 2,520 | 2,676 | 2,808 | 2,913 |
| Middle School | 1,357 | 1,413 | 1,431 | 1,482 | 1,529 |
| Elementary School | 4,758 | 4,715 | 4,888 | 5,096 | 5,301 |
| Total | 8,568 | 8,648 | 8,995 | 9,386 | 9,743 |

Student Ethnicity Percentages

| Ethnicity | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------------------|-------|-------|-------|-------|-------|
| Native Hawaiian/Pacific Islander | 0.1% | 0.1% | 0.1% | 0.1% | 0.2% |
| American Indian/Alaska Native | 0.8% | 0.6% | 0.6% | 0.5% | 0.6% |
| Asian | 1.5% | 1.5% | 1.5% | 1.5% | 1.7% |
| Two or More | 2.4% | 2.6% | 2.5% | 2.6% | 2.6% |
| African American | 11.0% | 10.7% | 10.6% | 10.9% | 11.7% |
| Hispanic | 21.9% | 22.4% | 23.4% | 24.0% | 25.2% |
| White | 62.4% | 62.2% | 61.4% | 60.4% | 58.0% |



The changing demographics of Forney ISD are reflected in the table above. The data indicates that the Hispanic student population is increasing while the White population is decreasing. All other demographic categories are relatively flat.

Overview of Forney Independent School District

Campus Listing

| High Schools | Address | Telephone |
|--------------------------|--------------------------------------|--------------|
| Forney High School | 800 College, Forney, Texas 75126 | 972-564-3890 |
| North Forney High School | 6170 Falcon Way, Forney, Texas 75126 | 469-762-4159 |

| Middle Schools | Address | Telephone |
|----------------------|--|--------------|
| Brown Middle School | 1050 Windmill Farms Blvd., Forney, Texas 75126 | 972-564-3967 |
| Warren Middle School | 811 S. Bois d'Arc, Forney, Texas, 75126 | 469-762-4156 |

| Elementary Schools | Address | Telephone |
|-----------------------------|--|--------------|
| Blackburn Elementary School | 2401 Concord Drive | 972-564-7008 |
| Claybon Elementary School | 1011 FM 741, Forney, Texas 75126 | 972-564-7023 |
| Criswell Elementary School | 401 N. FM 740, Forney, Texas 75126 | 972-564-1609 |
| Crosby Elementary School | 495 Diamond Creek Dr., Forney, Texas 75126 | 972-564-7002 |
| Henderson Elementary School | 12749 FM 1641, Forney, Texas 75126 | 972-564-7100 |
| Johnson Elementary School | 701 S. Bois d'Arc, Forney, Texas 75126 | 972-564-3397 |
| Lewis Elementary School | 1309 Luckenbach, Forney, Texas 75126 | 972-564-7102 |
| Rhea Elementary School | 250 Monitor, Forney, Texas 75126 | 469-762-4157 |
| Smith Elementary School | 1750 Iron Gate Blvd., Forney, Texas 75126 | 469-762-4158 |

| Alternative Education Program | Address | Telephone |
|-------------------------------|---|--------------|
| Forney Academic Center | 309 S. Bois d'Arc, Forney, Texas, 75126 | 469-762-4150 |

Professional Development and Student Holidays

August 15-19
 October 24
 January 2
 February 20
 May 25
 May 26

○ Flexible Professional Dev.

Holidays

September 5.....Labor Day
 October 10.....Fair Day
 Nov. 21-25.....Thanksgiving Break
 Dec. 19-Dec. 30.....Christmas Break
 January 16.....District Staff/ Student
 March 13-17.....Spring Break
 April 14.....District Staff/ Student
 April 17.....District Staff/ Student
 May 29.....Memorial Day
 July 4.....Independence Day

***Bad Weather Make-Up Days (Used in Order Indicated)**
 April 17
 May 25
 April 14 (If Necessary)

↑ Beginning/Ending Grading Period ↓



FORNEY FOCUS
 FORNEY INDEPENDENT SCHOOL DISTRICT
 "Inspiring Students through innovative education."
2016-2017 SCHOOL CALENDAR

First Semester
 Aug. 22 - Oct. 21
 Oct. 25 - Dec. 16

Second Semester
 Jan. 3 - March 10
 March 20 - May 26

Find us on the web
<http://www.forneyisd.net>

Find us on Facebook
www.facebook.com/forneyisd

August 2016

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

- Aug. 5, 9-12: Flex Prof. Dev.
- Aug. 15-19: Professional Dev.
- Aug. 22: 1st Day of School
- Aug. 22: 1st Quarter Begins

September 2016

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

- Sept. 5: Holiday

October 2016

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

- Oct. 10: Fair Day / Flex PD
- Oct. 21: 1st Quarter Ends
- Oct. 24: Professional Dev.
- Oct. 25: 2nd Quarter Begins

November 2016

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

- Nov. 21-25: Holiday

December 2016

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | ER | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

- Dec. 19-30: Holiday
- Dec. 16: 2nd Quarter Ends

January 2017

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

- Jan. 2: Professional Dev.
- Jan. 3: 3rd Quarter Begins
- Jan. 16: Holiday

February 2017

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | | | | |

- Feb. 20: Professional Dev.

March 2017

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

- Mar. 10: 3rd Quarter Ends
- March 13-17: Spring Break
- Mar. 20: 4th Quarter Begins

April 2017

| S | M | T | W | T | F | S |
|----|-----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17* | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

- April 14: Holiday / *Bad Weather Make-Up Day (If Necessary)
- April 17: Holiday / *Bad Weather Make-Up Day

May 2017

| S | M | T | W | T | F | S |
|----|----|----|----|-----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | ER | 25* | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

- May 24: FHS/NFHS Graduations
- May 25: Professional Dev. / *Bad Weather Make-Up Day
- May 26: Professional Dev.
- May 26: 4th Quarter Ends
- May 29: Holiday

June 2017

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

July 2017

| S | M | T | W | T | F | S |
|----|------|----|------|------|------|----|
| | | | | | | 1 |
| 2 | CLSD | 4 | CLSD | CLSD | CLSD | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

- July 3 - July 7: District Closed

FORNEY
 INDEPENDENT SCHOOL DISTRICT

Organizational Structure

Forney Independent School District operates under laws and regulations applicable to public education systems in the State of Texas. The district's organizational hierarchy begins with the students, parents and community members who elect a seven-member Board of Trustees to autonomously govern the district. The Board of Trustees employs the superintendent as the Chief Executive Officer to manage the day-to-day operations of the district. Under the superintendent is one duty superintendent and four chiefs. The chiefs oversee various areas of the district's operations, including academics, campus operations, performance evaluations, accountability, human resources, facilities, and finance.

Forney Independent School District

Board of Trustees



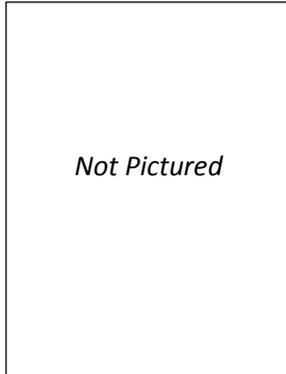
Keith Bell
President



Greg Pharis
Vice President



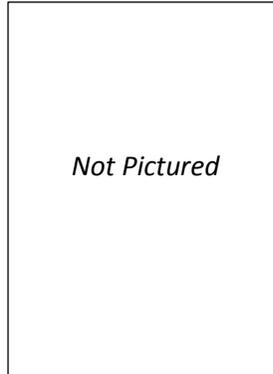
Cheryl Creeh Mason
Secretary



Christopher Andrews



Barbara Jo Green



Chad Johnson



Mike White



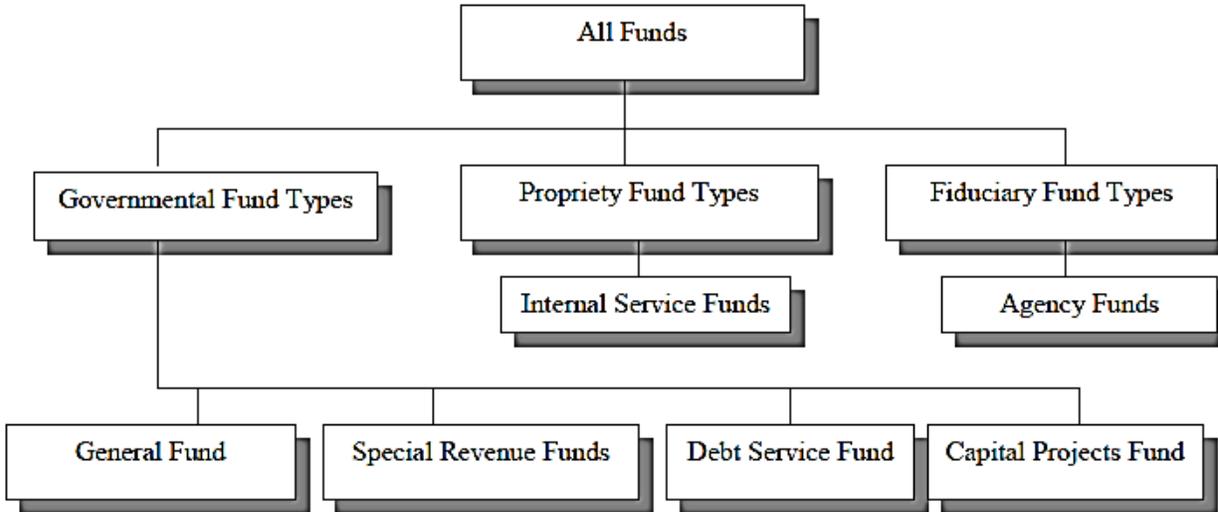
Suzanne McWilliams
Superintendent



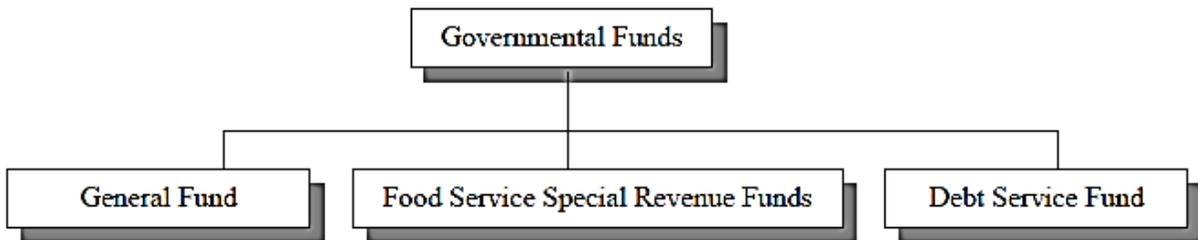
Accounting Information

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Fund Structure Diagram



OFFICIALLY ADOPTED FUNDS (See Note 1)



Note 1: The audited financial statements of the School District include all funds as shown in the “All Funds” structure Diagram above. However, the Texas Education Agency only requires the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund.

Financial Structure and Basis for Accounting

Governmental financial operations are regulated by various kinds of legal provisions. Other types of financial matters often are also regulated by charters, ordinances, resolutions, governing body orders, and intergovernmental grant or contract regulations.

The annual operating budget is one of the most important of all legal documents governing financial transactions. Upon Board of Trustee approval, the expenditure requests in the budget become binding appropriations that may not legally be exceeded by the school district without an amendment. Taxes and other revenue sources that finance budgeted expenditures usually require Board enactment.

An important function of governmental accounting systems is to enable administrators to assure and report on compliance with finance-related legal provisions. This assurance and reporting means that the accounting system, its terminology, fund structure and procedures must be adapted to satisfy finance related legal requirements. However, the basic financial statements of school districts should be prepared in conformity with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

Summary Statement of Principles of Accounting and Reporting

- **Accounting and Reporting Capabilities** – The Forney ISD accounting system is maintained in accordance with GAAP. All funds and activities are presented fairly and are fully disclosed. The district maintains its accounting system in compliance with legal and contractual provisions.
- **Fund Accounting System** – The Forney ISD accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or imitations. Fund financial statements are used to report detailed information about the primary government.
- **Number of Funds** – Forney ISD maintains the number of funds necessary to carry on its functions required by law and contract. Funds comply with the properly defined code structures as established by the Texas Education Agency
- **Types of Funds** – The following types of funds are used by state and local governments, including Forney ISD:
 - **Governmental Funds**
 - **General Fund** – to account for all financial resources except those required to be accounted for in another fund.
 - **Special Revenue Funds** – to account for proceeds of specific revenue sources (other than trust from individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. The Food Services Fund is classified as a Special Revenue Fund.
 - **Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are

required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years.

- **Capital Projects Funds** – to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by Proprietary Funds or in Trust Funds for individuals, private organizations, or other governments). Capital outlay financed from general obligation bond proceeds should be accounted for through a Capital Projects Fund.

- **Proprietary Funds**
 - **Enterprise Funds** – to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as Enterprise Funds if any one of the following criteria is met.
 - a.) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit - even if that government is not expected to make any payment - is not payable solely from fees and charges of the activity.
 - b.) Laws or regulations require that the activity's costs of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues.
 - c.) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).
 - **Internal Service Funds** – to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal Service Funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund.
- **Fiduciary Funds** - To account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust and Agency Funds therefore cannot be used to support the district's own programs.

- **Reporting Capital Assets** - A clear distinction has been made between general capital assets and capital assets of Proprietary and Fiduciary Funds. Capital assets of Proprietary Funds are reported in both the government-wide and fund financial statements. Capital assets of Fiduciary Funds are reported only in the statement of fiduciary net assets. All other capital assets of the governmental unit are general capital assets. They are not reported as assets in Governmental Funds but reported in the governmental activities column in the government-wide statement of net assets.

- **Depreciation of Capital Assets** – Capital assets are depreciated over their estimated useful life unless they are either inexhaustible or are infrastructure assets using the modified approach. Inexhaustible assets such as land and land improvements are not depreciated. Depreciation expenses are reported in

the government-wide statement of activities; the Proprietary Fund statement of revenues, expenditures and changes in fund net assets; and the statement of changes in fiduciary new assets.

Buildings and furniture and equipment of the district are depreciated using the straight-line method over the following estimated useful lives:

| <u>Items</u> | <u>Years</u> |
|---------------------------------|--------------|
| Building | 50 |
| Building Improvements | 30 |
| Furniture and equipment | 5-15 |
| Vehicles | 5 |
| Buses | 10 |
| Computer software and equipment | 3-5 |

- **Valuation of Capital Assets** – Capital assets are reported at historical cost. The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. Donated capital assets are recorded at their estimated fair value at the time of acquisition plus ancillary changes, if any.
- **Reporting Long-Term Liabilities** – A clear distinction is made between fund long-term liabilities and general long-term liabilities. Long-term liabilities directly related to and expected to be paid from Proprietary Funds are reported in the Proprietary Fund statement of net assets and in the government-wide statement of net assets. Long-term liabilities directly related to and expected to be paid from Fiduciary Funds are reported in the statement of fiduciary net assets. All other un-matured general long-term liabilities of the governmental entity are not reported in the Governmental Funds but reported in the governmental activities column in the government-wide statement of net assets.
- **Accrual Basis in Governmental Accounting** – The modified accrual basis of accounting or accrual basis of accounting, as appropriate, is utilized in measuring financial position and operating results.
 - Governmental Fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except of un-matured interest on general long-term debt, which is recognized when due.
 - Fiduciary Funds are reported using the economic resources measurement focus and the accrual basis of accounting, except for recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans.
 - Proprietary Fund statements include net assets, revenues, expenses and changes in fund net assets and are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.
 - Transfer should be recognized in the accounting period in which the inter-fund receivable and payable arise.
- **Fiscal Year** – The district’s fiscal year begins July 1 and ends June 30.
- **Common Terminology and Classification** - A common terminology and classification is used consistently throughout the budget, the accounts and the financial reports of each fund or activity.

- **Budgetary Control and Budgetary Reporting –**
 - An annual budget is adopted by Forney ISD Board of Trustees.
 - The accounting system provides the basis for appropriate budgetary control.
 - Budgetary comparison schedules are presented as required supplementary information for the General Fund and for each major Special Revenue Fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the government’s budgetary basis.

- **Transfer, Revenue, Expenditure, and Expense Account Classification –** Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.
 - The statement of activities presents the district’s activities at least at the level of detail required in the Governmental Fund statement of revenues, expenditures and changes in fund balances-at a minimum by function. The district presents business-type activities at least by different identifiable activities.
 - Governmental Fund revenues are classified by fund and source. Expenditures are classified by fund and source. Expenditures are classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.
 - Proprietary Fund revenues are reported by major sources, and expenses are classified in essentially the same manner as those of similar business organizations, functions or activities.
 - Proceeds of general long-term debt issues are classified separately from revenues and expenditures in the Governmental Fund financial statements.
 - Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.

- **Annual Financial Reports**
 - Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information are prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes
 - An annual financial report is prepared and published, covering all funds and activities of Forney ISD. The report includes an introductory section, the Management’s Discussion and Analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, narrative explanations, and statistics.
 - The minimum requirements for MD&A, basic financial statements, and required supplementary information other than MD&A are:
 - Management’s Discussion and Analysis.
 - Basic financial statement, which includes:

1. Government-wide financial statements
 2. Fund financial statements
 3. Notes to the financial statements
- Required supplementary information other than MD&A.

Overall summary of the State mandated principles and policies are:

- **Generally Accepted Accounting Principles (GAAP)** – Forney ISD accounting system is kept in accordance with Generally Accepted Accounting Principles and presents fairly and with full disclosure the funds and activities and results of financial operations in such a manner to determine and demonstrate compliance with finance-related legal and contractual provisions. Whenever conflicts exist between legal requirements and Generally Accepted Accounting Principles, the financial statements are prepared in conformity with *Generally Accepted Accounting Principles*, and additional schedules and/or narrative explanations are attached as necessary to satisfy or report legal compliance responsibilities and accountabilities.
- **Fund Accounting** – The accounting system is organized and operated on a fund basis. All funds of Forney ISD are accounted for and included on the end-of-year combined balance sheet. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Forney ISD maintains only the minimum number of funds required for efficient operations.
- **Central Accounting** – Accounting for funds of Forney ISD are on an organization-wide basis covering all funds. Governmental, Proprietary and Fiduciary Fund types are the accounting responsibility of the district’s business office.
- **Uniform Classifications and Terminology** – Forney ISD uses fund codes, mandatory account classifications and terminology prescribed in the Account Code section of the *Financial Accountability System Resource Guide (FASRG)* from the Texas Education Agency. General ledger accounts prescribing a double entry system and distribution of related payroll expenses with payroll are uniformly used throughout the budgeting, accounting, and financial reporting system.
- **Fund Equity and Other Credits** - Fund equity is comprised of investments in capital assets (other credit), and contributed capital, net assets, assigned fund balance, unassigned, non-spendable, committed and restricted fund balance.
- **Budgetary Control/Encumbrance Accounting** – The Forney ISD budget, as adopted, is recorded in the general ledger. Revenues and expenditures authorized in the budget are controlled in the accounting records and reported in the financial statements. Only the General Fund, Debt Service Fund, and Food Service Fund are included in the adopted school district budget.

To control budgeted fund commitments, the accounting system employs a method of *encumbrance* accounting. Encumbrances are documented by contracts, purchase orders, or other evidence showing binding commitments for goods or services.

- Encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year end are completed.

- Appropriations lapse at year end. Each outstanding encumbrance is evaluated and may or may not be carried forward. Only if there is intent and legal authorization to honor them, encumbrances outstanding at year end shall be a reservation of fund balance, and the subsequent year's appropriations provide the authority to complete these transactions.
- **Budgetary Basis of Accounting** – The budgetary basis of accounting is consistently applied in budgeting, recording and reporting Foundation School Program (FSP) revenues in PEIMS information. Under the budgetary basis, earned and material FSP revenues that are collectible beyond 60 days are to be treated consistently for budgeting, recording and reporting through PEIMS and for tax rollback rate calculation purposes. The modified accrual basis of accounting is used for the Governmental Fund types.
- **Account Alternatives** – The accounting system allows certain flexibility in the recognition of relatively minor amounts of certain revenues and expenditures. Application of alternatives in accounting methods is consistently applied from accounting period to accounting period.
 - Monies collected in advance and the property tax levy recorded in the school district's opening budget entries that will ultimately be recognized as revenues are recorded as deferred revenues and at the appropriate time are recognized as revenues of the accounting period to which they apply.
 - Inventory item of materials, supplies, etc., may be considered expenditures/expenses either when purchased (purchases method) or when used (consumption method), but significant amounts of inventory shall be reported on the balance sheet.
 - Expenditures/expenses for insurance and similar services extending over more than one accounting period are not allocated between or among accounting periods, but are accounted for as expenditures/expenses of the period of acquisition.

Account Code Structure

Fund Codes

| Fund Code | Description | Fund Type |
|-----------|---|---------------------------------|
| 171 | FELF Flow Thru | Governmental (General) |
| 196 | Ellen West Library | Governmental (General) |
| 199 | General Fund | Governmental (General) |
| 204 | Title IV - Safe & Drug Free Schools | Governmental (Special Revenue) |
| 205 | Head Start | Governmental (Special Revenue) |
| 211 | Title I Part A – Improving Basic Program | Governmental (Special Revenue) |
| 224 | IDEA-B Formula | Governmental (Special Revenue) |
| 225 | IDEA-B Preschool | Governmental (Special Revenue) |
| 240 | National School Breakfast & Lunch Program | Governmental (Special Revenue) |
| 244 | Career & Technology – Basic Grant | Governmental (Special Revenue) |
| 255 | Title II Part A – Training & Recruiting | Governmental (Special Revenue) |
| 263 | Title III Part A – English Language Acquisition | Governmental (Special Revenue) |
| 289 | Summer School LEP | Governmental (Special Revenue) |
| 385 | Visually Impaired | Governmental (Special Revenue) |
| 397 | Advanced Placement | Governmental (Special Revenue) |
| 410 | State Textbook Fund - Instructional Material | Governmental (Special Revenue) |
| 414 | Texas Reading Initiative | Governmental (Special Revenue) |
| 425 | Teacher Induction & Mentoring | Governmental (Special Revenue) |
| 427 | Texas Fitness Now | Governmental (Special Revenue) |
| 429 | Texas Educators Excellence | Governmental (Special Revenue) |
| 461 | Campus Activity Funds | Governmental (Special Revenue) |
| 599 | Debt Service Fund | Governmental (Debt Service) |
| 699 | Capital Projects Fund | Governmental (Capital Projects) |
| 806 | Smith Elementary Scholarship Fund | Fiduciary |
| 816 | Board of Trustees Scholarship Fund | Fiduciary |
| 863 | Payroll Clearing Fund | Fiduciary |
| 865 | Activity Fund | Fiduciary |
| 901 | General Capital Assets | Governmentwide |
| 902 | General Long-Term Debt | Governmentwide |

Account Code Structure

Function Codes

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

12 Instructional Resources & Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

13 Curriculum Development & Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow through with the development of new or modified instructional methods, techniques, procedures, services, etc.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus.
- Evaluate staff members of the campus.
- Assign duties to staff members maintaining the records of the students on the campus.
- Coordinate school instructional activities with those of the entire school district.

Account Code Structure

Function Codes

31 Guidance, Counseling & Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community.
- Casework and group work services for the child, parent or both.
- Interpreting the social needs of students for other staff members.
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option). Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technology and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Account Code Structure

Function Codes

36 **Co-curricular / Extracurricular Activities**

This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11, the Function code 20 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc. *Co-curricular* activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc. *Extracurricular* activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics. If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

41 **General Administration**

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

51 **Plant Maintenance & Operations**

This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

52 **Security and Monitoring Services**

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school sponsored events at another location.

53 **Data Processing Services**

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand

Account Code Structure

Function Codes

alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

81 Facilities Acquisition & Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

99 Other Governmental Charges

This function is used to report administrative functions not required to be reported in function 41 – General Administration. The fees for property appraisal and tax collection are paid from this function.

Account Code Structure

Revenue Object Codes

| Local (5700) | Object Code Description |
|-------------------|--|
| 5711 | Taxes - Current Year Levy |
| 5712 | Taxes - Prior Years |
| 5719 | Penalties & Interest - Other Tax Revenues |
| 5739 | Tuition |
| 5742 | Interest Income |
| 5743 | Facility Rental |
| 5744 | Revenue from Foundations, Other Non-Profit Organizations, Gifts & Bequests |
| 5745 | Insurance Recovery |
| 5749 | Miscellaneous Income |
| 5751 | Food Service Activity |
| 5752 | Athletic Revenues |
| 5753 | Extracurricular Activities Other than Athletics |
| 5755 | Enterprising Services Revenue |
| 5769 | Miscellaneous Revenue from Intermediate Sources |
| State (5800) | Object Code Description |
| 5811 | Per Capita Apportionment |
| 5812 | Foundation School Program Act Entitlements |
| 5829 | State Program Revenues Distributed by Texas Education Agency |
| 5831 | Teacher Retirement System On Behalf Payments |
| 5842 | Shared Service Arrangements – State Revenue from Fiscal Agent |
| Federal (5900) | Object Code Description |
| 5919 | Federal Revenue Distributed Through Government Entities Other than State/Fed |
| 5921 | School Breakfast Program |
| 5922 | National School Lunch Program |
| 5923 | United States Department of Agriculture (USDA) Commodities |
| 5929 | Federal Revenue Distributed by Texas Education Agency |
| 5931 | School Health and Related Services (SHARS) Revenue |
| 5952 | Region X Flow Through |
| 5949 | Federal Revenue Distributed Directly from the Federal Government |

Account Code Structure

Expenditure Object Codes

| | |
|---|--|
| Payroll (6100) | Object Code Description |
| 6112 | Salaries - Substitute Teachers |
| 6118 | Extra Duty Pay – Professional Personnel |
| 6119 | Salaries – Teacher & Professional |
| 6121 | Overtime – Support Personnel |
| 6122 | Salaries – Substitutes for Support Personnel |
| 6129 | Salaries – Support Personnel |
| 6139 | Employee Allowances |
| 6141 | Medicare |
| 6142 | Group Health & Life Insurance |
| 6143 | Workers Compensation |
| 6144 | Teacher Retirement System On-Behalf Payments |
| 6145 | Unemployment Compensation |
| 6146 | Teacher Retirement |
| 6149 | Employee Benefits |
| Professional & Contracted Services (6200) | Object Code Description |
| 6211 | Legal Services |
| 6212 | Audit Services |
| 6213 | Tax Appraisal & Collection |
| 6219 | Professional Services |
| 6239 | Education Service Center Services |
| 6249 | Contracted Maintenance & Repair |
| 6255 | Utilities - Water |
| 6256 | Utilities - Telephone |
| 6257 | Utilities – Electricity |
| 6258 | Utilities – Natural Gas |
| 6259 | Utilities – Trash Disposal |
| 6269 | Rentals – Operating Leases |
| 6291 | Consulting Services |
| 6299 | Miscellaneous Contracted Services |
| Supplies & Material (6300) | Object Code Description |
| 6311 | Gasoline & Other Fuels for Vehicles |
| 6319 | Supplies for Maintenance & Operations |

Account Code Structure

Expenditure Object Codes

| | |
|---------------------------------------|--|
| 6321 | Textbooks |
| 6329 | Reading Materials |
| 6339 | Testing Materials |
| Supplies & Material (6300) | Object Code Description |
| 6341 | Food |
| 6342 | Non-Food |
| 6343 | Items for Sale |
| 6344 | USDA Commodities |
| 6349 | Food Service Supplies |
| 6396 | Hardware < \$5,000 Per Item |
| 6397 | Software < \$5,000 Per Item |
| 6398 | Consumable Technology Supplies |
| 6399 | General Supplies |
| Other Operating Costs (6400) | Object Code Description |
| 6411 | Travel & Subsistence – Employee Only |
| 6412 | Travel & Subsistence - Students |
| 6419 | Travel & Subsistence – Non-Employees |
| 6429 | Insurance & Bonding Costs |
| 6439 | Election Costs |
| 6492 | Payments to Fiscal Agents of Shared Service Arrangements |
| 6494 | Reclassified Transportation Expenses |
| 6495 | Dues |
| 6499 | Miscellaneous Operating Expenses |
| Debt Service (6500) | Object Code Description |
| 6511 | Bond Principal |
| 6512 | Capital Lease Principal |
| 6513 | Long-Term Debt Principal |
| 6521 | Interest on Bonds |
| 6522 | Capital Lease Interest |
| 6523 | Interest on Debt |
| 6599 | Other Debt Service Fees |

Account Code Structure

Expenditure Object Codes

| Capital Outlay (Land, Buildings, Equipment) (6600) | Object Code Description |
|---|--|
| 6619 | Land Purchase |
| 6629 | Building Purchase, Construction, or Improvements |
| 6631 | Vehicles > \$5,000 Per Unit Cost |
| 6639 | Furniture & Equipment > \$5,000 Per Unit Cost |



Significant Budget & Financial Information

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Budget Policy & Development Procedures

AUTHORIZED EXPENDITURES

The District shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

The District shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall the District pay or authorize the payment of any claim against the District under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

The state and county available funds disbursed to the District shall be used exclusively for salaries of professional certified staff and for interest on money borrowed on short time to pay such salaries, when salaries become due before school funds for the current year become available. Loans for paying professional certified staff salaries may not be paid out of funds other than those for the current year. *Education Code 45.105(b)*

Local funds from District taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct of the public schools to be determined by the Board. *Education Code 45.105(c)*

No public funds of the District may be spent in any manner other than as provided for in the budget adopted by the Board. *Education Code 44.006(a)*

USE OF DISTRICT RESOURCES IMPROVEMENTS TO REAL PROPERTY

Except as provided below or by Education Code 45.109(a-1) or (a-2) [see CX], the Board shall not enter into an agreement authorizing the use of District employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the District.

This section does not prohibit the Board from entering into an agreement for the design, construction, or renovation of improve-

Budget Policy & Development Procedures

ments to real property not owned or leased by the District if the improvements benefit real property owned or leased by the District. Benefits to real property owned or leased by the District include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the District.

Education Code 11.168

HOTELS

The Board may not impose taxes, issue bonds, use or authorize the use of District employees, use or authorize the use of District property, money, or other resources, or acquire property for the design, construction, renovation, or operation of a hotel. The Board may not enter into a lease, contract, or other agreement that obligates the Board to engage in an activity prohibited by this section or obligates the use of District employees or resources in a manner prohibited by this section.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

Education Code 11.178

ELECTIONEERING

The Board may not use state or local funds or other resources of the District to electioneer for or against any candidate, measure, or political party. *Education Code 11.169*

COMMITMENT OF CURRENT REVENUE

A contract for the acquisition, including lease, of real or personal property is a commitment of the District’s current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to the Board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best efforts attempt by the Board to obtain and appropriate funds for payment of the contract.

Local Gov’t Code 271.903

FISCAL YEAR

The Board may determine if the District’s fiscal year begins on July 1 or September 1 of each year. *Education Code 44.0011*

Budget Policy & Development Procedures

BUDGET PREPARATION

The Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year. *Education Code 44.002*

FUNDS FOR ACCELERATED INSTRUCTION

A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 42.152, for that purpose. The District may not budget funds received under Education Code 42.152 for any other purpose until the District adopts a budget to support additional accelerated instruction. *Education Code 29.081(b-2)*

DEADLINES

The proposed budget shall be prepared on or before a date set by the State Board of Education, currently August 20 (June 19 if the District uses a July 1 fiscal year start date). *Education Code 44.002(a); 19 TAC 109.1(a), .41*

The adopted budget must be filed with the Texas Education Agency on or before the date established in the *Financial Accountability System Resource Guide*. *Education Code 44.005; 19 TAC 109.1(a)*

PUBLIC MEETING ON BUDGET AND PROPOSED TAX RATE

After the proposed budget has been prepared, the Board President shall call a Board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of the District may be present and participate in the meeting. *Education Code 44.004(a), (f)* [See CCG for provisions governing tax rate adoption]

The meeting must comply with the notice requirements of the Open Meetings Act. *Gov't Code 551.041, .043*

PUBLISHED NOTICE

The Board President shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or bi-weekly newspaper published in the District. If no daily, weekly, or biweekly newspaper is published in the District, the President shall provide for publication of notice in at least one newspaper of general circulation in the county in which the District's central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

FORM OF NOTICE

The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law.

Budget Policy & Development Procedures

The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

TAXPAYER INJUNCTION

If the District has not complied with the published notice requirements in the FORM OF NOTICE described above, and the requirements for DISTRICTS WITH JULY 1 FISCAL YEAR below, if applicable, and the failure to comply was not in good faith, a person who owns taxable property in the District is entitled to an injunction restraining the collection of taxes by the District. An action to enjoin the collection of taxes must be filed before the date the District delivers substantially all of its tax bills.

Education Code 44.004(b)–(e)

PUBLICATION OF PROPOSED BUDGET SUMMARY

Concurrently with the publication of notice of the budget under Education Code 44.004, the District shall post a summary of the proposed budget on the District’s Internet Web site or, if the District has no Internet Web site, in the District’s central administrative office.

The budget summary must include a comparison to the previous year’s actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the Commissioner.

Education Code 44.0041

DECREASE IN DEBT SERVICE RATE

If the debt service rate calculated under Education Code 44.004(c)(5)(A)(ii)(b) decreases after the publication of the notice required by this section, the Board President is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate. *Education Code 44.004(g-1)*

BUDGET ADOPTION

The Board shall adopt a budget to cover all expenditures for the succeeding fiscal year at the meeting called for that purpose and before the adoption of the tax rate for the tax year in which the fis-

Budget Policy & Development Procedures

cal year covered by the budget begins. *Education Code 44.004(f)–(g)*

CERTIFIED ESTIMATE

By April 30, the chief appraiser shall prepare and certify an estimate of the taxable value of District property. *Tax Code 26.01(e)*

DISTRICTS WITH JULY 1 FISCAL YEAR

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of District property in preparing the published notice if the District does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the District may not adopt a tax rate before the District receives the certified appraisal roll for the District. *Education Code 44.004(h)–(i)*

BUDGET ADOPTION AFTER TAX RATE ADOPTION

Notwithstanding Education Code 44.004(g), (h), and (i), above, the District may adopt a budget after the District adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the District elects to adopt a tax rate before receiving the certified appraisal roll for the District as provided by Tax Code 26.05(g). Following adoption of the tax rate [see CCG], the District must publish notice and hold a public meeting before the District may adopt a budget. The comptroller shall prescribe the language and format to be used in the notice. The District may use the certified estimate of taxable value in preparing the notice. *Education Code 44.004(j)*

PUBLICATION OF ADOPTED BUDGET

On final approval of the budget by the Board, the District shall post on the District’s Internet Web site a copy of the budget adopted by the Board. The District’s Web site must prominently display the electronic link to the adopted budget.

The District shall maintain the adopted budget on the District’s Web site until the third anniversary of the date the budget was adopted.

Education Code 39.084

AMENDMENT OF APPROVED BUDGET

The Board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses.

Copies of any amendment or supplementary budget must be prepared and filed in accordance with State Board rules.

Education Code 44.006

Budget Policy & Development Procedures

FAILURE TO COMPLY WITH BUDGET REQUIREMENTS

A Board member who votes to approve any expenditure of school funds in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits a misdemeanor offense. *Education Code 44.052(c)*

CERTAIN DONATIONS

The District may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. *Gov't Code 437.111(b), .252, .304(a)*

Budget Policy & Development Procedures

| | |
|------------------------------|--|
| FISCAL YEAR | The District shall operate on a fiscal year beginning July 1 and ending June 30. |
| BUDGET PLANNING | Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities. |
| BUDGET MEETING | <p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none">1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting. |
| AUTHORIZED EXPENDITURES | The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget. |
| BUDGET AMENDMENTS | The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The Superintendent is authorized to move funds within a budget function code. |
| FUND BALANCE GENERAL FUND | In order to preserve financial stability, the District must be prepared to respond to cash flow shortages, large or unexpected one-time expenditures, changes in the economy, and changes in state funding. The District shall target a yearly minimum addition to fund balance of one percent of total revenues. The goal is to have an undesignated fund balance equal to two months of operating costs. |

Budget Policy & Development Procedures

DEBT SERVICE FUND

In order to respond to unexpected decreases in tax collections or state assistance programs, the District shall target a yearly minimum unreserved debt service fund balance equal to the upcoming August bond payment.

Budget Implementation Plan & Allocation of Human and Financial Resources

Budget Implementation Plan

The Business Office will serve as the primary department to oversee the implementation of the approved annual budget. All goals, objectives, and strategies identified in this document will supplement laws, policies, and procedural manuals so the Business Office can effectively implement the budget plan approved by the Board of Trustees.

The Board policy manual can be found on the following website:

<http://www.tasb.org/policy/pol/private/129902/>

Please contact district administrative staff with question about board policy.

Allocation of Human and Financial Resources

Approximately 83% of Forney Independent School District's operating budget is comprised of salaries and benefits. In order to sustain the long term financial health of the district, staffing levels must be monitored very closely. The district's student-to-teacher ratios are reviewed and all support services are analyzed regularly to ensure ratios are comparable to State averages for school districts similar in size.

Non-payroll budgets are distributed to each campus based upon enrollment expected at each campus. Student needs, such as instructional supplies, come from these budget allocations. Other costs, such as professional development and utilities, are based upon historical trends, special requests, and new instructional initiatives.

FORNEY ISD



FORNEY FOCUS

FORNEY INDEPENDENT SCHOOL DISTRICT
"Inspiring students through innovative education"

FINANCIAL SECTION



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Budget Information

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Financial Overview

The Financial Section provides specific financial information for the Governmental Funds required to be adopted by the school board. A pyramid approach is used, starting with The Combined Statement of Revenues and Expenditures for all Governmental Funds for the 2017 budget year. Included in the financial summary is comparative information from the previous four-years. Following the combined statements is the presentation of individual fund statements.

Budget Analysis

Governmental Funds are comprised of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. The Board is required to adopt a budget for the General Fund, Food Service Fund (Special Revenue Fund), and the Debt Service Fund. While not required to be approved, the budget for the Capital Project Fund is provided for informational purposes only. Capital Project Funds have been previously authorized through the bond election process.

The following is a brief description of each Governmental Fund type:

General Fund

Used to pay for salaries and benefits, classroom resources, facility upkeep, transporting students, paying utility bills, providing clerical and administrative support – all the things a school needs when it opens its doors.

Food Service Fund

Used for the operation of the district's food service program.

Debt Service Fund

Used to pay off bonds previously approved by district voters for building construction and renovation.

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Capital Projects Fund

Used to pay for district facility construction and renovation projects.

Special Revenue Fund (Grants)

Used to account for the proceeds of specific revenue sources such as federal categorical and state or locally financed programs where unused balances are returned to the granting agency. These funds are tied to specific programmatic deliverables and expenditure restrictions.

Governmental Funds

As stated previously, the Board is required to adopt budgets for the General Fund, Food Service Fund, and the Debt Service Fund. The 2017 fiscal year total governmental revenues are estimated to be \$92.9 million. Total expenditures are projected to be approximately \$88.3 million. Revenue is expected to increase by \$5.1 million or 5.8% and expenditures will increase \$2.0 million.

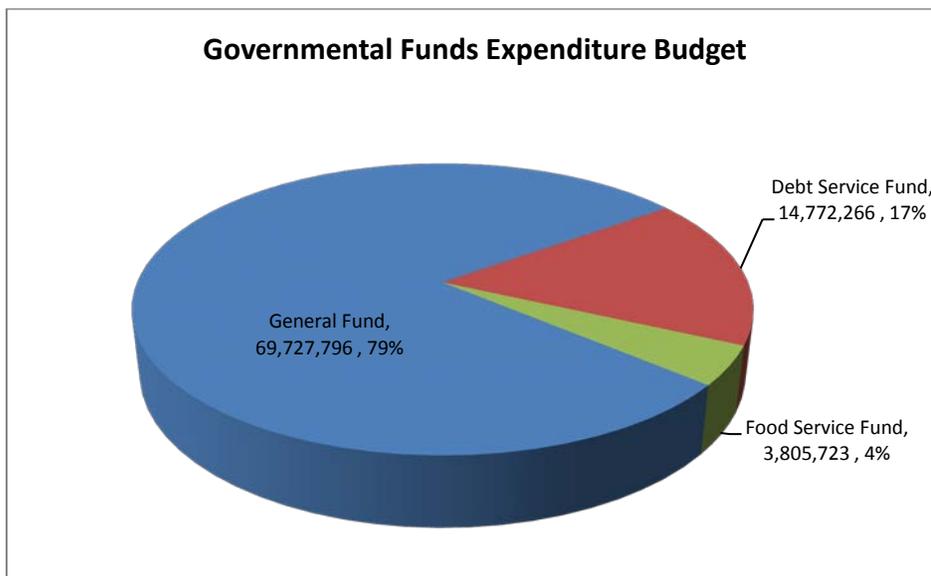
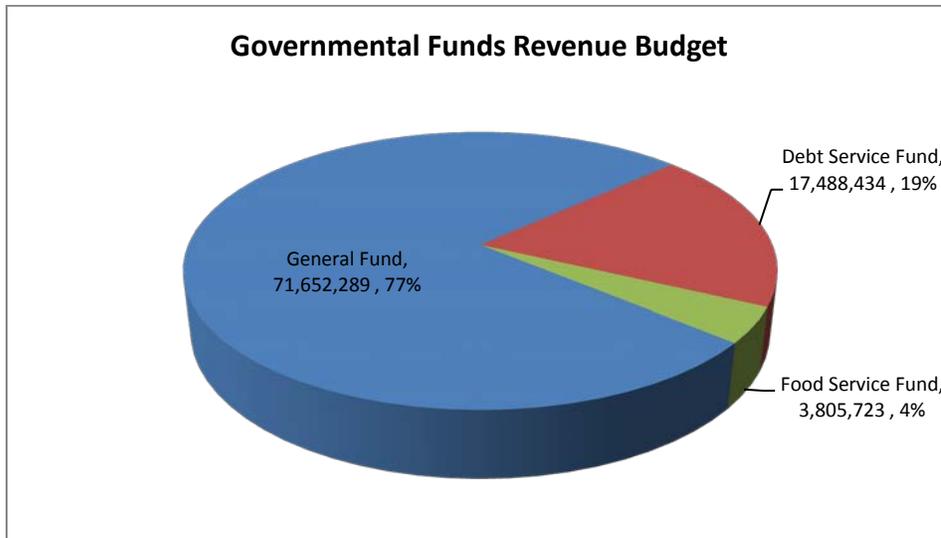
Forney Independent School District Combined Statement of Revenue by Source and Expenditures by Major Object All Governmental Funds Adopted by School Board

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| 5700 Local Sources | 41,606,449 | 39,799,629 | 42,573,978 | 44,005,313 | 48,326,830 |
| 5800 State Program Revenue | 30,916,638 | 35,308,138 | 39,119,530 | 41,740,349 | 42,686,616 |
| 5900 Federal Program Revenue | 1,853,586 | 1,999,368 | 1,979,047 | 2,064,785 | 1,933,000 |
| Total Revenues | 74,376,674 | 77,107,136 | 83,672,556 | 87,810,447 | 92,946,446 |
| Expenditures | | | | | |
| 6100 Payroll Costs | 45,975,001 | 48,592,882 | 52,290,468 | 54,432,602 | 59,402,476 |
| 6200 Professional & Contracted Svcs | 5,268,504 | 5,576,945 | 5,510,247 | 6,145,076 | 5,753,538 |
| 6300 Supplies & Materials | 3,160,044 | 3,583,476 | 5,201,523 | 6,270,299 | 5,026,054 |
| 6400 Other Operating Expenses | 817,026 | 827,370 | 825,301 | 1,070,823 | 1,090,384 |
| 6500 Debt Service | 12,728,594 | 15,438,773 | 16,771,190 | 13,188,025 | 16,385,469 |
| 6600 Capital Outlay | 1,366,255 | 280,031 | 228,589 | 5,222,659 | 647,864 |
| Total Expenditures | 69,315,424 | 74,299,477 | 80,827,317 | 86,329,484 | 88,305,785 |
| Excess (Deficiency) of Revenues Over Expenditures | 5,061,250 | 2,807,659 | 2,845,238 | 1,480,963 | 4,640,661 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 15,005,111 | 26,297,338 | 139,165,461 | 22,737,801 | - |
| 8900 Other Uses | (13,357,500) | (25,119,450) | (136,641,680) | (16,236,208) | - |
| Total Other Financing Sources (Uses) | 1,647,611 | 1,177,889 | 2,523,781 | 6,501,593 | - |
| Fund Balance - July 1 (Beginning) | (96,600) | 6,612,261 | 11,325,931 | 16,694,950 | 24,677,506 |
| Prior Period Adjustment | - | 728,122 | - | - | - |
| Fund Balance - June 30 (Ending) | 6,612,261 | 11,325,931 | 16,694,950 | 24,677,506 | 29,318,167 |
| Less Nonspendable Prepaid Items | 121,541 | 182,313 | 136,952 | 180,000 | 180,000 |
| Less Restricted for Federal/State Grants | - | - | 204 | - | - |
| Less Restricted for Capital Acquisitions | - | - | 176,493 | - | - |
| Less Restricted for Retirement of Debt | 5,328,800 | 6,570,041 | 7,076,313 | 11,735,593 | 14,451,761 |
| Ending Fund Balance - Unassigned | 1,161,921 | 4,573,577 | 9,304,988 | 12,761,913 | 14,686,406 |

Governmental Funds

As illustrated in the following graph, the General Fund accounts for 77 percent of the Governmental Fund revenues and 79 percent of the total Governmental expenditures for fiscal year 2017. The Debt Service Fund accounts for 19 percent of the revenues and 17 percent of the expenditures. The Food Service Fund accounts for 4 percent of total revenues and expenditures.

**Governmental Funds
Revenue and Expenditure Budget for Fiscal Year 2017**



Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
All Governmental Funds Adopted by School Board

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| Revenues | | | | | | | |
| 5700 Local Revenue Sources | | | | | | | |
| 5710 Tax Collections | \$ 35,715,084 | \$ 36,628,299 | \$ 39,111,011 | \$ 40,601,671 | \$ 45,036,877 | \$ 4,435,206 | 10.9% |
| 5739 Tuition | 91,549 | 74,630 | 82,397 | 25,200 | 35,000 | 9,800 | 38.9% |
| 5742 Interest Income | 38,313 | 41,625 | 35,998 | 30,000 | 80,000 | 50,000 | 166.7% |
| 5743 Facility Rental | 196,408 | 195,800 | 164,579 | 190,000 | 170,000 | (20,000) | -10.5% |
| 5744 Gifts & Bequests | 50,219 | 59,915 | 60,521 | 48,416 | - | (48,416) | -100.0% |
| 5745 Insurance Recovery | 2,729,895 | 146,889 | 26,690 | 5,464 | - | (5,464) | -100.0% |
| 5749 Miscellaneous Income | 124,332 | (46,882) | 526,178 | 271,806 | 170,000 | (101,806) | -37.5% |
| 5751 Food Service Sales | 2,316,018 | 2,392,268 | 2,261,235 | 2,503,550 | 2,500,000 | (3,550) | -0.1% |
| 5752 Athletic Revenues | 273,064 | 249,640 | 238,735 | 223,100 | 231,000 | 7,900 | 3.5% |
| 5755 Enterprising Service Revenue | - | - | 15,621 | 15,000 | 15,000 | - | 0.0% |
| 5769 Misc Rev from Intermediate Sources | 71,568 | 57,447 | 51,012 | 91,106 | 88,953 | (2,153) | -2.4% |
| Total | 41,606,449 | 39,799,629 | 42,573,978 | 44,005,313 | 48,326,830 | 4,321,517 | 9.8% |
| 5800 State Program Revenue | | | | | | | |
| 5810 Foundation School Program | 26,604,395 | 29,936,862 | 33,139,520 | 35,631,931 | 36,403,901 | 771,970 | 2.2% |
| 5829 State Prgm Rev Distributed by TEA | 1,927,868 | 2,717,533 | 3,075,582 | 3,114,362 | 2,877,714 | (236,648) | -7.6% |
| 5831 Teacher Retirement On-Behalf Paymts | 2,384,375 | 2,653,743 | 2,904,429 | 2,994,056 | 3,405,001 | 410,945 | 13.7% |
| Total State Revenues | 30,916,638 | 35,308,138 | 39,119,530 | 41,740,349 | 42,686,616 | 946,267 | 2.3% |
| 5900 Federal Program Revenue | | | | | | | |
| 5919 Erate Funding | 66,405 | 68,971 | 70,771 | 43,000 | 43,000 | - | 0.0% |
| 5921 School Breakfast Program | 235,828 | 231,998 | 224,081 | 229,806 | 194,500 | (35,306) | -15.4% |
| 5922 National School Lunch Program | 903,404 | 907,215 | 927,379 | 990,940 | 885,500 | (105,440) | -10.6% |
| 5923 USDA Commodities | 160,518 | 186,503 | 120,749 | 180,000 | 200,000 | 20,000 | 11.1% |
| 5931 School Health & Related Services | 428,164 | 546,716 | 568,794 | 560,000 | 550,000 | (10,000) | -1.8% |
| 5949 ROTC Funding | 59,266 | 57,965 | 67,274 | 61,039 | 60,000 | (1,039) | -1.7% |
| Total Federal Revenues | 1,853,586 | 1,999,368 | 1,979,047 | 2,064,785 | 1,933,000 | (131,785) | -6.4% |
| Total Revenues | 74,376,674 | 77,107,136 | 83,672,556 | 87,810,447 | 92,946,446 | 5,135,999 | 5.8% |
| Expenditures | | | | | | | |
| 11 Instruction | | | | | | | |
| 6100 Payroll Costs | 29,240,429 | 31,277,463 | 33,967,496 | 35,296,666 | 38,860,393 | 3,563,727 | 10.1% |
| 6200 Professional & Contracted Svcs | 437,308 | 375,543 | 406,653 | 335,812 | 266,197 | (69,615) | -20.7% |
| 6300 Supplies & Materials | 322,676 | 451,657 | 628,376 | 2,343,446 | 1,130,535 | (1,212,911) | -51.8% |
| 6400 Other Operating Expenses | 51,299 | 43,324 | 53,578 | 102,832 | 86,120 | (16,712) | -16.3% |
| 6600 Capital Outlay | 22,078 | - | - | 2,700 | 96,100 | 93,400 | 3459.3% |
| Total | 30,073,790 | 32,147,987 | 35,056,102 | 38,081,456 | 40,439,345 | 2,357,889 | 6.2% |
| 12 Library & Media Services | | | | | | | |
| 6100 Payroll Costs | 579,498 | 556,683 | 563,507 | 579,909 | 615,759 | 35,850 | 6.2% |
| 6200 Professional & Contracted Svcs | 21,448 | 19,492 | 15,391 | 3,823 | 4,100 | 277 | 7.2% |
| 6300 Supplies & Materials | 25,433 | 40,352 | 44,400 | 51,527 | 41,578 | (9,949) | -19.3% |
| 6400 Other Operating Expenses | 5,697 | 5,305 | 3,027 | 6,183 | 6,043 | (140) | -2.3% |
| Total | 632,076 | 621,832 | 626,326 | 641,442 | 667,480 | 26,038 | 4.1% |
| 13 Curriculum & Staff Development | | | | | | | |
| 6100 Payroll Costs | 1,015,090 | 1,032,733 | 935,649 | 1,078,366 | 1,331,566 | 253,200 | 23.5% |
| 6200 Professional & Contracted Svcs | 34,457 | 43,836 | 12,405 | 29,860 | 69,050 | 39,190 | 131.2% |
| 6300 Supplies & Materials | 12,710 | 14,387 | 61,636 | 96,955 | 92,507 | (4,448) | -4.6% |
| 6400 Other Operating Expenses | 28,067 | 55,467 | 67,268 | 78,080 | 82,692 | 4,612 | 5.9% |
| Total | 1,090,324 | 1,146,423 | 1,076,958 | 1,283,261 | 1,575,815 | 292,554 | 22.8% |
| 21 Instructional Leadership | | | | | | | |
| 6100 Payroll Costs | 419,278 | 417,143 | 705,420 | 746,759 | 786,646 | 39,887 | 5.3% |
| 6200 Professional & Contracted Svcs | 188 | 303 | 311 | 5,715 | 3,800 | (1,915) | -33.5% |
| 6300 Supplies & Materials | 6,975 | 7,231 | 6,288 | 12,609 | 8,561 | (4,048) | -32.1% |
| 6400 Other Operating Expenses | 9,464 | 3,192 | 4,071 | 8,052 | 8,714 | 662 | 8.2% |
| Total | 435,905 | 427,869 | 716,090 | 773,135 | 807,721 | 34,586 | 4.5% |
| 23 School Leadership | | | | | | | |
| 6100 Payroll Costs | 3,543,910 | 3,785,166 | 4,040,004 | 4,232,991 | 4,331,342 | 98,351 | 2.3% |
| 6200 Professional & Contracted Svcs | 43,498 | 38,199 | 43,660 | 30,919 | 49,280 | 18,361 | 59.4% |
| 6300 Supplies & Materials | 29,329 | 42,222 | 42,963 | 53,913 | 52,449 | (1,464) | -2.7% |
| 6400 Other Operating Expenses | 6,708 | 7,495 | 9,404 | 15,912 | 12,614 | (3,298) | -20.7% |
| Total | 3,623,445 | 3,873,082 | 4,136,032 | 4,333,735 | 4,445,685 | 111,950 | 2.6% |

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
All Governmental Funds Adopted by School Board

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|---|----------------|----------------|----------------|------------------|------------------|--|--|
| 31 Counseling & Counseling Services | | | | | | | |
| 6100 Payroll Costs | 1,749,467 | 1,672,170 | 2,033,218 | 2,042,933 | 2,204,384 | 161,451 | 7.9% |
| 6200 Professional & Contracted Svcs | 9,361 | 16,306 | 13,190 | 22,771 | 27,328 | 4,557 | 20.0% |
| 6300 Supplies & Materials | 19,007 | 19,702 | 19,057 | 39,632 | 42,831 | 3,199 | 8.1% |
| 6400 Other Operating Expenses | 2,177 | 3,072 | 2,337 | 8,704 | 6,900 | (1,804) | -20.7% |
| Total | 1,780,012 | 1,711,250 | 2,067,802 | 2,114,040 | 2,281,443 | 167,403 | 7.9% |
| 33 Health Services | | | | | | | |
| 6100 Payroll Costs | 754,682 | 770,585 | 811,436 | 819,985 | 892,386 | 72,401 | 8.8% |
| 6200 Professional & Contracted Svcs | 16,628 | 11,754 | 12,925 | 74,800 | 78,800 | 4,000 | 5.3% |
| 6300 Supplies & Materials | 13,056 | 17,498 | 14,928 | 20,285 | 22,125 | 1,840 | 9.1% |
| 6400 Other Operating Expenses | 3,097 | 7,083 | 4,479 | 10,645 | 9,160 | (1,485) | -14.0% |
| Total | 787,463 | 806,920 | 843,767 | 925,715 | 1,002,471 | 76,756 | 8.3% |
| 34 Student Transportation | | | | | | | |
| 6100 Payroll Costs | 1,381,277 | 1,368,049 | 1,492,905 | 1,562,022 | 1,683,791 | 121,769 | 7.8% |
| 6200 Professional & Contracted Svcs | 76,928 | 52,795 | 71,026 | 76,467 | 71,100 | (5,367) | -7.0% |
| 6300 Supplies & Materials | 410,524 | 444,415 | 353,433 | 317,228 | 465,800 | 148,572 | 46.8% |
| 6400 Other Operating Expenses | (80,005) | (10,709) | (19,120) | 8,694 | 8,244 | (450) | -5.2% |
| 6600 Capital Outlay | - | 280,031 | 98,118 | 297,235 | 380,000 | 82,765 | 27.8% |
| Total | 1,788,724 | 2,134,581 | 1,996,362 | 2,261,646 | 2,608,935 | 347,289 | 15.4% |
| 35 Food Service | | | | | | | |
| 6100 Payroll Costs | 1,460,246 | 1,476,041 | 1,431,657 | 1,547,792 | 1,635,073 | 87,281 | 5.6% |
| 6200 Professional & Contracted Svcs | 51,713 | 40,641 | 46,232 | 82,200 | 65,150 | (17,050) | -20.7% |
| 6300 Supplies & Materials | 1,788,839 | 1,883,299 | 1,724,613 | 2,106,907 | 2,050,575 | (56,332) | -2.7% |
| 6400 Other Operating Expenses | 2,529 | 3,244 | 2,278 | 3,601 | 8,500 | 4,899 | 136.0% |
| 6600 Capital Outlay | - | - | 15,256 | 20,000 | 46,425 | 26,425 | 132.1% |
| Total | 3,303,327 | 3,403,225 | 3,220,036 | 3,760,500 | 3,805,723 | 45,223 | 1.2% |
| 36 Cocurricular/Extracurricular Activities | | | | | | | |
| 6100 Payroll Costs | 1,327,640 | 1,482,770 | 1,666,499 | 1,624,189 | 1,641,244 | 17,055 | 1.1% |
| 6200 Professional & Contracted Svcs | 150,122 | 160,707 | 158,471 | 169,021 | 179,450 | 10,429 | 6.2% |
| 6300 Supplies & Materials | 86,601 | 94,019 | 133,563 | 162,124 | 275,144 | 113,020 | 69.7% |
| 6400 Other Operating Expenses | 216,768 | 210,445 | 196,282 | 246,975 | 290,630 | 43,655 | 17.7% |
| 6600 Capital Outlay | 3,890 | - | 8,945 | 1,000 | 5,000 | 4,000 | 400.0% |
| Total | 1,785,021 | 1,947,941 | 2,163,761 | 2,203,309 | 2,391,468 | 188,159 | 8.5% |
| 41 General Administration | | | | | | | |
| 6100 Payroll Costs | 1,464,089 | 1,558,981 | 1,326,167 | 1,256,149 | 1,434,861 | 178,712 | 14.2% |
| 6200 Professional & Contracted Svcs | 383,426 | 388,518 | 264,703 | 431,320 | 513,900 | 82,580 | 19.1% |
| 6300 Supplies & Materials | 26,520 | 32,126 | 29,899 | 42,521 | 46,670 | 4,149 | 9.8% |
| 6400 Other Operating Expenses | 48,181 | 44,192 | 75,740 | 101,341 | 102,444 | 1,103 | 1.1% |
| Total | 1,922,216 | 2,023,817 | 1,696,509 | 1,831,331 | 2,097,875 | 266,544 | 14.6% |
| 51 Facilities Maintenance & Operations | | | | | | | |
| 6100 Payroll Costs | 2,100,790 | 2,329,769 | 2,300,349 | 2,473,159 | 2,808,337 | 335,178 | 13.6% |
| 6200 Professional & Contracted Svcs | 3,056,353 | 3,336,198 | 3,320,796 | 3,404,500 | 3,169,431 | (235,069) | -6.9% |
| 6300 Supplies & Materials | 383,549 | 484,591 | 514,290 | 620,580 | 637,883 | 17,303 | 2.8% |
| 6400 Other Operating Expenses | 513,971 | 443,947 | 416,305 | 461,443 | 443,823 | (17,620) | -3.8% |
| 6600 Capital Outlay | 1,317,179 | - | 6,936 | 62,240 | - | (62,240) | -100.0% |
| Total | 7,371,842 | 6,594,505 | 6,558,675 | 7,021,922 | 7,059,474 | 37,552 | 0.5% |
| 52 Security & Monitoring Services | | | | | | | |
| 6100 Payroll Costs | 56,512 | 49,900 | 76,473 | 94,467 | 91,881 | (2,586) | -2.7% |
| 6200 Professional & Contracted Svcs | 379,564 | 459,984 | 448,101 | 479,539 | 499,663 | 20,124 | 4.2% |
| 6300 Supplies & Materials | 4,286 | 6,008 | 7,747 | 6,344 | 4,400 | (1,944) | -30.6% |
| 6400 Other Operating Expenses | 3,987 | 2,956 | 1,905 | 3,803 | 5,850 | 2,047 | 53.8% |
| Total | 444,349 | 518,848 | 534,226 | 584,153 | 601,794 | 17,641 | 3.0% |
| 53 Data Processing Services | | | | | | | |
| 6100 Payroll Costs | 878,444 | 815,056 | 939,689 | 1,077,215 | 1,084,813 | 7,598 | 0.7% |
| 6200 Professional & Contracted Svcs | 175,841 | 192,769 | 227,496 | 498,329 | 224,500 | (273,829) | -54.9% |
| 6300 Supplies & Materials | 30,539 | 45,969 | 1,620,330 | 396,228 | 154,996 | (241,232) | -60.9% |
| 6400 Other Operating Expenses | 5,086 | 8,357 | 7,747 | 14,558 | 18,650 | 4,092 | 28.1% |
| 6600 Capital Outlay | 23,108 | - | 91,837 | 241,291 | 120,339 | (120,952) | -50.1% |
| Total | 1,113,018 | 1,062,151 | 2,887,099 | 2,227,621 | 1,603,298 | (624,323) | -28.0% |
| 61 Community Services | | | | | | | |
| 6100 Payroll Costs | 3,649 | 373 | - | - | - | - | 0.0% |
| Total | 3,649 | 373 | - | - | - | - | 0.0% |

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
All Governmental Funds Adopted by School Board

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| 71 Debt Service | | | | | | | |
| 6500 Debt Service | 12,728,594 | 15,438,773 | 16,771,190 | 13,188,025 | 16,385,469 | 3,197,444 | 24.2% |
| Total | 12,728,594 | 15,438,773 | 16,771,190 | 13,188,025 | 16,385,469 | 3,197,444 | 24.2% |
| 81 Capital outlay | | | | | | | |
| 6200 Professional & Contracted Srvc | - | 900 | - | - | - | - | 0.0% |
| 6600 Capital Outlay | - | - | 7,497 | 4,598,193 | - | (4,598,193) | -100.0% |
| Total | - | 900 | 7,497 | 4,598,193 | - | (4,598,193) | -100.0% |
| 99 Other Intergovernmental Charges | | | | | | | |
| 6200 Professional & Contracted Srvc | 431,669 | 439,000 | 468,886 | 500,000 | 531,789 | 31,789 | 6.4% |
| Total | 431,669 | 439,000 | 468,886 | 500,000 | 531,789 | 31,789 | 6.4% |
| Total Expenditures | 69,315,424 | 74,299,477 | 80,827,317 | 86,329,484 | 88,305,785 | 1,976,301 | 2.3% |
| Excess (Deficiency) of Revenues Over Expenditures | 5,061,250 | 2,807,659 | 2,845,238 | 1,480,963 | 4,640,661 | | |
| Other Financing Sources (Uses) | | | | | | | |
| 7900 Other Resources | 15,005,111 | 26,297,338 | 139,165,461 | 22,737,801 | - | | |
| 8900 Other Uses | (13,357,500) | (25,119,450) | (136,641,680) | (16,236,208) | - | | |
| Total Other Financing Sources (Uses) | 1,647,611 | 1,177,889 | 2,523,781 | 6,501,593 | - | | |
| Fund Balance - July 1 (Beginning) | (96,600) | 6,612,261 | 11,325,931 | 16,694,950 | 24,677,506 | | |
| Prior Period Adjustment | - | 728,122 | - | - | - | | |
| Fund Balance - June 30 (Ending) | 6,612,261 | 11,325,931 | 16,694,950 | 24,677,506 | 29,318,167 | | |
| Less Nonspendable Prepaid Items | 121,541 | 182,313 | 136,952 | 180,000 | 180,000 | | |
| Less Restricted for Federal/State Grants | - | - | 204 | - | - | | |
| Less Restricted for Capital Acquisitions | - | - | 176,493 | - | - | | |
| Less Restricted for Retirement of Debt | 5,328,800 | 6,570,041 | 7,076,313 | 11,735,593 | 14,451,761 | | |
| Ending Fund Balance - Unassigned | 1,161,921 | 4,573,577 | 9,304,988 | 12,761,913 | 14,686,406 | | |



General Fund Information

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General Fund

Where the Money Comes From

Of all the funds managed by Forney Independent School District, the largest is the General Fund. The General Fund is used to support the operation of the school system. The revenue collected to fund the operations of the district is classified into three major categories: local, state, and federal. The General Fund is commonly referred to as the “Operating Fund” or “Local Maintenance Fund”. State aid and local property tax collections are the major sources of revenues for this fund.

Local Funding

Local funding consists of property taxes from the current and prior years, investment earnings, athletic gate receipts, insurance recovery, and revenues from facility rental. Local revenue accounts for \$31.2 million or 44 percent of all available revenue sources in the 2017 General Fund budget. Current and delinquent property taxes account for \$30.4 million, or 98%, of local revenue. The 2017 budget estimates a 10.3 percent increase in local revenue collection over the previous year.

State Funding

State funding is based on a complex formula which considers the number of students served, and is based on poverty levels, attendance rates, special programs, taxable property wealth, and other factors. State revenue accounts for \$39.7 million, or 56 percent of the total revenue included in the General Fund budget. State funding from the foundation school program will increase \$800 thousand, or 2 percent, over the prior year entitlement. Of the \$39.7 million in budget state revenue, approximately \$3.3 million is TRS on behalf payments. On behalf payments do not come directly to the school district. These funds are paid to the Teacher Retirement System and are included in the financial statement of the district to disclose the benefits received by our employees. An offsetting expense is recognized in payroll accounts.

State Funding Sources

Fiscal Year 2017 with Comparative Data from Prior Year

| Revenue Source | 2016 | 2017 | % of 2017 | Total Change | Percent Change |
|----------------------------|-------------------|-------------------|------------------------|------------------|----------------|
| | Budgeted | Budgeted | State Budgeted Revenue | | |
| State Aid | 35,631,931 | 36,403,901 | 91.6% | 771,970 | 2.2% |
| TRS On Behalf Payments | 2,924,056 | 3,331,514 | 8.4% | 407,458 | 13.9% |
| Total State Revenue | 38,555,987 | 39,735,415 | 100.0% | 1,179,428 | 3.1% |

General Fund

Federal Funding

Federal funding, reflected in the General Fund, includes indirect cost reimbursements from the Food Service Fund, revenue received for school health and related services (SHARS), E-rate reimbursements to assist with defraying the cost of telecommunication and Internet access expenses, and ROTC funding received from the Air Force. The district has limited flexibility in how it spends federal revenue (and a portion of state revenue). Federal revenue accounts for \$716K, or 1 percent, of total revenue budgeted in the General Fund. The largest source of federal funding comes from the School Health and Related Services program which accounts for \$550K of the total federal revenue collected. Federal revenue is estimated to decrease by \$178, or 20%, due to reduced indirect cost reimbursements from the Food Service Fund.

All General Fund Revenue Sources

Fiscal Year 2017 with Comparative Data from Prior Year

| Revenue Source | 2016 Budgeted | 2017 Budgeted | % of 2017 | | |
|-----------------|------------------|------------------|---------------------------|--------------|----------------|
| | | | State Budgeted Revenue | Total Change | Percent Change |
| Local Revenue | 28,290,007 | 31,194,110 | 43.5% | 2,904,103 | 10.3% |
| State Revenue | 38,555,987 | 39,742,415 | 55.5% | 1,186,428 | 3.1% |
| Federal Revenue | 894,039 | 715,764 | 1.0% | (178,275) | -19.9% |
| Total Revenue | 67,740,033 | 71,652,289 | 100.0% | 3,912,256 | 5.8% |

General Fund

Where the Money Goes

Forney ISD continues to ensure resources are spent primarily on support for schools and students. Approximately 81 percent of the General Fund budget is allocated directly towards instruction or instructional support (shown below). A significant portion of the budget is also spent on operations and infrastructure. General Administration represents just 3 percent of the General Fund budget.

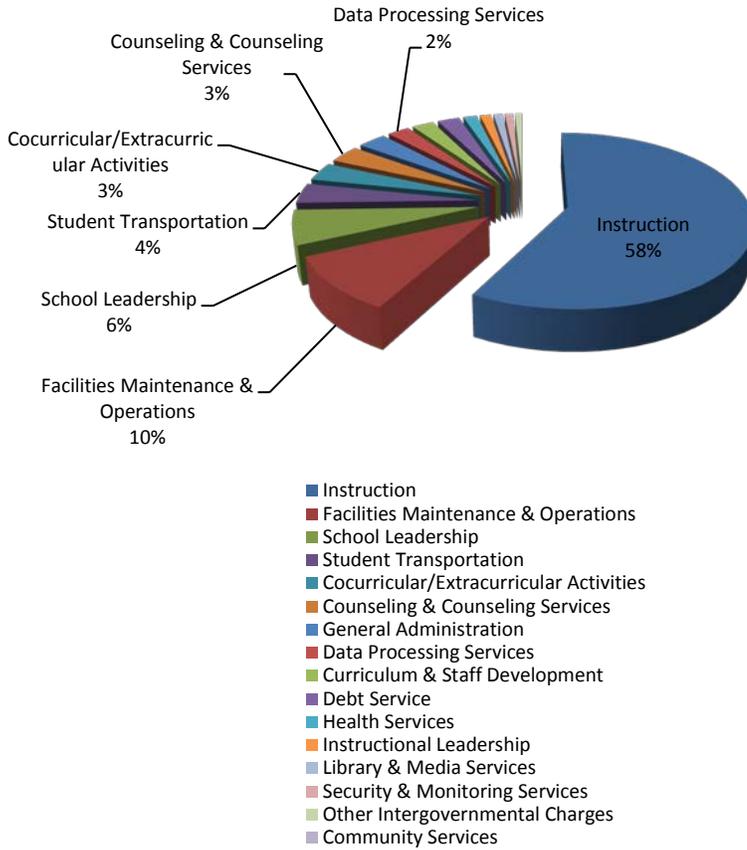
Operations Budget by Functional Area

General Fund

| Functional Area | 2017 Budgeted | Percent of Budget |
|---|-------------------|-------------------------|
| Instruction | 40,439,345 | 58.0% |
| Library & Media Services | 667,480 | 1.0% |
| Curriculum & Staff Development | 1,575,815 | 2.3% |
| Instructional Leadership | 807,721 | 1.2% |
| School Leadership | 4,445,685 | 6.4% |
| Counseling & Counseling Services | 2,281,443 | 3.3% |
| Health Services | 1,002,471 | 1.4% |
| Student Transportation | 2,608,935 | 3.7% |
| Cocurricular/Extracurricular Activities | 2,391,468 | 3.4% |
| Total Instruction & Instructional Support | <u>56,220,363</u> | <u>80.6%</u> |
| General Administration | <u>2,097,875</u> | <u>3.0%</u> |
| Facilities Maintenance & Operations | 7,059,474 | 10.1% |
| Security & Monitoring Services | 601,794 | 0.9% |
| Data Processing Services | 1,603,298 | 2.3% |
| Community Services | - | 0.0% |
| Debt Service | 1,613,203 | 2.3% |
| Capital outlay | - | 0.0% |
| Other Intergovernmental Charges | 531,789 | 0.8% |
| Total Operations & Infrastructure | <u>11,409,558</u> | <u>16.4%</u> |
| Grand Total | <u>69,727,796</u> | <u>100.0%</u> |

General Fund

General Fund Budget by Functional Area



Revenue and Expenditure Assumptions For the General Fund

The following is a list of assumptions and information used to develop the General Fund budget.

| Fund Balance | | | Fiscal Year 2016 | Fiscal Year 2017 |
|--------------|---|--|---|--|
| 1 | General Fund | The district will target a yearly minimum addition to fund balance of 1% of total revenue. The goal is to have 2 months of operating reserves. | Budgeted Surplus - \$3.3 million Months of Reserve = 2.2 | Budgeted Surplus - \$1.9 million Months of Reserve = 2.5 |
| Revenue | | | | |
| 1 | State Aid | HB 1, 84th Legislature, formula changes. | Basic Allotment – 5,140 Guaranteed Yield –74.28 | Basic Allotment – 5,140 Guaranteed Yield – 77.53 |
| 2 | Average Daily Attendance | Estimated increase of 3.8%, or 342 students over revised 2016 revenue estimate. Demographer estimates enrollment increase of 357 students. | Original budget – 8,839 Revised estimate – 8,975 | 9,317 |
| 3 | Property Value | Based on preliminary estimates. Final taxable value certification will be received at the end of July. | 3.4% Increase | 11.4% Increase |
| 4 | Tax Collection Rate | Collection rate is estimated based on historical trends. | 100% | 100% |
| 5 | Tax Rate | Total Tax Rate per \$100 of taxable value <ul style="list-style-type: none"> • M&O Tax Rate • I&S Tax Rate | \$1.54 \$1.04 \$0.50 | \$1.54 \$1.04 \$0.50 |
| Expenditures | | | | |
| 1 | Pay Raises | | 1% of Actual Pay | Teacher = 4.2% Weighted Average Increase Other Employees = 3% of Pay Grade Mid-Point |
| 2 | Employee Retention Stipends | | 1% of Actual Pay | 1% of Pay Grade Mid-Point |
| 3 | Staffing increases due to student growth | | 12 | 44 |
| 4 | Campus non-staff allocation per student: <ul style="list-style-type: none"> • High Schools • Middle Schools • Elementary Schools | | \$90 \$81 \$68 | \$90 \$81 \$68 |
| 5 | Energy Conservation Project – Retrofit Lighting and HVAC Equipment Replacement / Upgrade | | Project Cost = \$4.6 million Loan Payment = \$220,306 (Budgeted rebate from Oncor is expected to cover loan payment) | Project Cost = \$0 Loan Payment = \$332,036 (Budgeted reduction in electricity expense is expected to cover loan payment) |
| 6 | Student technology devices and infrastructure lease payments related to the technology initiative. | | Student Chromebook Cost = \$1.5 million Chromebook Lease = \$379,000 Cisco Lease = \$278,854 | Student Chromebook Cost = \$0 Chromebook Lease = \$552,790 Cisco Lease = \$278,854 |

Forney Independent School District
Statement of Revenue by Source and Expenditures by Major Object
General Fund

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| 5700 Local Sources | 27,690,644 | 25,528,346 | 27,592,886 | 28,290,007 | 31,194,110 |
| 5800 State Program Revenue | 28,918,531 | 32,523,178 | 36,052,459 | 38,555,987 | 39,742,415 |
| 5900 Federal Program Revenue | 964,176 | 1,079,844 | 1,035,936 | 894,039 | 715,764 |
| Total Revenues | 57,573,352 | 59,131,369 | 64,681,281 | 67,740,033 | 71,652,289 |
| Expenditures | | | | | |
| 6100 Payroll Costs | 44,514,755 | 47,116,841 | 50,858,811 | 52,884,810 | 57,767,403 |
| 6200 Professional & Contracted Svcs | 5,216,791 | 5,536,304 | 5,464,015 | 6,062,876 | 5,688,388 |
| 6300 Supplies & Materials | 1,371,205 | 1,700,177 | 3,476,910 | 4,163,392 | 2,975,479 |
| 6400 Other Operating Expenses | 814,497 | 824,126 | 823,023 | 1,067,222 | 1,081,884 |
| 6500 Debt Service | 529,713 | 386,174 | 514,619 | 1,329,302 | 1,613,203 |
| 6600 Capital Outlay | 1,366,255 | 280,031 | 213,333 | 5,202,659 | 601,439 |
| Total Expenditures | 53,813,216 | 55,843,653 | 61,350,710 | 70,710,261 | 69,727,796 |
| Excess (Deficiency) of Revenues Over Expenditures | 3,760,136 | 3,287,716 | 3,330,571 | (2,970,228) | 1,924,493 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 1,578,668 | 300,000 | 1,631,972 | 6,293,708 | - |
| 8900 Other Uses | (604,548) | (115,288) | (100,000) | - | - |
| Total Other Financing Sources (Uses) | 974,120 | 184,712 | 1,531,972 | 6,293,708 | - |
| Fund Balance - July 1 (Beginning) | (3,450,794) | 1,283,461 | 4,755,890 | 9,618,432 | 12,941,912 |
| Prior Period Adjustment | - | - | - | - | - |
| Fund Balance - June 30 (Ending) | 1,283,461 | 4,755,890 | 9,618,432 | 12,941,912 | 14,866,405 |
| Less Nonspendable Prepaid Items | 121,541 | 182,313 | 136,952 | 180,000 | 180,000 |
| Less Restricted for Capital Acquisitions | - | - | 176,493 | - | - |
| Ending Fund Balance - Unassigned | 1,161,920 | 4,573,577 | 9,304,987 | 12,761,912 | 14,686,405 |
| Ending Unassigned Fund Balance as a Percent of Total Expenditures | 2% | 8% | 15% | 18% | 21% |

Budget Comparison - Fiscal year 2016 to Fiscal Year 2017

Total General Fund revenue is estimated at \$71.7 million for the 2017 fiscal year. Appropriations are \$69.7 million. When compared to the 2016 budget, this represents an increase of \$3.9 million in revenue and a decrease of \$1.0 million in expenditures. The projected surplus for fiscal year 2017 is \$1.9 million. No maintain and operation (M&O) tax rate change is being proposed for fiscal year 2017.

Our expected general fund balance at the end for fiscal year 2017 is \$14.7 million. This represents 2.5 months of operating expenses which is slightly higher than the board's stated goal of fund balance equal to 2 months of operating expenses.

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
General Fund

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| Revenues | | | | | | | |
| 5700 Local Revenue Sources | | | | | | | |
| 5710 Tax Collections | \$ 24,138,124 | \$ 24,756,428 | \$ 26,426,771 | \$ 27,400,915 | \$ 30,424,157 | \$ 3,023,242 | 11.0% |
| 5739 Tuition | 91,549 | 74,630 | 82,397 | 25,200 | 35,000 | 9,800 | 38.9% |
| 5742 Interest Income | 27,103 | 34,834 | 25,806 | 20,000 | 60,000 | 40,000 | 200.0% |
| 5743 Facility Rental | 196,408 | 195,800 | 164,579 | 190,000 | 170,000 | (20,000) | -10.5% |
| 5744 Gifts & Bequests | 50,219 | 59,915 | 60,521 | 48,416 | - | (48,416) | -100.0% |
| 5745 Insurance Recovery | 2,729,895 | 146,889 | 26,690 | 5,464 | - | (5,464) | -100.0% |
| 5749 Miscellaneous Income | 112,715 | (47,236) | 500,753 | 270,806 | 170,000 | (100,806) | -37.2% |
| 5752 Athletic Revenues | 273,064 | 249,640 | 238,735 | 223,100 | 231,000 | 7,900 | 3.5% |
| 5755 Enterprising Service Revenue | - | - | 15,621 | 15,000 | 15,000 | - | 0.0% |
| 5769 Misc Rev from Intermediate Sources | 71,568 | 57,447 | 51,012 | 91,106 | 88,953 | (2,153) | -2.4% |
| Total | 27,690,644 | 25,528,346 | 27,592,886 | 28,290,007 | 31,194,110 | 2,904,103 | 10.3% |
| 5800 State Program Revenue | | | | | | | |
| 5810 Foundation School Program | 26,604,395 | 29,936,862 | 33,139,520 | 35,631,931 | 36,403,901 | 771,970 | 2.2% |
| 5829 State Prgm Rev Distributed by TEA | - | 8,399 | 8,511 | - | 7,000 | 7,000 | 0.0% |
| 5831 Teacher Retirement On-Behalf Paymts | 2,314,136 | 2,577,917 | 2,904,429 | 2,924,056 | 3,331,514 | 407,458 | 13.9% |
| Total State Revenues | 28,918,531 | 32,523,178 | 36,052,459 | 38,555,987 | 39,742,415 | 1,186,428 | 3.1% |
| 5900 Federal Program Revenue | | | | | | | |
| 5919 Erate Funding | 66,405 | 68,971 | 70,771 | 43,000 | 43,000 | - | 0.0% |
| 5921 School Breakfast Program | 84,632 | 82,720 | 64,044 | 34,500 | 1,540 | (32,960) | -95.5% |
| 5922 National School Lunch Program | 325,708 | 323,472 | 265,053 | 195,500 | 61,224 | (134,276) | -68.7% |
| 5931 School Health & Related Services | 428,164 | 546,716 | 568,794 | 560,000 | 550,000 | (10,000) | -1.8% |
| 5949 ROTC Funding | 59,266 | 57,965 | 67,274 | 61,039 | 60,000 | (1,039) | -1.7% |
| Total Federal Revenues | 964,176 | 1,079,844 | 1,035,936 | 894,039 | 715,764 | (178,275) | -19.9% |
| Total Revenues | 57,573,352 | 59,131,369 | 64,681,281 | 67,740,033 | 71,652,289 | 3,912,256 | 5.8% |
| Expenditures | | | | | | | |
| 11 Instruction | | | | | | | |
| 6100 Payroll Costs | 29,240,429 | 31,277,463 | 33,967,496 | 35,296,666 | 38,860,393 | 3,563,727 | 10.1% |
| 6200 Professional & Contracted Svcs | 437,308 | 375,543 | 406,653 | 335,812 | 266,197 | (69,615) | -20.7% |
| 6300 Supplies & Materials | 322,676 | 451,657 | 628,376 | 2,343,446 | 1,130,535 | (1,212,911) | -51.8% |
| 6400 Other Operating Expenses | 51,299 | 43,324 | 53,578 | 102,832 | 86,120 | (16,712) | -16.3% |
| 6600 Capital Outlay | 22,078 | - | - | 2,700 | 96,100 | 93,400 | 3459.3% |
| Total | 30,073,790 | 32,147,987 | 35,056,102 | 38,081,456 | 40,439,345 | 2,357,889 | 6.2% |
| 12 Library & Media Services | | | | | | | |
| 6100 Payroll Costs | 579,498 | 556,683 | 563,507 | 579,909 | 615,759 | 35,850 | 6.2% |
| 6200 Professional & Contracted Svcs | 21,448 | 19,492 | 15,391 | 3,823 | 4,100 | 277 | 7.2% |
| 6300 Supplies & Materials | 25,433 | 40,352 | 44,400 | 51,527 | 41,578 | (9,949) | -19.3% |
| 6400 Other Operating Expenses | 5,697 | 5,305 | 3,027 | 6,183 | 6,043 | (140) | -2.3% |
| Total | 632,076 | 621,832 | 626,326 | 641,442 | 667,480 | 26,038 | 4.1% |
| 13 Curriculum & Staff Development | | | | | | | |
| 6100 Payroll Costs | 1,015,090 | 1,032,733 | 935,649 | 1,078,366 | 1,331,566 | 253,200 | 23.5% |
| 6200 Professional & Contracted Svcs | 34,457 | 43,836 | 12,405 | 29,860 | 69,050 | 39,190 | 131.2% |
| 6300 Supplies & Materials | 12,710 | 14,387 | 61,636 | 96,955 | 92,507 | (4,448) | -4.6% |
| 6400 Other Operating Expenses | 28,067 | 55,467 | 67,268 | 78,080 | 82,692 | 4,612 | 5.9% |
| Total | 1,090,324 | 1,146,423 | 1,076,958 | 1,283,261 | 1,575,815 | 292,554 | 22.8% |
| 21 Instructional Leadership | | | | | | | |
| 6100 Payroll Costs | 419,278 | 417,143 | 705,420 | 746,759 | 786,646 | 39,887 | 5.3% |
| 6200 Professional & Contracted Svcs | 188 | 303 | 311 | 5,715 | 3,800 | (1,915) | -33.5% |
| 6300 Supplies & Materials | 6,975 | 7,231 | 6,288 | 12,609 | 8,561 | (4,048) | -32.1% |
| 6400 Other Operating Expenses | 9,464 | 3,192 | 4,071 | 8,052 | 8,714 | 662 | 8.2% |
| Total | 435,905 | 427,869 | 716,090 | 773,135 | 807,721 | 34,586 | 4.5% |
| 23 School Leadership | | | | | | | |
| 6100 Payroll Costs | 3,543,910 | 3,785,166 | 4,040,004 | 4,232,991 | 4,331,342 | 98,351 | 2.3% |
| 6200 Professional & Contracted Svcs | 43,498 | 38,199 | 43,660 | 30,919 | 49,280 | 18,361 | 59.4% |
| 6300 Supplies & Materials | 29,329 | 42,222 | 42,963 | 53,913 | 52,449 | (1,464) | -2.7% |
| 6400 Other Operating Expenses | 6,708 | 7,495 | 9,404 | 15,912 | 12,614 | (3,298) | -20.7% |
| Total | 3,623,445 | 3,873,082 | 4,136,032 | 4,333,735 | 4,445,685 | 111,950 | 2.6% |

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
General Fund

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|---|----------------|----------------|----------------|------------------|------------------|--|--|
| 31 Counseling & Counseling Services | | | | | | | |
| 6100 Payroll Costs | 1,749,467 | 1,672,170 | 2,033,218 | 2,042,933 | 2,204,384 | 161,451 | 7.9% |
| 6200 Professional & Contracted Svcs | 9,361 | 16,306 | 13,190 | 22,771 | 27,328 | 4,557 | 20.0% |
| 6300 Supplies & Materials | 19,007 | 19,702 | 19,057 | 39,632 | 42,831 | 3,199 | 8.1% |
| 6400 Other Operating Expenses | 2,177 | 3,072 | 2,337 | 8,704 | 6,900 | (1,804) | -20.7% |
| Total | 1,780,012 | 1,711,250 | 2,067,802 | 2,114,040 | 2,281,443 | 167,403 | 7.9% |
| 33 Health Services | | | | | | | |
| 6100 Payroll Costs | 754,682 | 770,585 | 811,436 | 819,985 | 892,386 | 72,401 | 8.8% |
| 6200 Professional & Contracted Svcs | 16,628 | 11,754 | 12,925 | 74,800 | 78,800 | 4,000 | 5.3% |
| 6300 Supplies & Materials | 13,056 | 17,498 | 14,928 | 20,285 | 22,125 | 1,840 | 9.1% |
| 6400 Other Operating Expenses | 3,097 | 7,083 | 4,479 | 10,645 | 9,160 | (1,485) | -14.0% |
| Total | 787,463 | 806,920 | 843,767 | 925,715 | 1,002,471 | 76,756 | 8.3% |
| 34 Student Transportation | | | | | | | |
| 6100 Payroll Costs | 1,381,277 | 1,368,049 | 1,492,905 | 1,562,022 | 1,683,791 | 121,769 | 7.8% |
| 6200 Professional & Contracted Svcs | 76,928 | 52,795 | 71,026 | 76,467 | 71,100 | (5,367) | -7.0% |
| 6300 Supplies & Materials | 410,524 | 444,415 | 353,433 | 317,228 | 465,800 | 148,572 | 46.8% |
| 6400 Other Operating Expenses | (80,005) | (10,709) | (19,120) | 8,694 | 8,244 | (450) | -5.2% |
| 6600 Capital Outlay | - | 280,031 | 98,118 | 297,235 | 380,000 | 82,765 | 27.8% |
| Total | 1,788,724 | 2,134,581 | 1,996,362 | 2,261,646 | 2,608,935 | 347,289 | 15.4% |
| 36 Cocurricular/Extracurricular Activities | | | | | | | |
| 6100 Payroll Costs | 1,327,640 | 1,482,770 | 1,666,499 | 1,624,189 | 1,641,244 | 17,055 | 1.1% |
| 6200 Professional & Contracted Svcs | 150,122 | 160,707 | 158,471 | 169,021 | 179,450 | 10,429 | 6.2% |
| 6300 Supplies & Materials | 86,601 | 94,019 | 133,563 | 162,124 | 275,144 | 113,020 | 69.7% |
| 6400 Other Operating Expenses | 216,768 | 210,445 | 196,282 | 246,975 | 290,630 | 43,655 | 17.7% |
| 6600 Capital Outlay | 3,890 | - | 8,945 | 1,000 | 5,000 | 4,000 | 400.0% |
| Total | 1,785,021 | 1,947,941 | 2,163,761 | 2,203,309 | 2,391,468 | 188,159 | 8.5% |
| 41 General Administration | | | | | | | |
| 6100 Payroll Costs | 1,464,089 | 1,558,981 | 1,326,167 | 1,256,149 | 1,434,861 | 178,712 | 14.2% |
| 6200 Professional & Contracted Svcs | 383,426 | 388,518 | 264,703 | 431,320 | 513,900 | 82,580 | 19.1% |
| 6300 Supplies & Materials | 26,520 | 32,126 | 29,899 | 42,521 | 46,670 | 4,149 | 9.8% |
| 6400 Other Operating Expenses | 48,181 | 44,192 | 75,740 | 101,341 | 102,444 | 1,103 | 1.1% |
| Total | 1,922,216 | 2,023,817 | 1,696,509 | 1,831,331 | 2,097,875 | 266,544 | 14.6% |
| 51 Facilities Maintenance & Operations | | | | | | | |
| 6100 Payroll Costs | 2,100,790 | 2,329,769 | 2,300,349 | 2,473,159 | 2,808,337 | 335,178 | 13.6% |
| 6200 Professional & Contracted Svcs | 3,056,353 | 3,336,198 | 3,320,796 | 3,404,500 | 3,169,431 | (235,069) | -6.9% |
| 6300 Supplies & Materials | 383,549 | 484,591 | 514,290 | 620,580 | 637,883 | 17,303 | 2.8% |
| 6400 Other Operating Expenses | 513,971 | 443,947 | 416,305 | 461,443 | 443,823 | (17,620) | -3.8% |
| 6600 Capital Outlay | 1,317,179 | - | 6,936 | 62,240 | - | (62,240) | -100.0% |
| Total | 7,371,842 | 6,594,505 | 6,558,675 | 7,021,922 | 7,059,474 | 37,552 | 0.5% |
| 52 Security & Monitoring Services | | | | | | | |
| 6100 Payroll Costs | 56,512 | 49,900 | 76,473 | 94,467 | 91,881 | (2,586) | -2.7% |
| 6200 Professional & Contracted Svcs | 379,564 | 459,984 | 448,101 | 479,539 | 499,663 | 20,124 | 4.2% |
| 6300 Supplies & Materials | 4,286 | 6,008 | 7,747 | 6,344 | 4,400 | (1,944) | -30.6% |
| 6400 Other Operating Expenses | 3,987 | 2,956 | 1,905 | 3,803 | 5,850 | 2,047 | 53.8% |
| Total | 444,349 | 518,848 | 534,226 | 584,153 | 601,794 | 17,641 | 3.0% |
| 53 Data Processing Services | | | | | | | |
| 6100 Payroll Costs | 878,444 | 815,056 | 939,689 | 1,077,215 | 1,084,813 | 7,598 | 0.7% |
| 6200 Professional & Contracted Svcs | 175,841 | 192,769 | 227,496 | 498,329 | 224,500 | (273,829) | -54.9% |
| 6300 Supplies & Materials | 30,539 | 45,969 | 1,620,330 | 396,228 | 154,996 | (241,232) | -60.9% |
| 6400 Other Operating Expenses | 5,086 | 8,357 | 7,747 | 14,558 | 18,650 | 4,092 | 28.1% |
| 6600 Capital Outlay | 23,108 | - | 91,837 | 241,291 | 120,339 | (120,952) | -50.1% |
| Total | 1,113,018 | 1,062,151 | 2,887,099 | 2,227,621 | 1,603,298 | (624,323) | -28.0% |
| 61 Community Services | | | | | | | |
| 6100 Payroll Costs | 3,649 | 373 | - | - | - | - | 0.0% |
| Total | 3,649 | 373 | - | - | - | - | 0.0% |

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
General Fund

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| 71 Debt Service | | | | | | | |
| 6500 Debt Service | 529,713 | 386,174 | 514,619 | 1,329,302 | 1,613,203 | 283,901 | 21.4% |
| Total | 529,713 | 386,174 | 514,619 | 1,329,302 | 1,613,203 | 283,901 | 21.4% |
| 81 Capital outlay | | | | | | | |
| 6200 Professional & Contracted Srvc | - | 900 | - | - | - | - | 0.0% |
| 6600 Capital Outlay | - | - | 7,497 | 4,598,193 | - | (4,598,193) | -100.0% |
| Total | - | 900 | 7,497 | 4,598,193 | - | (4,598,193) | -100.0% |
| 99 Other Intergovernmental Charges | | | | | | | |
| 6200 Professional & Contracted Srvc | 431,669 | 439,000 | 468,886 | 500,000 | 531,789 | 31,789 | 6.4% |
| Total | 431,669 | 439,000 | 468,886 | 500,000 | 531,789 | 31,789 | 6.4% |
| Total Expenditures | 53,813,216 | 55,843,653 | 61,350,710 | 70,710,261 | 69,727,796 | (982,465) | -1.4% |
| Excess (Deficiency) of Revenues Over Expenditures | 3,760,136 | 3,287,716 | 3,330,571 | (2,970,228) | 1,924,493 | | |
| Other Financing Sources (Uses) | | | | | | | |
| 7900 Other Resources | 1,578,668 | 300,000 | 1,631,972 | 6,293,708 | - | | |
| 8900 Other Uses | (604,548) | (115,288) | (100,000) | - | - | | |
| Total Other Financing Sources (Uses) | 974,120 | 184,712 | 1,531,972 | 6,293,708 | - | | |
| Fund Balance - July 1 (Beginning) | (3,450,794) | 1,283,461 | 4,755,890 | 9,618,432 | 12,941,912 | | |
| Prior Period Adjustment | - | - | - | - | - | | |
| Fund Balance - June 30 (Ending) | 1,283,461 | 4,755,890 | 9,618,432 | 12,941,912 | 14,866,405 | | |
| Less Nonspendable Prepaid Items | 121,541 | 182,313 | 136,952 | 180,000 | 180,000 | | |
| Less Restricted for Capital Acquisitions | - | - | 176,493 | - | - | | |
| Ending Fund Balance - Unassigned | 1,161,920 | 4,573,577 | 9,304,987 | 12,761,912 | 14,686,405 | | |
| Ending Unassigned Fund Balance as a Percent of Total Expenditures | 2% | 8% | 15% | 18% | 21% | | |



Food Service Fund Information

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Food Service Fund

Purpose of the Food Service Fund

The Food Service Fund accounts for the operation of the district's breakfast and lunch program. The total revenue and expenditure budget in the Food Service Fund is \$3.8 million.

Revenue

Revenue to support the Food Service program is generated from local, state and federal sources. Local sources account for \$2.5 million, or 65.7 percent of total Food Service Fund revenue. Local revenues consist almost entirely of food sales to students and staff for breakfast and lunch.

State sources account for \$88K, or 2.3 percent, of the total revenue. Of the \$85K in budget state revenue, approximately \$73K is TRS on-behalf payments. On-behalf payments do not come directly to the school district. These funds are paid directly to the Teacher Retirement System and are included in the financial statement of the district to disclose the benefits paid on behalf of our employees. An offsetting expense is recognized in payroll accounts.

Federal revenue sources account for \$1.2 million, or 32.0 percent, of the total revenue estimated for Food Services. The district is expected to receive \$1.0 million from the National School Lunch and Breakfast Program. This program is administered by the Texas Department of Agriculture which passes monies through the Texas Education Agency to support the school district's breakfast and lunch programs.

Expenditures

For fiscal year 2017, the Food Service revenue and expenditure budget of are exactly the same. There is no fund balance expected to be remaining in the fund at year end. The district charges the Food Service Fund for indirect cost associated with providing administrative support at the central administration level. These costs effectively reduce the amount of federal revenue recognized in the fund and amount to approximately \$63K. If the Food Service Fund was not charged for indirect cost, the fund would have a fund balance of \$63K at year end. Federal guidelines restrict the amount of fund balance allowed to accumulate in the Food Service Fund to 3 month of operating expense.

Outlook for FY2016

Breakfast prices for 2017 will remain at \$1.35 per meal for students and \$1.90 for adults. Student lunch prices will be \$2.70 (no change from previous year) at the middle and high school level. Student lunch prices at the elementary campuses will increase from \$2.45 to \$2.60. Since the district accepts money from the national school lunch and breakfast program, it is required to set the meal prices using a formula established by the Department of Agriculture.

Food Service Fund

Comparison to Prior Year

Total Food Service Fund revenue and expenditures will increase 1.2 percent over the prior year budget. A larger increase would normally be expected since student enrollment is estimated to increase over 3 percent. However, the district is decreasing the number of days meals will be served by 7. The state legislature changed the requirement for schools to have 180 instructional days. Instructional calendars are now based on the number of minutes students are at school. This allowed flexibility to lengthen the instructional day and shorten the number of days of instruction.

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function and Object
Food Service

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|------------------|------------------|------------------|------------------|------------------|--|--|
| Revenues | | | | | | | |
| 5700 Local Revenue Sources | | | | | | | |
| 5749 Miscellaneous Income | 11,617 | 354 | 847 | 1,000 | - | (1,000) | -100.0% |
| 5751 Food Service Sales | 2,316,018 | 2,392,268 | 2,261,235 | 2,503,550 | 2,500,000 | (3,550) | -0.1% |
| Total | 2,327,635 | 2,392,622 | 2,262,082 | 2,504,550 | 2,500,000 | (4,550) | -0.2% |
| 5800 State Program Revenue | | | | | | | |
| 5829 State Prgm Rev Distributed by TEA | 16,043 | 15,253 | 15,047 | 15,000 | 15,000 | - | 0.0% |
| 5831 Teacher Retirement On-Behalf Paymts | 70,239 | 75,826 | - | 70,000 | 73,487 | 3,487 | 5.0% |
| Total State Revenues | 86,282 | 91,079 | 15,047 | 85,000 | 88,487 | 3,487 | 4.1% |
| 5900 Federal Program Revenue | | | | | | | |
| 5921 School Breakfast Program | 151,196 | 149,278 | 160,036 | 195,306 | 192,960 | (2,346) | -1.2% |
| 5922 National School Lunch Program | 577,696 | 583,743 | 662,326 | 795,440 | 824,276 | 28,836 | 3.6% |
| 5923 USDA Commodities | 160,518 | 186,503 | 120,749 | 180,000 | 200,000 | 20,000 | 11.1% |
| Total Federal Revenues | 889,410 | 919,524 | 943,111 | 1,170,746 | 1,217,236 | 46,490 | 4.0% |
| Total Revenues | 3,303,327 | 3,403,225 | 3,220,240 | 3,760,296 | 3,805,723 | 45,427 | 1.2% |
| Expenditures | | | | | | | |
| 35 Food Service | | | | | | | |
| 6100 Payroll Costs | 1,460,246 | 1,476,041 | 1,431,657 | 1,547,792 | 1,635,073 | 87,281 | 5.6% |
| 6200 Professional & Contracted Svcs | 51,713 | 40,641 | 46,232 | 82,200 | 65,150 | (17,050) | -20.7% |
| 6300 Supplies & Materials | 1,788,839 | 1,883,299 | 1,724,613 | 2,106,907 | 2,050,575 | (56,332) | -2.7% |
| 6400 Other Operating Expenses | 2,529 | 3,244 | 2,278 | 3,601 | 8,500 | 4,899 | 136.0% |
| 6500 Debt Service | - | - | - | - | - | - | 0.0% |
| 6600 Capital Outlay | - | - | 15,256 | 20,000 | 46,425 | 26,425 | 132.1% |
| Total | 3,303,327 | 3,403,225 | 3,220,036 | 3,760,500 | 3,805,723 | 45,223 | 1.2% |
| Total Expenditures | 3,303,327 | 3,403,225 | 3,220,036 | 3,760,500 | 3,805,723 | 45,223 | 1.2% |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | 204 | (204) | - | | |
| Fund Balance - July 1 (Beginning) | - | - | - | 204 | - | | |
| Prior Period Adjustment | - | - | - | - | - | | |
| Fund Balance - June 30 (Ending) | - | - | 204 | - | - | | |
| Less Restricted for Federal/State Grants | - | - | 204 | - | - | | |
| Ending Fund Balance - Unassigned | - | - | - | - | - | | |



Debt Service Fund Information

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Debt Service Fund

Purpose of the Debt Service Fund

The Debt Service Fund accounts for all the principal and interest payments and related fees for bonded debt of the school district.

Revenue

Revenue of the Debt Service Fund consists of taxes levied on property in the district and state aid payments from the Existing Debt Allotment (EDA) and Instructional Facilities Allotment (IFA) programs. Property tax collections are estimated to be approximately \$14.6 million, or 83.7 percent of total revenue. State aid payments account for the remaining revenue budgeted in 2017.

Debt Service Fund Revenue Sources

Fiscal Year 2017 with Comparative Data from Prior Year

| Revenue Source | 2016 Budgeted | 2017 Budgeted | % of 2017 State Budgeted Revenue | Total Change | Percent Change |
|----------------|------------------|------------------|--|--------------|----------------|
| Local Revenue | 13,210,756 | 14,632,720 | 83.7% | 1,421,964 | 10.8% |
| State Revenue | 3,099,362 | 2,855,714 | 16.3% | (243,648) | -7.9% |
| Total Revenue | 16,310,118 | 17,488,434 | 100.0% | 1,178,316 | 7.2% |

Expenditures

For fiscal year 2017, the Debt Service Fund expenditures are budgeted to increase by \$2.9 million. The previous year's budget was \$1.7 million lower than what would normally have been scheduled for that fiscal year. This was due to a bond refinancing that took place on June 10, 2015, and the payment of accrued interest associated with the transaction.

Fund Balance

The fund balance on June 30, 2016 is expected to be \$11.7 million. The debt service payment due on August 15, 2016 is \$9.3 million. This meets the boards stated goal to have the a debt service fund balance at least equal to the August debt service payment.

Outlook for FY2017 and beyond

The district completed a bond refinancing on June 9, 2016 which included a net present value saving of \$2.2 million dollars. The structure of the new debt included reducing the debt service payments in fiscal years 2025 thru 2027. This structure was selected to slow the rate of growth of the district's debt service requirement so taxes generated at a rate of 50¢ per hundred dollars of property valuation would generate enough revenue to cover the debt payment in those years. The district will continue to monitor market conditions and complete additional refunding transaction in future years if market conditions are favorable.

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function
Debt Service Fund

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| 5700 Local Sources | 11,588,170 | 11,878,661 | 12,719,010 | 13,210,756 | 14,632,720 |
| 5800 State Program Revenue | 1,911,825 | 2,693,881 | 3,052,024 | 3,099,362 | 2,855,714 |
| Total Revenues | <u>13,499,995</u> | <u>14,572,542</u> | <u>15,771,034</u> | <u>16,310,118</u> | <u>17,488,434</u> |
| Expenditures | | | | | |
| 6511 Bond Principal | 1,710,000 | 1,976,599 | 2,012,322 | 2,165,577 | 3,684,869 |
| 6521 Interest on Bonds | 9,534,430 | 11,763,587 | 12,808,668 | 9,450,261 | 11,052,397 |
| 6599 Other Debt Service Fees | 954,451 | 1,312,413 | 1,435,582 | 242,885 | 35,000 |
| Total Expenditures | <u>12,198,881</u> | <u>15,052,599</u> | <u>16,256,572</u> | <u>11,858,723</u> | <u>14,772,266</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 1,301,114 | (480,057) | (485,538) | 4,451,395 | 2,716,168 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 13,426,443 | 25,997,338 | 137,533,489 | 16,444,093 | - |
| 8900 Other Uses | (12,752,952) | (25,004,162) | (136,541,680) | (16,236,208) | - |
| Total Other Financing Sources (Uses) | 673,491 | 993,177 | 991,809 | 207,885 | - |
| Fund Balance - July 1 (Beginning) | 3,354,194 | 5,328,800 | 6,570,041 | 7,076,313 | 11,735,593 |
| Prior Period Adjustment | - | 728,122 | - | - | - |
| Fund Balance - June 30 (Ending) | <u>5,328,799</u> | <u>6,570,041</u> | <u>7,076,312</u> | <u>11,735,593</u> | <u>14,451,761</u> |

Forney Independent School District
Aggregate Unlimited Tax Debt Service Schedule

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--------------------------------|----------------|----------------|----------------|
| 2017 | 3,684,868.90 | 10,739,319.43 | 14,424,188.33 |
| 2018 | 4,728,850.70 | 11,488,370.55 | 16,217,221.25 |
| 2019 | 5,273,059.35 | 11,464,180.65 | 16,737,240.00 |
| 2020 | 5,119,557.85 | 12,062,907.78 | 17,182,465.63 |
| 2021 | 5,361,966.95 | 12,364,505.55 | 17,726,472.50 |
| 2022 | 5,839,497.35 | 12,396,957.65 | 18,236,455.00 |
| 2023 | 6,190,840.55 | 12,573,736.95 | 18,764,577.50 |
| 2024 | 5,706,741.30 | 13,620,976.20 | 19,327,717.50 |
| 2025 | 8,220,297.30 | 13,664,963.95 | 21,885,261.25 |
| 2026 | 9,161,670.90 | 12,608,684.10 | 21,770,355.00 |
| 2027 | 9,215,258.40 | 11,819,965.35 | 21,035,223.75 |
| 2028 | 10,552,456.50 | 10,828,577.25 | 21,381,033.75 |
| 2029 | 12,182,504.40 | 9,690,733.10 | 21,873,237.50 |
| 2030 | 13,522,017.05 | 8,861,957.95 | 22,383,975.00 |
| 2031 | 14,782,927.75 | 8,128,509.75 | 22,911,437.50 |
| 2032 | 16,687,905.00 | 6,719,701.25 | 23,407,606.25 |
| 2033 | 14,820,679.15 | 6,469,089.60 | 21,289,768.75 |
| 2034 | 15,770,142.40 | 6,055,707.60 | 21,825,850.00 |
| 2035 | 16,789,488.20 | 5,597,130.55 | 22,386,618.75 |
| 2036 | 17,849,081.20 | 5,122,081.30 | 22,971,162.50 |
| 2037 | 18,942,965.65 | 4,615,465.60 | 23,558,431.25 |
| 2038 | 18,855,356.15 | 5,350,243.85 | 24,205,600.00 |
| 2039 | 9,755,678.75 | 10,615,658.75 | 20,371,337.50 |
| 2040 | 3,611,051.65 | 16,230,060.85 | 19,841,112.50 |
| 2041 | 3,734,636.20 | 15,462,951.30 | 19,197,587.50 |
| 2042 | 2,491,848.70 | 16,408,151.30 | 18,900,000.00 |
| 2043 | 2,158,437.40 | 15,916,562.60 | 18,075,000.00 |
| 2044 | 2,034,377.10 | 16,290,622.90 | 18,325,000.00 |
| 2045 | 1,424,806.75 | 11,470,193.25 | 12,895,000.00 |
| 2046 | 1,326,035.95 | 11,573,964.05 | 12,900,000.00 |
| 2047 | 1,233,747.35 | 11,666,252.65 | 12,900,000.00 |
| 2048 | 1,147,779.75 | 11,752,220.25 | 12,900,000.00 |
| 2049 | 1,068,371.80 | 11,836,628.20 | 12,905,000.00 |
| 2050 | 993,914.65 | 11,911,085.35 | 12,905,000.00 |
| 2051 | 924,339.10 | 11,975,660.90 | 12,900,000.00 |
| 2052 | 859,755.05 | 12,035,244.95 | 12,895,000.00 |
| 2053 | 800,015.95 | 12,094,984.05 | 12,895,000.00 |
| 2054 | 744,745.70 | 12,160,254.30 | 12,905,000.00 |
| | 273,567,674.85 | 421,644,261.61 | 695,211,936.46 |

Bonded Debt Facts

| | |
|---|--|
| Total Outstanding Debt Principal | \$273,567,675 |
| Final Payment on Bonded Debt | 2054 |
| Bond Rating | Moody's Baa1 (Stable) S & P: A- (Stable) |
| Authorized but Unissued (November 2006) | 36,340,000 (New Elementary Schools) 1,120,000 (Land for School Sites) |
| Rate and Levy Limitations | Unlimited Tax Bonds |
| Property Tax Payment Schedule | October 1, delinquent after January 31 |
| Penalties for Delinquent Tax Payments | 6 percent plus 1% per month interest |

Debt Service Policy – CCA (Legal)

Bonds and Bond Taxes

The Board may obtain funds to construct, acquire, or equip school buildings, to purchase necessary sites, to purchase new school buses, or to acquire or refinance property financed under a contract entered under the Public Property Finance Act by issuing bonds and assessing annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they come due.

Bond Issues on New Debt

Before issuing bonds the district must demonstrate to the attorney general that, with respect to the proposed issuance, the district has a projected ability to pay the principal of and interest on the proposed bonds and all previously issued bonds, other than bonds authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992, from a tax at a rate not to exceed \$.50 per \$100 of valuation.

Elections

No bonds shall be issued or taxes levied unless approved by a majority of the qualified voters of the district who vote at an election held for such purpose. The election shall be called by Board resolution, which shall set the date, polling places, and propositions to be voted on. The election shall be held on a uniform election date.

Propositions

Each proposition submitted to authorize the issuance of bonds shall include the question of whether the Board may levy an ad valorem tax either:

1. Sufficient, without limits as to rate or amount, to pay the principal of and interest on said bonds; or
2. Sufficient to pay the principal of and interest on said bonds; provided that the annual aggregate bond taxes in the district shall never exceed the rate stated in the proposition.

Refunding Bonds Authority

The Board is authorized to refund or refinance all or any part of any of its outstanding bonds and interest thereon, payable from ad valorem taxes, by issuing refunding bonds payable from ad valorem taxes in accordance with legal requirements for the issuance.

Authorized Unissued Bonds

If the district has authorized school bonds for a specific purpose and that purpose has been accomplished by other means or has been abandoned and all or a portion of the authorized bonds remains unissued, the Board may call an election to determine whether the authorized bonds may be issued or sold for a different purpose or purposes specified in the election order. If a majority of those voting at the election favor the sale of the unissued bonds, the Board is authorized to issue the bonds and use the proceeds for the purpose or purposes stated in the election order.



Capital Project Fund Information

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Capital Projects Fund

Purpose of the Capital Project Fund

Appropriations for the Capital Projects Fund are not incorporated into the fiscal year 2017 budget. The General Fund, Food Service Fund, and Debt Service Fund budget is reviewed and adopted by the Board of Trustees. However, the funds for capital projects are approved by Forney ISD voters. Data for the capital project fund is being presented for informational purposes only.

The Capital Project Fund generally encompasses purchases that are financed through the issuance of school building bonds. Some examples of Capital Project Fund expenditures include:

- Purchase sites for school buildings
- Acquisition, construction, renovation, rehabilitation and improvement of school buildings
- Equipping school buildings (furniture, fixtures, and equipment)

Forney Independent School District
Statement of Revenue by Source and Expenditures by Function
Capital Projects

| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Budgeted | 2017 Budgeted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| 5742 Investment earnings | \$ 4,585 | \$ 2,690 | \$ 2,119 | \$ 4,771 | \$ - |
| 5749 Miscellaneous revenues | - | - | 270 | 2,966 | - |
| Total Revenues | <u>4,585</u> | <u>2,690</u> | <u>2,389</u> | <u>7,737</u> | <u>-</u> |
| Expenditures | | | | | |
| 11 Instruction | 108,393 | 105,072 | 220,602 | 376,757 | 37,599 |
| 12 Library and media | - | - | - | - | - |
| 13 Staff development | - | - | - | - | - |
| 21 Instructional leadership | - | - | - | - | - |
| 23 School leadership | - | - | - | - | - |
| 31 Counseling & evaluation services | - | - | - | - | - |
| 33 Health services | - | - | - | - | - |
| 34 Student transportation | - | - | 17,590 | - | - |
| 35 Food services | - | - | - | - | - |
| 36 Cocurricular/extracurricular | 13,282 | - | 61,150 | - | - |
| 41 General administration | - | - | - | - | - |
| 51 Plant maintenance & operations | 51,319 | 99,475 | 38,097 | - | - |
| 52 Security & monitoring services | 111,289 | 183,354 | 6,735 | 78,272 | - |
| 53 Data processing services | 84,838 | 172,693 | 60,498 | - | - |
| 71 Debt service | - | - | - | - | - |
| 81 Capital projects | 668,552 | - | - | - | - |
| Total Expenditures | <u>1,037,673</u> | <u>560,594</u> | <u>404,672</u> | <u>455,029</u> | <u>37,599</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (1,033,088) | (557,904) | (402,283) | (447,291) | (37,599) |
| Other Resources (Uses) | | | | | |
| 7900 Other Resources | 10,215 | - | - | - | - |
| 8900 Other Uses | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>10,215</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance - July 1 (Beginning) | <u>3,583,720</u> | <u>2,560,847</u> | <u>2,002,943</u> | <u>1,600,660</u> | <u>1,153,368</u> |
| Fund Balance - June 30 (Ending) | 2,560,847 | 2,002,943 | 1,600,660 | 1,153,368 | 1,115,769 |
| Less Reserve for Prepaid Items | - | 112,797 | 75,198 | 37,599 | - |
| Restricted for Capital Projects | <u>\$ 2,560,847</u> | <u>\$ 1,890,146</u> | <u>\$ 1,525,462</u> | <u>\$ 1,115,769</u> | <u>\$ 1,115,769</u> |

FORNEY ISD



FORNEY FOCUS
FORNEY INDEPENDENT SCHOOL DISTRICT
"Inspiring students through innovative education"

INFORMATIONAL SECTION



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Tax Information

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Taxable Value Information

The Kaufman County Appraisal District sent Forney ISD its preliminary taxable property value for tax year 2016 on April 25, 2016. Since the tax roll will not be officially certified until July 25th, the preliminary value received in April was used to calculate the tax collections revenue estimate in the General Fund and Debt Service fund. This value was adjusted to account for value lost to freezes in property value for disable taxpayers and those taxpayers over 65 years of age. The following was the adjusted value used to estimate property tax collection for the 2017 budget:

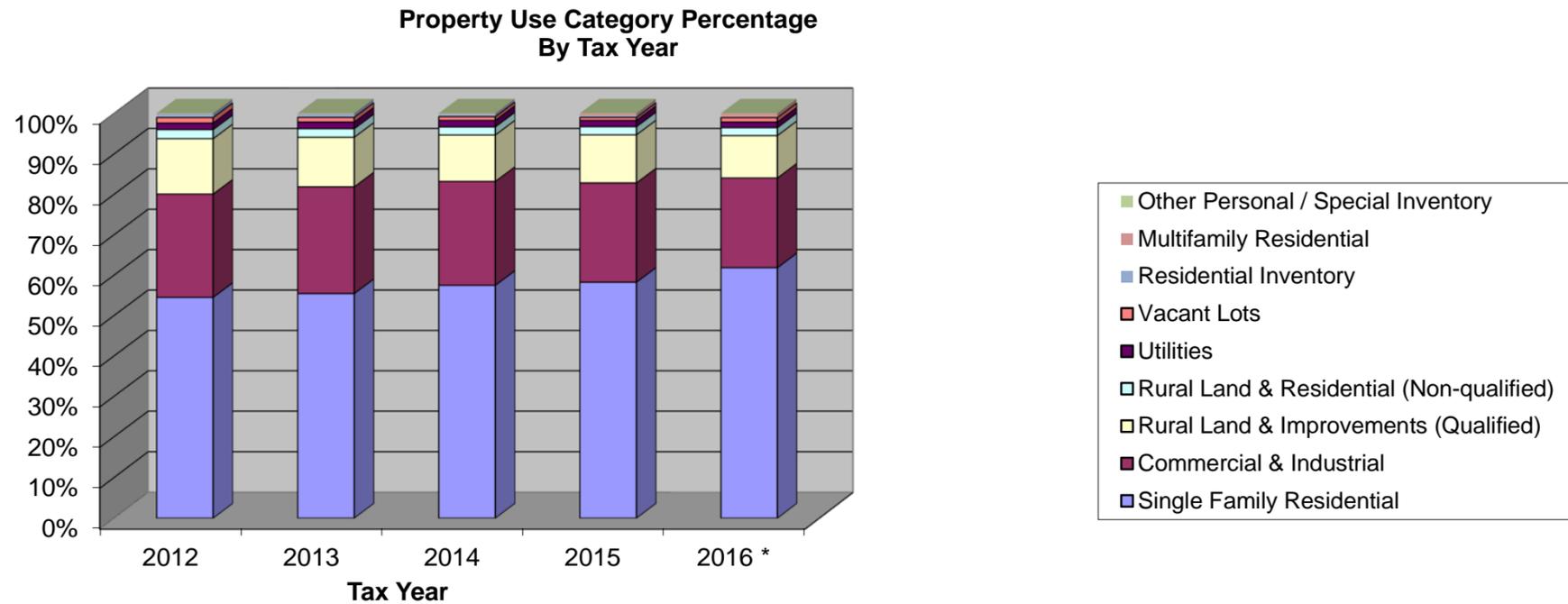
\$2,911,658,274 (11.4% increase over prior year)

Once the certified value is received in July, the board must propose a tax rate to be published in the newspaper. Based on the information available at this time, administration will recommend proposing a total tax rate of \$1.54 (\$1.04 for M&O and \$0.50 for I&S). The tax rate can be officially adopted 10 days after the proposed rate is posted in the newspaper and a public hearing is held. The board meeting to adopt the rate for fiscal year 2017 is schedule to occur on September 12, 2016.

Comparison of Property Value By Use Category

| Use Category | Tax Year | | | | | | | | | |
|---|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|
| | 2012 | | 2013 | | 2014 | | 2015 | | 2016 * | |
| | Market Value | Percentage |
| Single Family Residential | \$ 1,612,578,255 | 54.45% | \$ 1,644,343,216 | 55.38% | \$ 1,806,857,296 | 57.43% | \$ 1,957,761,980 | 58.19% | \$ 2,331,526,785 | 61.78% |
| Commercial & Industrial | 757,449,651 | 25.57% | 784,783,364 | 26.43% | 809,395,284 | 25.72% | 827,349,001 | 24.59% | 838,529,341 | 22.22% |
| Rural Land & Improvements (Qualified) | 405,935,505 | 13.71% | 364,434,968 | 12.27% | 361,699,734 | 11.50% | 400,453,970 | 11.90% | 396,052,340 | 10.49% |
| Rural Land & Residential (Non-qualified) | 66,583,645 | 2.25% | 62,874,811 | 2.12% | 62,777,040 | 2.00% | 67,283,635 | 2.00% | 73,559,420 | 1.95% |
| Utilities | 48,095,650 | 1.62% | 49,041,970 | 1.65% | 51,014,640 | 1.62% | 52,342,240 | 1.56% | 52,766,350 | 1.40% |
| Vacant Lots | 40,395,700 | 1.36% | 34,451,070 | 1.16% | 28,707,620 | 0.91% | 25,267,180 | 0.75% | 41,069,592 | 1.09% |
| Residential Inventory | 24,823,560 | 0.01 | 23,417,370 | 0.79% | 18,983,958 | 0.60% | 13,853,567 | 0.41% | 6,074,570 | 0.16% |
| Multifamily Residential | 2,944,040 | 0.00 | 2,938,250 | 0.10% | 3,939,080 | 0.13% | 17,520,500 | 0.52% | 31,504,890 | 0.83% |
| Other Personal / Special Inventory | 3,022,840 | 0.00 | 3,156,540 | 0.11% | 2,987,930 | 0.09% | 2,685,320 | 0.08% | 2,939,140 | 0.08% |
| Total Market Value of Taxable Property | \$ 2,961,828,846 | 100.00% | \$ 2,969,441,559 | 100.00% | \$ 3,146,362,582 | 100.00% | \$ 3,364,517,393 | 100.00% | \$ 3,774,022,428 | 100.00% |
| Less: Exemptions | <u>\$ (652,776,407)</u> | | <u>\$ (609,557,201)</u> | | <u>\$ (619,018,589)</u> | | <u>\$ (750,763,436)</u> | | <u>\$ (862,364,154)</u> | |
| Taxable Value for School Tax Purposes | <u>\$ 2,309,052,439</u> | | <u>\$ 2,359,884,358</u> | | <u>\$ 2,527,343,993</u> | | <u>\$ 2,613,753,957</u> | | <u>\$ 2,911,658,274</u> | |
| Growth Percentage | 0.7% | | 2.2% | | 7.1% | | 3.4% | | 11.4% | |

* Tax Year 2016 is based on the preliminary value estimate from the Kaufman County Appraisal District.

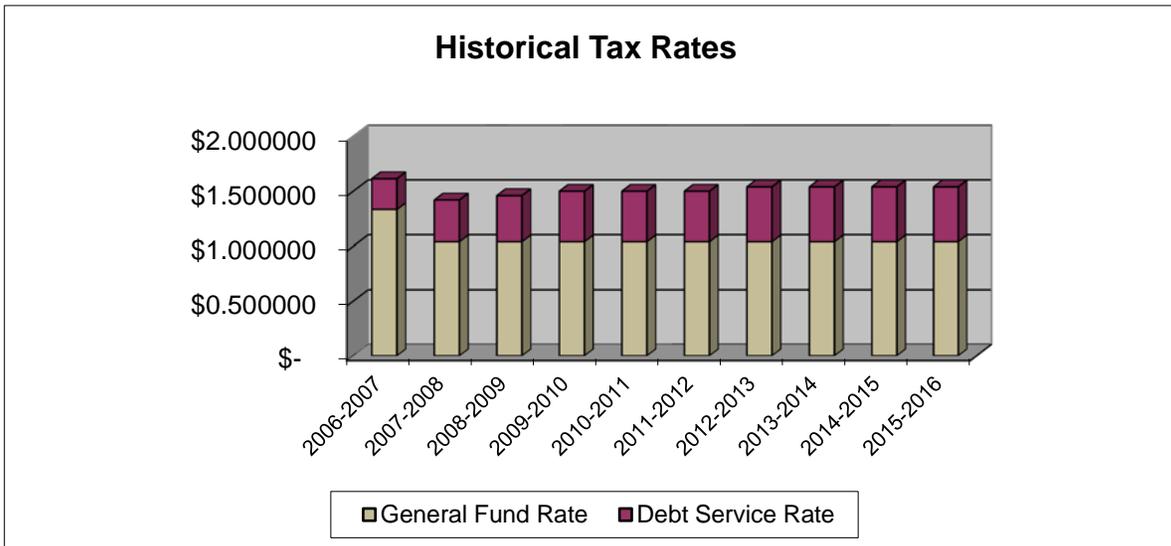


**Forney Independent School District
Historical Tax Rates**

| Year | General Fund Tax Rate | Debt Service Tax Rate | Total Tax Rate |
|-----------|--------------------------|--------------------------|-------------------|
| 2006-2007 | \$ 1.334580 | \$ 0.280000 | \$ 1.614580 |
| 2007-2008 | \$ 1.040000 | \$ 0.380000 | \$ 1.420000 |
| 2008-2009 | \$ 1.040000 | \$ 0.420000 | \$ 1.460000 |
| 2009-2010 | \$ 1.040000 | \$ 0.460000 | \$ 1.500000 |
| 2010-2011 | \$ 1.040000 | \$ 0.460000 | \$ 1.500000 |
| 2011-2012 | \$ 1.040000 | \$ 0.460000 | \$ 1.500000 |
| 2012-2013 | \$ 1.040000 | \$ 0.500000 | \$ 1.540000 |
| 2013-2014 | \$ 1.040000 | \$ 0.500000 | \$ 1.540000 |
| 2014-2015 | \$ 1.040000 | \$ 0.500000 | \$ 1.540000 |
| 2015-2016 | \$ 1.040000 | \$ 0.500000 | \$ 1.540000 |

Note: Tax rates are per \$100 of assessed valuation.

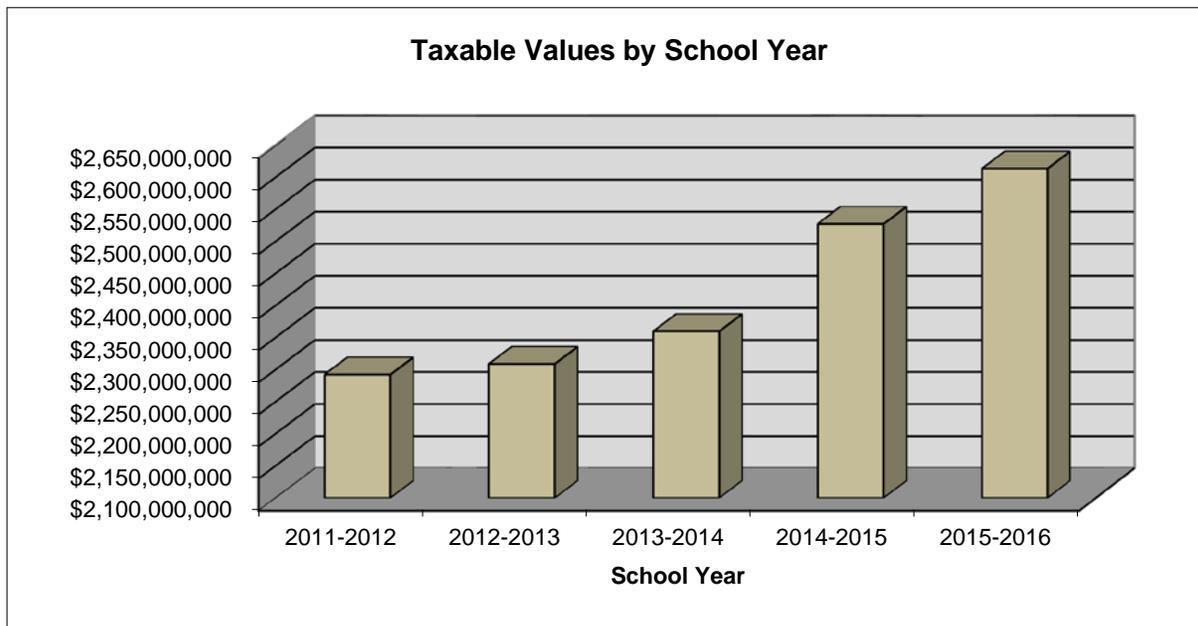
The graph below depicts the tax rates for years 2005-2006 through 2014-2015.



**Forney Independent School District
Five Year Trend for Taxable Property Value**

| Tax Year | School Year | Taxable Values | % Change | \$ Increase | Total Tax Rate |
|-----------------|--------------------|-----------------------|-----------------|--------------------|-----------------------|
| 2011 | 2011-2012 | \$ 2,292,376,725 | 1.1% | \$ 24,186,232 | \$ 1.50 |
| 2012 | 2012-2013 | \$ 2,309,052,439 | 0.7% | \$ 16,675,714 | \$ 1.54 |
| 2013 | 2013-2014 | \$ 2,359,884,358 | 2.2% | \$ 50,831,919 | \$ 1.54 |
| 2014 | 2014-2015 | \$ 2,527,343,993 | 7.1% | \$ 167,459,635 | \$ 1.54 |
| 2015 | 2015-2016 | \$ 2,613,753,957 * | 3.4% | \$ 86,409,964 | \$ 1.54 |

* Value reduced for \$10K additional homestead exemption approved by Texas voter on November 3, 2015. Total value lost to this exemption was \$79,932,785. For comparative purposes, the percent change in taxable property value was 6.6% with the value lost for the additional homestead exemption included.

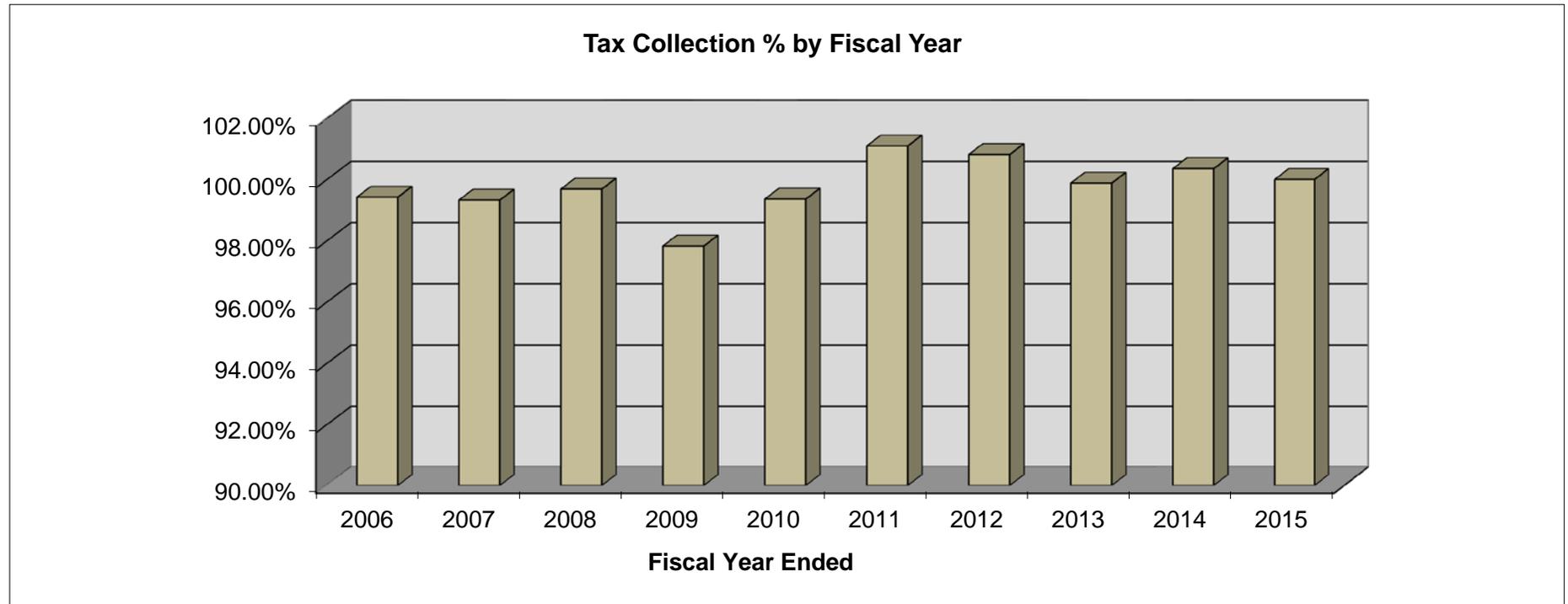


Tax Collection History

| Fiscal Year | Tax Year | Taxable Valuation | Tax Rate | Tax Levy | Current Collections | | Total Collections * | |
|-------------|----------|-------------------|----------|------------|---------------------|--------|---------------------|---------|
| | | | | | Amount | % | Amount | % |
| 2006 | 2005 | 1,567,974,220 | 1.74000 | 26,889,009 | 26,342,254 | 97.97% | 26,737,377 | 99.44% |
| 2007 | 2006 | 1,831,945,631 | 1.61458 | 29,622,765 | 28,916,305 | 97.62% | 29,427,201 | 99.34% |
| 2008 | 2007 | 2,197,244,001 | 1.42000 | 31,046,319 | 30,267,512 | 97.49% | 30,953,513 | 99.70% |
| 2009 | 2008 | 2,341,579,983 | 1.46000 | 34,164,481 | 32,799,756 | 96.01% | 33,426,944 | 97.84% |
| 2010 | 2009 | 2,288,973,866 | 1.50000 | 34,334,608 | 33,502,842 | 97.58% | 34,119,781 | 99.37% |
| 2011 | 2010 | 2,268,190,493 | 1.50000 | 33,946,811 | 33,306,144 | 98.11% | 34,323,537 | 101.11% |
| 2012 | 2011 | 2,292,376,725 | 1.50000 | 34,115,275 | 33,700,075 | 98.78% | 34,398,684 | 100.83% |
| 2013 | 2012 | 2,309,052,439 | 1.54000 | 35,536,540 | 35,148,092 | 98.91% | 35,499,378 | 99.90% |
| 2014 | 2013 | 2,359,884,358 | 1.54000 | 36,218,599 | 35,815,380 | 98.89% | 36,351,507 | 100.37% |
| 2015 | 2014 | 2,527,343,993 | 1.54000 | 38,882,042 | 38,352,643 | 98.64% | 38,888,249 | 100.02% |

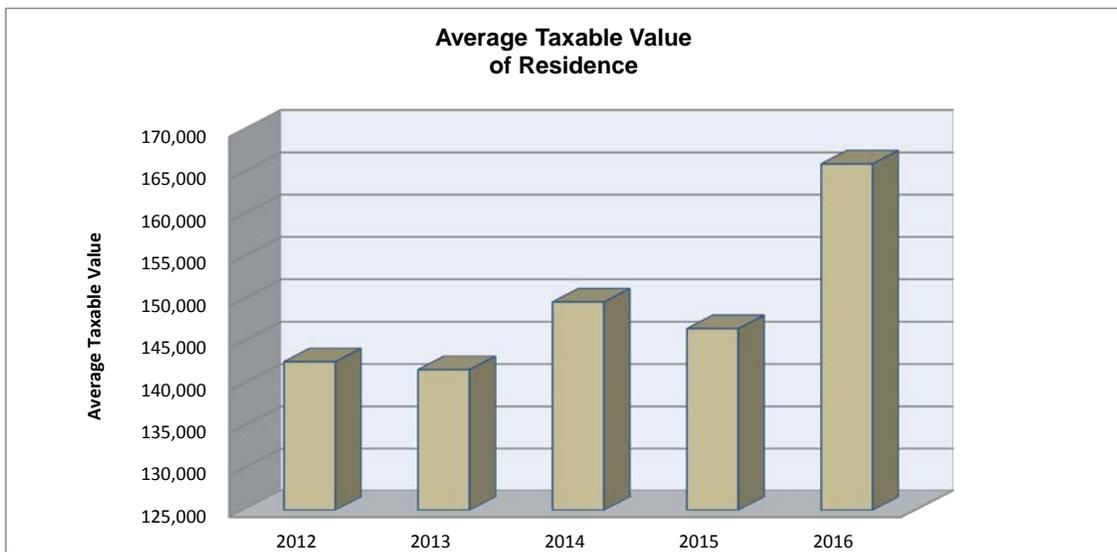
* Total collections include delinquent taxes from prior year levies.

Notes: In fiscal year 2009 the District changed its fiscal year end from August 31st to June 30th. Only 10 months of tax collections were reported in this year.
 Fiscal year 2010 levy was adjusted for a reporting error. The levy reported in the audit was 35,001,972.



**Analysis of Tax Burden on Average Residence
By Tax Year**

| | Tax Year | | | | |
|--|----------|----------|----------|----------|----------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Average Market Value | 157,626 | 156,693 | 164,881 | 171,569 | 204,192 |
| Less: Average Homestead Exemption | (14,996) | (14,988) | (15,194) | (25,026) | (38,189) |
| Average Taxable Value | 142,630 | 141,705 | 149,687 | 146,543 | 166,003 |
| Property Tax Rate (per \$100 of Taxable Value) | 1.500 | 1.540 | 1.540 | 1.540 | 1.540 |
| Property Tax Due | 2,139.45 | 2,182.26 | 2,305.18 | 2,256.76 | 2,556.45 |
| Increase / (Decrease) from Prior Year | (19.41) | 42.81 | 122.92 | (48.42) | 299.68 |





Enrollment Information

FORNEY INDEPENDENT SCHOOL DISTRICT

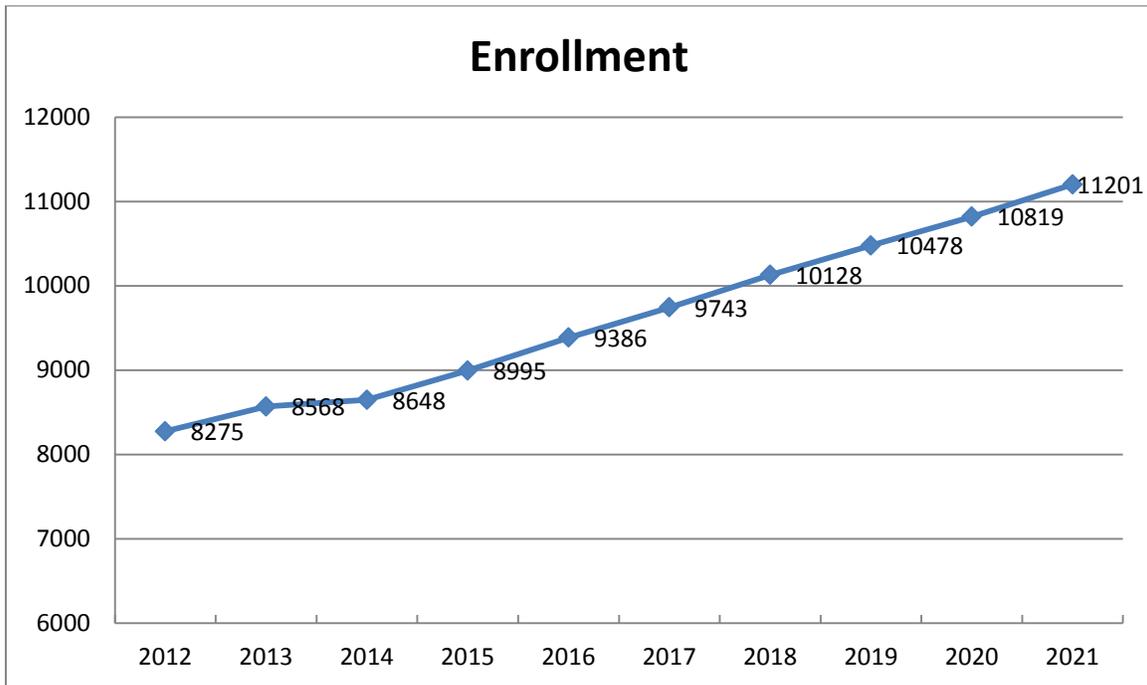
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Enrollment Information

The district employs an independent professional demographer to analyze and predict student enrollment for several years into the future. The demographer researches the latest trends in housing, birth rates, building permits, developer plats and other pertinent demographic information. The data from these reports become an integral part of the district’s decision making and planning process for capital improvement needs and campus boundary changes. The chart below shows student enrollment history for the last five years and projects student enrollment for the next five years. Ethnic and socio-economic information is also presented.

Grade Level Enrollment History and Projections

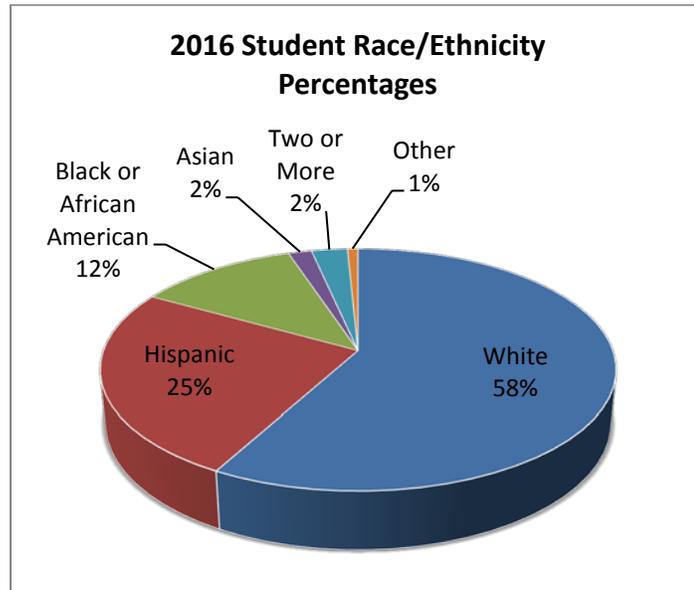
| Year (Oct.) | EE/PK | K | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | Growth | % |
|-------------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|--------|--------|------|
| 2011/12 | 191 | 579 | 624 | 622 | 645 | 635 | 677 | 697 | 654 | 629 | 673 | 610 | 558 | 481 | 8,275 | | |
| 2012/13 | 172 | 650 | 629 | 636 | 641 | 674 | 654 | 702 | 707 | 650 | 644 | 678 | 592 | 539 | 8,568 | 293 | 3.5% |
| 2013/14 | 155 | 613 | 681 | 644 | 643 | 626 | 683 | 670 | 693 | 720 | 687 | 623 | 659 | 551 | 8,648 | 80 | 0.9% |
| 2014/15 | 132 | 654 | 633 | 710 | 657 | 706 | 682 | 714 | 691 | 740 | 749 | 694 | 622 | 611 | 8,995 | 347 | 4.0% |
| 2015/16 | 144 | 633 | 703 | 679 | 761 | 711 | 748 | 717 | 752 | 730 | 779 | 753 | 670 | 606 | 9,386 | 391 | 4.3% |
| 2016/17 | 144 | 670 | 685 | 745 | 706 | 811 | 755 | 785 | 742 | 787 | 770 | 769 | 736 | 638 | 9,743 | 357 | 3.8% |
| 2017/18 | 144 | 694 | 723 | 730 | 782 | 753 | 866 | 795 | 812 | 783 | 825 | 771 | 750 | 700 | 10,128 | 385 | 4.0% |
| 2018/19 | 144 | 720 | 733 | 776 | 761 | 834 | 803 | 911 | 824 | 857 | 832 | 809 | 752 | 722 | 10,478 | 350 | 3.5% |
| 2019/20 | 144 | 742 | 766 | 777 | 840 | 811 | 869 | 843 | 945 | 864 | 904 | 811 | 786 | 717 | 10,819 | 341 | 3.3% |
| 2020/21 | 144 | 774 | 789 | 800 | 831 | 899 | 858 | 908 | 876 | 985 | 911 | 890 | 787 | 749 | 11,201 | 382 | 3.5% |



Student Race/Ethnicity and Economically Disadvantaged

| Year (Oct.) | Total | White | % | Hispanic | % | Black or African American | % | Asian | % |
|-------------|-------|-------|-------|----------|-------|---------------------------|-------|-------|------|
| 2011/12 | 8,275 | 5,161 | 62.4% | 1,816 | 21.9% | 909 | 11.0% | 124 | 1.5% |
| 2012/13 | 8,568 | 5,327 | 62.2% | 1,919 | 22.4% | 916 | 10.7% | 125 | 1.5% |
| 2013/14 | 8,648 | 5,307 | 61.4% | 2,024 | 23.4% | 913 | 10.6% | 127 | 1.5% |
| 2014/15 | 8,995 | 5,429 | 60.4% | 2,159 | 24.0% | 979 | 10.9% | 139 | 1.5% |
| 2015/16 | 9,386 | 5,441 | 58.0% | 2,366 | 25.2% | 1102 | 11.7% | 159 | 1.7% |

| Year (Oct.) | Total | American Indian or Alaska Native | % | Native Hawaiian/ Other Pacific Islander | % | Two or More Races | % | Economically Disadvantaged | % |
|-------------|-------|----------------------------------|------|---|------|-------------------|------|----------------------------|-------|
| 2011/12 | 8,275 | 63 | 0.8% | 6 | 0.1% | 196 | 2.4% | 2,298 | 27.8% |
| 2012/13 | 8,568 | 53 | 0.6% | 6 | 0.1% | 222 | 2.6% | 2,397 | 28.0% |
| 2013/14 | 8,648 | 54 | 0.6% | 5 | 0.1% | 218 | 2.5% | 2,315 | 26.8% |
| 2014/15 | 8,995 | 49 | 0.5% | 9 | 0.1% | 231 | 2.6% | 2,273 | 25.3% |
| 2015/16 | 9,386 | 56 | 0.6% | 16 | 0.2% | 246 | 2.6% | 2,200 | 23.4% |



The public education system in the State of Texas is primarily funded by local property taxes and state aid. State aid payments are determined by the amount of property taxes collected and by the number of students in average daily attendance. Therefore, enrollment trends and economic conditions are analyzed carefully when developing the state aid estimate. The 2017 state aid estimate on the following page was calculated by including a 342 student increase in average daily attendance over the previous year.

| | |
|----------------------|------------|
| District Name: | FORNEY ISD |
| County-District No.: | 129-902 |
| Run Date: | 6/10/2016 |
| Date Prepared: | |

< (ENTER # WITH DASH, i.e., 001-902)

Template for Estimating Total State Aid - Property of BOSC, Inc.
 by Omar Garcia, BOSC, Inc.

This template is designed to calculate revenue based on the school finance provisions enacted by the 84th Session of the Texas Legislature and is based on my current understanding of those provisions and of previous laws.
MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.

| Funding Elements | 2014-15 | 2015-16 | 2016-17 |
|--|----------------------|----------------------|----------------------|
| Students | Data Entry | Data Entry | Data Entry |
| Refined ADA (PreK - 12) | 8,600.467 | 8,975.467 | 9,317.467 |
| High School Refined ADA (Grades 9 thru 12 only) | 2,527.409 | 2,647.600 | 2,752.785 |
| Special Education Instructional Arrangement FTEs: | | | |
| Homebound (Code 01) | 0.625 | 0.335 | 0.335 |
| Hospital Class (Code 02) | 0.000 | 0.000 | 0.000 |
| Speech Therapy (Code 00) | 15.682 | 16.675 | 16.675 |
| Resource Room (Code 41, 42) | 165.647 | 164.740 | 164.740 |
| S/C Mild/Mod/Severe (Code 43, 44, & 45) | 47.982 | 55.895 | 55.895 |
| Off Home Campus (Codes 91-98) | 0.000 | 0.000 | 0.000 |
| VAC (Code 08) | 0.000 | 0.000 | 0.000 |
| State Schools (Code 30) | 0.000 | 0.000 | 0.000 |
| Nonpublic Contracts | 0.000 | 0.000 | 0.000 |
| Res Care & Treatment (Code 81-89) | 0.000 | 0.000 | 0.000 |
| Mainstream ADA | 24.875 | 35.115 | 35.115 |
| Career & Technology FTEs | 596.415 | 461.965 | 461.965 |
| Advanced Career & Technology FTEs | 90.537 | 0.000 | 0.000 |
| Compensatory Ed Enrollment | 2,577.500 | 2,527.830 | 2,527.830 |
| FTEs of Pregnant Students | 0.704 | 0.805 | 0.805 |
| Bilingual ADA | 473.116 | 537.845 | 537.845 |
| G & T Enrollment | 428.000 | 411.000 | 411.000 |
| Public Ed Grant Student ADA | 0.000 | 0.000 | 0.000 |
| New Instructional Facility Allotment (NIFA) ADA | | 0.000 | 0.000 |
| Staff | 2014-15 | 2015-16 | 2016-17 |
| # of Full-time Employees (excluding admin & teachers, etc) | 382.330 | 382.330 | 382.330 |
| # of Part-time Employees (excluding administrators) | 46.000 | 46.000 | 46.000 |
| Property Values - (Loaded thru 15-16) | 2013 TAX YEAR | 2014 TAX YEAR | 2015 TAX YEAR |
| State Certified Property Value ("T2" value) @ \$25K Exemption | | 2,447,875,199 | 2,613,753,957 |
| State Certified Property Value ("T8" value) @ \$25K Exemption | | 2,447,875,199 | 2,613,753,957 |
| State Certified Property Value @ \$15K Exemption (see note in Col Q) | 2,359,884,358 | 2,527,491,985 | 2,696,251,442 |
| State Certified Property Value @ \$15K Exemption (see note in Col Q) | 2,359,884,358 | 2,527,491,985 | 2,696,251,442 |
| Tax Rates and Collections | 2014-15 | 2015-16 | 2016-17 |
| M&O Adopted Tax Rate | 1.0400 | 1.0400 | 1.0400 |
| M&O Tax Collections @ Adopted M&O Rate | 26,266,661 | 27,245,416 | 30,269,657 |
| M&O Taxes Distributed to TIF Arrangement | | 0 | 0 |
| M&O Taxes Attributed to Change in Optional Homestead Exemption | 0 | 0 | 0 |
| I&S Adopted Tax Rate | 0.5000 | 0.5000 | 0.5000 |
| I&S Tax Collections | 12,621,587 | 13,098,758 | 14,552,720 |
| Unequalized Taxes Used for EDA/IFA Local Share (see Column Q) | 0 | 0 | 0 |
| Other Data | | | |
| Transportation Allocation | 450,257 | 450,257 | 450,257 |
| Texas School for the Deaf Students | 0.0000 | 0.0000 | 0.0000 |
| Texas School for the Blind Students | 1.0000 | 0.0000 | 0.0000 |
| Total Tax Levy | 38,882,042 | 40,344,174 | 0 |
| Charge for Adv Placement Tests (enter as positive or negative #) | (1,019) | (1,019) | (1,019) |
| Charge for Early Child Intervention (enter as positive or negative #) | (26,362) | (26,362) | (26,362) |
| Tuition Paid If Less Than 12 Grades | 0 | 0 | 0 |
| Bond Payment (see Column Q re: QSCB and other Fed. programs) | 13,618,082 | 14,532,913 | 16,271,721 |
| Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes | | 14,779,171 | |
| State Aid Reduction for WADA Sold (enter as negative #) | 0 | 0 | 0 |
| Supplemental TIF Payment From TEA | 0 | 0 | 0 |
| Tax Credit for Tax Code, Chapter 313 Value Limitations | 0 | 0 | 0 |
| Other Adjustments for M&O Tax Collections | 0 | 0 | 0 |
| Tuition Allotment (42.106) | 0 | 0 | 0 |
| LPE Current Foundation School Fund Allocation (see Column Q) | 0 | 0 | 0 |
| Foundation School Fund Adjustments to Date (see Column Q) | 0 | 0 | 0 |

2016-17 Summary of Finances
FORNEY ISD
129-902

| Funding Elements | | From |
|----------------------------------|--|---------------|
| | | Date Entry |
| Students | | |
| 1. | Refined Average Daily Attendance (ADA) | 9,317.467 |
| 2. | Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report) | 8,617.857 |
| 3. | Special Education FTEs (Link to Detail Report) | 237.645 |
| 4. | Career & Technology FTEs | 461.965 |
| 5. | Advanced Career & Technology FTEs | 0.000 |
| 6. | High School ADA | 2,752.785 |
| 7. | Weighted ADA (WADA) (Link to Detail Report) | 10,939.982 |
| 8. | Prior Year Refined ADA | 8,975.467 |
| 9. | Texas School for the Blind and Visually Impaired ADA | 0.000 |
| 10. | Texas School for the Deaf ADA | 0.000 |
| Staff | | |
| 11. | Full-time Staff (not MSS) | 382.330 |
| 12. | Part-time Staff (not MSS) | 46.000 |
| Property Values | | |
| 13. | 2016 (current tax year) Locally Certified Property Value | Not Needed |
| 14. | 2015 (prior tax year) State Certified Property Value ("T2" value) | 2,613,753,957 |
| Tax Rates and Collections | | |
| 15. | 2005 Adopted M&O Tax Rate | 1.4600 |
| 16. | 2016-17 Compressed M&O Tax Rate | 0.9733 |
| 17. | Average Tax Collection Rate | Not Needed |
| 18. | 2016-17 M&O Tax Rate | 1.0400 |
| 19. | 2016-17 M&O Tax Collections (Link to Detail Report) | \$30,269,657 |
| 20. | 2016-17 I&S Tax Collections | \$14,552,720 |
| 21. | 2016-17 Total Tax Collections | \$44,822,377 |
| 22. | 2016-17 Total Tax Levy | \$0 |
| Funding Components | | |
| 23. | Adjusted Allotment (Link to Detail Report) | \$5,323 |
| 24. | Revenue at Compressed Rate (RACR) per WADA | \$0 |
| 25. | Cost of Education Index (CEI) | 1.080 |
| 26. | Adjusted CEI | 1.080 |
| 27. | Per Capita Rate | \$257.274 |

2016-17 Summary of Finances
FORNEY ISD
129-902

| Tier I Allotments | | |
|--|--|---------------------|
| Program Intent Codes - Allotments | | |
| 28. | 11-Regular Program Allotment | \$45,872,853 |
| 29. | 23-Special Education Adjusted Allotment (Spend 52%) | \$4,155,288 |
| 30. | 22-Career & Technology Allotment (Spend 58%) | \$3,319,704 |
| 31. | 21-Gifted & Talented Adjusted Allotment (Spend 55%) | \$261,511 |
| 32. | 24-Comp Ed Allotment (Spend 52%) (no Detail Report included) | \$2,701,455 |
| 33. | 25-Bilingual Education Allotment (Spend 52%) | \$286,295 |
| 34. | 11-Public Education Grant | \$0 |
| 35. | 99-New Instructional Facilities Allotment (NIFA) | \$0 |
| 36. | 99-Transportation Allotment (no Detail Report included) | \$450,257 |
| 37. | 31-High School Allotment | \$757,016 |
| 38. | Total Cost of Tier I (Link to Tier I Detail Report) | \$57,804,379 |
| 39. | Less: Local Fund Assignment | \$25,614,789 |
| 40. | State Share of Tier I | \$32,189,590 |
| 41. | Per Capita Distribution from the Available School Fund (ASF) | \$2,309,154 |
| Foundation School Program (FSP) State Funding | | |
| 42. | Greater of State Share of Tier I or (ASF+NIFA+HS) | \$32,189,590 |
| 43. | Tier II State Aid (Link to Tier II Detail Report) | \$3,919,833 |
| 44. | Other Programs (Link to Detail Report) | \$294,478 |
| 45. | Less: Total Available School Fund (\$257.274 * Prior Year ADA) | (\$2,309,154) |
| 46. | Total FSP Operating Fund | \$34,094,747 |
| State Aid by Funding Source | | |
| Fund Code/Object Code - Funding Source | | |
| 47. | 199/5812 - Foundation School Fund | \$34,094,747 |
| 48. | 199/5811 - Available School Fund | \$2,309,154 |
| 49. | 599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report) | \$1,877,343 |
| 50. | 599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report) | \$978,371 |
| 51. | 599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above) | \$0 |
| 52. | I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1617-Calcs tab) | \$900 |
| 53. | TOTAL 2016-17 FSP/ASF STATE AID | \$39,260,515 |
| FSP Allocations and Adjustments Report (Link to Detail Report) | | |

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

| SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE: | | |
|---|--|---------------------|
| 54. | M&O Rev From State (not including Fund 599) | \$36,403,901 |
| 55. | M&O Rev From Local Taxes (net of recapture and up to compressed rate) | \$28,523,331 |
| 56. | M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture) | \$1,746,326 |
| 57. | M&O Rev From Local Taxes (net of any recapture) | \$0 |
| 58. | Additional M&O Rev Resulting From ASATR Credit Against Recapture | \$0 |
| 59. | 2016-17 TOTAL STATE/LOCAL M&O REVENUE | \$66,673,558 |
| 60. | Less: Credit Balance Due State (See Foundation School Fund balance above) | \$0 |
| 61. | 2016-17 NET TOTAL STATE/LOCAL M&O REVENUE | \$66,673,558 |



Personnel Information

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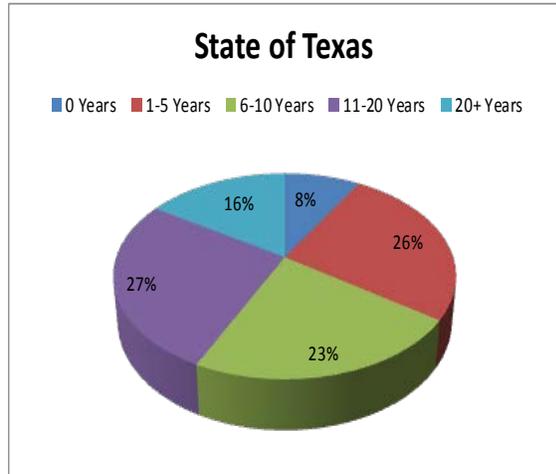
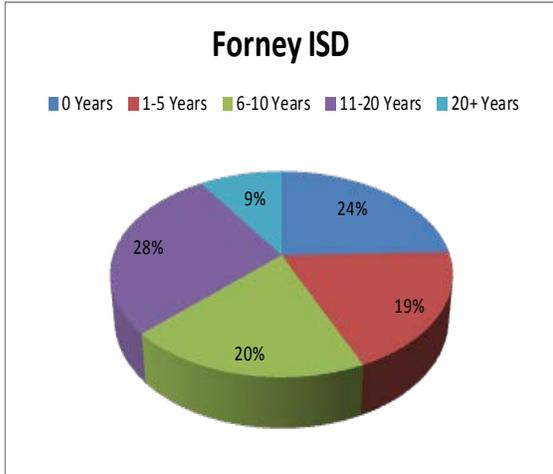
Staffing

As with all school districts in Texas, the annual operating budget is labor intensive. Forney ISD spends approximately 83% of the general operating fund budget on salary and benefits. Due to this fact, the district evaluates both the efficiency and effectiveness of current staffing levels before increasing staff size from one year to the next. Staffing formulas are used to evaluate when new teaching positions are needed. When developing the staffing levels for fiscal year 2017, elementary class sizes are capped as follows: K-4 (22:1) and 5-6 (25:1). Secondary class sizes are targeted at approximately 23 per class, with teachers teaching 6 out of 7 classes per day.

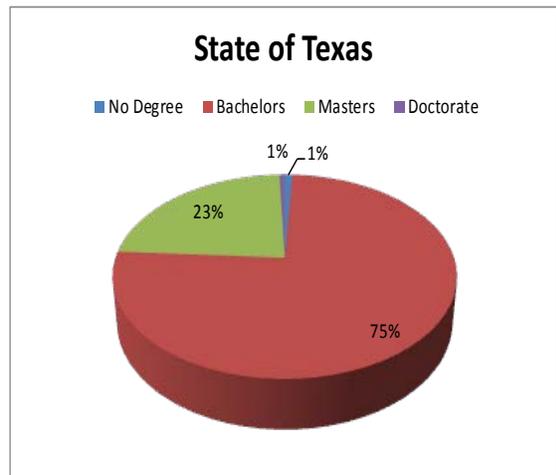
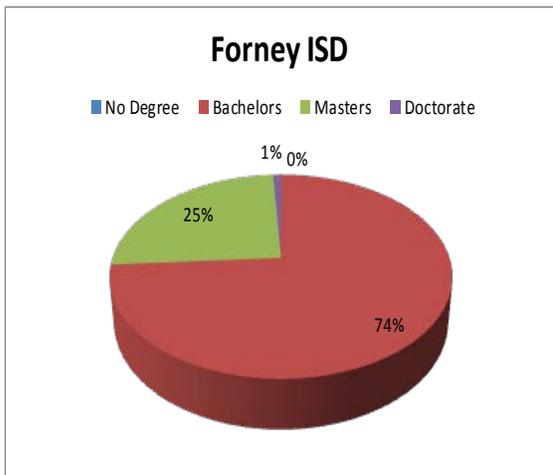
Staffing History

| | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | |
|--|--------------|-------------|--------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Actual | % | Actual | % | Actual | % | Actual | % | Budgeted | % |
| Teachers (Includes regular elementary, secondary, and special program teachers) | 513.2 | 52.7% | 534.8 | 54.8% | 554.5 | 54.6% | 561.1 | 53.3% | 586.1 | 53.4% |
| Professional Support (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, etc.) | 74.9 | 7.7% | 75.1 | 7.7% | 76.1 | 7.5% | 89.2 | 8.5% | 95.2 | 8.7% |
| Campus Administration (Includes principals, assistant principals, and deans) | 27.0 | 2.8% | 31.8 | 3.3% | 34.0 | 3.3% | 38.0 | 3.6% | 37.0 | 3.4% |
| Central Administration (Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors) | 11.5 | 1.2% | 11.5 | 1.2% | 5.0 | 0.5% | 8.0 | 0.8% | 10.0 | 0.9% |
| Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers) | 88.8 | 9.1% | 90.2 | 9.2% | 106.5 | 10.5% | 96.9 | 9.2% | 100.0 | 9.1% |
| Auxiliary Staff (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above) | 258.1 | 26.5% | 233.4 | 23.9% | 239.4 | 23.6% | 260.1 | 24.7% | 269.1 | 24.5% |
| Total | <u>973.5</u> | <u>100%</u> | <u>976.8</u> | <u>100%</u> | <u>1,015.5</u> | <u>100%</u> | <u>1,053.3</u> | <u>100%</u> | <u>1,097.4</u> | <u>100%</u> |
| Student Membership | 8,540 | | 8,633 | | 8,982 | | 9,364 | | 9,721 | |
| Staffing Ratios | | | | | | | | | | |
| Student to Teacher Ratio | 16.6 | | 16.1 | | 16.2 | | 16.7 | | 16.6 | |
| Student to Total Staff Ratio | 8.8 | | 8.8 | | 8.8 | | 8.9 | | 8.9 | |

Teacher by Years of Experience



Teacher by Highest Degree Held



The Forney Independent School District Teacher Pay Scale is competitive when compared to surrounding districts. The following is the 2016-2017 scheduled pay for teachers at the year of experience indicated:

| | |
|---------------------|----------|
| Starting Teacher | \$47,400 |
| 5 Years Experience | \$48,400 |
| 10 Years Experience | \$50,300 |
| 15 Years Experience | \$52,800 |
| 20 Years Experience | \$55,300 |
| Maximum | \$62,300 |

| | |
|--------------------------------------|----------|
| Average Teacher Salary in Forney ISD | \$51,469 |
|--------------------------------------|----------|

The teaching staff will receive a 4.2% weighted average pay increase for fiscal year 2017. Most other staff members will receive a pay increase equal to 3% of their pay grade mid-point. All staff members that were employed on or before February 1, 2016, and are still employed on November 18, 2016, will also receive employee retention pay equal to 1% of their pay grade mid-point.

Forney ISD Compensation Plan 2016-2017



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**Teacher, Nurse, Librarian
Salary Schedule
2016-2017**

| Step | Amount |
|------|----------|
| 0 | \$47,400 |
| 1 | \$47,600 |
| 2 | \$48,000 |
| 3 | \$48,000 |
| 4 | \$48,200 |
| 5 | \$48,400 |
| 6 | \$48,600 |
| 7 | \$48,800 |
| 8 | \$49,300 |
| 9 | \$49,800 |
| 10 | \$50,300 |
| 11 | \$50,800 |
| 12 | \$51,300 |
| 13 | \$51,800 |
| 14 | \$52,300 |
| 15 | \$52,800 |
| 16 | \$53,300 |
| 17 | \$53,800 |
| 18 | \$54,300 |
| 19 | \$54,800 |
| 20 | \$55,300 |
| 21 | \$55,800 |
| 22 | \$56,300 |
| 23 | \$56,800 |
| 24 | \$57,300 |
| 25 | \$57,800 |
| 26 | \$58,300 |
| 27 | \$58,800 |
| 28 | \$59,300 |
| 29 | \$59,800 |
| 30 | \$60,300 |
| 31 | \$60,800 |
| 32 | \$61,300 |
| 33 | \$61,800 |
| 34+ | \$62,300 |

Teachers, Nurses, Librarians, and Trainers will receive advanced degree stipends as follows: Masters Degree-\$1,000, Doctorate Degree-\$2,000. The maximum advanced degree stipend will be \$2,000 annually.

Athletic Trainers' (226), Assistant Athletic Trainers' (187), Elementary Assistant Principal Interns' (197), and Assistant Band Directors' (Percussion) (207) base salaries are also calculated based on this salary schedule with pro-rated adjustments made for the number days shown in parentheses.

These salary schedules are for the 2016-2017 school year only. No salary increases are granted automatically each year. Neither past nor future salaries can be calculated, assumed, or predicted on the basis of these schedules.

ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN

| Pay Grade | Position | Salary Range | | | |
|------------------|--|---------------------|----------------|-----------------|----------------|
| 1 | Custodial Supervisor (261) | | Minimum | Midpoint | Maximum |
| | | Daily | \$114,835 | \$135.10 | \$155,365 |
| | | 226 | \$25,953.00 | \$30,533.00 | \$35,112.00 |
| | | 260 | \$29,857.00 | \$35,126.00 | \$40,395.00 |
| 2 | Network Technician (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$146,874 | \$172.79 | \$198,712 |
| | | 187 | \$27,465.00 | \$32,312.00 | \$37,159.00 |
| | | 226 | \$33,194.00 | \$39,051.00 | \$44,909.00 |
| 3 | Assistant Director - Transportation (226) Coordinator - PEIMS (226) Supervisor - Technology Support (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$182.60 | \$217.89 | \$250,576 |
| | | 226 | \$41,269.00 | \$49,244.00 | \$56,630.00 |
| | | 260 | \$47,477.00 | \$56,652.00 | \$65,150.00 |
| 4 | Coordinator - Device Support (226) Director - Child Nutrition (226) Network Administrator (226) Special Population Liaison (187) Staff Accountant (226) System Administrator (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$233,177 | \$274.33 | \$315,475 |
| | | 187 | \$43,604.00 | \$51,299.00 | \$58,994.00 |
| | | 197 | \$45,936.00 | \$54,042.00 | \$62,149.00 |
| | | 226 | \$52,698.00 | \$61,998.00 | \$71,297.00 |
| 5 | Counselor Intern Elementary (197) Counselor Intern High School & Middle School (207) Dean of Students (197, 207, or 217) SLP- Assistant (187) ROTC Instructor - Non-Commissioned Officer (207) | | Minimum | Midpoint | Maximum |
| | | Daily | \$256,261 | \$301,484 | \$346,707 |
| | | 187 | \$47,921.00 | \$56,378.00 | \$64,834.00 |
| | | 197 | \$50,484.00 | \$59,392.00 | \$68,301.00 |
| | | 207 | \$53,046.00 | \$62,407.00 | \$71,768.00 |
| | | 217 | \$55,609.00 | \$65,422.00 | \$75,235.00 |

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ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN

| Pay Grade | Position | Salary Range | | | |
|---|---|--------------|-------------|-------------|-------------|
| | | Minimum | Midpoint | Maximum | |
| 6 | Athletic Trainer (197 or 226) | | | | |
| | Behavior Specialist (197) | Daily | \$265.999 | \$312.940 | \$359.882 |
| | Counselor - Elementary (197) | 187 | \$49,742.00 | \$58,520.00 | \$67,298.00 |
| | Counselor - High School & Middle School (207) | 197 | \$52,402.00 | \$61,649.00 | \$70,897.00 |
| | Diagnostician (197) | 207 | \$55,062.00 | \$64,779.00 | \$74,495.00 |
| | Licensed Professional Counselor (LPC) (207) | 217 | \$57,722.00 | \$67,908.00 | \$78,094.00 |
| | Licensed Specialist in School Psychology (LSSP) (197) | 226 | \$60,116.00 | \$70,725.00 | \$81,333.00 |
| | Occupational Therapist (registered) (197) | | | | |
| | Physical Therapist (187) | | | | |
| | Specialist - Learning (226) | | | | |
| | Specialist - CATE/Math (226) | | | | |
| | Specialist - Special Populations (207) | | | | |
| | Specialist - Transition / ARD (197) | | | | |
| | Speech & Hearing TEA Therapist (187) | | | | |
| | Speech Language Pathologist (187) | | | | |
| | Vision Specialist (197) | | | | |
| Webmaster / Developer (226) | | | | | |
| 7 | Assistant Principal - Elementary (207) | | | | |
| | Coordinator - College and Career/Lead Counselor (217) | Daily | \$274.777 | \$323.268 | \$371.758 |
| | Coordinator - Design & Innovation (226) | 111 | \$30,500.00 | \$35,883.00 | \$41,265.00 |
| | Coordinator - ESL/Bilingual/Migrant (207) | 207 | \$56,879.00 | \$66,916.00 | \$76,954.00 |
| | Coordinator - Future Readiness (226) | 217 | \$59,627.00 | \$70,149.00 | \$80,671.00 |
| | Coordinator - Health, Wellness & Safety (226) | 226 | \$62,100.00 | \$73,058.00 | \$84,017.00 |
| | Coordinator - Instructional Tech & Media Services (226) | | | | |
| | Coordinator - Professional Development (226) | | | | |
| | Coordinator - Special Education (226) | | | | |
| | Coordinator - Testing/Counseling (226) | | | | |
| Coordinator - Student Services (226) | | | | | |
| Dean of Students - High School | | | | | |
| Specialist - SLP Supervision/Child Find (207) | | | | | |
| 8 | Assistant Principal - High School (217 or 226) | | | | |
| | Assistant Principal - Middle School (217 or 226) | Daily | \$281.922 | \$331.672 | \$381.423 |
| | Director - Business Services (226) | 217 | \$61,177.00 | \$71,973.00 | \$82,769.00 |
| | Director - Communications (226) | 226 | \$63,714.00 | \$74,958.00 | \$86,202.00 |
| | Director - Transportation (226) | | | | |
| | Director - Resource Utilization (226) | | | | |
| Network Engineer (226) | | | | | |
| 9 | Director - Band (226) | | | | |
| | Principal - Elementary (217 or 221) | Daily | \$297.991 | \$350.578 | \$403.164 |
| | Principal - Forney Academic Center (226) | 217 | \$64,664.00 | \$76,075.00 | \$87,487.00 |
| | | 221 | \$65,856.00 | \$77,478.00 | \$89,099.00 |
| | | 226 | \$67,346.00 | \$79,231.00 | \$91,115.00 |
| 10 | Director - Special Populations (226) | | | | |
| | Director - Facility Services (226) | Daily | \$320.340 | \$376.871 | \$433.402 |
| | Director - Fine Arts (226) | 80 | \$25,627.00 | \$30,150.00 | \$34,672.00 |
| | Director - Instructional Technology (226) | 207 | \$66,310.00 | \$78,012.00 | \$89,714.00 |
| | Principal - Middle School (226) | 226 | \$72,397.00 | \$85,173.00 | \$97,949.00 |
| | Physical Therapist (PT) (80) | | | | |
| | ROTC Instructor - Officer (207) | | | | |

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ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN

| Pay Grade | Position | Salary Range | | | |
|------------------|--|---------------------|----------------|-----------------|----------------|
| <u>11</u> | Coordinator/Head FB Coach-9th-12th Gr. (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$344.366 | \$405.136 | \$465.907 |
| | | 226 | \$77,827.00 | \$91,561.00 | \$105,295.00 |
| <u>12</u> | Director-Athletics (226) Executive Director - Human Resources (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$369.160 | \$434.306 | \$499.452 |
| | | 226 | \$83,430.00 | \$98,153.00 | \$112,876.00 |
| <u>13</u> | Principal - High School (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$382.819 | \$450.376 | \$517.932 |
| | | 226 | \$86,517.00 | \$101,785.00 | \$117,053.00 |
| <u>14</u> | Chief Learning Officer Chief Information & Innovation Officer Chief Human Services Officer | | Minimum | Midpoint | Maximum |
| | | Daily | \$427.609 | \$503.070 | \$578.530 |
| | | 226 | \$96,640.00 | \$113,694.00 | \$130,748.00 |
| <u>15</u> | Chief Financial Officer (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$472.508 | \$555.892 | \$639.276 |
| | | 226 | \$106,787.00 | \$125,632.00 | \$144,476.00 |
| <u>16</u> | Deputy Superintendent (226) | | Minimum | Midpoint | Maximum |
| | | Daily | \$567.010 | \$667.070 | \$767.131 |
| | | 226 | \$128,144.00 | \$150,758.00 | \$173,372.00 |

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PARAPROFESSIONAL COMPENSATION PLAN

| Pay Grade | Position | Salary Range | | | |
|-------------------------------------|---|--------------|----------|----------|----------|
| | | Minimum | Midpoint | Maximum | |
| 1 | Aide - Bilingual Program (187) | | | | |
| | Aide - Headstart (187) | Hourly | \$10.23 | \$12.04 | \$13.85 |
| | Aide - Instructional (187) | Daily | \$81.84 | \$96.32 | \$110.80 |
| | Aide - PE (187) | 177 | \$14,486 | \$17,049 | \$19,612 |
| | Aide - PE (PT, 38 hour)/Crossing Guard | 187 | \$15,304 | \$18,012 | \$20,720 |
| | Aide - PPCD (187) | | | | |
| | Aide - Pre K (187) | | | | |
| | Aide - Special Ed (187) | | | | |
| | Parking Lot/Hall Monitor (177 or 187) | | | | |
| 2 | Aide - Learning Lab (187) | | | | |
| | Aide - DAEP (187) | Hourly | \$11.02 | \$12.96 | \$14.90 |
| | Aide - ESL (187) | Daily | \$88.16 | \$103.68 | \$119.20 |
| | Aide - Library (189-ES, 190-MS, 192-HS) | 187 | \$16,486 | \$19,388 | \$22,290 |
| | Aide - ISS (187) | 189 | \$16,662 | \$19,596 | \$22,529 |
| | Aide- Office(MS) (187) | 190 | \$16,750 | \$19,699 | \$22,648 |
| | Receptionist (HS) (207) | 192 | \$16,927 | \$19,907 | \$22,886 |
| | | 207 | \$18,249 | \$21,462 | \$24,674 |
| | | | | | |
| 3 | Aide - Nurse (187) | | | | |
| | Clerk - Athletic High School (226) | Hourly | \$12.74 | \$14.99 | \$17.24 |
| | Clerk - Bilingual Program (207) | Daily | \$101.92 | \$119.92 | \$137.92 |
| | Clerk - Business Office (226) | 187 | \$19,059 | \$22,425 | \$25,791 |
| | Clerk - Campus Office (197 or 226) | 197 | \$20,078 | \$23,624 | \$27,170 |
| | Clerk - Counselor HS (197) | 207 | \$21,097 | \$24,823 | \$28,549 |
| | Clerk - Special Education (197) | 226 | \$23,034 | \$27,102 | \$31,170 |
| | Clerk - Facilities Services (226) | | | | |
| Receptionist-Administration (226) | | | | | |
| 4 | Clerk - Attendance (197) | | | | |
| | Clerk - PEIMS, Elementary, Special Ed (197) | Hourly | \$13.71 | \$16.13 | \$18.55 |
| | Clerk - PEIMS-MS (217) | Daily | \$109.68 | \$129.04 | \$148.40 |
| | Clerk-Transportation (226) | 197 | \$21,607 | \$25,421 | \$29,235 |
| | Secretary - Child Nutrition (207) | 217 | \$23,801 | \$28,002 | \$32,203 |
| | Secretary - Testing/Bilingual/ESL/Migrant (226) | 226 | \$24,788 | \$29,163 | \$33,538 |
| | | | | | |
| 5 | Clerk - Benefits (226) | | | | |
| | Clerk - FAC/Athletics (226) | Hourly | \$15.07 | \$17.73 | \$20.39 |
| | Clerk - Human Resources (226) | Daily | \$120.56 | \$141.84 | \$163.12 |
| | Clerk - Payroll (226) | 187 | \$22,545 | \$26,524 | \$30,503 |
| | Clerk - PEIMS, High School (226) | 203 | \$24,474 | \$28,794 | \$33,113 |
| | Clerk - Substitute and Time Clock Systems (226) | 217 | \$26,162 | \$30,779 | \$35,397 |
| | Clinic Assistant (187) | 221 | \$26,644 | \$31,347 | \$36,050 |
| | Registrar - High School (226) | 226 | \$27,247 | \$32,056 | \$36,865 |
| | Route Specialist (226) | | | | |
| | Secretary - Athletics Department (226) | | | | |
| | Secretary - Campus, Elem, MS, DAEP (203, 217, 221, 226) | | | | |
| | Secretary - Athletic Director (226) | | | | |
| | Secretary - Coordinators & Directors (A&L) (226) | | | | |
| Secretary - Facility Services (226) | | | | | |
| Secretary - Special Education (226) | | | | | |

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PARAPROFESSIONAL COMPENSATION PLAN

| Pay Grade | Position | Salary Range | | | |
|-----------|---|--------------|----------|----------|----------|
| | | Minimum | Midpoint | Maximum | |
| <u>6</u> | Accompanist (PT) | | | | |
| | Clerk - Accounts Payable (226) | Hourly | \$16.53 | \$19.45 | \$22.37 |
| | Secretary - Campus, HS (226) | Daily | \$132.24 | \$155.60 | \$178.96 |
| | Secretary - Technology (226) | 187 | \$24,729 | \$29,097 | \$33,466 |
| | | 226 | \$29,886 | \$35,166 | \$40,445 |
| <u>7</u> | Licensed Vocational Nurse (LVN) (187) | | | | |
| | | Hourly | \$18.02 | \$21.20 | \$24.38 |
| | | Daily | \$144.16 | \$169.60 | \$195.04 |
| | | 187 | \$26,958 | \$31,715 | \$36,472 |
| <u>8</u> | Specialist - Finance (226) | | | | |
| | Specialist - Payroll (226) | Hourly | \$19.49 | \$22.93 | \$26.37 |
| | Executive Assistant - Support Services (226) | Daily | \$155.92 | \$183.44 | \$210.96 |
| | Executive Assistant - Information & Innovation Services (226) | 187 | \$29,157 | \$34,303 | \$39,450 |
| | Executive Assistant - Learning Services (226) | 226 | \$35,238 | \$41,457 | \$47,677 |
| <u>9</u> | Executive Assistant - Deputy Superintendent (226) | | | | |
| | Executive Assistant - CFO (226) | Hourly | \$20.60 | \$24.24 | \$27.88 |
| | Specialist - Accounts Payable (226) | Daily | \$164.80 | \$193.92 | \$223.04 |
| | Specialist - Information Services (226) | 226 | \$37,245 | \$43,826 | \$50,407 |
| <u>10</u> | Executive Assistant - Superintendent (226) | | | | |
| | | Hourly | \$22.07 | \$25.96 | \$29.85 |
| | | Daily | \$176.56 | \$207.68 | \$238.80 |
| | | 187 | \$33,017 | \$38,836 | \$44,656 |
| | 226 | \$39,903 | \$46,936 | \$53,969 | |

These salary schedules are for the 2016-2017 school year only. No salary increases are granted automatically each year. Neither past nor future salaries can be calculated, assumed, or predicted on the basis of these schedules.

AUXILIARY COMPENSATION PLAN

| Pay Grade | Position | Wage Range | | |
|-----------|---|------------|----------|---------|
| 1 | Child Nutrition Worker (176) Custodian (260) | Minimum | Midpoint | Maximum |
| | | Hourly | \$9.00 | \$10.59 |
| 2 | Crossing Guards (172) Grounds Maintenance (260) Warehouse (260) | Minimum | Midpoint | Maximum |
| | | Hourly | \$10.17 | \$11.96 |
| 3 | Child Nutrition - Manager (Elem & Middle School) (179) Child Nutrition - Asst Manager (High School) (176) Grounds - Pesticide application (260) Maintenance (general) (260) Safety Trainer (260) Technology Specialist 1 (226) | Minimum | Midpoint | Maximum |
| | | Hourly | \$11.49 | \$13.52 |
| 4 | Child Nutrition - Manager (High School) (179) E-book Technician (226) Grounds Supervisor (260) Technology Specialist 2 (226) | Minimum | Midpoint | Maximum |
| | | Hourly | \$12.99 | \$15.28 |
| 5 | Child Nutrition Field Supervisor (198) Maintenance (Skilled, HVAC) (260) Mechanic (260) Specialist--Grounds/Pest Control/Irrigation (260) Tech Specialist 3 (226) | Minimum | Midpoint | Maximum |
| | | Hourly | \$14.67 | \$17.26 |
| 6 | Licensed Maintenance (260) Pest Control Technician (PT) Tech Specialist 4 (226) | Minimum | Midpoint | Maximum |
| | | Hourly | \$16.58 | \$19.51 |

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AUXILIARY COMPENSATION PLAN

| Pay Grade | Position | Wage Range | | |
|-----------|--|------------|----------|---------|
| 7 | Tech Specialist 5 (226) | Minimum | Midpoint | Maximum |
| | | Hourly | \$18.74 | \$22.04 |
| 8 | Lead Mechanic (260) Tech Specialist 6 (226) | Minimum | Midpoint | Maximum |
| | | Hourly | \$21.17 | \$24.91 |

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| BUS MONITOR | | BUS DRIVER | |
|--------------------|-------------|-------------------|-------------|
| Years Experience | Hourly Rate | Years Experience | Hourly Rate |
| 0 | \$12.75 | 0 | \$14.92 |
| 1 | \$12.90 | 1 | \$15.10 |
| 2 | \$13.05 | 2 | \$15.28 |
| 3 | \$13.20 | 3 | \$15.46 |
| 4 | \$13.35 | 4 | \$15.64 |
| 5 | \$13.50 | 5 | \$15.82 |
| 6 | \$13.65 | 6 | \$16.00 |
| 7 | \$13.80 | 7 | \$16.18 |
| 8 | \$13.95 | 8 | \$16.36 |
| 9 | \$14.10 | 9 | \$16.54 |
| 10 | \$14.25 | 10 | \$16.72 |
| 11 | \$14.40 | 11 | \$16.90 |
| 12 | \$14.55 | 12 | \$17.08 |
| 13 | \$14.70 | 13 | \$17.26 |
| 14 | \$14.85 | 14 | \$17.44 |
| 15 | \$15.00 | 15 | \$17.62 |
| 16 | \$15.15 | 16 | \$17.80 |
| 17 | \$15.30 | 17 | \$17.98 |
| 18 | \$15.45 | 18 | \$18.16 |
| 19 | \$15.60 | 19 | \$18.34 |
| 20 | \$15.75 | 20 | \$18.52 |
| 21 | \$15.90 | 21 | \$18.70 |
| 22 | \$16.05 | 22 | \$18.88 |
| 23 | \$16.20 | 23 | \$19.06 |
| 24 | \$16.35 | 24 | \$19.24 |
| 25 | \$16.50 | 25 | \$19.42 |
| 26 | \$16.65 | 26 | \$19.60 |
| 27 | \$16.80 | 27 | \$19.78 |
| 28 | \$16.95 | 28 | \$19.96 |
| 29 | \$17.10 | 29 | \$20.14 |
| 30 | \$17.25 | 30 | \$20.32 |

Regularly reporting bus driver substitutes are paid a minimum of 1 hour per reporting time (equates to 10 hours a week on a regular week) and are paid an hourly rate of \$14.92 per hour.

Regularly reporting bus monitor substitutes are paid a minimum of 1.5 hours per reporting time (equates to 15 hours a week on a regular week) and are paid an hourly rate of \$12.75 per hour.

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SUBSTITUTE/STUDENT WORKER PAY RATES

| SUBSTITUTE PAY RATES | |
|-----------------------------------|---|
| Non-Degreed Base Rate | \$70.00 / day |
| Degreed Base Rate (Associates) | \$70.00 / day |
| Degreed Base Rate (Bachelors) | \$80.00 / day |
| Texas Certified Teacher Base Rate | \$85.00 / day |
| Last Minute Sub Team * | \$95.00 / day |
| Long Term Teacher Base Rate | \$110.00 / day |
| Regular Ed Aide Base Rate | \$65.00 / day |
| Special Education Aide Base Rate | \$75.00 / day |
| Long Term Aide Base Rate | \$70.00 / day |
| Library Services | \$75.00 / day |
| Nurse-RN | \$150.00 / day |
| Nurse-RN (Long Term) | \$175.00 / day |
| Nurse-LVN, EMT | \$80.00 / day |
| Nurse-LVN, EMT (Long Term) | \$100.00 / day |
| Nurse-Aide | \$65.00 / day |
| Food Service/Custodian | \$8.50 / hour |
| Bus Driver (On call) | 14.92 / hour |
| Interim Administrator | Minimum daily rate for applicable pay range |
| Long Term Clerical | Calculated for assigned position |

Substitute pay for aides is not adjusted for those who hold advanced degrees.

“Long Term” means beginning with the 11th consecutive day for the same individual. Differentiated pay for long term assignments begins on the 11th day and will not be adjusted to the initial day of the assignment.

* Substitutes must be pre-qualified to receive Last Minute Sub Team pay. Those qualified must take at least 20 unscheduled substitute jobs every 9 weeks to maintain pay status. Failure to accept the minimum number of unscheduled assignments will result in removal from this pay classification.

| STUDENT WORKER PAY RATES | |
|------------------------------------|-----------------|
| Summer Maintenance | \$10.00 / hour |
| Student Technician's (Tech. Dept.) | * \$8.25 / hour |
| Auditorium Event Worker | \$10.00 / hour |

* Rate increases to \$9.25/hour if student has A+ certification.

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ATHLETIC EVENT WORKERS

| Middle School Event | |
|----------------------------|-----------------|
| | Per Game |
| Event Manager | Admin |
| Announcer | Volunteer |
| Scoreboard/Clock | \$15 |
| Tournament Games | \$10 |

| City Bank Stadium Varsity Football | Rate |
|---|----------------------------------|
| Event Manager/Administrator | Director of Athletics |
| Gate Attendant | Administrator or \$45 |
| Press Box Attendant | Administrator |
| Scoreboard/Clock | \$65 |
| Clock (25 Second) | \$65 |
| Announcer | TBD (max \$85) |
| Message Board Operator | \$50 |
| Field Gate/Lot Attendant | Administrator |
| Brown Shirt – Stadium Workers | \$50-\$85 or hourly at \$10/hour |
| Down Box | Volunteer |
| Chain | Volunteer |
| Press Box Manager | \$1500/year |
| Gate Manager | \$50 |

| Freshman/Junior Varsity Football | | |
|---|---------------|------------------|
| | 1 Game | 2 + Games |
| Time Clock (40 seconds) | \$20 | \$40 |
| Scoreboard Operator | \$20 | \$40 |

| High School Basketball /Volleyball | | |
|---|----------------|---------------|
| | JV Game | V Game |
| Event Manager | Admin | Admin |
| Announcer | Volunteer | Volunteer |
| Stat Board Operator/Libero Tracker | \$15 | \$20 |
| Clock Operator | \$15 | \$20 |
| Scorekeeper | \$15 | \$20 |

| Baseball/Softball | | |
|--------------------------|----------------|----------------|
| | JV Game | V Games |
| Event Manager | Admin | Admin |
| Announcer | Volunteer | Volunteer |
| Scoreboard/Clock | \$15 | \$20 |

| Soccer | | |
|------------------|----------------|----------------|
| | JV Game | V Games |
| Event Manager | Admin | Admin |
| Announcer | Volunteer | Volunteer |
| Scoreboard/Clock | \$15 | \$20 |

| Athletic Gates -Other than Varsity Football | | | |
|--|---------------|------------------|---------------|
| | 1 Game | 2 + Games | Hourly |
| Gate Personnel as Scheduled | \$25 | \$40 | \$10/hour |

Per Board policy DK (LOCAL), "paid supplemental duties are not part of the District's contractual obligation to the employee, and an employee shall hold no expectation of continuing assignment to any paid supplemental duty."

EXTRA DUTY/SHORTAGE STIPENDS *

| STUDENT ORGANIZATIONS/PROJECTS | |
|---------------------------------------|------------|
| Newspaper | \$1,200.00 |
| Yearbook | \$1,500.00 |
| National Honor Society | \$1,000.00 |
| Student Council-High School | \$1,500.00 |
| Student Council-Middle School | \$750.00 |
| Student Council-Elementary | \$750.00 |
| Academic Decathlon-High School | \$1,000.00 |
| Speech and Debate | \$1,500.00 |
| Robotic | \$1,000.00 |
| PALS | \$1,000.00 |
| PEERS | \$400.00 |
| Step Team | \$1,000.00 |

| UIL | |
|--|------------|
| Coordinator High School | \$2,000.00 |
| Coordinator Middle School | \$400.00 |
| High School Sponsor (per event - annually) | \$250.00 |
| High School Sponsor (per meet - full day, district level) | \$100.00 |
| High School Sponsor (per meet - full day, beyond district level) | \$200.00 |
| Middle School Sponsor (per event - annually) | \$200.00 |
| Middle School Sponsor (per meet - full day) | \$50.00 |

| DEPARTMENT HEADS/GRADE LEVEL CHAIRS | |
|--|------------|
| High School | \$1,500.00 |
| Middle School | \$800.00 |
| Elementary School | \$800.00 |

| OTHER | |
|---|---------------------------|
| Head Elementary Librarian Coordinator | \$4,500.00 |
| High School Librarian Coordinator | \$3,500.00 |
| Elementary Librarian Coordinator | \$2,500.00 |
| Middle School Librarian Coordinator | \$2,500.00 |
| High School Librarian | \$2,500.00 |
| Bilingual/Dual Language (Spanish Side) | \$3,000.00 |
| Bilingual/Dual Language (English Side) | \$1,000.00 |
| High School Work Program / Video Production | \$3,000.00 |
| Part-time FAC Administrator | \$10,000.00 |
| Employee Retention Stipend | 1% of pay grade mid-point |

| EXTRA DUTY | |
|---|-------------------------|
| Hourly rate for homebound instruction (This rate generally includes mileage reimbursement unless travel requirements are extreme.) (Employees are not compensated for travel time.) | \$27.50 |
| Hourly rate for teaching summer school | \$25.00 |
| Hourly rate for professionals performing extra duty such as Saturday School, some tutorials, detention, etc. | \$20.00 |
| Teachers who teach during their conference period will receive their daily rate divided by the number of class taught per day multiplied by the number of days of instruction. | Based on regular salary |
| Hourly rate for support staff performing extra duty such as Saturday School, some tutorials, detention, summer school, etc. | \$15.00 |

* Stipends listed in this section can be modified with district administrative approval to allow for variation between campus organizations and activities as long as they do not exceed the approved budget allocations.

Per Board policy DK (LOCAL), "paid supplemental duties are not part of the District's contractual obligation to the employee, and an employee shall hold no expectation of continuing assignment to any paid supplemental duty."

ATHLETIC STIPENDS

| GENERIC | |
|-------------------|------------|
| MS Supervisor | \$2,000.00 |
| Press Box Manager | \$1,500.00 |

| BASEBALL | |
|--------------------|------------|
| HS Head Coach | \$6,500.00 |
| HS Assistant Coach | \$2,500.00 |

| BASKETBALL | |
|--------------------|------------|
| HS Head Coach | \$8,000.00 |
| HS Assistant Coach | \$3,000.00 |
| HS Freshman Coach | \$2,500.00 |
| MS Coach | \$2,000.00 |
| MS Head Coach | \$250.00 |

| COORDINATOR | |
|------------------------|------------|
| HS Coordinator | Salaried |
| Girls Coordinator (HS) | \$1,500.00 |

| CROSS COUNTRY | |
|--------------------------------------|------------|
| HS Head Coach (Boys/Girls Combined) | \$6,000.00 |
| HS Asst. Coach (Boys/Girls Combined) | \$2,500.00 |
| MS Coach | \$250.00 |

| FOOTBALL | |
|--------------------|------------|
| HS Head Coach | Salaried |
| HS Coordinator | \$9,000.00 |
| HS Assistant Coach | \$6,500.00 |
| HS Freshman Coach | \$4,000.00 |
| HS Kicking Coach | \$1,000.00 |
| MS Coach | \$2,000.00 |
| MS Head Coach | \$500.00 |

| GOLF | |
|-------------------------------|------------|
| HS Head Coach (Co-Ed) | \$7,300.00 |
| HS Head Coach (Boys or Girls) | \$4,800.00 |
| HS Assistant Coach | \$2,500.00 |

| POWER LIFTING | |
|----------------------|------------|
| HS Head Coach | \$4,500.00 |
| HS Assistant Coach | \$2,500.00 |

| SOCCER | |
|--------------------|------------|
| HS Head Coach | \$6,500.00 |
| HS Assistant Coach | \$2,500.00 |

| SOFTBALL | |
|--------------------|------------|
| HS Head Coach | \$6,500.00 |
| HS Assistant Coach | \$2,500.00 |

| SWIMMING | |
|---------------------------------|------------|
| HS Head Coach (2 campuses) | \$6,000.00 |
| HS Assistant Coach (2 campuses) | \$2,500.00 |

| TENNIS | |
|--------------------|------------|
| HS Head Coach | \$6,000.00 |
| HS Assistant Coach | \$2,500.00 |
| MS Coach | \$1,000.00 |

| TRACK | |
|--------------------|------------|
| HS Head Coach | \$4,500.00 |
| HS Assistant Coach | \$2,500.00 |
| MS Coach | \$2,000.00 |
| MS Head Coach | \$250.00 |

| TRAINER | |
|--|------------|
| HS Trainer (does not include payment for extra days) * | \$8,500.00 |
| Assistant Trainer * | \$6,500.00 |

* Stipends paid only if base pay is calculated on the Teacher Salary Schedule

| VOLLEYBALL | |
|--------------------|------------|
| HS Head Coach | \$8,000.00 |
| HS Assistant Coach | \$3,000.00 |
| MS Coach | \$2,000.00 |
| MS Head Coach | \$250.00 |

Per Board policy DK (LOCAL), "paid supplemental duties are not part of the District's contractual obligation to the employee, and an employee shall hold no expectation of continuing assignment to any paid supplemental duty."

FINE ARTS & CHEER STIPENDS

| <u>BAND</u> | |
|---------------------------------------|---------------------|
| High School Band Director | SALARIED |
| High School Assistant Band Director | \$7,000.00 |
| Middle School Head Band Director | \$7,500.00 |
| Middle School Assistant Band Director | \$6,500.00 |
| Color Guard Instructor | \$100 - \$135 Daily |

| <u>CHOIR</u> | |
|------------------------------|------------|
| District Choir Director | \$1,500.00 |
| High School Choir Director | \$6,000.00 |
| Middle School Choir Director | \$2,000.00 |
| Elementary Choir Director | \$500.00 |

| <u>DANCE</u> | |
|---------------------------------|------------|
| Drill Team Sponsor | \$4,000.00 |
| Drill Team Assistant | \$2,500.00 |
| Dance Director | \$1,000.00 |
| High School Color Guard Sponsor | \$1,000.00 |

| <u>DRAMA</u> | |
|---|------------|
| HS Theater Director (including One Act Play and Musical) | \$6,000.00 |
| Assistant High School Theater Director (including One Act Play and Musical) | \$4,000.00 |
| Middle School Theater Director (including One Act Play) | \$1,000.00 |
| Performing Arts Center Manager | \$500.00 |

| <u>CHEERLEADING</u> | |
|----------------------------|------------|
| Varsity | \$4,000.00 |
| Junior Varsity | \$2,500.00 |
| Freshmen | \$2,500.00 |
| Middle School Cheerleading | \$1,800.00 |

Per Board policy DK (LOCAL), "paid supplemental duties are not part of the District's contractual obligation to the employee, and an employee shall hold no expectation of continuing assignment to any paid supplemental duty."



Glossary

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Glossary of Terms

This glossary contains definitions of terms used in this guide and such additional terms as seems necessary to common understandings concerning financial accounting procedures for schools. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting.

ABATEMENT

A complete or partial cancellation of a tax imposed by a governmental unit. Abatements usually apply to tax levies, special assessments, and service charges. On or after September 1, 2001, school districts may not enter into a tax abatement agreement under Tax Code Chapter 312. However, the Board may designate an area entirely within the territory of the District as a reinvestment zone if the Board finds that, as a result of the designation and the granting of a limitation on appraised value, it is reasonably likely to: (1) contribute to the expansion of primary employment in the reinvestment zone; or (2) attract major investment in the reinvestment zone that would be a benefit to property in the reinvestment zone and to the District and contribute to the economic development of the region in which the District is located.

ACCOUNT

A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

ACCOUNTING PERIOD

A period at the end of which and for which financial statements are prepared (ex: July 1 through June 30). Also, see Fiscal Period.

ACCOUNTING PROCEDURE

The arrangement of all processes which discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

ACCRUAL BASIS

The basis of accounting, under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Also see Estimated Revenue and Expenditures.

ACCRUE

To record revenues when earned or when levies are made and to record expenditures as soon they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also Estimated Revenues and Expenditures.

ACTUARIAL BASIS

A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund.

ADA

Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate days attendance is divided by the number of days of instruction to compute average daily attendance. ADA is used in the formula to distribute funding to Texas public school districts.

ADMINISTRATION

Those activities which regulate, direct, and control the affairs of the local education agency, are system-wide, and are not confined to one school, subject, or narrow phase of school activity.

ALLOCATION

A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT

A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION

A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

AUDIT

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements for where necessary.

BALANCE SHEET

A summarized statements, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BILL

A term as herein used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

BOARD OF EDUCATION

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Surety Bond.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt".

BONDS AUTHORIZED AND UNISSUED

Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED

Bonds sold.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is

composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGETARY CONTROL

The control management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

CAPITAL OUTLAYS

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUND

A governmental fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instructional, School Leadership, and Nursing.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received, for example, payroll costs, purchased and contracted services, and supplies.

CO-CURRICULAR ACTIVITIES

See Student Body Activities.

CODING

A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

CONTRACTED SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST ACCOUNTING

A method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST PER PUPIL

See Current Expenditures per Pupil.

COUNTY EDUCATION DISTRICT (CED)

A CED is an independent school district formed by the consolidation of the local districts in its boundaries for the limited purpose of exercising a portion of the taxing power previously authorized by the voters in those school districts and of distributing revenue of the CED to those districts. Senate Bill 7 passed by the 73rd Legislature and signed into law by Governor Ann Richards abolished the system of CED's created by Senate Bill 351.

CURRENT EXPENDITURES PER PUPIL

Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

CURRENT LOANS

A loan payable in the same fiscal year in which the money was borrowed. See also Tax Anticipation Notes.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. See also Current Loans.

DELINQUENT TAXES

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31.

DEPARTMENT

A specific functional area or "cost center" within a district division.

DEPRECIATION

The process of estimating and recording the expired useful life of a fixed asset. It is used to distribute the expense of purchasing the asset over its revenue producing years.

DIVISION

An administrative division of the District having management responsibility for a group of departments.

EDUCATIONAL SPAN

Identifies the level or characteristics of the student receiving instruction.

EFFECTIVE TAX RATE

State law in Texas prescribes a formula for calculating the effective tax rate for districts. The net effect of the formula is to produce a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property, and newly constructed property. If the adopted tax rate is greater than the effective tax rate, State law requires that special notices must be posted and published. If the tax rate exceeds the rollback tax rate, an election to limit school taxes is automatically triggered on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCE

Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the District. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

EQUALIZED WEALTH LEVEL

Equalized Wealth Level means the wealth per student provided by Section 36.002, Texas Education Code.

EQUIPMENT

Moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines,

computers, lathes, clocks, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building, are considered as part of the building.)

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it will be collected during the period.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

EXPENSE

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense charges whose benefits extend over future periods.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is July 1 through June 30.

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FLOATING DEBT

Liabilities (except bonds) payable on demand or at an early date; for example, accounts payable, bank loans, notes, or warrants.

FORFEITURE

The automatic loss of cash or other property as a punishment for not complying with legal provisions and as compensation for the resulting damages or losses.

FTE

Full-Time Equivalent measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE. When FTE counts are included in reports they represent the aggregate of all FTE percentages, e.g., if one teacher provides four hours of instruction and four others provide one hour, together they represent one FTE.

FULL-TIME EQUIVALENCE

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1.00" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in part-time position by the amount of employed time required in a corresponding full time position.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period during the fiscal year prior to closing.

FUND, PERMANENT SCHOOL

The Permanent School fund consists of money, securities, or lands which have been set aside as an investment for public school purposes of which the income but not the principal may be expended. These funds, in most cases, have been derived from the sale of State school lands set aside by the Federal and/or State Government, from rents and royalties, and from surplus revenue returned to the State by the Federal Government.

FURNITURE

Moveable items used for school operation that are not of a mechanical nature. Chairs, tables, desks, file cabinets, pictures, chalkboards, lamps, lockers and carpets, etc., are examples of furniture.

GENERAL FUND

A fund group with budgetary control used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use by the local education agency. The General Fund is used to finance the ordinary operations of a governmental unit except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT

Tax supported bonded debt which is backed by the full faith and credit of the District.

GIFT

Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected.

GRANT

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of specified function (for example, job training), but it is sometimes also for general purposes.

IMPROVEMENTS

Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

INDEPENDENT AUDIT

An audit performed by an independent auditor.

INDEPENDENT AUDITOR

An auditor who is independent of the agency whose accounts are being audited.

INSTRUCTION

The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERFUND TRANSFERS

Money which is taken from one fund under the control of the board of education and added to another fund under the board's control. Inter-fund transfers are not receipts or expenditures of the school district.

INTERNAL SERVICE FUND

A proprietary fund type accounted for on the accrual basis and not required to be reported in budget data submitted through Public Education Information Management System (PEIMS) to the Texas Education Agency. This fund may be used to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies with a single governmental unit or to other governmental units on a cost reimbursement basis.

JUDGMENT

An amount to be paid or collected as a result of a court decision.

LEVY

(Verb)To impose taxes or special assessments. (Noun)The total of taxes special assessments imposed by a governmental unit.

LONG-TERM BUDGET

A budget prepared for a period longer than a fiscal year. If the long-term budget is restricted to capital expenditures, it is called a capital improvement program.

MAINTENANCE, PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original operating condition, completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

M&O TAX RATE

The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which expenditures are accrued when incurred and revenues are accounted for when they become measurable and available.

PERSONNEL, ADMINISTRATION

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools, business manager and accountant.

PERSONNEL, CLERICAL

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

PERSONNEL EXPENDITURES

For the purpose of budgeting, this term refers to all wages and related payroll costs: regular pay, extra duty pay, overtime pay, employee allowances, social security, group health and life insurance, workers' compensation insurance, unemployment insurance, and teacher retirement/TRS care.

PERSONNEL, FULL--TIME

School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

PERSONNEL, GUIDANCE

Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classified here are: counselors, deans, placement counselors, guidance specialists, assessment staff, and similar personnel.

PERSONNEL, HEALTH

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL ADMINISTRATION

Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are: supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in repair and upkeep of grounds, buildings, and equipment.

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, the performance budget on the other.

RECEIPTS, NON REVENUE

Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and thereafter decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the non-revenue receipts.

RECEIPTS, REVENUE

Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

REFINED ADA

Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

REFUNDING BONDS

Bonds issued to pay off bonds already outstanding.

RESERVED FUND BALANCE

The portion of fund equity which is not available for appropriation or which has been legally separated for a specific purposes.

RETIREMENT FUND SYSTEM

A plan whereby a fund of money, built up through contributions from participants and other sources, is used to make regular payments to those who retire from service in the educational system by reason of age, disability, or length of service.

REVENUE

The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue is recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See Receipts, Revenue.

REVENUE BONDS

Bonds of the District which are supported by the revenue generating capacity of primarily athletic gate receipts.

ROLLBACK TAX RATE

For school districts, the rate is calculated by add four cents (\$0.04) to the lesser of the current year's compressed operating tax rate or the effective M&O rate for their highest M&O rate. School districts then add their current year's debt service rate to get the final current year's rollback tax rate. A tax rate that exceeds the rollback tax rate will automatically trigger an election to limit school taxes on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

SCHOOL

A division of the school system consisting of a group of students composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

SCHOOL, ELEMENTARY

A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this handbook this term includes kindergartens and nursery schools if they are under the control of the local board of education.

SCHOOL, MIDDLE SCHOOL

A separately organized secondary school intermediate between elementary and senior high school.

SCHOOL, SENIOR HIGH

A school offering the final years of high school work necessary for graduation; invariably preceding by a middle school in the same system.

SCHOOL, SUMMER

The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

SCHOOL PLANT

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE

The land and all improvements to the site, other than structure, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

SERIAL BONDS

Bonds whose principal is to be repaid in periodic installments over the life of the issue.

SPECIAL REVENUE FUND

A governmental fund type with budgetary control, used to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects, that are legally restricted to expenditures for specified purposes.

STUDENT-BODY ACTIVITIES

Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

SUCCESSOR-IN-INTEREST

The governing board of each county education district (CED), prior to August 31, 1993, designated a governmental entity or an officer of a governmental entity located within the boundaries of the CED as the successor-in-interest to the assets, liabilities, and records of the CED. The successor-in-interest primarily is responsible to collect the delinquent taxes and pay any just debts of the CED during the first five-year period subsequent to September 1, 1993.

SURETY BOND

A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAX ANTICIPATION NOTES

Notes (sometimes called "warrants") issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

TAX BASE

The total value of all real, personal and mineral property in the District as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

TAX RATE

Total tax rate is set by the Board of Trustees and is made up of two components: maintenance and operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

TAX RATIFICATION ELECTION (TRE)

In 2006, the legislature required school boards to compress their districts' maintenance tax rates by one-third. For most districts, this meant reducing the local property tax rate from \$1.50 to \$1. The legislature also reset the maximum maintenance tax rate a school district could adopt to \$1.17 and required school districts to seek voter approval for a tax rate increase above \$1.04. This election is called a tax ratification election (TRE).

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property.

TEACHER

A person employed to instruct pupils or students. This term is not applied to principals, librarians or other instructional or non-instructional support personnel.

TERM BONDS

Bonds of the same issue, usually maturing all at one time, ordinarily to be retired from sinking funds.

TEXTBOOKS

Books obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use.

UNASSIGNED FUND BALANCE

Fund equity this is available for allocation.

USER CHARGES

The payment of a fee for direct receipt of a public service such as data processing services by the department benefiting from the service.

WADA

To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extend students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

WEALTH EQUILIZATION TRANSFER

The amount budgeted by districts for the cost of reducing their property wealth to the required equalization wealth level. This is sometimes referred to as Robin Hood Funds.

WEALTH PER STUDENT

"Wealth per student" means the taxable value of property, as determined under Section 11.86, Texas Education Code, divided by the number of students in weighted average daily attendance.