

# Forney Independent School District



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## OFFICIAL BUDGET 2023-2024

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600 South Bois d'Arc Street  
Forney, Texas  
Kaufman County  
[www.forneyisd.net](http://www.forneyisd.net)

# Board Goals

## LEARNING ORGANIZATION

We will have a sound, safe, and efficient learning organization that supports learning, provides opportunities, and prepares for the future.

## LEARNING STANDARDS

We will design and implement an innovative curriculum that meets the academic, social emotional, and future ready skills for all learners.

## LEARNING ENVIRONMENT

We will foster a culture of excellence that builds positive relationships and empowers our diverse population to achieve life-long successes.

## COMMUNITY PARTNERSHIPS

We will develop school, family, and community partnerships that expand opportunities for all.



# TABLE OF CONTENTS

## INTRODUCTORY SECTION (*PAGES 1-16*)

### *Introductory Information*

Principal Officials .....	3
Consultants and Advisors .....	4
Executive Summary .....	5

## ORGANIZATIONAL SECTION (*PAGES 17-60*)

### *District Information*

School District Boundary Map .....	21
Overview of Forney Independent School District .....	23
2021-2022 School Calendar .....	26
Organizational Structure .....	27

### *Accounting Information*

Fund Structure Diagram .....	31
Financial Structure and Basis of Accounting .....	32
Account Code Structure .....	39

### *Significant Budget and Financial Information*

Budget Policy & Development Procedures .....	51
Budget Implementation Plan & Allocation of Human and Financial Resources .....	59

## FINANCIAL SECTION (*PAGES 61-100*)

### *Budget Information*

Financial Overview .....	65
Budget Analysis .....	66
Combined Governmental Fund Budget .....	69

### *General Fund Information*

General Fund Overview .....	75
Operations Budget by Functional Area .....	77
Revenue and Expenditure Assumptions for the General Fund .....	79
General Fund Budget .....	82

### ***Food Service Information***

Food Service Fund Overview .....	87
Food Service Fund Budget .....	88

### ***Debt Service Information***

Debt Service Fund Overview .....	91
Debt Service Fund Budget .....	92
Debt Service Payment Schedule .....	93
Bonded Debt Facts .....	94
Debt Service Policy – CCA (Legal) .....	95

### ***Construction Fund Information***

Capital Projects Fund Overview .....	99
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## **INFORMATIONAL SECTION (PAGES 101-209)**

### ***Tax Information***

Property Value Information .....	105
Five Year Trend of Taxable Property Value .....	105
Comparison of Property Value by Use Category .....	105
Top Ten Taxpayers .....	106
Tax Rate & Collection Information .....	107
Historic Tax Rates.....	107
Tax Collection History .....	107
Impact of Tax Rate on Single Family Residence .....	108

### ***Enrollment Information***

Enrollment Information .....	111
Student Demographic Data .....	112

### ***Personnel Information***

Staffing Information .....	117
Compensation Plan .....	120
Campus Staffing Analysis .....	137

### ***Glossary***

Glossary of Terms .....	187
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### ***Appendix***

Tax Rate Calculation Worksheet .....	205
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# 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. Greg Pharris, President	15 Years	2026
Mr. Chad Johnson, Vice President	7 Years	2025
Ms. Becky Dobbs, Secretary	17 Years	2025
Ms. Hanna Bateman	2 Years	2024
Ms. Katrina Burkhalter	1 Years	2025
Dr. Michael Idemudia	0 Years	2024
Mr. Scott Regan	6 Years	2026

## Administrative Officials

<u>Name of Official</u>	<u>Position</u>	<u>Years at FISD</u>
Dr. Justin Terry	Superintendent	9
Mr. John G. Chase	Chief Financial Officer	9
Mr. Richard Geer	Chief Human Services Officer	19
Ms. Susan Johnson	Exec. Dir. of Strategic Partnerships	2
Dr. Stormy Lemond	Exec. Dir. of Leadership Development	18
Ms. Kimberly Morisak	Chief Operations Officer	9
Ms. Robyn Pearce	Exec. Dir. of Innovation & Inform.	17
Mr. Joseph Sanders	Chief of Police	3
Dr. Judith Webber	Chief Learning Officer	9
Ms. Kristin Zastoupil	Exec. Dir. of Marketing & Comm.	5

**Official Issuing Report**  
John Chase, Chief Financial Officer

# **Forney Independent School District**

## ***Consultants and Advisors***

### **Auditor**

Weaver and Tidwell, L.L.P  
2300 North Field Street  
Dallas, Texas 75201

### **Bond Counsel**

Cantu Harden LLP  
1020 N.E. Loop 410, Suite 401  
San Antonio, Texas 78209

### **Depository Bank**

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

### **Financial Advisor**

Live Oak Public Finance, LLC  
1515 South Capital of Texas Highway, Suite 206  
Austin, Texas 78746

### **General Counsel**

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

# Executive Summary

Forney Independent School District (District) is pleased to present the 2024 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, 2023 through June 30, 2024.

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 ensure student-to-teacher and student-to-total staff ratios remain 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 insight into the entire budget document, as well as 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 from prior years is also included for review.
- **Informational Section** – Provides additional financial and student data. The Informational 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 inform parents and taxpayers about the District's financial plan to meet our educational program needs for fiscal year 2024.

## Facts About Forney Independent School District

The District serves a population of approximately 60,000 in the City of Forney and surrounding areas. The District is located 18 miles east of Dallas, with access to the greater Dallas-Fort Worth area by way of US Highway 80 and Interstate Highway 20. The median household effective buying income is 143% of the national average, which is considered very strong.

Substantial residential development is occurring in the District and is driving student enrollment and tax base growth. Over the last five years, the District has been averaging over 1,900 new home starts per year. In calendar year 2022, new home starts were 1,602.

In order to meet the needs of a growing community, the District has been building new schools and expanding existing schools over the last several years. Dewberry Elementary School and Keith Bell Opportunity Central will open in August 2023. Dewberry Elementary can serve up to

# Executive Summary

900 students. Keith Bell Opportunity Central is a college and career center and is expected to serve up to 1,600 students at full capacity.

Other construction projects currently underway include freshman center additions to each of the high schools, 2 new middle schools (Themer Middle School and Warren Middle School), Wilson Elementary School, and an expansion to Rhea Intermediate School. These facilities are expected to be open within the next year.

## Enrollment Information

Forney Independent School District has been ranked as one of the fastest-growing school districts in the State of Texas in recent years. During the 2022-2023 school year, the District had a total enrollment of 16,211 students being served by 2,050 teachers and staff. The District operates 20 campuses including one early childhood center, ten elementary schools, three intermediate schools, three middle schools, two high schools, and one alternative school spread across more than 80 square miles.

The chart below presents student enrollment history for the last 5 years and projects enrollment for the next five years. As indicated, the District enrollment is expected to increase 7,962 students, or 49 percent, over the next five years.

**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	% Growth
2018/19	213	734	786	806	792	928	854	922	876	926	929	866	797	704	11,133	935	9.2%
2019/20	260	837	816	873	894	880	1,001	990	1,006	908	1,030	888	841	753	11,977	844	7.6%
2020/21	261	888	909	878	925	957	959	1,057	1,057	1,081	1,032	1,083	901	776	12,764	787	6.6%
2021/22	323	1,034	999	1,057	1,046	1,046	1,077	1,112	1,187	1,169	1,345	1,101	1,025	828	14,349	1,585	12.4%
2022/23	451	1,140	1,248	1,176	1,237	1,210	1,170	1,260	1,243	1,302	1,413	1,317	1,077	967	16,211	1,862	13.0%
2023/24	464	1,244	1,302	1,421	1,348	1,386	1,302	1,299	1,382	1,356	1,521	1,441	1,290	999	17,756	1,545	9.5%
2024/25	488	1,352	1,391	1,441	1,578	1,511	1,495	1,446	1,418	1,504	1,585	1,546	1,382	1,196	19,334	1,578	8.9%
2025/26	504	1,484	1,499	1,536	1,596	1,765	1,638	1,644	1,587	1,531	1,736	1,609	1,509	1,285	20,924	1,589	8.2%
2026/27	549	1,593	1,649	1,635	1,703	1,793	1,890	1,791	1,774	1,704	1,763	1,757	1,555	1,403	22,559	1,635	7.8%
2027/28	571	1,681	1,754	1,784	1,797	1,894	1,931	2,052	1,932	1,892	1,961	1,789	1,699	1,446	24,183	1,624	7.2%

# Executive Summary

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

**Student Ethnicity Percentages**

Ethnicity	2019	2020	2021	2022	2023
African American	19.1%	23.1%	26.8%	31.1%	36.2%
Hispanic	27.0%	27.3%	28.3%	29.0%	28.7%
White	47.6%	43.2%	38.3%	33.4%	28.0%
Two or More	3.8%	3.9%	4.1%	4.1%	4.2%
Asian	2.1%	2.1%	2.1%	2.0%	2.4%
American Indian/Alaska Native	0.4%	0.3%	0.3%	0.3%	0.2%
Native Hawaiian/Pacific Islander	0.1%	0.1%	0.2%	0.1%	0.2%

The State of Texas currently mandates a student-to-teacher ratio not to exceed 22:1 for pre-kindergarten through 4<sup>th</sup> grade. However, waivers can be granted for classrooms that exceed this amount. The District used a staffing ratio of 21:1 to determine the number of teachers allotted to each of its middle schools, intermediate schools, and freshman centers for the upcoming school year. The senior high schools are staffed using a ratio of 23:1.

The school calendar for 2023-2024 includes 169 instructional days for students. In addition, teachers will be assigned 18 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 uses 9-week grade reporting periods.

## 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 in the budget, have been established to ensure compliance with state law.

## 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. The State of Texas mandates the account code structure used by all public school districts. The account code defines transaction detail and will tell the reader what was generally purchased, which

# Executive Summary

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 the District 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 property taxes make up the bulk of revenues received by this fund. This fund is used to pay general operating expenses throughout the District.

General Fund revenue is projected to increase approximately \$31.9 million over what was budgeted in fiscal year 2023. The increased revenue is based upon student growth and the proposed property tax rate. The actual tax rate will be officially adopted after the District receives certified property values from the Kaufman Central Appraisal District at the end of July 2023. Since the Texas legislature is currently in an extended session, there could be changes to the tax rate and revenue projects if additional legislation is passed.

The unassigned General Fund balance at the end of fiscal year 2023 is projected to be \$38.3 million, or the equivalent of 2.8 months of operating expenditures. The District’s stated goal is to maintain a minimum of 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. Revenue collected from sale of breakfast and lunches and reimbursements received from the Department of Agriculture to pay for meals of students who are economically disadvantaged are the primary funding source for this program.

The 2024 budget includes an operating deficit of \$0.7 million. Most of this deficit is related to payroll costs. The District is adding 25 child nutrition workers to operate 4 new cafeterias in the upcoming fiscal year. The District also significantly increased child nutrition worker pay in order to attract and retain employees in the current highly competitive employment market.

The District recently entered into a food service management contract with Aramark Educational Services (Aramark). In preliminary discussion with the Aramark management team, the District expects to increase food sales over prior year student participation rates. If food sales increase, it is likely to more than offset the projected deficit. The District currently has a \$1.7 million fund balance in the Food Service Fund. This will more than cover any operating deficit expected during the fiscal year.



# Executive Summary

## Debt Service Fund

The Debt Service fund is used to account for principal and interest payments for funds borrowed to support voter authorized capital improvement projects. The Debt Service Fund year-end surplus should equal the August debt service payment due a little over a month after each fiscal year ends.

Revenue of the debt service fund mainly consists of ad valorem property taxes and interest earned on funds invested between bond payment dates.

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

**Forney Independent School District**  
Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year 2023 with Comparative Data From Prior Year

	FY 2023	FY 2024			
	Total	General Fund	Food Service Fund	Debt Service Fund	Total
<b>Revenues</b>					
5700 Local Sources	121,873,916	90,374,255	3,221,189	52,610,151	146,205,595
5800 State Program Revenue	80,846,280	96,265,904	174,481	942,456	97,382,841
5900 Federal Program Revenue	5,691,317	2,853,500	4,065,677	-	6,919,177
<b>Total Revenues</b>	<b>208,411,513</b>	<b>189,493,659</b>	<b>7,461,347</b>	<b>53,552,607</b>	<b>250,507,613</b>
<b>Expenditures</b>					
11 Instruction	88,469,895	105,569,163	-	-	105,569,163
12 Library & Media Services	1,294,996	1,544,725	-	-	1,544,725
13 Curriculum & Staff Development	4,525,033	6,824,712	-	-	6,824,712
21 Instructional Leadership	2,765,648	3,428,827	-	-	3,428,827
23 School Leadership	9,730,173	12,332,125	-	-	12,332,125
31 Counseling & Counseling Services	6,113,274	7,856,979	-	-	7,856,979
33 Health Services	1,878,835	2,281,750	-	-	2,281,750
34 Student Transportation	7,210,255	7,616,279	-	-	7,616,279
35 Food Service	6,806,886	-	8,138,859	-	8,138,859
36 Cocurricular/Extracurricular Activities	4,698,734	5,287,764	-	-	5,287,764
41 General Administration	5,865,549	6,186,238	-	-	6,186,238
51 Facilities Maintenance & Operations	15,965,139	19,558,314	-	-	19,558,314
52 Security & Monitoring Services	3,245,180	3,417,287	-	-	3,417,287
53 Data Processing Services	5,762,274	5,006,764	-	-	5,006,764
61 Community Services	127,223	203,683	-	-	203,683
71 Debt Service	35,745,192	1,190,215	-	48,638,168	49,828,383
81 Capital outlay	5,692,890	-	-	-	-
99 Other Intergovernmental Charges	1,102,400	1,188,834	-	-	1,188,834
<b>Total Expenditures</b>	<b>206,999,576</b>	<b>189,493,659</b>	<b>8,138,859</b>	<b>48,638,168</b>	<b>246,270,686</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,411,937</b>	<b>-</b>	<b>(677,512)</b>	<b>4,914,439</b>	<b>4,236,927</b>
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	23,921,423	-	-	-	-
8900 Other Uses	(8,936,648)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>14,984,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - July 1 (Beginning)</b>	<b>88,395,510</b>	<b>48,525,263</b>	<b>1,660,417</b>	<b>54,606,542</b>	<b>104,792,221</b>
<b>Fund Balance - June 30 (Ending)</b>	<b>104,792,222</b>	<b>48,525,263</b>	<b>982,905</b>	<b>59,520,981</b>	<b>109,029,148</b>
<b>Less Nonspendable Prepaid Items</b>	<b>185,000</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>185,000</b>
<b>Less Restricted for Federal/State Grants</b>	<b>1,660,417</b>	<b>-</b>	<b>982,905</b>	<b>-</b>	<b>982,905</b>
<b>Less Restricted for Retirement of Bonded Debt</b>	<b>64,606,542</b>	<b>10,000,000</b>	<b>-</b>	<b>59,520,981</b>	<b>69,520,981</b>
<b>Ending Fund Balance - Unassigned</b>	<b>38,340,263</b>	<b>38,340,263</b>	<b>-</b>	<b>-</b>	<b>38,340,263</b>

# Executive Summary

## Property Values

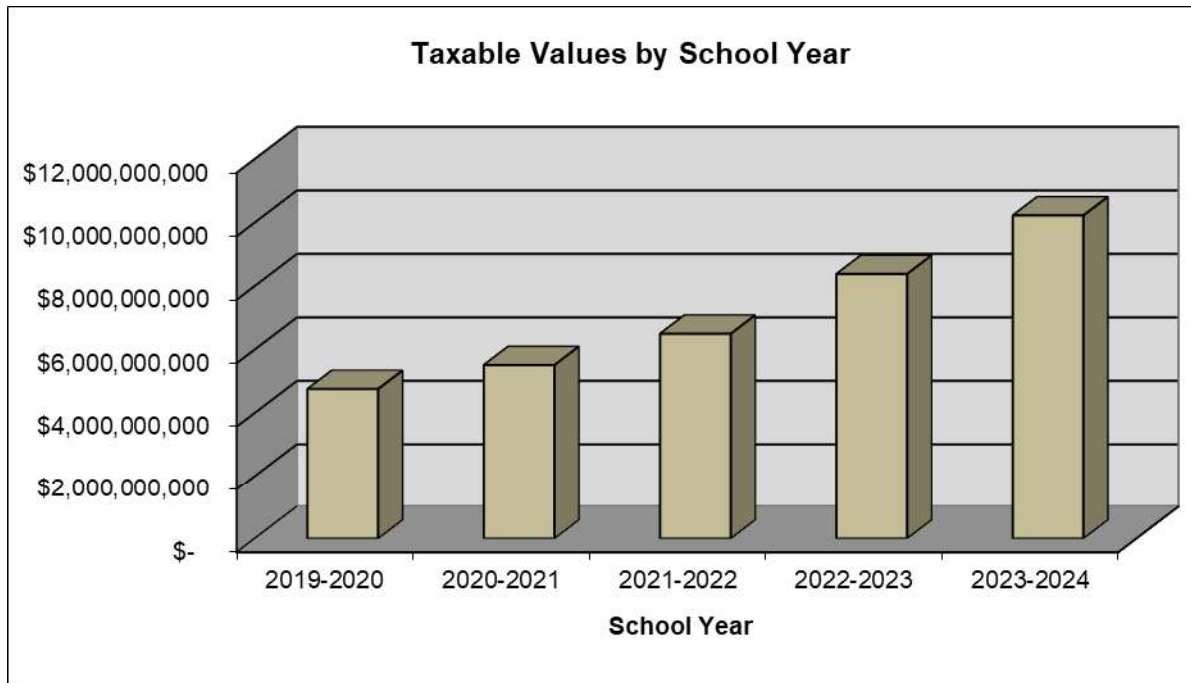
The District received its 2023 preliminary taxable property value from Kaufman County Appraisal District on April 24, 2023. Since the tax roll will not be officially certified until July 25th, the preliminary value received in April was used to calculate the property tax revenue estimate in the General 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 five years, averaging 18.9 percent. Values are expected to increase 22.0 percent in fiscal year 2024. The chart below illustrates the property value growth over the last 5 years:

### Forney Independent School District

#### Five Year Trend for Taxable Property Value

Tax Year	School Year	Taxable Values	% Change	\$ Increase	Total Tax Rate
2019	2019-2020	\$ 4,755,588,796	18.1%	\$ 728,201,306	\$ 1.4700
2020	2020-2021	\$ 5,510,188,236	15.9%	\$ 754,599,440	\$ 1.3747
2021	2021-2022	\$ 6,496,837,410	17.9%	\$ 986,649,174	\$ 1.3720
2022	2022-2023	\$ 8,379,434,894	29.0%	\$ 1,882,597,484	\$ 1.3546
2023	2023-2024	\$ 10,222,910,571	22.0%	\$ 1,843,475,677	\$ 1.3496



# Executive Summary

## Tax Rate

The total tax rate for fiscal year 2024 is expected to be \$1.3496 per hundred dollars of property value, which is a reduction of 0.5¢. This rate is comprised of the maintenance and operations (M&O) tax rate, which is used to support the general operations of the school district, and the interest and sinking (I&S) tax rate, which is dedicated to the payment of principal and interest on bonded debt. The M&O tax rate is expected to be 84.96¢ per \$100 of valuation. The I&S tax rate is expected to remain at 50¢.

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				
	2019	2020	2021	2022	2023
Average Market Value	259,118	271,796	293,636	368,703	409,379
Less: Average Homestead Exemption	(35,859)	(35,876)	(36,246)	(90,549)	(92,752)
Average Taxable Value	223,259	235,920	257,390	278,154	316,627
Property Tax Rate (per \$100 of Taxable Value)	1.470	1.375	1.372	1.355	1.350
Property Tax Due	3,281.91	3,243.19	3,531.39	3,767.87	4,273.20
Increase / (Decrease) from Prior Year	96.68	(38.72)	288.20	236.48	505.33



# Executive Summary

## Staffing

The District 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 follows:

### Staffing History

	2020 Actual %		2021 Actual %		2022 Actual %		2023 Actual %		2024 Budgeted %	
<b>Teachers</b> (Includes regular elementary, secondary, and special program teachers)	712.9	54.2%	783.5	53.7%	871.0	52.2%	1,064.1	51.9%	1,170.3	49.0%
<b>Professional Support</b> (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, non-instructional program directors or executive directors, etc.)	131.4	10.0%	154.5	10.6%	187.4	11.2%	259.6	12.6%	271.0	11.3%
<b>Campus Administration</b> (Includes principals, assistant principals, and deans)	42.0	3.2%	49.0	3.4%	60.0	3.6%	67.0	3.3%	76.0	3.2%
<b>Central Administration</b> (Includes superintendent, chiefs, and instructional program directors or executive directors)	13.8	1.0%	17.0	1.2%	17.9	1.1%	21.0	1.0%	25.0	1.0%
<b>Educational Aides</b> (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	118.9	9.0%	126.2	8.6%	159.9	9.6%	207.3	10.1%	262.0	11.0%
<b>Auxiliary Staff</b> (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above)	297.5	22.6%	329.9	22.6%	371.5	22.3%	433.2	21.1%	586.0	24.5%
<b>Total</b>	1,316.5	100%	1,460.1	100%	1,667.7	100%	2,052.2	100%	2,390.3	100%
<b>Student Membership</b>	11,944		12,724		14,314		16,180		17,702	
<b>Staffing Ratios</b>										
Student to Teacher Ratio	16.8		16.2		16.4		15.2		15.1	
Student to Total Staff Ratio	9.1		8.7		8.6		7.9		7.4	

# Executive Summary

## Mission

The mission of the District 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. The District seeks to develop a love of learning in all of our students 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 the District, the Board of Trustees has adopted four goals to focus our planning path.

### **BOARD GOAL 1: LEARNING ORGANIZATION**

We will have a sound, safe, and efficient learning organization that supports learning, provides opportunities, and prepares for the future.

### **BOARD GOAL 2: LEARNING STANDARDS**

We will design and implement an innovative curriculum that meets the academic, social emotional, and future ready skills for all learners.

### **BOARD GOAL 3: CULTURE OF EXCELLENCE**

We will foster a culture of excellence that builds positive relationships and empowers our diverse population to achieve life-long successes.

### **BOARD GOAL 4: PARTNERSHIPS**

We will develop school, family, and community partnerships that expand opportunities for all.

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 the District 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.

## Academic Performance

The District earned a rating of B for the 2022 accountability year. This rating was based on student academic achievement and school progress, as measured by the State of Texas Assessment of Academic Readiness (STAAR) tests. It is anticipated that the district will receive the 2023 accountability rating around August 15, 2023. The district and campuses will receive a label of A, B, C, or Not Rated, per Senate Bill 1365.

# Executive Summary

## Curriculum and Other Academic Programs

The District has a comprehensive, research-based curriculum for the core instructional content areas, written by District teacher-leaders and Learning Specialists, to meet the needs of our students and community. The curriculum includes intentionally embedded future-ready skills and District values that go beyond learning, including collaboration, perseverance, individualization, voice, excellence, and relationships.

Emerging bilingual students enrolled in pre-kindergarten participate in a one-way dual language enrichment program in Spanish. The District offers a two-way dual language enrichment program in Spanish and English in grades K-6. This program provides an opportunity for students to receive a college minor in Spanish by the time they complete 9th grade.

The district also offers Advanced Placement (AP) courses. In addition to the AP program, students can earn up to 39 hours of college credit during high school through dual credit course options. Students also have the opportunity to work alongside industry professionals and can earn industry certifications through the Career Technical Education (CTE) program.

The Gifted and Talented (G/T) program is designed to ensure that students who participate in G/T services demonstrate self-directed learning, thinking, research, and communication skills. The Advanced Academics and Fine Arts Academy at Blackburn serves students identified as gifted or talented in grades K-4. Beginning in August 2023, Smith Intermediate will serve these students in grades 5 and 6.

## Technologically Advanced District

The District uses a Learning Management System (LMS), which is a software application for the administration, documentation, tracking, reporting, and delivering of educational courses. The LMS aids in instruction and serves as the platform for digital learning in the classroom. Beginning in the 2022-2023 school year, all K-12 students were issued a Chromebook for instructional uses. The District uses a 3-year replacement cycle to keep the devices up-to-date. New Chromebooks were purchased in the 2021-2022 school year.

## Extracurricular Excellence

The District offers outstanding extracurricular opportunities for students. Forney High School and North Forney High School, as well as Brown Middle School, Jackson Middle School, and Warren Middle 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 thousands of interscholastic contests and tournaments each year, and they benefit from countless

## Executive Summary

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

Many students earned academic all-state or all-state honors in their sports. Many seniors from the 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. 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, and has been chosen as finalists at UIL One Act play competitions at the Area level. Additionally, the program has received several recognitions through the Dallas Summer Musical competition. Dance students are recognized among the finest and most elite in the region and have performed at various venues such as the Rose Bowl, Orange Bowl, New York City events, and Disney World showcases 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.

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

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# Organizational Section

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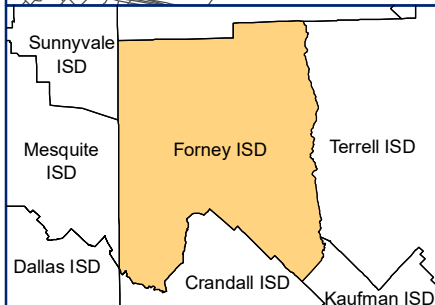
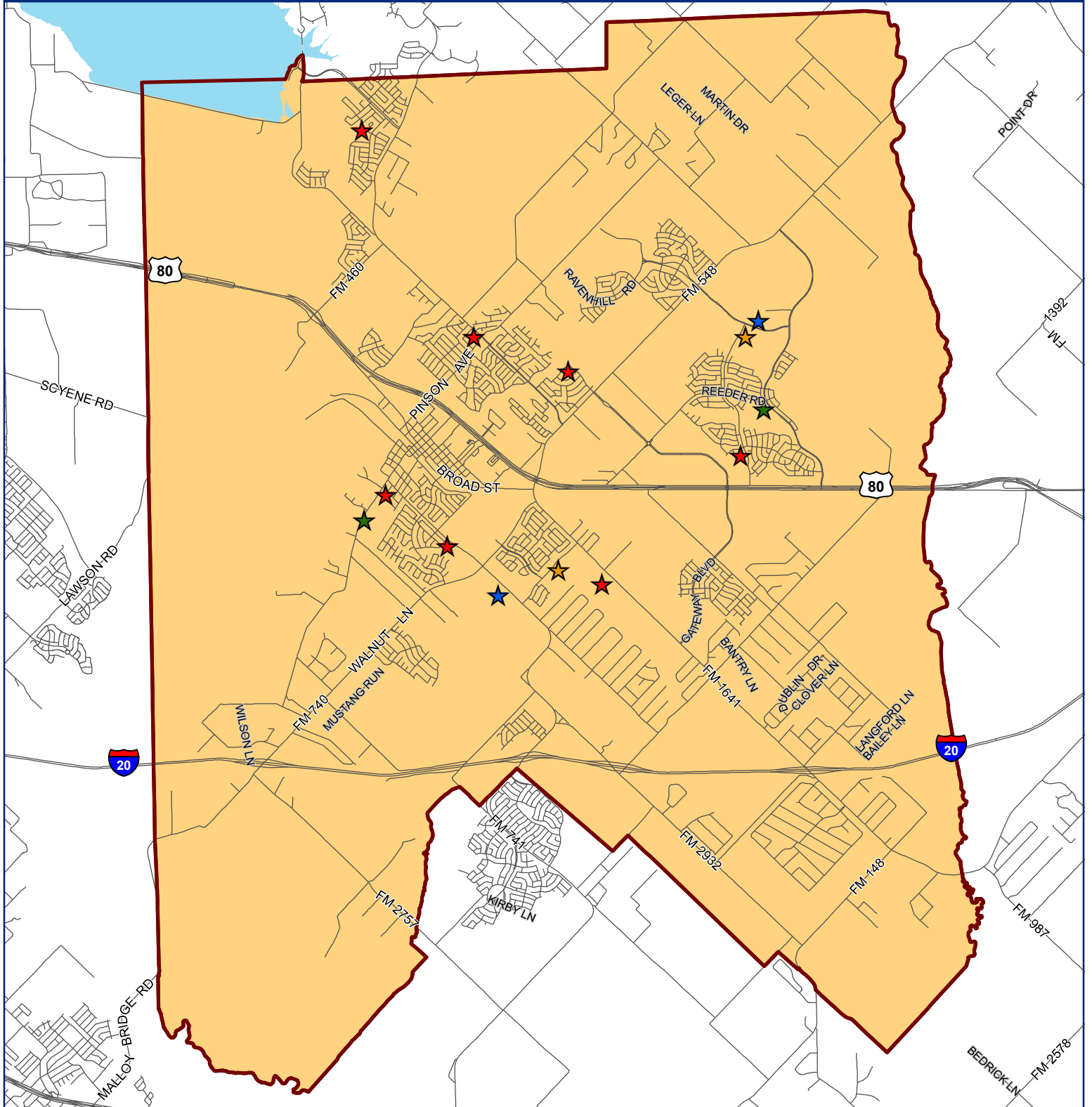
# District Information

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# FORNEY INDEPENDENT SCHOOL DISTRICT



## LEGEND

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



TEMPLETON  
DEMOGRAPHICS



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# Overview of Forney Independent School District

Forney Independent School District (District) approximately 18 miles east of Dallas, with access to the greater Dallas-Fort Worth area via US Highway 80 and Interstate 20. The District serves the citizens of the City of Forney and surrounding area. 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.

Since calendar year 2000, the District has been ranked as one of the fastest-growing school districts in the State of Texas. During the 2022-2023 school year, the District had student enrollment of over 16,200 students and approximately 2,050 teachers and staff. The make-up of the district includes ten elementary schools, three intermediate schools, three middle schools, two high schools, one early childhood center, and one alternative school spread across a district that spans more than 80 square miles.

The Forney Independent School District is contiguous with Mesquite ISD, Sunnyvale ISD, Rockwall ISD, Terrell ISD, Kaufman ISD, and Crandall ISD (see picture below).



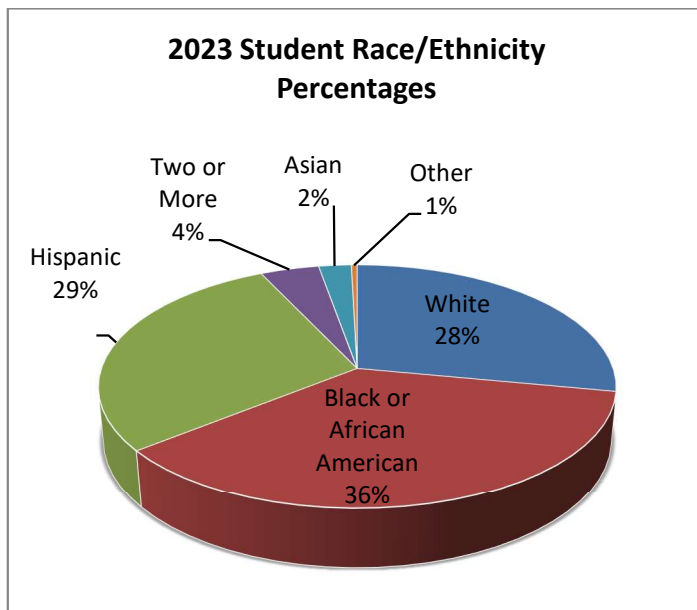
# Overview of Forney Independent School District

## Enrollment History

School Classification	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
High School	3,512	3,792	4,299	4,774	5,251
Middle School	1,914	2,138	2,356	2,545	2,738
Intermediate School	1,991	2,016	2,189	2,430	2,601
Elementary School	4,560	4,819	5,505	6,462	7,166
Total	11,977	12,765	14,349	16,211	17,756

## Student Ethnicity Percentages

Ethnicity	2019	2020	2021	2022	2023
African American	19.1%	23.1%	26.8%	31.1%	36.2%
Hispanic	27.0%	27.3%	28.3%	29.0%	28.7%
White	47.6%	43.2%	38.3%	33.4%	28.0%
Two or More	3.8%	3.9%	4.1%	4.1%	4.2%
Asian	2.1%	2.1%	2.1%	2.0%	2.4%
American Indian/Alaska Native	0.4%	0.3%	0.3%	0.3%	0.2%
Native Hawaiian/Pacific Islander	0.1%	0.1%	0.2%	0.1%	0.2%



As indicated in the table above, over the last five years, the demographics in Forney ISD has shifted from a majority white district to a somewhat balanced distribution between White, Hispanic, and Black students.



# Overview of Forney Independent School District

## Campus Listing

High Schools	Address	Telephone
Forney High School	1800 College, Forney, Texas 75126	469-762-4200
North Forney High School	6170 Falcon Way, Forney, Texas 75126	469-762-4210
Keith Bell Opportunity Central	680 Innovation Blvd, Forney, Texas 75126	469-762-4100
Middle Schools	Address	Telephone
Brown Middle School	1050 Windmill Farms Blvd., Forney, Texas 75126	469-762-4260
Jackson Middle School	651 Innovation Blvd, Forney, Texas 75126	469-762-4270
Warren Middle School	811 S. Bois d'arc, Forney, Texas 75126	469-762-4250
Intermediate Schools	Address	Telephone
Rhea Intermediate School	250 Monitor, Forney, Texas 75126	469-762-4360
Rhodes Intermediate School	775 Innovation Blvd, Forney, Texas 75126	469-762-4370
Smith Intermediate School	1750 Iron Gate Blvd., Forney, Texas 75126	469-762-4365
Elementary Schools	Address	Telephone
Blackburn Elementary School	2401 Concord Drive, Forney, Texas 75126	469-762-4300
Claybon Elementary School	1011 FM 741, Forney, Texas 75126	469-762-4305
Criswell Elementary School	401 N. FM 740, Forney, Texas 75126	469-762-4310
Crosby Elementary School	495 Diamond Creek Dr., Forney, Texas 75126	469-762-4315
Dewberry Elementary School	6800 Falcon Way, Forney, Texas 75126	469-762-4285
Griffin Elementary School	1130 S. Ravenhill, Forney, Texas 75126	469-762-4295
Henderson Elementary School	12749 FM 1641, Forney, Texas 75126	469-762-4320
Johnson Elementary School	10835 Walnut Lane, Forney, Texas 75126	469-762-4325
Lewis Elementary School	1309 Luckenbach, Forney, Texas 75126	469-762-4330
Willett Elementary School	1896 S Gateway Blvd, Forney, Texas 75126	469-762-4290
Alternative Education Program	Address	Telephone
Forney Learning Academy	309 S. Bois d'arc, Forney, Texas 75126	469-762-4350

# 2023-2024 SCHOOL CALENDAR

## Professional Development and Student Holidays

July 31, Aug. 1-9

Oct. 6, Dec. 15

Jan. 2, Mar. 1, May 23



Flexible Professional Dev.



Teacher Planning &amp; Prep



Professional Development

## Holidays

Sept. 4...District Staff/Student

Oct. 9-13...District Staff/Student

Nov. 20-24...District Staff/Student

Dec. 18-29...District Staff/Student

Jan. 1...District Staff/Student

Jan. 15...District Staff/Student

\*Feb. 16...District Staff/Student

Feb. 19...District Staff/Student

Mar. 4-8...District Staff/Student

Mar. 29...District Staff/Student

\*April 1...District Staff/Student

May 27...District Staff/Student

## Semesters

### First Semester

August 10, 2023

December 14, 2023

### Second Semester

January 3, 2024

May 22, 2024

## Beginning and Ending of Grading Period

### \*Bad Weather Make-Up Days

(Used in order Indicated)

February 16, 2024

April 1, 2024

### ER- Early Release for Students

May 22, 2024

## July 2023

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					

July 4: District Staff

July 31: Professional Dev.

## August 2023

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. 1-4: Professional Dev.

Aug. 7-9: Teacher Planning

Aug. 10: First Day of School

Aug. 10: 1st Quarter Begins

## September 2023

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. 4: Labor Day

## October 2023

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. 5: 1st Quarter Ends

Oct. 6: Professional Dev.

Oct. 9-13: Dist. Staff/Student

Oct. 16: 2nd Quarter Begins

## November 2023

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. 20-24: Dist. Staff/Student

## December 2023

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						

Dec. 14: 2nd Quarter Ends

Dec. 15: Professional Dev.

Dec. 18-29: Dist. Staff/Student

## January 2024

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. 1: Dist. Staff/Student

Jan. 2: Professional Dev.

Jan. 3: 3rd Quarter Begins

Jan. 15: Dist. Staff/Student

## February 2024

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		

Feb. 16: Dist. Staff/Student

\*Bad weather make-up day

Feb. 19: Dist. Staff/Student

Feb. 29: 3rd Quarter Ends

## March 2024

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. 1: Professional Dev.

Mar. 4-8: Dist. Staff/Student

Mar. 11: 4th Quarter Begins

Mar. 29: Dist. Staff/Student

## April 2024

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 1: Dist. Staff/Student

\*Bad weather make-up day

## May 2024

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	ER	23	24	25
26	27	28	29	30	31	

May 22: Last Day of School

May 22: FHS/NFHS Graduation

May 22: 4th Quarter Ends

May 23: Teacher Planning

May 27: Memorial Day



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# 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 members are elected by position and serve three-year staggered terms. Board responsibilities include hiring and evaluating the superintendent, approving the district's budget, establishing policies and setting goals, levying taxes, and ordering elections. Under the superintendent are nine administrative leaders. These leaders oversee various areas of the district's operations including academics, safety and security, accountability, technology, human resources, facility maintenance, communications, and finance.

## Forney Independent School District

### Board of Trustees



Greg Pharis  
President



Chad Johnson  
Vice President



Becky Dobbs  
Secretary



Scott Regan



Hanna Bateman



Katrina Burkhalter



Michael Idemudia



Justin Terry  
Superintendent

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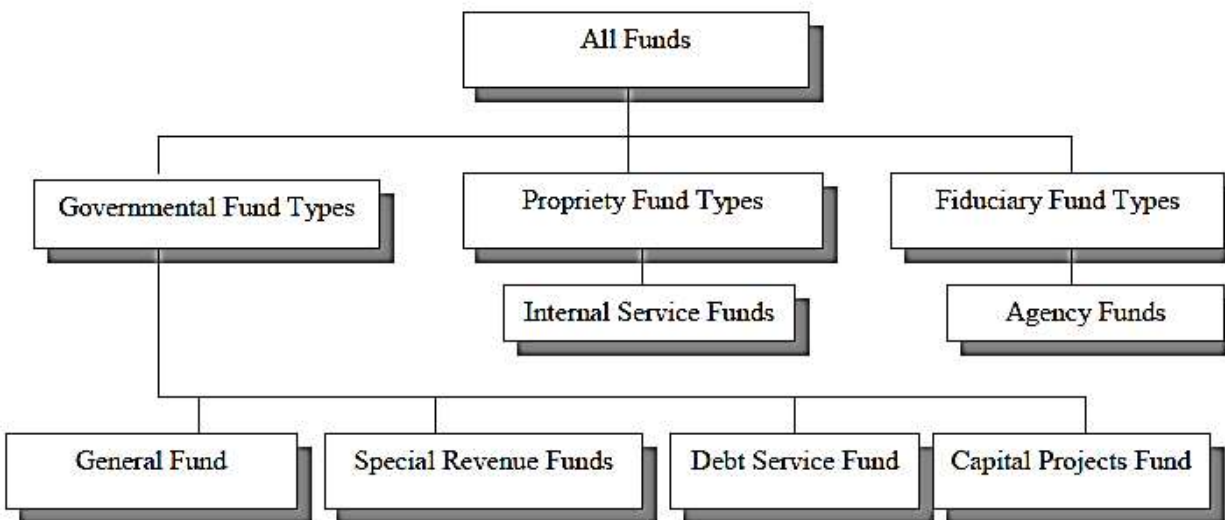
# Accounting Information

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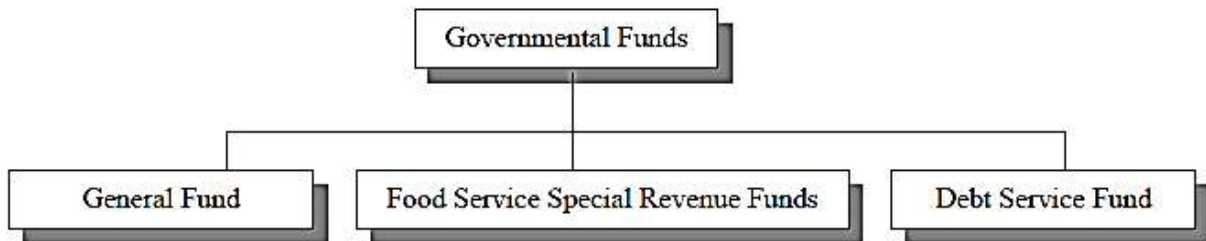


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# Fund Structure Diagram



## 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 District’s 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 District’s 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 and restrictions. Fund financial statements are used to report detailed information about the primary government.
- **Number of Funds** – The District 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 school districts:
  - **Governmental Funds**
    - **General Fund** – to account for all financial resources except those required to be accounted for in another fund.



# Financial Structure and Basis for Accounting

- **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

# Financial Structure and Basis for Accounting

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, 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 are expected to be paid from Proprietary Funds are reported in the Proprietary Fund statement

# Financial Structure and Basis for Accounting

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** - Common terminology and classification is used consistently throughout the budget and financial reporting.
- **Budgetary Control and Budgetary Reporting** –
  - An annual budget is adopted by the District’s Board of Trustees.
  - The accounting system proves 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

# Financial Structure and Basis for Accounting

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 financial expenditures by the functional spending category.
  - Governmental Fund revenues are classified by fund and source. Expenditures are classified by fund, function (general operational area), nature of transaction, organization unit, and program supported.
  - 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 issued 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:

# Financial Structure and Basis for Accounting

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)** – The District 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. The District maintains only the minimum number of funds required for efficient operations.
- **Central Accounting** – Accounting for funds of the District 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** – The District 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 expenses 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 District budget, as adopted, is recorded in the general ledger. Revenues and expenditures authorized in the budget are

# Financial Structure and Basis for Accounting

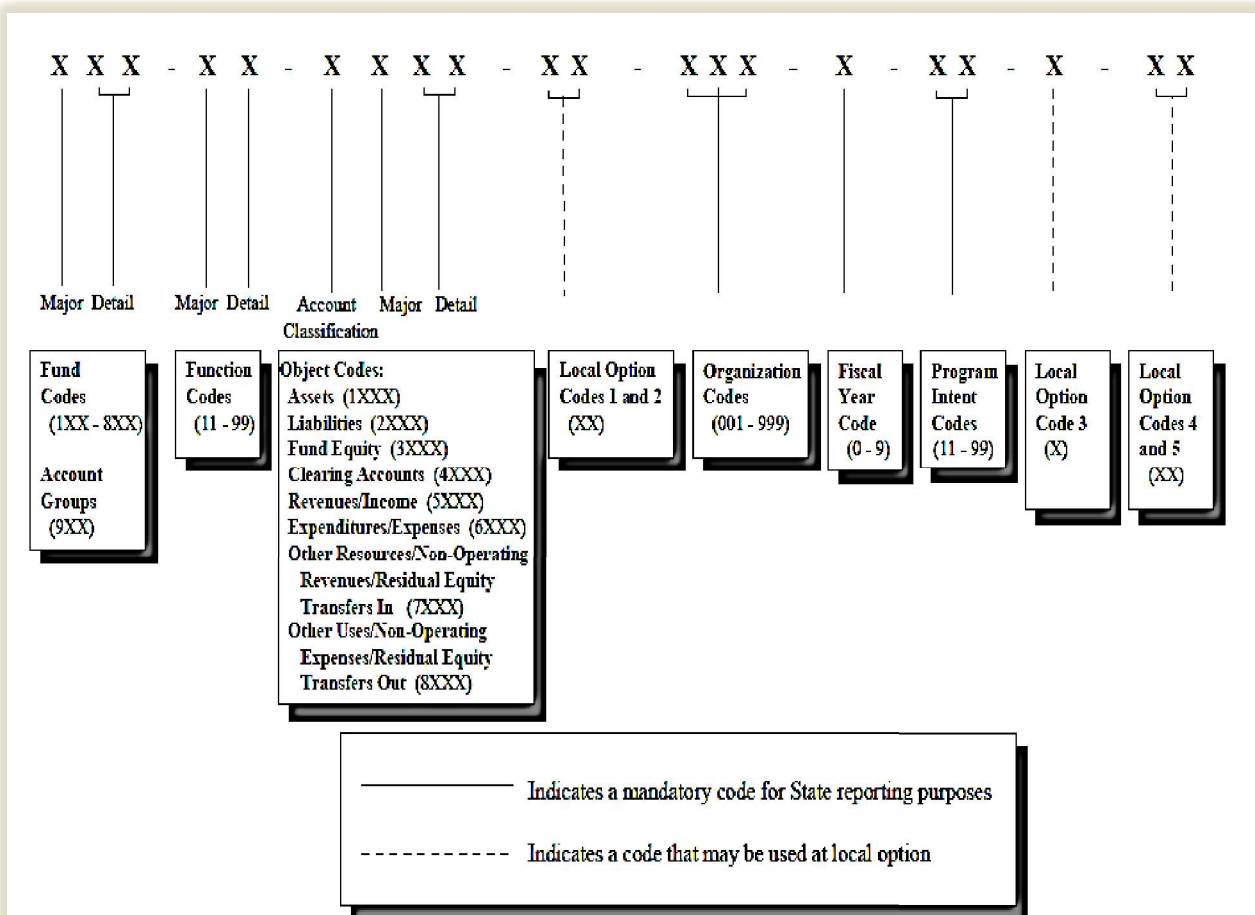
controlled in the accounting records and reported in the financial statements. Only the General Fund, Debt Service Fund, and Food Service Fund are included in the adopted school district budget.

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 amount of the purchase authorizations where the goods or services have not been received or completed.
  - Most appropriations lapse at year end. However, each outstanding encumbrance is evaluated and may or may not be carried forward. If there is intent or legal authorization to honor encumbrances outstanding at year end, fund balance will be committed or assigned for this purpose. Appropriates will then be reauthorized in the subsequent year to complete the purchase.
- **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.
  - Money collected and deposited during the current fiscal year that applies to subsequent fiscal years is recorded as deferred revenue and will ultimately be recognized as revenue in the accounting period to which they apply.
  - Inventory item of materials, supplies, etc., are considered expenditures/expenses when purchased (purchases method).
  - Expenditures/expenses for insurance and similar services extending over more than one accounting period are allocated between or among accounting periods.

# Account Code Structure

Texas Education Code, section 44.007 requires all public-school districts in the state of Texas to adopt a standardized accounting system. The accounting system described below has been adopted by the District. It meets all requirements prescribed by the State Board of Education and conforms to Generally Accepted Accounting Principles (GAAP). The code structure includes a twenty-digit account code string. Although certain codes within the accounting system may be used at the option of school districts, the sequence of the codes within the structure, and the funds and chart of accounts, are uniformly used by all school districts across the state.



# Account Code Structure

## Fund Codes

Fund Code	Description	Fund Type
171	FELF Flow Thru	Governmental (General)
197	Library Fund	Governmental (General)
199	General Fund	Governmental (General)
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)
280	Homeless Grant – American Rescue Plan	Governmental (Special Revenue)
281	Elem. & Secondary Sch. Emergency Relief II	Governmental (Special Revenue)
282	Elem. & Secondary Sch. Emergency Relief III	Governmental (Special Revenue)
283	Elem. & Secondary Sch. Emergency Relief Supplemental	Governmental (Special Revenue)
284	IDEA-B Formula – American Rescue Plan	Governmental (Special Revenue)
285	IDEA-B Preschool – American Rescue Plan	Governmental (Special Revenue)
288	Title IV Part A	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)
423	Jobs & Education for Texans Grant	Governmental (Special Revenue)
425	School Safety Standards	Governmental (Special Revenue)
426	Silent Panic Alert Technology Grant	Governmental (Special Revenue)
427	Read to Succeed	Governmental (Special Revenue)
429	Other State Funded Special Revenue Programs	Governmental (Special Revenue)
461	Campus Activity Funds	Governmental (Special Revenue)
599	Debt Service Fund	Governmental (Debt Service)
691	Capital Projects Fund - 2020	Governmental (Capital Projects)
692	Capital Projects Fund – 2022	Governmental (Capital Projects)
699	Capital Projects Fund	Governmental (Capital Projects)
863	Payroll Clearing Fund	Fiduciary
865	Activity Fund	Fiduciary
901	Capital Assets & Long-term Debt	Government-wide



# 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 alone are to be

# Account Code Structure

## Function Codes

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
5819	Other Foundation School Program Act Revenues
5829	State Program Revenues Distributed by Texas Education Agency
5831	Teacher Retirement System On Behalf Payments
5839	State Revenue – Not Distributed by Texas Education Agency
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
5949	Federal Revenue Distributed Directly from the Federal Government
5952	Region X Flow Through

# Account Code Structure

## Expenditure Object Codes

Payroll (6100)	Object Code Description
6112	Salaries - Substitute Teachers
6117	Retention Pay – Teacher & Professional
6118	Extra Duty Pay – Professional Personnel
6119	Salaries – Teacher & Professional
6121	Overtime – Support Personnel
6122	Salaries – Substitutes for Support Personnel
6127	Retention Pay – Support Personnel
6128	Extra Duty Pay – 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
6222	Student Tuition – Public Schools
6223	Student Tuition – Other Than to Public School
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

# Account Code Structure

## Expenditure Object Codes

Supplies & Material (6300)	Object Code Description
6311	Gasoline & Other Fuels for Vehicles
6319	Supplies for Maintenance & Operations
6321	Textbooks
6329	Reading Material
6339	Testing Material
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
6491	Public Notices – Statutorily Required
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



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# Significant Budget & Financial Information

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# Budget Policy & Development Procedures

## Authorized Expenditures

A 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)

A 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 a 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 may be used only for the payment of teachers' and superintendents' salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers 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 purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring 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 determined by the board. *Education Code 45.105(c)*

Public funds of a district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. *Education Code 44.006(a)*

## Fiscal Year

The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. *Education Code 44.0011*

## Budget Preparation

On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted

# Budget Policy & Development Procedures

by the SBOE, and adopted policies of the board of trustees. *Education Code 44.002; 19 TAC 109.1(a), .41*

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 48.104, for that purpose. *Education Code 29.081(b-2)*

Itemization of  
Certain  
Expenditures

The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:

1. Notices required by law to be published in a newspaper by the district or a representative of the district; and
2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002.

*Local Gov't Code 140.0045*

**Public Meeting on  
Budget and Proposed  
Tax Rate**

When the 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 a 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* [See BE]

Published Notice

The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]

Publication of  
Proposed Budget  
Summary

Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, 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;

# Budget Policy & Development Procedures

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*

## **Budget Adoption**

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

## **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 [see CCG(LEGAL)] in preparing the required 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, a 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. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified estimate of taxable value in preparing a notice under this provision. *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 website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted

# Budget Policy & Development Procedures

budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. *Education Code 44.005*

## **Internet Posting of Tax Rate and Budget Information**

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller:

1. The name of each member of the board;
2. The mailing address, email address, and telephone number of the district;
3. The official contact information for each member of the board, if that information is different from the information described by item 2;
4. The district's budget for the preceding two years;
5. The district's proposed or adopted budget for the current year;
6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage;
7. The tax rate for maintenance and operations adopted by the district for the preceding two years;
8. The interest and sinking fund tax rate adopted by the district for the preceding two years;
9. The tax rate for maintenance and operations proposed by the district for the current year;
10. The interest and sinking fund tax rate proposed by the district for the current year; and
11. The most recent financial audit of the district.

*Tax Code 26.18*

## **Amendment of Approved Budget**

The board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or

# Budget Policy & Development Procedures

supplementary budget must be prepared and filed in accordance with SBOE rules. *Education Code 44.006*

## **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**

A 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)*

## **Commitment of Current Revenue**

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

1. Retains to a 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*

## **Prohibited Uses of Resources**

### **Improvements to Real Property**

Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], the board may not enter into an agreement authorizing the use of school 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 provision does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements 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,

# Budget Policy & Development Procedures

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 provision or obligates the use of district employees or resources in a manner prohibited by this provision.

“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*



# Budget Policy & Development Procedures

<b>Fiscal Year</b>	The District shall operate on a fiscal year beginning July 1 and ending June 30.
<b>Budget Planning</b>	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.
<b>Budget Meeting</b>	<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"><li>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.</li><li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li><li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.</li><li>4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.</li></ol>
<b>Authorized Expenditures</b>	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.
<b>Budget Amendments</b>	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue

# Budget Policy & Development Procedures

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.

### 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 district's business office serves 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:

<https://pol.tasb.org/Home/Index/756>

Please contact district administrative staff with questions about board policy.

## **Allocation of Human and Financial Resources**

Approximately 84% of the District's operating budget is comprised of salaries and benefits. In order to sustain 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.

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# 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. 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 a 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 child nutrition program.

## **Debt Service Fund**

Used to pay the principal and interest for voter approved bonds sold to construct and renovate school buildings.

## **Capital Projects Fund**

Used to pay for 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 2024 fiscal year total governmental revenues are estimated to be \$250.5 million. Total expenditures are projected to be approximately \$246.3 million. Revenue is expected to increase \$42.1 million, or 20.2%, and expenditures will increase \$39.3 million, or 19.0%.

## Forney Independent School District

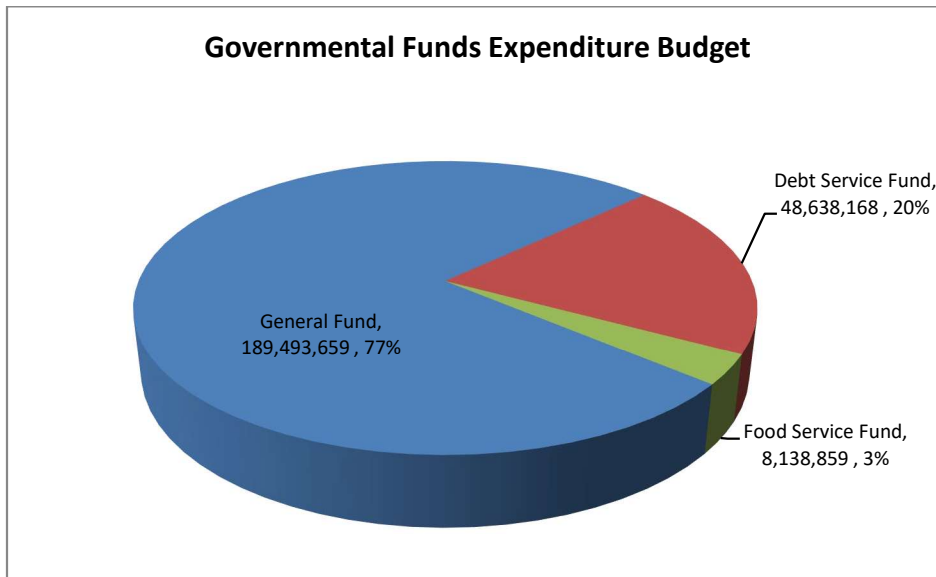
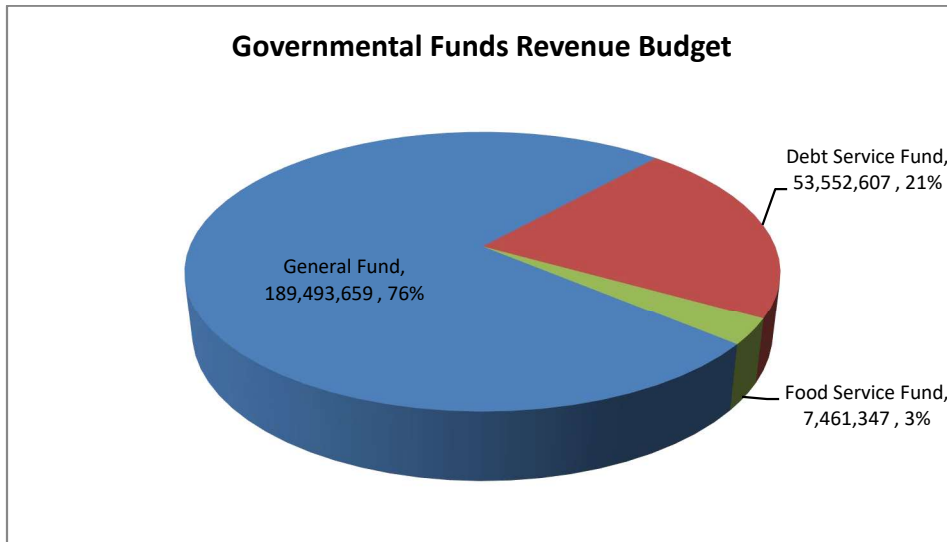
### Combined Statement of Revenue by Source and Expenditures by Major Object All Governmental Funds Adopted by School Board

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted
<b>Revenues</b>					
5700 Local Sources	74,182,158	78,339,504	93,297,839	121,873,916	146,205,595
5800 State Program Revenue	62,197,259	61,270,955	71,631,985	80,846,280	97,382,841
5900 Federal Program Revenue	2,383,344	3,972,534	9,765,002	5,691,317	6,919,177
<b>Total Revenues</b>	<b>138,762,761</b>	<b>143,582,992</b>	<b>174,694,826</b>	<b>208,411,513</b>	<b>250,507,613</b>
<b>Expenditures</b>					
6100 Payroll Costs	76,394,017	87,186,346	100,218,594	130,334,285	163,383,616
6200 Professional & Contracted Svcs	8,042,468	7,179,742	9,829,426	16,038,812	16,258,188
6300 Supplies & Materials	6,889,384	7,008,458	11,663,932	13,204,803	10,462,287
6400 Other Operating Expenses	1,778,087	1,373,869	2,428,895	2,968,566	3,861,325
6500 Debt Service	22,736,944	27,799,642	32,887,155	35,745,192	49,828,383
6600 Capital Outlay	5,177,461	4,465,603	10,461,368	8,707,918	2,476,887
<b>Total Expenditures</b>	<b>121,018,362</b>	<b>135,013,660</b>	<b>167,489,370</b>	<b>206,999,576</b>	<b>246,270,686</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>17,744,399</b>	<b>8,569,333</b>	<b>7,205,456</b>	<b>1,411,937</b>	<b>4,236,927</b>
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	8,304,833	19,352,777	24,457,327	23,921,423	-
8900 Other Uses	-	(18,961,011)	(24,271,401)	(8,936,648)	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,304,833</b>	<b>391,767</b>	<b>185,926</b>	<b>14,984,775</b>	<b>-</b>
<b>Fund Balance - July 1 (Beginning)</b>	<b>45,993,796</b>	<b>72,043,029</b>	<b>81,004,128</b>	<b>88,395,510</b>	<b>104,792,222</b>
<b>Fund Balance - June 30 (Ending)</b>	<b>72,043,029</b>	<b>81,004,128</b>	<b>88,395,510</b>	<b>104,792,222</b>	<b>109,029,149</b>
<b>Less Nonspendable Prepaid Items</b>	<b>185,076</b>	<b>321,482</b>	<b>1,163,157</b>	<b>185,000</b>	<b>185,000</b>
<b>Less Restricted for Federal/State Grants</b>	<b>-</b>	<b>-</b>	<b>1,939,740</b>	<b>1,660,417</b>	<b>982,905</b>
<b>Less Restricted for Capital Acquisitions</b>	<b>3,248,608</b>	<b>2,400,854</b>	<b>5,040,223</b>	<b>-</b>	<b>-</b>
<b>Less Restricted for Retirement of Debt</b>	<b>25,329,079</b>	<b>28,129,689</b>	<b>39,890,617</b>	<b>64,606,542</b>	<b>69,520,981</b>
<b>Less Other Assigned Fund Balance</b>	<b>2,551,392</b>	<b>18,324,891</b>	<b>3,048,376</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance - Unassigned</b>	<b>40,728,873</b>	<b>31,827,212</b>	<b>37,313,397</b>	<b>38,340,264</b>	<b>38,340,264</b>

# Governmental Funds

As illustrated in the following graph, the General Fund accounts for 76 percent of the Governmental Fund revenues and 77 percent of the total Governmental expenditures for fiscal year 2024. The Debt Service Fund accounts for 21 percent of the revenues and 20 percent of the expenditures. The Food Service Fund accounts for 3 percent of total revenues and expenditures.

## Governmental Funds Revenue and Expenditure Budget for Fiscal Year 2024



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

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>Revenues</b>							
<b>5700 Local Revenue Sources</b>							
5710 Tax Collections	\$ 69,854,710	\$ 76,481,454	\$ 89,050,002	\$ 113,507,459	\$ 137,851,584	\$ 24,344,125	21.4%
5739 Tuition	45,574	25,129	34,386	98,000	62,000	(36,000)	-36.7%
5742 Interest Income	828,102	150,311	235,254	3,905,000	3,906,000	1,000	0.0%
5743 Facility Rental	33,827	26,414	95,815	75,000	95,000	20,000	26.7%
5744 Gifts & Bequests	378,964	104,645	171,133	471,476	96,572	(374,904)	-79.5%
5745 Insurance Recovery	87,542	249,160	1,223,830	9,028	-	(9,028)	-100.0%
5749 Miscellaneous Income	469,230	356,425	849,010	500,000	500,000	-	0.0%
5751 Food Service Sales	2,101,511	522,270	1,132,632	2,823,703	3,215,189	391,486	13.9%
5752 Athletic Revenues	204,063	230,269	369,462	286,250	310,750	24,500	8.6%
5755 Enterprising Service Revenue	29,326	78,567	117,629	145,500	133,500	(12,000)	-8.2%
5769 Misc Rev from Intermediate Sources	149,309	114,859	18,686	52,500	35,000	(17,500)	-33.3%
<b>Total</b>	<b>74,182,158</b>	<b>78,339,504</b>	<b>93,297,839</b>	<b>121,873,916</b>	<b>146,205,595</b>	<b>24,331,679</b>	<b>20.0%</b>
<b>5800 State Program Revenue</b>							
5810 Foundation School Program	56,128,050	55,440,055	65,158,104	72,440,836	87,578,539	15,137,703	20.9%
5829 State Prgm Rev Distributed by TEA	1,296,765	475,204	497,889	918,445	971,456	53,011	5.8%
5831 Teacher Retirement On-Behalf Paymts	4,772,443	5,355,696	5,975,992	7,486,999	8,832,846	1,345,847	18.0%
<b>Total State Revenues</b>	<b>62,197,259</b>	<b>61,270,955</b>	<b>71,631,985</b>	<b>80,846,280</b>	<b>97,382,841</b>	<b>16,536,561</b>	<b>20.5%</b>
<b>5900 Federal Program Revenue</b>							
5919 Erate Funding	67,915	164,901	81,843	497,280	70,000	(427,280)	-85.9%
5921 School Breakfast Program	312,744	692,679	1,353,592	745,467	829,801	84,334	11.3%
5922 National School Lunch Program	1,092,578	2,205,442	5,123,389	2,855,061	3,409,637	554,576	19.4%
5923 USDA Commodities	200,432	236,228	284,556	254,893	269,739	14,846	5.8%
5929 Federal Rev Distributed by TEA	-	-	1,939,398	-	-	-	0.0%
5931 School Health & Related Services	631,713	391,909	646,781	1,286,088	2,277,000	990,912	77.0%
5939 Other Federal Funds	-	199,593	250,483	-	-	-	0.0%
5949 ROTC Funding	77,962	81,783	84,961	52,528	63,000	10,472	19.9%
<b>Total Federal Revenues</b>	<b>2,383,344</b>	<b>3,972,534</b>	<b>9,765,002</b>	<b>5,691,317</b>	<b>6,919,177</b>	<b>1,227,860</b>	<b>21.6%</b>
<b>Total Revenues</b>	<b>138,762,761</b>	<b>143,582,992</b>	<b>174,694,826</b>	<b>208,411,513</b>	<b>250,507,613</b>	<b>42,096,100</b>	<b>20.2%</b>
<b>Expenditures</b>							
<b>11 Instruction</b>							
6100 Payroll Costs	49,252,130	55,768,878	63,425,254	81,897,005	99,545,125	17,648,120	21.5%
6200 Professional & Contracted Svcs	659,810	370,045	618,276	2,352,486	501,064	(1,851,422)	-78.7%
6300 Supplies & Materials	1,455,315	1,552,491	2,396,919	3,247,838	5,154,971	1,907,133	58.7%
6400 Other Operating Expenses	151,255	108,266	131,058	166,221	168,003	1,782	1.1%
6600 Capital Outlay	14,879	68,348	46,314	806,345	200,000	(606,345)	-75.2%
<b>Total</b>	<b>51,533,388</b>	<b>57,868,027</b>	<b>66,617,820</b>	<b>88,469,895</b>	<b>105,569,163</b>	<b>17,099,268</b>	<b>19.3%</b>
<b>12 Library &amp; Media Services</b>							
6100 Payroll Costs	676,829	769,565	948,072	1,192,500	1,434,181	241,681	20.3%
6200 Professional & Contracted Svcs	1,342	1,050	545	-	25,000	25,000	0.0%
6300 Supplies & Materials	67,350	47,033	84,889	93,250	77,090	(16,160)	-17.3%
6400 Other Operating Expenses	6,572	6,412	8,124	9,246	8,454	(792)	-8.6%
<b>Total</b>	<b>752,092</b>	<b>824,060</b>	<b>1,041,629</b>	<b>1,294,996</b>	<b>1,544,725</b>	<b>249,729</b>	<b>19.3%</b>
<b>13 Curriculum &amp; Staff Development</b>							
6100 Payroll Costs	1,768,496	2,098,763	2,230,514	3,677,565	5,569,027	1,891,462	51.4%
6200 Professional & Contracted Svcs	434,206	253,929	259,524	505,431	905,250	399,819	79.1%
6300 Supplies & Materials	44,482	67,449	136,159	190,644	162,700	(27,944)	-14.7%
6400 Other Operating Expenses	88,502	49,352	93,408	151,393	187,735	36,342	24.0%
<b>Total</b>	<b>2,335,687</b>	<b>2,469,494</b>	<b>2,719,605</b>	<b>4,525,033</b>	<b>6,824,712</b>	<b>2,299,679</b>	<b>50.8%</b>
<b>21 Instructional Leadership</b>							
6100 Payroll Costs	1,239,110	1,371,080	1,552,330	2,684,798	3,336,247	651,449	24.3%
6200 Professional & Contracted Svcs	5,419	6,661	8,712	11,258	13,500	2,242	19.9%
6300 Supplies & Materials	5,378	7,530	9,125	22,329	25,255	2,926	13.1%
6400 Other Operating Expenses	4,852	7,066	14,252	47,263	53,825	6,562	13.9%
<b>Total</b>	<b>1,254,759</b>	<b>1,392,337</b>	<b>1,584,420</b>	<b>2,765,648</b>	<b>3,428,827</b>	<b>663,179</b>	<b>24.0%</b>
<b>23 School Leadership</b>							
6100 Payroll Costs	5,171,710	6,071,288	7,250,530	9,425,246	12,047,794	2,622,548	27.8%
6200 Professional & Contracted Svcs	29,838	25,143	26,899	48,842	43,657	(5,185)	-10.6%
6300 Supplies & Materials	62,182	62,109	136,671	146,174	150,169	3,995	2.7%
6400 Other Operating Expenses	22,639	14,361	34,584	59,383	90,505	31,122	52.4%
6600 Capital Outlay	-	-	-	50,528	-	(50,528)	-100.0%
<b>Total</b>	<b>5,286,368</b>	<b>6,172,901</b>	<b>7,448,683</b>	<b>9,730,173</b>	<b>12,332,125</b>	<b>2,601,952</b>	<b>26.7%</b>

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

		2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>31 Counseling &amp; Counseling Services</b>								
6100	Payroll Costs	3,472,223	3,996,517	4,516,931	5,767,276	7,661,995	1,894,719	32.9%
6200	Professional & Contracted Svcs	257,937	43,552	74,405	172,423	37,700	(134,723)	-78.1%
6300	Supplies & Materials	78,287	105,065	119,512	150,613	141,425	(9,188)	-6.1%
6400	Other Operating Expenses	8,669	20,151	8,134	22,962	15,859	(7,103)	-30.9%
	<b>Total</b>	<b>3,817,115</b>	<b>4,165,285</b>	<b>4,718,983</b>	<b>6,113,274</b>	<b>7,856,979</b>	<b>1,743,705</b>	<b>28.5%</b>
<b>33 Health Services</b>								
6100	Payroll Costs	1,106,383	1,240,946	1,457,371	1,676,705	1,966,505	289,800	17.3%
6200	Professional & Contracted Svcs	82,461	58,369	82,510	146,260	257,600	111,340	76.1%
6300	Supplies & Materials	29,351	131,696	48,461	50,100	49,050	(1,050)	-2.1%
6400	Other Operating Expenses	4,566	8,500	4,709	5,770	8,595	2,825	49.0%
	<b>Total</b>	<b>1,222,761</b>	<b>1,439,510</b>	<b>1,593,051</b>	<b>1,878,835</b>	<b>2,281,750</b>	<b>402,915</b>	<b>21.4%</b>
<b>34 Student Transportation</b>								
6100	Payroll Costs	2,373,485	2,453,055	3,068,748	3,703,543	4,945,420	1,241,877	33.5%
6200	Professional & Contracted Svcs	168,627	235,366	154,063	166,240	255,000	88,760	53.4%
6300	Supplies & Materials	481,820	421,947	714,988	1,102,600	1,042,000	(60,600)	-5.5%
6400	Other Operating Expenses	42,361	93,304	138,905	162,628	189,972	27,344	16.8%
6600	Capital Outlay	417,547	1,031,650	1,048,022	2,075,244	1,183,887	(891,357)	-43.0%
	<b>Total</b>	<b>3,483,840</b>	<b>4,235,322</b>	<b>5,124,726</b>	<b>7,210,255</b>	<b>7,616,279</b>	<b>406,024</b>	<b>5.6%</b>
<b>35 Food Service</b>								
6100	Payroll Costs	1,869,642	1,964,482	2,297,493	2,732,828	3,955,250	1,222,422	44.7%
6200	Professional & Contracted Svcs	71,208	58,867	66,159	86,207	3,879,870	3,793,663	4400.6%
6300	Supplies & Materials	1,986,296	2,067,379	3,537,084	3,757,747	286,739	(3,471,008)	-92.4%
6400	Other Operating Expenses	125,177	8,178	7,367	20,320	17,000	(3,320)	-16.3%
6600	Capital Outlay	16,252	18,728	-	209,784	-	(209,784)	-100.0%
	<b>Total</b>	<b>4,068,574</b>	<b>4,117,634</b>	<b>5,908,104</b>	<b>6,806,886</b>	<b>8,138,859</b>	<b>1,331,973</b>	<b>19.6%</b>
<b>36 Cocurricular/Extracurricular Activities</b>								
6100	Payroll Costs	2,021,984	2,260,651	2,500,241	3,260,878	3,912,599	651,721	20.0%
6200	Professional & Contracted Svcs	222,349	231,186	296,219	333,143	357,150	24,007	7.2%
6300	Supplies & Materials	404,372	524,480	383,721	553,606	451,750	(101,856)	-18.4%
6400	Other Operating Expenses	322,071	227,043	462,958	482,798	558,265	75,467	15.6%
6600	Capital Outlay	146,177	14,995	9,650	68,309	8,000	(60,309)	-88.3%
	<b>Total</b>	<b>3,116,953</b>	<b>3,258,356</b>	<b>3,652,789</b>	<b>4,698,734</b>	<b>5,287,764</b>	<b>589,030</b>	<b>12.5%</b>
<b>41 General Administration</b>								
6100	Payroll Costs	2,208,541	2,457,738	3,004,913	4,513,139	4,628,783	115,644	2.6%
6200	Professional & Contracted Svcs	536,301	450,773	802,510	898,115	930,863	32,748	3.6%
6300	Supplies & Materials	79,210	68,333	104,369	160,689	170,220	9,531	5.9%
6400	Other Operating Expenses	310,440	146,998	333,317	293,606	456,372	162,766	55.4%
	<b>Total</b>	<b>3,134,492</b>	<b>3,123,842</b>	<b>4,245,108</b>	<b>5,865,549</b>	<b>6,186,238</b>	<b>320,689</b>	<b>5.5%</b>
<b>51 Facilities Maintenance &amp; Operations</b>								
6100	Payroll Costs	3,651,997	4,263,371	4,970,673	6,046,128	9,377,199	3,331,071	55.1%
6200	Professional & Contracted Svcs	3,591,593	3,995,649	5,502,104	7,112,685	6,815,602	(297,083)	-4.2%
6300	Supplies & Materials	734,218	865,044	783,050	947,562	1,068,000	120,438	12.7%
6400	Other Operating Expenses	672,124	671,038	1,174,966	1,518,561	2,047,513	528,952	34.8%
6600	Capital Outlay	278,865	737,585	145,307	340,203	250,000	(90,203)	-26.5%
	<b>Total</b>	<b>8,928,797</b>	<b>10,532,688</b>	<b>12,576,100</b>	<b>15,965,139</b>	<b>19,558,314</b>	<b>3,593,175</b>	<b>22.5%</b>
<b>52 Security &amp; Monitoring Services</b>								
6100	Payroll Costs	151,395	883,846	1,129,928	1,647,404	2,331,805	684,401	41.5%
6200	Professional & Contracted Svcs	790,111	246,640	443,873	550,390	580,092	29,702	5.4%
6300	Supplies & Materials	227,873	185,787	281,288	732,233	477,433	(254,800)	-34.8%
6400	Other Operating Expenses	5,479	871	4,183	12,114	27,957	15,843	130.8%
6600	Capital Outlay	117,391	210,300	189,333	303,039	-	(303,039)	-100.0%
	<b>Total</b>	<b>1,292,249</b>	<b>1,527,445</b>	<b>2,048,604</b>	<b>3,245,180</b>	<b>3,417,287</b>	<b>172,107</b>	<b>5.3%</b>
<b>53 Data Processing Services</b>								
6100	Payroll Costs	1,331,098	1,478,072	1,747,124	1,987,648	2,472,303	484,655	24.4%
6200	Professional & Contracted Svcs	348,232	388,315	482,018	408,845	466,506	57,661	14.1%
6300	Supplies & Materials	456,075	370,473	587,279	1,699,474	1,203,685	(495,789)	-29.2%
6400	Other Operating Expenses	13,382	12,328	12,827	14,801	29,270	14,469	97.8%
6600	Capital Outlay	40,314	142,015	163,347	1,651,506	835,000	(816,506)	-49.4%
	<b>Total</b>	<b>2,189,100</b>	<b>2,391,203</b>	<b>2,992,595</b>	<b>5,762,274</b>	<b>5,006,764</b>	<b>(755,510)</b>	<b>-13.1%</b>
<b>61 Community Services</b>								
6100	Payroll Costs	98,995	108,092	118,473	121,622	199,383	77,761	63.9%
6200	Professional & Contracted Svcs	-	200	-	500	500	-	0.0%
6300	Supplies & Materials	-	-	-	3,601	1,800	(1,801)	-50.0%
6400	Other Operating Expenses	-	-	102	1,500	2,000	500	33.3%
	<b>Total</b>	<b>98,995</b>	<b>108,292</b>	<b>118,576</b>	<b>127,223</b>	<b>203,683</b>	<b>76,460</b>	<b>60.1%</b>

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

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>71 Debt Service</b>							
6500 Debt Service	22,736,944	27,799,642	32,887,155	35,745,192	49,828,383	14,083,191	39.4%
Total	22,736,944	27,799,642	32,887,155	35,745,192	49,828,383	14,083,191	39.4%
<b>81 Capital outlay</b>							
6200 Professional & Contracted Svcs	90,334	-	17,311	2,143,587	-	(2,143,587)	-100.0%
6300 Supplies & Materials	777,175	531,642	2,340,417	346,343	-	(346,343)	-100.0%
6600 Capital Outlay	4,146,037	2,241,982	8,859,394	3,202,960	-	(3,202,960)	-100.0%
Total	5,013,545	2,773,624	11,217,122	5,692,890	-	(5,692,890)	-100.0%
<b>99 Other Intergovernmental Charges</b>							
6200 Professional & Contracted Svcs	752,701	813,997	994,299	1,102,400	1,188,834	86,434	7.8%
Total	752,701	813,997	994,299	1,102,400	1,188,834	86,434	7.8%
<b>Total Expenditures</b>	<b>121,018,362</b>	<b>135,013,660</b>	<b>167,489,370</b>	<b>206,999,576</b>	<b>246,270,686</b>	<b>39,271,110</b>	<b>19.0%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>17,744,399</b>	<b>8,569,333</b>	<b>7,205,456</b>	<b>1,411,937</b>	<b>4,236,927</b>		
<b>Other Financing Sources (Uses)</b>							
7900 Other Resources	8,304,833	19,352,777	24,457,327	23,921,423	-		
8900 Other Uses	-	(18,961,011)	(24,271,401)	(8,936,648)	-		
Total Other Financing Sources (Uses)	8,304,833	391,767	185,926	14,984,775	-		
<b>Fund Balance - July 1 (Beginning)</b>	<b>45,993,796</b>	<b>72,043,029</b>	<b>81,004,128</b>	<b>88,395,510</b>	<b>104,792,222</b>		
<b>Fund Balance - June 30 (Ending)</b>	<b>72,043,029</b>	<b>81,004,128</b>	<b>88,395,510</b>	<b>104,792,222</b>	<b>109,029,149</b>		
<b>Less Nonspendable Prepaid Items</b>	<b>185,076</b>	<b>321,482</b>	<b>1,163,157</b>	<b>185,000</b>	<b>185,000</b>		
<b>Less Restricted for Federal/State Grants</b>	<b>-</b>	<b>-</b>	<b>1,939,740</b>	<b>1,660,417</b>	<b>982,905</b>		
<b>Less Restricted for Capital Acquisitions</b>	<b>3,248,608</b>	<b>2,400,854</b>	<b>5,040,223</b>	<b>-</b>	<b>-</b>		
<b>Less Restricted for Retirement of Debt</b>	<b>25,329,079</b>	<b>28,129,689</b>	<b>39,890,617</b>	<b>64,606,542</b>	<b>69,520,981</b>		
<b>Less Other Assigned Fund Balance</b>	<b>2,551,392</b>	<b>18,324,891</b>	<b>3,048,376</b>	<b>-</b>	<b>-</b>		
<b>Ending Fund Balance - Unassigned</b>	<b>40,728,873</b>	<b>31,827,212</b>	<b>37,313,397</b>	<b>38,340,264</b>	<b>38,340,264</b>		

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# General Fund Information

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# General Fund

## Where the Money Comes From

Of all the funds managed by the 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 \$90.4 million, or 48 percent, of the total revenue budgeted in the General Fund in fiscal year 2024. Current and delinquent property taxes account for \$86.7 million, or 96 percent, of local revenue. The 2024 budget estimates a 19.5 percent increase in local revenue collections 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 \$96.3 million, or 51 percent, of the total revenue included in the General Fund budget. State funding from the foundation school program will increase \$15.1 million, or 20.9 percent, over the prior year entitlement. This is due in large part to increased student enrollment. Since state funding is determined on a per student basis, as student attendance increases, state funding will increase proportionally.

Of the \$96.3 million budgeted for state revenue, approximately \$8.7 million is Teacher Retirement System (TRS) on-behalf payments. On-behalf payments do not come directly to the school district. These funds are paid to TRS by the State of Texas and are included in the financial statements of the District to disclose the benefits received by our employees. An offsetting expense is recognized in payroll accounts.

## State Funding Sources

Fiscal Year 2024 with Comparative Data from Prior Year

Revenue Source	2023 Budgeted	2024 Budgeted	% of 2024 State Budgeted Revenue	Total Change	Percent Change
State Aid	72,440,836	87,578,539	91.0%	15,137,703	20.9%
TRS On Behalf Payments	7,339,260	8,687,365	9.0%	1,348,105	18.4%
Total State Revenue	79,780,096	96,265,904	100.0%	16,485,808	20.7%

# General Fund

## Federal Funding

General Fund federal revenues include indirect cost reimbursements from the Food Service Fund, Medicaid reimbursements from Texas Health and Human Services Commission for providing services to eligible students, E-rate reimbursements to assist with defraying the cost of telecommunication access expenses, and JROTC funding received from the Air Force. Federal revenue accounts for \$2.9 million, or 1 percent, of total revenue budgeted in the General Fund. The largest source of federal funding comes from the Medicaid reimbursements.

Federal revenue is estimated to increase \$0.7 million for fiscal year 2024. This is mainly due to a change in the amount of Medicaid reimbursement expected to be received during the year.

## All General Fund Revenue Sources

Fiscal Year 2024 with Comparative Data from Prior Year

Revenue Source	2023 Budgeted	2024 Budgeted	% of 2024 Budgeted Revenue	Total Change	Percent Change
Local Revenue	75,643,672	90,374,255	47.7%	14,730,583	19.5%
State Revenue	79,780,096	96,265,904	50.8%	16,485,808	20.7%
Federal Revenue	2,160,696	2,853,500	1.5%	692,804	32.1%
Total Revenue	157,584,464	189,493,659	100.0%	31,909,195	20.2%

# General Fund

## Where the Money Goes

The District 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 expenses represent just 3 percent of the General Fund budget.

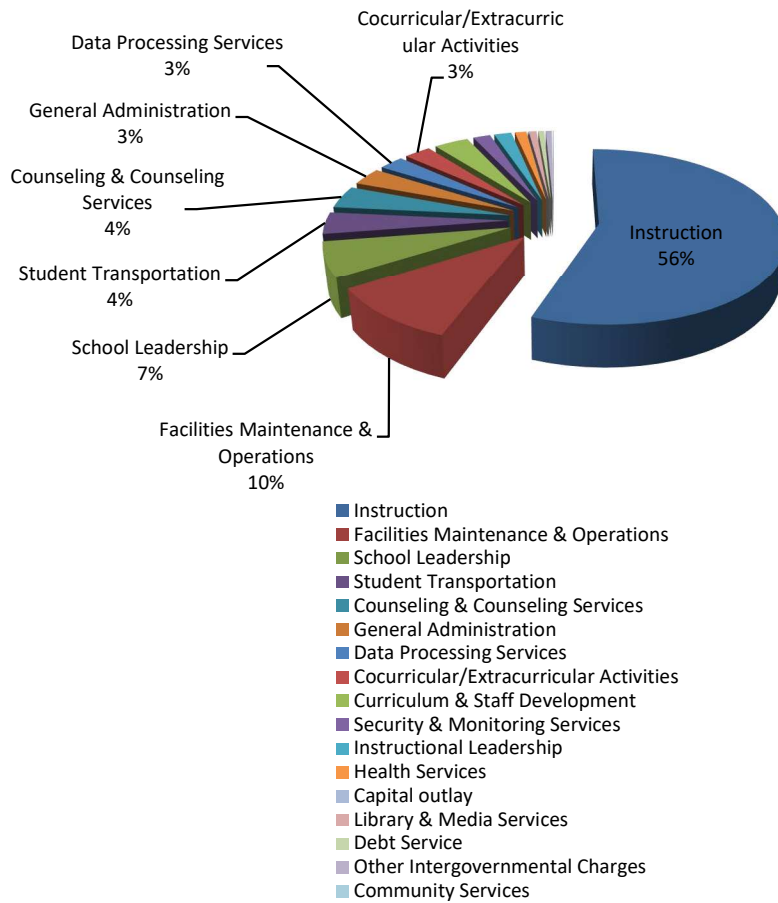
## Operations Budget by Functional Area

General Fund

Functional Area	2024 Budgeted	Percent of Budget
Instruction	105,569,163	55.7%
Library & Media Services	1,544,725	0.8%
Curriculum & Staff Development	6,824,712	3.6%
Instructional Leadership	3,428,827	1.8%
School Leadership	12,332,125	6.5%
Counseling & Counseling Services	7,856,979	4.1%
Health Services	2,281,750	1.2%
Student Transportation	7,616,279	4.0%
Cocurricular/Extracurricular Activities	5,287,764	2.8%
Total Instruction & Instructional Support	152,742,324	80.6%
General Administration	6,186,238	3.3%
Facilities Maintenance & Operations	19,558,314	10.3%
Security & Monitoring Services	3,417,287	1.8%
Data Processing Services	5,006,764	2.6%
Community Services	203,683	0.1%
Debt Service	1,190,215	0.6%
Capital outlay	-	0.0%
Other Intergovernmental Charges	1,188,834	0.6%
Total Operations & Infrastructure	30,565,097	16.1%
Grand Total	189,493,659	100.0%

# General Fund

## General Fund Budget by Functional Area



# General Fund

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

Fund Balance			Fiscal Year 2023	Fiscal Year 2024
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 Deficit - \$8.0 million Months of Reserve = 2.8	Budgeted Balanced Months of Reserve = 2.4
Revenue			Fiscal Year 2023	Fiscal Year 2024
1	State Aid	HB 3, 86th Legislature: Basic Allotment – Per Student  Guar. Yield – Per Student for Each Penny of Tax Rate over Maximum Compressed Rate (MCR)	\$6,160  Guar. Yield (1) - \$98.56 Guar. Yield (2) - \$49.28 (Pennies over MCR = 5)	\$6,160  Guar. Yield (1) - \$126.21 Guar. Yield (2) - \$49.28 (Pennies over MCR = TBD)
2	Enrollment	Estimated increase of 9.5%, or 1,545 students.	16,211	17,756
3	Property Value	Based on preliminary estimates. Final taxable value will be received at the end of July.	29.0% Increase	22.0% 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 • M&O Tax Rate • I&S Tax Rate	\$1.3546 \$0.8546 \$0.5000	\$1.3496 \$0.8496 \$0.5000
Expenditures			Fiscal Year 2023	Fiscal Year 2024
1	Pay Raises		3% of Mid – All Staff	Custodial – \$15 Hr. Min Child Nutr. - \$15 Hr. Min Aides - \$15 Hr. Min  5% of Mid – All Other
2	Employee Retention Stipends		2% of Pay Grade Mid-Point	To Be Determined
3	Flex Spending / Health Saving Account / Dependent Care Contributions		\$1,300,000	To Be Determined
3	Staffing increases due to student growth		299	228
4	Campus non-staff allocation per student: • High Schools • Middle Schools • Intermediate Schools • Elementary Schools		\$100 \$89 \$81 \$75	\$100 \$89 \$81 \$75
5	Maintenance Project • Maintenance Contingency • Security Upgrades  School Bus Purchases  Capital Improvements  Maintenance Tax Note Payments / Energy Upgrade Loan Payment		\$500,000 \$250,000  \$2,074,067  \$1.4 million  \$1,142,182	\$315,000 \$200,000  \$1,178,887  \$0  \$1,154,646
6	Student technology devices and network upgrades		Chromebooks = \$1,350,000  Network Upgrades = \$1,650,784	Chromebooks = \$1,350,000  Network Upgrades = \$780,000

# General Fund

## Forney Independent School District

### Statement of Revenue by Source and Expenditures by Major Object General Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted
<b>Revenues</b>					
5700 Local Sources	48,075,562	50,026,995	59,656,822	75,643,672	90,374,255
5800 State Program Revenue	60,790,556	60,748,571	71,007,499	79,780,096	96,265,904
5900 Federal Program Revenue	923,009	665,288	3,200,708	2,160,696	2,853,500
<b>Total Revenues</b>	<b>109,789,127</b>	<b>111,440,853</b>	<b>133,865,029</b>	<b>157,584,464</b>	<b>189,493,659</b>
<b>Expenditures</b>					
6100 Payroll Costs	74,524,375	85,221,864	97,921,101	127,601,457	159,428,366
6200 Professional & Contracted Svcs	7,971,260	7,120,875	9,763,267	15,952,605	12,378,318
6300 Supplies & Materials	4,903,088	4,941,078	8,126,848	9,447,056	10,175,548
6400 Other Operating Expenses	1,770,356	1,365,691	2,421,527	2,948,246	3,844,325
6500 Debt Service	1,507,945	2,234,349	1,480,204	1,176,856	1,190,215
6600 Capital Outlay	5,161,210	4,446,875	10,461,368	8,498,134	2,476,887
<b>Total Expenditures</b>	<b>95,838,234</b>	<b>105,330,733</b>	<b>130,174,315</b>	<b>165,624,354</b>	<b>189,493,659</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	13,950,893	6,110,120	3,690,714	(8,039,890)	-
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	8,297,830	205,899	-	-	-
8900 Other Uses	-	(155,530)	-	-	-
Total Other Financing Sources (Uses)	8,297,830	50,369	-	-	-
<b>Fund Balance - July 1 (Beginning)</b>	<b>24,465,226</b>	<b>46,713,949</b>	<b>52,874,439</b>	<b>56,565,153</b>	<b>48,525,263</b>
<b>Fund Balance - June 30 (Ending)</b>	<b>46,713,949</b>	<b>52,874,439</b>	<b>56,565,153</b>	<b>48,525,263</b>	<b>48,525,263</b>
<b>Less Nonspendable Prepaid Items</b>	<b>185,076</b>	<b>321,482</b>	<b>1,163,157</b>	<b>185,000</b>	<b>185,000</b>
<b>Less Restricted for Capital Acquisitions</b>	<b>3,248,608</b>	<b>2,400,854</b>	<b>5,040,223</b>	<b>-</b>	<b>-</b>
<b>Less Restricted for Retirement of Bonds</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>
<b>Less Other Assigned Fund Balance</b>	<b>2,551,392</b>	<b>18,324,891</b>	<b>3,048,376</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance - Unassigned</b>	<b>40,728,873</b>	<b>31,827,212</b>	<b>37,313,397</b>	<b>38,340,263</b>	<b>38,340,263</b>
<b>Ending Unassigned Fund Balance as a Percent of Total Expenditures</b>	42%	30%	29%	23%	20%



# General Fund

## **Budget Comparison - Fiscal year 2023 to Fiscal Year 2024**

Total General Fund revenue is estimated at \$189.5 million for the 2024 fiscal year. Appropriations are also \$189.5 million. When compared to the 2023 budget, this represents an increase of \$31.9 million in revenue and an increase of \$23.9 million in expenditures. The district had an \$8.0 million deficit budget in the previous year that was related to large one-time capital related expenditures. If you remove these expenditures from the previous year's budget before the comparison is made, the appropriation increase is \$31.9 million, which is the same increase projected for estimated revenue. The proposed maintenance and operation (M&O) tax rate is 84.96¢, which is 0.5¢ lower than the previous year.

The expected unassigned General Fund balance at the end of fiscal year 2024 is \$38.3 million. This represents 2.4 months of operating expenses. The board's state fund balance goal is 2 months of operating expenses.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>Revenues</b>							
<b>5700 Local Revenue Sources</b>							
5710 Tax Collections	\$ 46,116,753	\$ 48,721,938	\$ 56,620,866	\$ 71,625,918	\$ 86,741,433	\$ 15,115,515	21.1%
5739 Tuition	45,574	25,129	34,386	98,000	62,000	(36,000)	-36.7%
5742 Interest Income	562,464	120,242	156,734	2,380,000	2,400,000	20,000	0.8%
5743 Facility Rental	33,827	26,414	95,815	75,000	95,000	20,000	26.7%
5744 Gifts & Bequests	378,964	104,645	171,133	471,476	96,572	(374,904)	-79.5%
5745 Insurance Recovery	87,542	249,160	1,223,830	9,028	-	(9,028)	-100.0%
5749 Miscellaneous Income	467,740	355,772	848,281	500,000	500,000	-	0.0%
5752 Athletic Revenues	204,063	230,269	369,462	286,250	310,750	24,500	8.6%
5755 Enterprising Service Revenue	29,326	78,567	117,629	145,500	133,500	(12,000)	-8.2%
5769 Misc Rev from Intermediate Sources	149,309	114,859	18,686	52,500	35,000	(17,500)	-33.3%
<b>Total</b>	<b>48,075,562</b>	<b>50,026,995</b>	<b>59,656,822</b>	<b>75,643,672</b>	<b>90,374,255</b>	<b>14,730,583</b>	<b>19.5%</b>
<b>5800 State Program Revenue</b>							
5810 Foundation School Program	56,128,050	55,440,055	65,158,104	72,440,836	87,578,539	15,137,703	20.9%
5829 State Prgm Rev Distributed by TEA	-	67,230	-	-	-	-	0.0%
5831 Teacher Retirement On-Behalf Paymts	4,662,506	5,241,286	5,849,395	7,339,260	8,687,365	1,348,105	18.4%
<b>Total State Revenues</b>	<b>60,790,556</b>	<b>60,748,571</b>	<b>71,007,499</b>	<b>79,780,096</b>	<b>96,265,904</b>	<b>16,485,808</b>	<b>20.7%</b>
<b>5900 Federal Program Revenue</b>							
5919 Erate Funding	67,915	164,901	81,843	497,280	70,000	(427,280)	-85.9%
5921 School Breakfast Program	32,362	-	93,536	69,400	93,500	24,100	34.7%
5922 National School Lunch Program	113,056	-	354,037	255,400	350,000	94,600	37.0%
5929 Federal Rev Distributed by TEA	-	-	1,939,398	-	-	-	0.0%
5931 School Health & Related Services	631,713	391,909	646,781	1,286,088	2,277,000	990,912	77.0%
5939 Other Federal Funds	-	26,895	154	-	-	-	0.0%
5949 ROTC Funding	77,962	81,783	84,961	52,528	63,000	10,472	19.9%
<b>Total Federal Revenues</b>	<b>923,009</b>	<b>665,288</b>	<b>3,200,708</b>	<b>2,160,696</b>	<b>2,853,500</b>	<b>692,804</b>	<b>32.1%</b>
<b>Total Revenues</b>	<b>109,789,127</b>	<b>111,440,853</b>	<b>133,865,029</b>	<b>157,584,464</b>	<b>189,493,659</b>	<b>31,909,195</b>	<b>20.2%</b>
<b>Expenditures</b>							
<b>11 Instruction</b>							
6100 Payroll Costs	49,252,130	55,768,878	63,425,254	81,897,005	99,545,125	17,648,120	21.5%
6200 Professional & Contracted Svcs	659,810	370,045	618,276	2,352,486	501,064	(1,851,422)	-78.7%
6300 Supplies & Materials	1,455,315	1,552,491	2,396,919	3,247,838	5,154,971	1,907,133	58.7%
6400 Other Operating Expenses	151,255	108,266	131,058	166,221	168,003	1,782	1.1%
6600 Capital Outlay	14,879	68,348	46,314	806,345	200,000	(606,345)	-75.2%
<b>Total</b>	<b>51,533,388</b>	<b>57,868,027</b>	<b>66,617,820</b>	<b>88,469,895</b>	<b>105,569,163</b>	<b>17,099,268</b>	<b>19.3%</b>
<b>12 Library &amp; Media Services</b>							
6100 Payroll Costs	676,829	769,565	948,072	1,192,500	1,434,181	241,681	20.3%
6200 Professional & Contracted Svcs	1,342	1,050	545	-	25,000	25,000	0.0%
6300 Supplies & Materials	67,350	47,033	84,889	93,250	77,090	(16,160)	-17.3%
6400 Other Operating Expenses	6,572	6,412	8,124	9,246	8,454	(792)	-8.6%
<b>Total</b>	<b>752,092</b>	<b>824,060</b>	<b>1,041,629</b>	<b>1,294,996</b>	<b>1,544,725</b>	<b>249,729</b>	<b>19.3%</b>
<b>13 Curriculum &amp; Staff Development</b>							
6100 Payroll Costs	1,768,496	2,098,763	2,230,514	3,677,565	5,569,027	1,891,462	51.4%
6200 Professional & Contracted Svcs	434,206	253,929	259,524	505,431	905,250	399,819	79.1%
6300 Supplies & Materials	44,482	67,449	136,159	190,644	162,700	(27,944)	-14.7%
6400 Other Operating Expenses	88,502	49,352	93,408	151,393	187,735	36,342	24.0%
<b>Total</b>	<b>2,335,687</b>	<b>2,469,494</b>	<b>2,719,605</b>	<b>4,525,033</b>	<b>6,824,712</b>	<b>2,299,679</b>	<b>50.8%</b>
<b>21 Instructional Leadership</b>							
6100 Payroll Costs	1,239,110	1,371,080	1,552,330	2,684,798	3,336,247	651,449	24.3%
6200 Professional & Contracted Svcs	5,419	6,661	8,712	11,258	13,500	2,242	19.9%
6300 Supplies & Materials	5,378	7,530	9,125	22,329	25,255	2,926	13.1%
6400 Other Operating Expenses	4,852	7,066	14,252	47,263	53,825	6,562	13.9%
<b>Total</b>	<b>1,254,759</b>	<b>1,392,337</b>	<b>1,584,420</b>	<b>2,765,648</b>	<b>3,428,827</b>	<b>663,179</b>	<b>24.0%</b>
<b>23 School Leadership</b>							
6100 Payroll Costs	5,171,710	6,071,288	7,250,530	9,425,246	12,047,794	2,622,548	27.8%
6200 Professional & Contracted Svcs	29,838	25,143	26,899	48,842	43,657	(5,185)	-10.6%
6300 Supplies & Materials	62,182	62,109	136,671	146,174	150,169	3,995	2.7%
6400 Other Operating Expenses	22,639	14,361	34,584	59,383	90,505	31,122	52.4%
6600 Capital Outlay	-	-	-	50,528	-	(50,528)	-100.0%
<b>Total</b>	<b>5,286,368</b>	<b>6,172,901</b>	<b>7,448,683</b>	<b>9,730,173</b>	<b>12,332,125</b>	<b>2,601,952</b>	<b>26.7%</b>

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

		2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>31 Counseling &amp; Counseling Services</b>								
6100	Payroll Costs	3,472,223	3,996,517	4,516,931	5,767,276	7,661,995	1,894,719	32.9%
6200	Professional & Contracted Svcs	257,937	43,552	74,405	172,423	37,700	(134,723)	-78.1%
6300	Supplies & Materials	78,287	105,065	119,512	150,613	141,425	(9,188)	-6.1%
6400	Other Operating Expenses	8,669	20,151	8,134	22,962	15,859	(7,103)	-30.9%
	<b>Total</b>	<b>3,817,115</b>	<b>4,165,285</b>	<b>4,718,983</b>	<b>6,113,274</b>	<b>7,856,979</b>	<b>1,743,705</b>	<b>28.5%</b>
<b>33 Health Services</b>								
6100	Payroll Costs	1,106,383	1,240,946	1,457,371	1,676,705	1,966,505	289,800	17.3%
6200	Professional & Contracted Svcs	82,461	58,369	82,510	146,260	257,600	111,340	76.1%
6300	Supplies & Materials	29,351	131,696	48,461	50,100	49,050	(1,050)	-2.1%
6400	Other Operating Expenses	4,566	8,500	4,709	5,770	8,595	2,825	49.0%
	<b>Total</b>	<b>1,222,761</b>	<b>1,439,510</b>	<b>1,593,051</b>	<b>1,878,835</b>	<b>2,281,750</b>	<b>402,915</b>	<b>21.4%</b>
<b>34 Student Transportation</b>								
6100	Payroll Costs	2,373,485	2,453,055	3,068,748	3,703,543	4,945,420	1,241,877	33.5%
6200	Professional & Contracted Svcs	168,627	235,366	154,063	166,240	255,000	88,760	53.4%
6300	Supplies & Materials	481,820	421,947	714,988	1,102,600	1,042,000	(60,600)	-5.5%
6400	Other Operating Expenses	42,361	93,304	138,905	162,628	189,972	27,344	16.8%
6600	Capital Outlay	417,547	1,031,650	1,048,022	2,075,244	1,183,887	(891,357)	-43.0%
	<b>Total</b>	<b>3,483,840</b>	<b>4,235,322</b>	<b>5,124,726</b>	<b>7,210,255</b>	<b>7,616,279</b>	<b>406,024</b>	<b>5.6%</b>
<b>35 Food Service</b>								
6400	Other Operating Expenses	117,446	-	-	-	-	-	0.0%
	<b>Total</b>	<b>117,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>36 Cocurricular/Extracurricular Activities</b>								
6100	Payroll Costs	2,021,984	2,260,651	2,500,241	3,260,878	3,912,599	651,721	20.0%
6200	Professional & Contracted Svcs	222,349	231,186	296,219	333,143	357,150	24,007	7.2%
6300	Supplies & Materials	404,372	524,480	383,721	553,606	451,750	(101,856)	-18.4%
6400	Other Operating Expenses	322,071	227,043	462,958	482,798	558,265	75,467	15.6%
6600	Capital Outlay	146,177	14,995	9,650	68,309	8,000	(60,309)	-88.3%
	<b>Total</b>	<b>3,116,953</b>	<b>3,258,356</b>	<b>3,652,789</b>	<b>4,698,734</b>	<b>5,287,764</b>	<b>589,030</b>	<b>12.5%</b>
<b>41 General Administration</b>								
6100	Payroll Costs	2,208,541	2,457,738	3,004,913	4,513,139	4,628,783	115,644	2.6%
6200	Professional & Contracted Svcs	536,301	450,773	802,510	898,115	930,863	32,748	3.6%
6300	Supplies & Materials	79,210	68,333	104,369	160,689	170,220	9,531	5.9%
6400	Other Operating Expenses	310,440	146,998	333,317	293,606	456,372	162,766	55.4%
	<b>Total</b>	<b>3,134,492</b>	<b>3,123,842</b>	<b>4,245,108</b>	<b>5,865,549</b>	<b>6,186,238</b>	<b>320,689</b>	<b>5.5%</b>
<b>51 Facilities Maintenance &amp; Operations</b>								
6100	Payroll Costs	3,651,997	4,263,371	4,970,673	6,046,128	9,377,199	3,331,071	55.1%
6200	Professional & Contracted Svcs	3,591,593	3,995,649	5,502,104	7,112,685	6,815,602	(297,083)	-4.2%
6300	Supplies & Materials	734,218	865,044	783,050	947,562	1,068,000	120,438	12.7%
6400	Other Operating Expenses	672,124	671,038	1,174,966	1,518,561	2,047,513	528,952	34.8%
6600	Capital Outlay	278,865	737,585	145,307	340,203	250,000	(90,203)	-26.5%
	<b>Total</b>	<b>8,928,797</b>	<b>10,532,688</b>	<b>12,576,100</b>	<b>15,965,139</b>	<b>19,558,314</b>	<b>3,593,175</b>	<b>22.5%</b>
<b>52 Security &amp; Monitoring Services</b>								
6100	Payroll Costs	151,395	883,846	1,129,928	1,647,404	2,331,805	684,401	41.5%
6200	Professional & Contracted Svcs	790,111	246,640	443,873	550,390	580,092	29,702	5.4%
6300	Supplies & Materials	227,873	185,787	281,288	732,233	477,433	(254,800)	-34.8%
6400	Other Operating Expenses	5,479	871	4,183	12,114	27,957	15,843	130.8%
6600	Capital Outlay	117,391	210,300	189,333	303,039	-	(303,039)	-100.0%
	<b>Total</b>	<b>1,292,249</b>	<b>1,527,445</b>	<b>2,048,604</b>	<b>3,245,180</b>	<b>3,417,287</b>	<b>172,107</b>	<b>5.3%</b>
<b>53 Data Processing Services</b>								
6100	Payroll Costs	1,331,098	1,478,072	1,747,124	1,987,648	2,472,303	484,655	24.4%
6200	Professional & Contracted Svcs	348,232	388,315	482,018	408,845	466,506	57,661	14.1%
6300	Supplies & Materials	456,075	370,473	587,279	1,699,474	1,203,685	(495,789)	-29.2%
6400	Other Operating Expenses	13,382	12,328	12,827	14,801	29,270	14,469	97.8%
6600	Capital Outlay	40,314	142,015	163,347	1,651,506	835,000	(816,506)	-49.4%
	<b>Total</b>	<b>2,189,100</b>	<b>2,391,203</b>	<b>2,992,595</b>	<b>5,762,274</b>	<b>5,006,764</b>	<b>(755,510)</b>	<b>-13.1%</b>
<b>61 Community Services</b>								
6100	Payroll Costs	98,995	108,092	118,473	121,622	199,383	77,761	63.9%
6200	Professional & Contracted Svcs	-	200	-	500	500	-	0.0%
6300	Supplies & Materials	-	-	-	3,601	1,800	(1,801)	-50.0%
6400	Other Operating Expenses	-	-	102	1,500	2,000	500	33.3%
	<b>Total</b>	<b>98,995</b>	<b>108,292</b>	<b>118,576</b>	<b>127,223</b>	<b>203,683</b>	<b>76,460</b>	<b>60.1%</b>

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

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>71 Debt Service</b>							
6500 Debt Service	1,507,945	2,234,349	1,480,204	1,176,856	1,190,215	13,359	1.1%
Total	1,507,945	2,234,349	1,480,204	1,176,856	1,190,215	13,359	1.1%
<b>81 Capital outlay</b>							
6200 Professional & Contracted Svcs	90,334	-	17,311	2,143,587	-	(2,143,587)	-100.0%
6300 Supplies & Materials	777,175	531,642	2,340,417	346,343	-	(346,343)	-100.0%
6600 Capital Outlay	4,146,037	2,241,982	8,859,394	3,202,960	-	(3,202,960)	-100.0%
Total	5,013,545	2,773,624	11,217,122	5,692,890	-	(5,692,890)	-100.0%
<b>99 Other Intergovernmental Charges</b>							
6200 Professional & Contracted Svcs	752,701	813,997	994,299	1,102,400	1,188,834	86,434	7.8%
Total	752,701	813,997	994,299	1,102,400	1,188,834	86,434	7.8%
<b>Total Expenditures</b>	<b>95,838,234</b>	<b>105,330,733</b>	<b>130,174,315</b>	<b>165,624,354</b>	<b>189,493,659</b>	<b>23,869,305</b>	<b>14.4%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>13,950,893</b>	<b>6,110,120</b>	<b>3,690,714</b>	<b>(8,039,890)</b>	<b>-</b>		
<b>Other Financing Sources (Uses)</b>							
7900 Other Resources	8,297,830	205,899	-	-	-		
8900 Other Uses	-	(155,530)	-	-	-		
Total Other Financing Sources (Uses)	8,297,830	50,369	-	-	-		
<b>Fund Balance - July 1 (Beginning)</b>	<b>24,465,226</b>	<b>46,713,949.0</b>	<b>52,874,439</b>	<b>56,565,153</b>	<b>48,525,263</b>		
<b>Fund Balance - June 30 (Ending)</b>	<b>46,713,949</b>	<b>52,874,439</b>	<b>56,565,153</b>	<b>48,525,263</b>	<b>48,525,263</b>		
<b>Less Nonspendable Prepaid Items</b>	<b>185,076</b>	<b>321,482</b>	<b>1,163,157</b>	<b>185,000</b>	<b>185,000</b>		
<b>Less Restricted for Capital Acquisitions</b>	<b>3,248,608</b>	<b>2,400,854</b>	<b>5,040,223</b>	<b>-</b>	<b>-</b>		
<b>Less Restricted for Retirement of Bonded Debt</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>		
<b>Less Other Assigned Fund Balance</b>	<b>2,551,392</b>	<b>18,324,891</b>	<b>3,048,376</b>	<b>-</b>	<b>-</b>		
<b>Ending Fund Balance - Unassigned</b>	<b>40,728,873</b>	<b>31,827,212</b>	<b>37,313,397</b>	<b>38,340,263</b>	<b>38,340,263</b>		
<b>Ending Unassigned Fund Balance as a Percent of Total Expenditures</b>	<b>42%</b>	<b>30%</b>	<b>29%</b>	<b>23%</b>	<b>20%</b>		

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# 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.

## **Revenue**

Revenue to support the Food Service program is generated from local, state and federal sources. Local sources account for \$3.2 million, or 43.2 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 \$0.2 million, or 2.3 percent, of the total revenue. Most of this revenue is attributed to contributions made by the State of Texas into the Teacher Retirement System for food service employees. These payments are sent 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 \$4.1 million, or 54.5 percent, of the total revenue estimated for food service operations. The District is expected to receive \$3.8 million from the National School Lunch and Breakfast Program. This program is administered by the Texas Department of Agriculture which passes reimbursements through the Texas Education Agency to support the school district's breakfast and lunch programs.

## **Expenditures**

For fiscal year 2024, the Food Service expenditures are budgeted to exceed revenues by \$0.7 million. Most of this deficit is related to payroll costs. The District is adding 25 child nutrition works to operate 4 new cafeterias in the upcoming fiscal year. The District also significantly increase child nutrition worker pay in order to attract and retain employees in the current highly competitive employment market.

The District recently entered into a food service management contract with Aramark Educational Services (Aramark). In preliminary discussion with the Aramark management team, the District expects to increase food sales over prior year student participation rates. If food sales increase, it is likely to more than offset the projected deficit. The District currently has a \$1.7 million fund balance in the Food Service Fund. This will more than cover any operating deficit expected during the fiscal year.

# Food Service Fund

## Comparison to Prior Year

Below is a detail presentation of budgeted revenue and expenditure for the upcoming school year. As shown, total Food Service Fund revenues will increase 14.3 percent and expenditures will increase 19.6 percent over the prior year budget. Most of this increase is related to expected growth in student enrollment. Increased student enrollment will increase the number of meals sold on a daily basis, as well as, increases the cost associated preparing those meals.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>Revenues</b>							
<b>5700 Local Revenue Sources</b>							
5742 Interest Income	5,624	-	3,213	5,000	6,000	1,000	20.0%
5749 Miscellaneous Income	-	654	729	-	-	-	0.0%
5751 Food Service Sales	2,101,511	522,270	1,132,632	2,823,703	3,215,189	391,486	13.9%
<b>Total</b>	<b>2,107,135</b>	<b>522,924</b>	<b>1,136,575</b>	<b>2,828,703</b>	<b>3,221,189</b>	<b>392,486</b>	<b>13.9%</b>
<b>5800 State Program Revenue</b>							
5829 State Prgm Rev Distributed by TEA	15,070	17,525	20,379	20,500	29,000	8,500	41.5%
5831 Teacher Retirement On-Behalf Paymts	109,937	114,410	126,597	147,739	145,481	(2,258)	-1.5%
<b>Total State Revenues</b>	<b>125,008</b>	<b>131,934</b>	<b>146,976</b>	<b>168,239</b>	<b>174,481</b>	<b>6,242</b>	<b>3.7%</b>
<b>5900 Federal Program Revenue</b>							
5921 School Breakfast Program	280,382	692,679	1,260,056	676,067	736,301	60,234	8.9%
5922 National School Lunch Program	979,521	2,205,442	4,769,352	2,599,661	3,059,637	459,976	17.7%
5923 USDA Commodities	200,432	236,228	284,556	254,893	269,739	14,846	5.8%
5939 Other Federal Funds	-	172,898	250,329	-	-	-	0.0%
<b>Total Federal Revenues</b>	<b>1,460,335</b>	<b>3,307,246</b>	<b>6,564,293</b>	<b>3,530,621</b>	<b>4,065,677</b>	<b>535,056</b>	<b>15.2%</b>
<b>Total Revenues</b>	<b>3,692,478</b>	<b>3,962,104</b>	<b>7,847,844</b>	<b>6,527,563</b>	<b>7,461,347</b>	<b>933,784</b>	<b>14.3%</b>
<b>Expenditures</b>							
<b>35 Food Service</b>							
6100 Payroll Costs	1,869,642	1,964,482	2,297,493	2,732,828	3,955,250	1,222,422	44.7%
6200 Professional & Contracted Svcs	71,208	58,867	66,159	86,207	3,879,870	3,793,663	4400.6%
6300 Supplies & Materials	1,986,296	2,067,379	3,537,084	3,757,747	286,739	(3,471,008)	-92.4%
6400 Other Operating Expenses	7,732	8,178	7,367	20,320	17,000	(3,320)	-16.3%
6600 Capital Outlay	16,252	18,728	-	209,784	-	(209,784)	-100.0%
<b>Total</b>	<b>3,951,129</b>	<b>4,117,634</b>	<b>5,908,104</b>	<b>6,806,886</b>	<b>8,138,859</b>	<b>1,331,973</b>	<b>19.6%</b>
<b>Total Expenditures</b>	<b>3,951,129</b>	<b>4,117,634</b>	<b>5,908,104</b>	<b>6,806,886</b>	<b>8,138,859</b>	<b>1,331,973</b>	<b>19.6%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(258,651)</b>	<b>(155,530)</b>	<b>1,939,740</b>	<b>(279,323)</b>	<b>(677,512)</b>		
<b>Other Financing Sources (Uses)</b>							
7900 Other Resources	-	155,530	-	-	-		
8900 Other Uses	-	-	-	-	-		
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>155,530</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance - July 1 (Beginning)</b>	<b>258,651</b>	<b>-</b>	<b>-</b>	<b>1,939,740</b>	<b>1,660,417</b>		
<b>Fund Balance - June 30 (Ending)</b>	<b>-</b>	<b>-</b>	<b>1,939,740</b>	<b>1,660,417</b>	<b>982,905</b>		
<b>Less Restricted for Federal/State Grants</b>	<b>-</b>	<b>-</b>	<b>1,939,740</b>	<b>1,660,417</b>	<b>982,905</b>		
<b>Ending Fund Balance - Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		



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# 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, interest income earned on funds invested between bond payment dates, and state aid payments to replace funds lost from the state mandated additional homestead exemption granted in 2022. Property tax collections are estimated to be approximately \$40.3 million, or 99.1 percent of total revenue.

## Debt Service Fund Revenue Sources

Fiscal Year 2024 with Comparative Data from Prior Year

Revenue Source	2023 Budgeted	2024 Budgeted	% of 2024 Budgeted Revenue	Total Change	Percent Change
Tax Collections	41,881,541	51,110,151	95.4%	9,228,610	22.0%
Interest Income	1,520,000	1,500,000	2.8%	(20,000)	-1.3%
State Revenue	897,945	942,456	1.8%	44,511	5.0%
Total Revenue	44,299,486	53,552,607	100.0%	9,253,121	20.9%

## Expenditures

For fiscal year 2024, the Debt Service Fund expenditures are budgeted to increase by \$14.1 million. This increase is needed to pay interest on bonds that were issued in August 2022.

## Fund Balance

The fund balance on June 30, 2023 is expected to be \$54.6 million. The August 15, 2023 debt service payment will be \$30.8 million, as such, the prior year fund balance meets the boards stated goal to have debt service fund balance at least equal to the August debt service payment.

## Outlook for FY2023 and beyond

The voters of the District authorized the issuance of \$1.294 billion at an election held on May 7, 2022. These bonds will be issued incrementally over the next 10 years to provide classroom capacity for students moving into the District. Property value growth and student attendance will determine the actual timing of when these bonds will be issued.

The District is planning to issue \$175.0 million of bonds in August 2023 to complete construction of projects currently underway. This issuance will increase the annual debt service requirement by approximately \$8.5 million over the next ten years. Thereafter, the annual debt service requirement increase will be approximately \$14.5 million over the current debt service schedule.

# Debt Service Fund

Below is the 2024 budget with comparative data from the 4 previous fiscal years. The annual debt service requirement is included on the following page.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted
<b>Revenues</b>					
5700 Local Sources	23,999,460	27,789,585	32,504,443	43,401,541	52,610,151
5800 State Program Revenue	1,281,695	390,450	477,510	897,945	942,456
<b>Total Revenues</b>	<u>25,281,155</u>	<u>28,180,035</u>	<u>32,981,953</u>	<u>44,299,486</u>	<u>53,552,607</u>
<b>Expenditures</b>					
6511 Bond Principal	7,424,009	9,153,332	9,403,653	6,526,539	5,093,042
6521 Interest on Bonds	13,787,706	16,235,984	21,814,453	27,884,293	43,510,126
6599 Other Debt Service Fees	17,284	175,976	212,605	35,000	35,000
<b>Total Expenditures</b>	<u>21,228,999</u>	<u>25,565,293</u>	<u>31,430,711</u>	<u>34,445,832</u>	<u>48,638,168</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	4,052,157	2,614,742	1,551,242	9,853,654	4,914,439
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	7,003	18,991,348	24,457,327	23,921,423	-
8900 Other Uses	-	(18,805,481)	(24,271,401)	(8,936,648)	-
<b>Total Other Financing Sources (Uses)</b>	7,003	185,867	185,926	14,984,775	-
Fund Balance - July 1 (Beginning)	21,269,920	25,329,079	28,129,689	29,890,617	54,606,542
Fund Balance - June 30 (Ending)	<u>25,329,079</u>	<u>28,129,689</u>	<u>29,866,856</u>	<u>54,729,046</u>	<u>59,520,981</u>

**Forney Independent School District**  
**Aggregate Unlimited Tax Debt Service Schedule**

<b>Fiscal Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	5,093,042	43,510,125	48,603,167
2025	6,940,195	37,445,537	44,385,731
2026	9,167,361	36,355,071	45,522,431
2027	9,880,058	34,434,899	44,314,956
2028	10,877,463	33,501,818	44,379,281
2029	13,094,934	33,140,347	46,235,281
2030	16,449,918	32,422,938	48,872,856
2031	17,482,173	31,580,633	49,062,806
2032	22,670,000	30,592,881	53,262,881
2033	25,120,000	29,525,556	54,645,556
2034	39,490,000	28,114,856	67,604,856
2035	41,190,000	26,353,038	67,543,038
2036	42,890,000	24,608,413	67,498,413
2037	44,700,000	22,829,450	67,529,450
2038	44,662,280	22,118,808	66,781,088
2039	37,468,868	28,513,089	65,981,956
2040	35,076,891	32,988,716	68,065,606
2041	36,880,970	30,982,686	67,863,656
2042	37,184,589	30,740,755	67,925,344
2043	37,558,437	30,280,969	67,839,406
2044	38,489,377	29,365,654	67,855,031
2045	40,834,807	23,160,600	63,995,406
2046	42,191,036	21,854,027	64,045,063
2047	43,458,747	20,543,021	64,001,769
2048	44,747,780	19,238,233	63,986,013
2049	46,088,372	17,885,897	63,974,269
2050	45,368,915	16,489,748	61,858,663
2051	42,464,339	15,109,108	57,573,447
2052	35,964,755	13,815,048	49,779,803
2053	33,075,016	12,676,162	45,751,178
2054	744,746	12,160,254	12,905,000
	<u>947,305,067</u>	<u>822,338,334</u>	<u>1,769,643,401</u>

## Bonded Debt Facts

Total Outstanding Debt Principal	\$947,305,067
Final Payment on Bonded Debt	2054
Bond Rating	Moody's      A1 S & P:      A+ (Stable)
Authorized but Unissued (May 2022)	\$1,196,400.000
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.

## **50 Cent Test for 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.

## **Capital Appreciation Bonds**

A capital appreciation bond is a bond that accrues and compounds interest from its date of delivery, and the interest is payable only upon maturity or prior redemption. The district may not issue capital appreciation bonds that are secured by ad valorem taxes unless the bonds have a scheduled maturity date that is not later than 20 years after the date of issuance. The total amount of capital appreciation bonds may not exceed 25 percent of the district's total outstanding bonded indebtedness at the time of the issuance.

## **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.

## **Debt Service Policy – CCA (Legal)**

### **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.



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# Capital Project Fund Information

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# Capital Projects Fund

## Purpose of the Capital Project Fund

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

- Sites for school buildings
- Acquisition, construction, renovation, rehabilitation and improvement costs of school buildings
- Equipment for school buildings (furniture, fixtures, and equipment)

Funds for capital projects are approved by District voters.

## District Capital Improvement Plans

The voters of the District authorized the issuance of \$623 million in bond at an election held on November 5, 2019. The proceeds of the bonds will be used for the following projects:

Early Childhood Center (Pre-K)  
3 Elementary Schools  
1 Intermediate School  
1 Middle School  
High School Expansions & Improvements  
College and Career Center  
Repurpose Johnson Elementary School  
Other District-wide Capital Improvements

To date, the District has issued all of the bonds authorized to construct the above projects, and all projects are complete, or are nearing completion. In addition to the project list above, the District was able to construct a fourth elementary school with funds from this bond authorization. This was possible because the project costs were lower than originally budgeted.

The voters of the District also authorized the issuance of \$1.294 billion at an election held on May 7, 2022. The proceeds of these bonds will be used for the following projects:

5 Elementary Schools  
1 Early Childhood Addition  
4 Middle / Intermediate Schools  
1 High School  
1 Alternative Learning Academy  
1 Transportation Center  
Elementary & Middle School Renovations  
College & Career Center Expansion  
Land Acquisition  
Other District Wide Improvements

## Capital Projects Fund

To date, the District has issued \$97.6 million of bonds authorized in the May 2022 election. These funds are being used to construct two middle schools, an elementary school, and to purchase land. In order to complete these projects and perform renovations and additions to existing facilities, the District is planning to issue \$175.0 million in August 2023.

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# Informational Section

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# Tax Fund Information

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# Property Value Information

The District received its 2023 preliminary taxable property value from Kaufman County Appraisal District on April 24, 2023. Since the tax roll will not be officially certified until July 25th, the preliminary value received in April was used to calculate the property tax 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 is four years of historical taxable property value information, plus the preliminary estimate of property value for fiscal year 2023.

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

Tax Year	School Year	Taxable Values	\$ Increase	% Change
2019	2019-2020	\$ 4,755,588,796	\$ 728,201,306	18.1%
2020	2020-2021	\$ 5,510,188,236	\$ 754,599,440	15.9%
2021	2021-2022	\$ 6,496,837,410	\$ 986,649,174	17.9%
2022	2022-2023	\$ 8,379,434,894	\$ 1,882,597,484	29.0%
2023	2023-2024	\$ 10,222,910,571	\$ 1,843,475,677	22.0%

As indicated, the District has experienced strong property value growth over the last five years, averaging a 18.9 percent increase per year. Total market value of property within the District grew 6.7 1 billion over the last five-years. The strongest category of growth was single-family residential property, growing over \$5.3 billion. The second strongest area of growth occurred in commercial & industrial property, which grew \$0.9 billion over the same time period. The following is a detailed analysis of all categories of property taxed by the District.

## Comparison of Property Value By Use Category & Tax Year

Use Category	2019 Market Value	2020 Market Value	2021 Market Value	2022 Market Value	2023* Market Value	5 Year Change
Single Family Residential	\$ 3,797,053,762	\$ 4,340,113,996	\$ 5,204,231,272	\$ 7,589,137,715	\$ 9,053,037,879	\$ 5,255,984,117
Commercial & Industrial	1,255,407,243	1,336,374,178	1,495,081,574	1,766,380,689	2,167,962,786	912,555,543
Multifamily Residential	110,592,450	182,602,460	190,465,009	219,219,727	227,436,914	116,844,464
Rural Land (Non-qualified)	120,583,062	130,115,727	150,941,084	249,385,208	302,667,776	182,084,714
Vacant Lots	64,275,960	63,723,090	134,662,005	105,527,042	165,006,823	100,730,863
Rural Land & Improvements (Qualified)	379,315,947	369,709,738	456,130,396	454,093,212	422,244,028	42,928,081
Residential Inventory	71,716,003	173,877,807	154,547,537	210,916,099	131,735,759	60,019,756
Utilities	77,194,460	80,247,200	83,278,140	89,792,651	104,424,890	27,230,430
Other Personal / Special Inventory	6,360,170	9,114,691	8,148,703	12,201,511	12,918,933	6,558,763
Total Market Value of Taxable Property	\$ 5,882,499,057	\$ 6,685,878,887	\$ 7,877,485,720	\$ 10,696,653,854	\$ 12,587,435,788	\$ 6,704,936,731
Less: Exemptions	\$ (1,126,910,261)	\$ (1,175,690,651)	\$ (1,380,648,310)	\$ (2,317,218,960)	\$ (2,364,525,217)	
Taxable Value for School Tax Purposes	\$ 4,755,588,796	\$ 5,510,188,236	\$ 6,496,837,410	\$ 8,379,434,894	\$ 10,222,910,571	
Growth Percentage	18.1%	15.9%	17.9%	29.0%	22.0%	

\* Tax Year 2023 is based on the preliminary value estimate from the Kaufman County Appraisal District. Adjustments for value under protest have been made.

## Property Value Information

Approximately 11.9 percent of net taxable value is attributed to the 10 largest taxpayers which, in the opinion of Standard & Poor's, is considered a diverse tax base. The property with the highest value in the District is owned by La Frontera Holdings, LLC, an electricity generating plant. Other top ten taxpayers include Goodyear Tire & Rubber, Amazon (listed as MPLD II Forney LLC on the tax records), and Smurfit Kappa. Goodyear and Amazon operate distribution centers within the District. Smurfit Kappa is one of the world's leading paper-based packaging companies.

### Forney Independent School District 2022 Top Ten Taxpayers

Rank	Taxpayer	Property Category	Taxable Value
1	La Frontera Holdings LLC	Industrial & Manufacturing	\$ 588,919,805
2	NLP Goodyear BTS LLC	Industrial & Manufacturing	\$ 66,140,000
3	MPLD II Forney LLC (Amazon)	Industrial & Manufacturing	\$ 63,472,899
4	Smurfit Kappa North America	Industrial & Manufacturing	\$ 43,446,565
5	Bluemound TIC LLC	Multi-family Residential	\$ 41,956,500
6	Oncor Electric Delivery Co LLC	Utilities	\$ 39,356,284
7	DFW Gateway Oaks Apartments LLC	Multi-family Residential	\$ 39,100,000
8	Rose Englebrook LP	Multi-family Residential	\$ 38,800,000
9	Goodyear Tire & Rubber	Commercial	\$ 37,929,719
10	OF Emerson Multifamily DST	Multi-family Residential	\$ 37,000,000

# Tax Rate & Collection Information

## Tax Rates

As required by Texas Education Code 48.255, the Texas Education Agency shall annually calculate the maximum compressed maintenance and operations (M&O) tax rate for each school district. The district is allowed to add 5 enrichment pennies to the maximum compressed M&O tax rate and the number of pennies necessary to pay debt service to arrive at the voter-approval tax rate. In order to adopt a tax rate in excess of the voter-approval tax rate, the district must hold a tax rate election and get voter approval to do so.

The total tax rate is comprised of the M&O tax rate, which is used to support the general operations of the school district, and the interest and sinking (I&S) tax rate, which is dedicated to the payment of principal and interest on bonded debt. The total tax rate for fiscal year 2023 is expected to be \$1.3496 per hundred dollars of property value, which is 0.5¢ less than the tax rate in the previous year. The M&O portion of the total tax rate is expected to be 84.96¢, and the I&S tax rate is expected to be 50¢. The official M&O maximum compressed tax rate will not be known until after the district receives the final certified value in July 2023.

## Forney Independent School District Historic & Projected Tax Rates

Year	General Fund Tax Rate	Debt Service Tax Rate	Total Tax Rate
2019-2020	\$ 0.970000	\$ 0.500000	\$ 1.470000
2020-2021	\$ 0.874700	\$ 0.500000	\$ 1.374700
2021-2022	\$ 0.872000	\$ 0.500000	\$ 1.372000
2022-2023	\$ 0.854600	\$ 0.500000	\$ 1.354600
2023-2024	\$ 0.849600	\$ 0.500000	\$ 1.349600

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

## Tax Collections

The District has had very strong tax collections in recent years. Over the last five years, the District's average collection rate on its current tax levy was 100% when factoring in delinquent tax collections from prior years. Since this is the case, management used a collection rate of 100% when estimating property tax revenue for the upcoming fiscal year.

## Tax Collection History

Fiscal Year	Tax Year	Tax Levy	Current Collections		Total Collections *	
			Amount	Levy %	Amount	Levy %
2018	2017	54,669,029	54,103,930	98.97%	54,965,123	100.54%
2019	2018	62,180,089	61,204,519	98.43%	62,216,354	100.06%
2020	2019	69,682,871	68,436,838	98.21%	69,631,330	99.93%
2021	2020	75,558,146	74,556,635	98.67%	76,069,799	100.68%
2022	2021	88,950,779	87,877,859	98.79%	88,685,207	99.70%

# Tax Rate & Collection Information

## Impact of Tax Rate on a Single-Family Residence

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				
	2019	2020	2021	2022	2023
Average Market Value	259,118	271,796	293,636	368,703	409,379
Less: Average Homestead Exemption	(35,859)	(35,876)	(36,246)	(90,549)	(92,752)
Average Taxable Value	223,259	235,920	257,390	278,154	316,627
Property Tax Rate (per \$100 of Taxable Value)	1.470	1.375	1.372	1.355	1.350
Property Tax Due	3,281.91	3,243.19	3,531.39	3,767.87	4,273.20
Increase / (Decrease) from Prior Year	96.68	(38.72)	288.20	236.48	505.33

Homeowners in Texas receive a \$40,000 reduction in market value on their primary residence before the property tax levy is calculated. This is commonly referred to as a homestead exemption. Taxable property value can be further reduced if the market value of the property increases more than 10 percent from one year to the next. If the market value is more than 10 percent higher than the previous year, the taxable value is “capped” at a 10 percent increase.

Taxes can also be frozen for homeowners 65 year of age or older. This exemption applies to the primary residence and one acre of land. These taxpayers are not subject to tax increases, regardless of future market value or tax rate increases.

The certified taxable value is expected to be received on or before July 25<sup>th</sup>. The Texas Education Agency will then calculate the maximum compressed tax rate for the District. If the maximum compressed M&O tax rate adjusted for 5 enrichment pennies, plus the I&S tax rate of 50¢, is less than or equal to \$1.3496, the board is free to adopt this tax rate without holding a new public hearing. The District is planning to adopt the tax rate on August 7, 2023.

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# Enrollment Information

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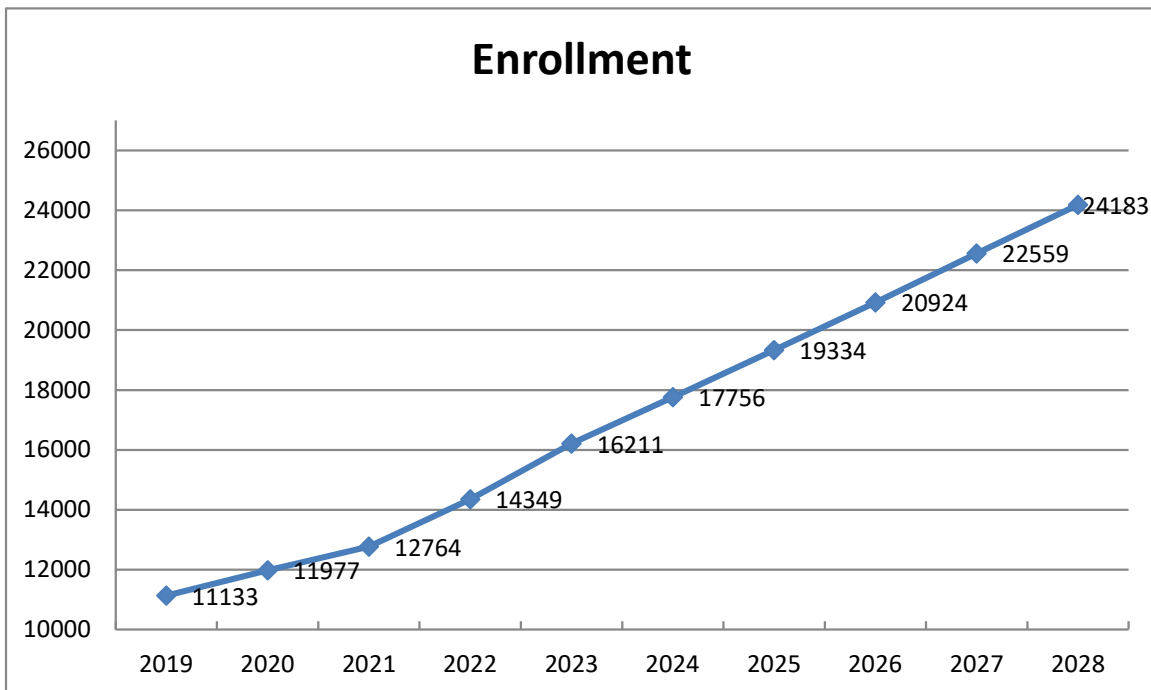
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# Enrollment Information

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 staffing, 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 are 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	%
2018/19	213	734	786	806	792	928	854	922	876	926	929	866	797	704	11,133	935	9.2%
2019/20	260	837	816	873	894	880	1,001	990	1,006	908	1,030	888	841	753	11,977	844	7.6%
2020/21	261	888	909	878	925	957	959	1,057	1,057	1,081	1,032	1,083	901	776	12,764	787	6.6%
2021/22	323	1,034	999	1,057	1,046	1,046	1,077	1,112	1,187	1,169	1,345	1,101	1,025	828	14,349	1,585	12.4%
2022/23	451	1,140	1,248	1,176	1,237	1,210	1,170	1,260	1,243	1,302	1,413	1,317	1,077	967	16,211	1,862	13.0%
2023/24	464	1,244	1,302	1,421	1,348	1,386	1,302	1,299	1,382	1,356	1,521	1,441	1,290	999	17,756	1,545	9.5%
2024/25	488	1,352	1,391	1,441	1,578	1,511	1,495	1,446	1,418	1,504	1,585	1,546	1,382	1,196	19,334	1,578	8.9%
2025/26	504	1,484	1,499	1,536	1,596	1,765	1,638	1,644	1,587	1,531	1,736	1,609	1,509	1,285	20,924	1,589	8.2%
2026/27	549	1,593	1,649	1,635	1,703	1,793	1,890	1,791	1,774	1,704	1,763	1,757	1,555	1,403	22,559	1,635	7.8%
2027/28	571	1,681	1,754	1,784	1,797	1,894	1,931	2,052	1,932	1,892	1,961	1,789	1,699	1,446	24,183	1,624	7.2%

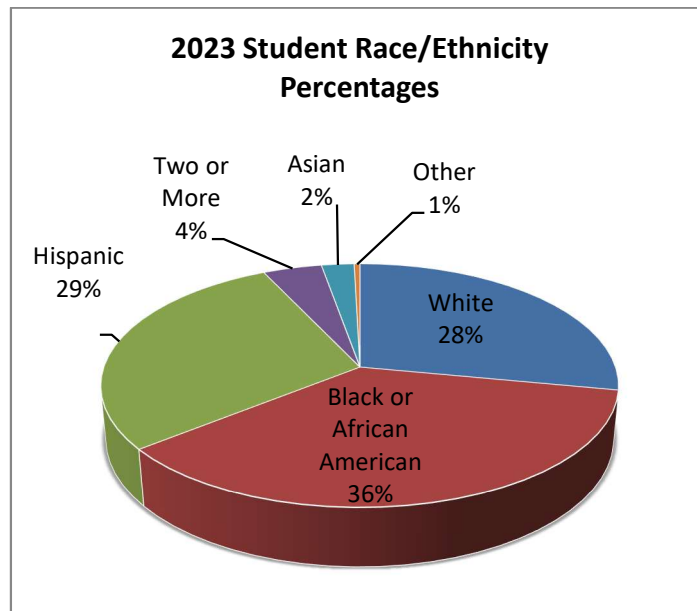


# Enrollment Information

## Student Race/Ethnicity and Economically Disadvantaged

Year (Oct.)	Total	White	%	Hispanic	%	Black or African American	%	Asian	%
2018/19	11,133	5,294	47.6%	3,000	26.9%	2,125	19.1%	230	2.1%
2019/20	11,977	5,173	43.2%	3,270	27.3%	2,762	23.1%	249	2.1%
2020/21	12,764	4,891	38.3%	3,606	28.3%	3,420	26.8%	263	2.1%
2021/22	14,349	4,786	33.4%	4,163	29.0%	4,462	31.1%	287	2.0%
2022/23	16,211	4,540	28.0%	4,659	28.7%	5,874	36.2%	382	2.4%

Year (Oct.)	Total	American Indian or Alaska Native	%	Native Hawaiian/ Other Pacific Islander	%	Two or More Races	%	Economically Disadvantaged	%
2018/19	11,133	45	0.4%	14	0.1%	425	3.8%	3,177	28.5%
2019/20	11,977	41	0.3%	17	0.1%	465	3.9%	3,829	32.0%
2020/21	12,764	36	0.3%	25	0.2%	523	4.1%	4,249	33.3%
2021/22	14,349	39	0.3%	19	0.1%	593	4.1%	5,094	35.5%
2022/23	16,211	39	0.2%	29	0.2%	688	4.2%	6,984	43.1%





## Enrollment Information

The State of Texas public education system 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. District administration used an increase of 1,476 student in average daily attendance to calculate the estimate.

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# Personnel Information

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# Staffing

As with all school districts in Texas, the largest expense in the annual operating budget is payroll. The District spends approximately 84% 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 2024, elementary class sizes were capped at 22 per class in pre-kindergarten through 4<sup>th</sup> grade. A target of 21 students per classroom was used for all intermediate, middle, and freshman centers, with most teachers teaching 7 out of 8 classes per day. The senior high school classroom size target was 23

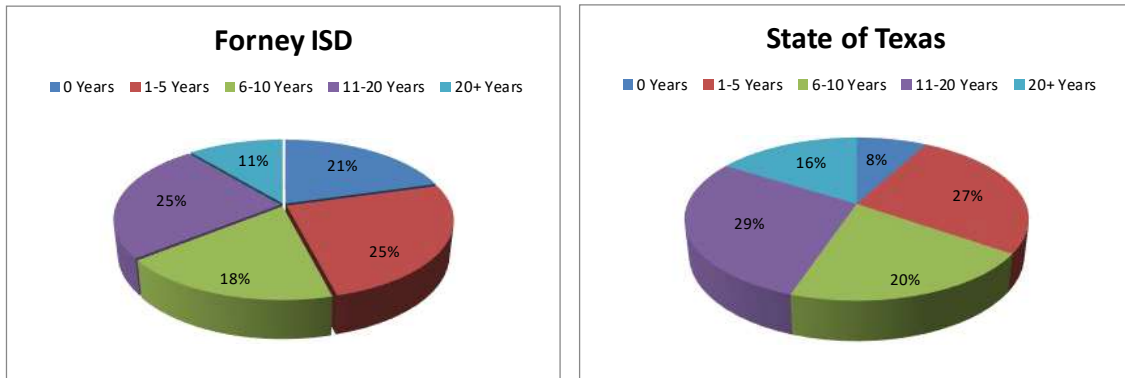
## Staffing History

	2020 Actual %		2021 Actual %		2022 Actual %		2023 Actual %		2024 Budgeted %	
<b>Teachers</b> (Includes regular elementary, secondary, and special program teachers)	712.9	54.2%	783.5	53.7%	871.0	52.2%	1,064.1	51.9%	1,170.3	49.0%
<b>Professional Support</b> (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, non-instructional program directors or executive directors, etc.)	131.4	10.0%	154.5	10.6%	187.4	11.2%	259.6	12.6%	271.0	11.3%
<b>Campus Administration</b> (Includes principals, assistant principals, and deans)	42.0	3.2%	49.0	3.4%	60.0	3.6%	67.0	3.3%	76.0	3.2%
<b>Central Administration</b> (Includes superintendent, chiefs, and instructional program directors or executive directors)	13.8	1.0%	17.0	1.2%	17.9	1.1%	21.0	1.0%	25.0	1.0%
<b>Educational Aides</b> (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	118.9	9.0%	126.2	8.6%	159.9	9.6%	207.3	10.1%	262.0	11.0%
<b>Auxiliary Staff</b> (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above)	297.5	22.6%	329.9	22.6%	371.5	22.3%	433.2	21.1%	586.0	24.5%
<b>Total</b>	<b>1,316.5</b>	<b>100%</b>	<b>1,460.1</b>	<b>100%</b>	<b>1,667.7</b>	<b>100%</b>	<b>2,052.2</b>	<b>100%</b>	<b>2,390.3</b>	<b>100%</b>
<b>Student Membership</b>	11,944		12,724		14,314		16,180		17,702	
<b>Staffing Ratios</b>										
Student to Teacher Ratio	16.8		16.2		16.4		15.2		15.1	
Student to Total Staff Ratio	9.1		8.7		8.6		7.9		7.4	

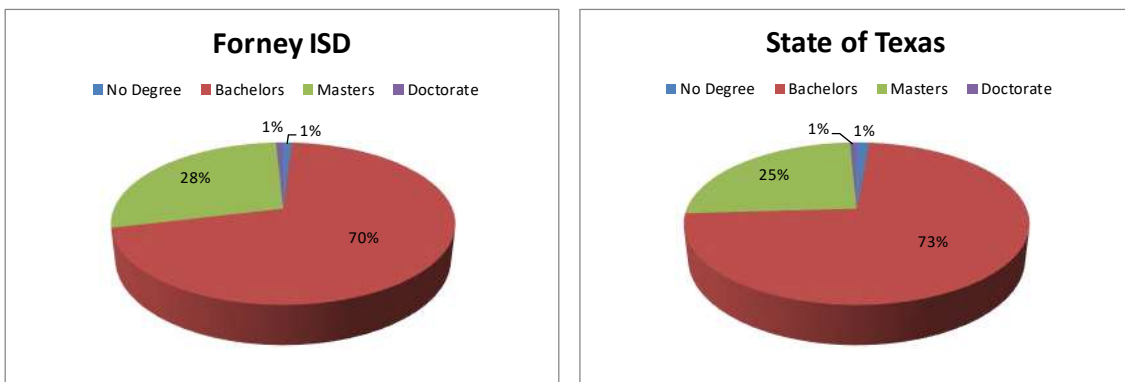
# Staffing

The district strives to put quality teachers in its classrooms. As depicted below, the District is comparable to the state in terms of teacher years of experience and level of education attained.

Teacher by Years of Experience



Teacher by Highest Degree Held



# Staffing

The District teacher salary schedule is competitive when compared to surrounding districts. The average base teacher pay is estimated to be \$62,660 in fiscal year 2024. The following is sample of the 2023-2024 teacher schedule for the years of experience indicated:

## Teacher Salary Schedule

Various Years of Experience

Years of Experience	Annual Salary
0	\$58,800
5	\$60,100
10	\$62,600
15	\$65,100
20	\$67,600
25	\$70,100
30+	\$72,600

For fiscal year 2024, teachers, librarians, and nurses will receive a pay increase between \$2,800 and \$3,300 depending on experience. On average, this is equal to a 5.4 percent increase over the prior year. Teacher aides, custodial, and food service worker pay was increase to a \$15 minimum hourly rate. Several of these employees received up to a 30% pay increase. Other staff members will receive 5.0 percent of the mid-point of their pay scale. Market adjustment were also giving to some staff members in order to be competitive with surrounding districts.

# Forney ISD Compensation Plan 2023-2024





**Teacher, Nurse, Librarian  
Salary Schedule  
2023-2024**



Step	Bachelor's	Master's	Doctorate
0	\$58,800	\$59,800	\$60,800
1	\$59,000	\$60,000	\$61,000
2	\$59,200	\$60,200	\$61,200
3	\$59,400	\$60,400	\$61,400
4	\$59,600	\$60,600	\$61,600
5	\$60,100	\$61,100	\$62,100
6	\$60,600	\$61,600	\$62,600
7	\$61,100	\$62,100	\$63,100
8	\$61,600	\$62,600	\$63,600
9	\$62,100	\$63,100	\$64,100
10	\$62,600	\$63,600	\$64,600
11	\$63,100	\$64,100	\$65,100
12	\$63,600	\$64,600	\$65,600
13	\$64,100	\$65,100	\$66,100
14	\$64,600	\$65,600	\$66,600
15	\$65,100	\$66,100	\$67,100
16	\$65,600	\$66,600	\$67,600
17	\$66,100	\$67,100	\$68,100
18	\$66,600	\$67,600	\$68,600
19	\$67,100	\$68,100	\$69,100
20	\$67,600	\$68,600	\$69,600
21	\$68,100	\$69,100	\$70,100
22	\$68,600	\$69,600	\$70,600
23	\$69,100	\$70,100	\$71,100
24	\$69,600	\$70,600	\$71,600
25	\$70,100	\$71,100	\$72,100
26	\$70,600	\$71,600	\$72,600
27	\$71,100	\$72,100	\$73,100
28	\$71,600	\$72,600	\$73,600
29	\$72,100	\$73,100	\$74,100
30+	\$72,600	\$73,600	\$74,600

Any funds received by Forney Independent School District for a designated teacher under the Teacher Incentive Allotment (TIA), 90% will be paid to the designated teacher. The remaining 10% will be used for administrative expenses. Should the district receive funding for a designated teacher who has resigned or retired, the district will forward payment to the resigned or retired teacher as soon as practicable.

Teachers enrolled in Forney Academy to Certify Teacher (FACT) program will initially be paid \$40,000 and will be eligible for annual percentage raise given to all staff. Once a FACT teacher gains teaching certification, they will be paid according to the teacher salary schedule.

**ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN****Pay Grade****Position****Salary Range**

- 1** Associate Director - Custodial (240)  
Assistant Director - Child Nutrition (226)

	Minimum	Midpoint	Maximum
Daily	\$237,435.38	\$279,335.74	\$321,236.10
226	\$53,660.00	\$63,130.00	\$72,599.00
240	\$56,984.00	\$67,041.00	\$77,097.00

- 2** Assistant Director - Transportation (226)  
Director - Custodial (240)  
Director - Maintenance (240)

	Minimum	Midpoint	Maximum
Daily	\$261,178.92	\$307,269.32	\$353,359.71
187	\$48,840.00	\$57,459.00	\$66,078.00
226	\$59,026.00	\$69,443.00	\$79,859.00
240	\$62,683.00	\$73,745.00	\$84,806.00

- 3** Buyer (226)  
Coordinator - Accounts Payable (226)  
Coordinator - Device Support (226)  
Coordinator - Human Resources Information Systems (226)  
Coordinator - Payroll (226)  
Coordinator - PEIMS (226)  
Director - Child Nutrition (226)  
Specialist - Communications (226)  
Staff Accountant (226)  
Systems Administrator (226)  
Videographer (226)

	Minimum	Midpoint	Maximum
Daily	\$287,296.81	\$337,996.25	\$388,695.69
187	\$53,725.00	\$63,205.00	\$72,686.00
226	\$64,929.00	\$76,387.00	\$87,845.00
240	\$68,951.00	\$81,119.00	\$93,287.00

- 4** Athletic Trainer - Assistant (207)  
Athletic Trainer - Middle School Athletics (207)  
Counselor Intern (197)(207)  
Executive Director - Forney Education Foundation (226)  
SLP- Assistant (187)  
Specialist - Student Services Liason (187)  
Specialist - Technology Security (226)

	Minimum	Midpoint	Maximum
Daily	\$308,844.07	\$363,345.97	\$417,847.86
187	\$57,754.00	\$67,946.00	\$78,138.00
197	\$60,842.00	\$71,579.00	\$82,316.00
207	\$63,931.00	\$75,213.00	\$86,495.00
226	\$69,799.00	\$82,116.00	\$94,434.00

- 5** Administrative Intern (197, 207, 217 or 226)  
ARD Facilitator (197)  
Athletic Trainer (226)  
Counselor - Elementary (197)  
Counselor - High School & Middle School (207 or 226)  
Counselor - Intermediate (207)  
Counselor - Student Support (197)  
Counselor - Virtual (187)  
CTE Program Administrator (197)  
ROTC Instructor - Non-Commissioned Officer (207)  
Specialist - Culture of Excellence (197)  
Specialist - Transition / ARD (197)

	Minimum	Midpoint	Maximum
Daily	\$316,565.17	\$372,429.16	\$428,294.06
187	\$59,198.00	\$69,644.00	\$80,091.00
197	\$62,363.00	\$73,369.00	\$84,374.00
207	\$65,529.00	\$77,093.00	\$88,657.00
217	\$68,695.00	\$80,817.00	\$92,940.00
226	\$71,544.00	\$84,169.00	\$96,794.00

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**ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN****Pay Grade****Position****Salary Range****6**

Assistant Principal - Elementary (207)  
 Assistant Principal - Intermediate (217)  
 Assistant Principal - Transportation (217 or 226)  
 Behavior Specialist (197)  
 Coordinator - Safety & Security (226)  
 Counselor - Elementary (LPC) (197)  
 Counselor - Intermediate, Middle, & High School (LPC) (207)  
 Counselor - Student Support - LPC (197)  
 Curriculum Writer (221)  
 Diagnostician - Lead (202)  
 Diagnostician (197)  
 Licensed Specialist in School Psychology (LSPP) (197)  
 Occupational Therapist (registered) (187)  
 Physical Therapist (80)(187)  
 Specialist - At Risk Services (207)  
 Specialist - Autism (197)  
 Specialist - Learning / Instructional Coach (207, 217 or 221)  
 Speech Language Pathologist - Lead (197)  
 Speech Language Pathologist (187)  
 Vision Specialist (197)

	Minimum	Midpoint	Maximum
Daily	\$332,393.43	\$391,051.10	\$449,708.76
80	\$26,591.00	\$31,284.00	\$35,977.00
187	\$62,158.00	\$73,127.00	\$84,096.00
197	\$65,482.00	\$77,037.00	\$88,593.00
202	\$67,143.00	\$78,992.00	\$90,841.00
207	\$68,805.00	\$80,948.00	\$93,090.00
217	\$72,129.00	\$84,858.00	\$97,587.00
221	\$73,459.00	\$86,422.00	\$99,386.00
226	\$75,121.00	\$88,378.00	\$101,634.00

**7**

Assistant Principal - Middle School (217)  
 Coordinator - Advanced Academics (226)  
 Coordinator - At-risk Services (207)  
 Coordinator - Behavioral Supports (226)  
 Coordinator - Career & Technology Education (226)  
 Coordinator - CCMR (226)  
 Coordinator - Communications (226)  
 Coordinator - Dual Language / ESL (226)  
 Coordinator - Dyslexia Services (226)  
 Coordinator - Elementary Math (226)  
 Coordinator - Elementary Reading Language Arts (226)  
 Coordinator - Evaluation Services (226)  
 Coordinator - Fine Arts (226)  
 Coordinator - Future Readiness (226)  
 Coordinator - Human Resources (226)  
 Coordinator - Instructional Technology (226)  
 Coordinator - K-12 Social Studies (226)  
 Coordinator - Media Services & Educational Technology (226)  
 Coordinator - Professional Learning (226)  
 Coordinator - Safety & Security (226)  
 Coordinator - Secondary Math (226)  
 Coordinator - Special Events (226)  
 Coordinator - Special Populations (226)  
 Coordinator - Student Engagement & Facilities (226)  
 Coordinator - Student Services (226)  
 Coordinator - Testing & Accountability (226)  
 Coordinator - Virtual Learning (226)

	Minimum	Midpoint	Maximum
Daily	\$349,013.10	\$410,603.65	\$472,194.20
187	\$65,265.00	\$76,783.00	\$88,300.00
197	\$68,756.00	\$80,889.00	\$93,022.00
207	\$72,246.00	\$84,995.00	\$97,744.00
217	\$75,736.00	\$89,101.00	\$102,466.00
226	\$78,877.00	\$92,796.00	\$106,716.00

**8**

Assistant Principal - High School (217 or 226)  
 Director - Communications (226)  
 Director - Staff & Family Services (226)

	Minimum	Midpoint	Maximum
Daily	\$366,463.76	\$431,133.83	\$495,803.91
197	\$72,193.00	\$84,933.00	\$97,673.00
207	\$75,858.00	\$89,245.00	\$102,631.00
217	\$79,523.00	\$93,556.00	\$107,589.00
226	\$82,821.00	\$97,436.00	\$112,052.00

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**ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN****Pay Grade****Position****Salary Range****9**

Assistant Director - Athletics (226)  
 Director - Accounting & Payroll (226)  
 Director - Advanced Academics (226)  
 Director - Band (226)  
 Director - Business Partnerships (226)  
 Director - Data & Assessments (226)  
 Director - Fine Arts (226)  
 Director - Future Readiness (226)  
 Director - Guidance & Assessment (226)  
 Director - Health & Wellness (226)  
 Director - Human Resources (226)  
 Director - Information Services (226)  
 Director - Infrastructure Services (226)  
 Director - Leadership Development (226)  
 Director - Professional Learning (226)  
 Director - Purchasing & Accounts Payable (226)  
 Director - Special Education (226)  
 Director - Student Engagement & Facilities Management (226)  
 Director - Student Information Systems (226)  
 Director - Technology Services (226)  
 Director - Theater and Dance (226)  
 ROTC Instructor - Officer (207)

	Minimum	Midpoint	Maximum
Daily	\$384,786.95	\$452,690.53	\$520,594.10
207	\$79,651.00	\$93,707.00	\$107,763.00
217	\$83,499.00	\$98,234.00	\$112,969.00
221	\$85,038.00	\$100,045.00	\$115,051.00
226	\$86,962.00	\$102,308.00	\$117,654.00

**10**

Director - Learner Support (226)  
 Police Officer - Captain (226)  
 Principal - Elementary (221)  
 Principal - Intermediate (226)

	Minimum	Midpoint	Maximum
Daily	\$404,026.29	\$475,325.05	\$546,623.81
207	\$83,633.00	\$98,392.00	\$113,151.00
217	\$87,674.00	\$103,146.00	\$118,617.00
221	\$89,290.00	\$105,047.00	\$120,804.00
226	\$91,310.00	\$107,423.00	\$123,537.00

**11**

Director - Behavior & Social Services (226)  
 Director - Bilingual / ESL Services (226)  
 Director - Virtual Learning & Media Services (226)  
 Executive Director - Transportation  
 Principal - Forney Learning Academy (226)  
 Principal - High School (226)  
 Principal - Middle School (226)

	Minimum	Midpoint	Maximum
Daily	\$424,227.61	\$499,091.30	\$573,955.00
226	\$95,875.00	\$112,795.00	\$129,714.00

**12**

Coordinator/Head FB Coach-9th-12th Gr. (226)  
 Executive Director - Budget & Fiscal Compliance (226)  
 Executive Director - Curriculum & Prof. Development (226)  
 Executive Director - Elementary Education (226)  
 Executive Director - Facility Services (240)  
 Executive Director - Secondary Education (226)  
 Executive Director - Student Services (226)

	Minimum	Midpoint	Maximum
Daily	\$445,438.99	\$524,045.87	\$602,652.75
226	\$100,669.00	\$118,434.00	\$136,200.00
240	\$106,905.00	\$125,771.00	\$144,637.00

**13**

Director-Athletics (226)  
 Executive Director - Human Resources (226)

	Minimum	Midpoint	Maximum
Daily	\$467,710.94	\$550,248.16	\$632,785.39
226	\$105,703.00	\$124,356.00	\$143,009.00

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**ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN****Pay Grade****Position****Salary Range****14**

Chief of Police (226)  
Executive Director - Innovation & Information (226)  
Executive Director - Leadership Development (226)  
Executive Director - Marketing & Communications (226)  
Executive Director - Special Populations (226)  
Executive Director - Strategic Partnerships (226)  
Executive Principal - High School (226)

	Minimum	Midpoint	Maximum
Daily	\$491.09649	\$577.76057	\$664.42466
226	\$110,988.00	\$130,574.00	\$150,160.00

**15**

Chief Human Services Officer (226)  
Chief Learning Officer (226)  
Chief Operations Officer (226)

	Minimum	Midpoint	Maximum
Daily	\$613.87061	\$722.20071	\$830.53082
226	\$138,735.00	\$163,217.00	\$187,700.00

**16**

Chief Financial Officer (226)

	Minimum	Midpoint	Maximum
Daily	\$670.44891	\$788.76343	\$907.07794
226	\$151,521.00	\$178,261.00	\$205,000.00

## PARAPROFESSIONAL COMPENSATION PLAN

### Pay Grade

### Position

### Salary Range

- 1
- Aide - Dual Language (187)
  - Aide - Goals (187)
  - Aide - Instructional (187)
  - Aide - Multi Purpose (187)
  - Aide - PE (187)
  - Aide - Pre K (187)
  - Aide - Special Ed Resource / Inclusion (187)
  - Aide - Title I (187)
  - Parking Lot/Hall Monitor (171)

	Minimum	Midpoint	Maximum
Hourly	\$15.00	\$17.65	\$20.30
Daily	\$120.00	\$141.20	\$162.40
171	\$20,520	\$24,145	\$27,770
187	\$22,440	\$26,404	\$30,369

- 2
- Aide - DAEP (187)
  - Aide - ECSE (187)
  - Aide - ISS (187)
  - Aide - Learning Lab (187)
  - Aide - Library (190-MS, 192-HS)
  - Aide - Pathways (187)
  - Aide - Pre-K Blended (187)
  - Aide - Special Ed Self Contained (Lifeskills, Behavior, ABLE)(187)
  - Aide- Office (187 or 197)
  - Receptionist (HS,FLA) (207)

	Minimum	Midpoint	Maximum
Hourly	\$15.75	\$18.53	\$21.31
Daily	\$126.00	\$148.24	\$170.48
187	\$23,562	\$27,721	\$31,880
190	\$23,940	\$28,166	\$32,391
192	\$24,192	\$28,462	\$32,732
207	\$26,082	\$30,686	\$35,289

- 3
- Aide - Art (187)
  - Aide - Learn, Explore, Discover (187)
  - Aide - Library (ES) (189)
  - Aide - Nurse (187)
  - Aide - Technology Applications (187)
  - Clerk - Bilingual Program (207)
  - Clerk - Campus Office HS (197 or 226)
  - Clerk - Counselor HS (197)
  - Clerk - Facilities Services (226)
  - Clerk - Special Education (197)

	Minimum	Midpoint	Maximum
Hourly	\$16.54	\$19.46	\$22.38
Daily	\$132.32	\$155.68	\$179.04
187	\$24,744	\$29,112	\$33,480
189	\$25,008	\$29,424	\$33,839
197	\$26,067	\$30,669	\$35,271
207	\$27,390	\$32,226	\$37,061
226	\$29,904	\$35,184	\$40,463

- 4
- Clerk - Assistant Principal (197)
  - Clerk - Attendance (197)
  - Clerk - Enrollment (226)
  - Clerk - PEIMS, Elementary, Special Ed (202)
  - Clerk - PEIMS, Intermediate (207)
  - Clerk - PEIMS, Middle (217)
  - Clerk - Transportation (226)
  - Receptionist - Administration (226)
  - Website / Graphic Designer (226)
  - Water Safety Instructor (187)

	Minimum	Midpoint	Maximum
Hourly	\$17.37	\$20.43	\$23.49
Daily	\$138.96	\$163.44	\$187.92
187	\$25,986	\$30,563	\$35,141
197	\$27,375	\$32,198	\$37,020
207	\$28,765	\$33,832	\$38,899
226	\$31,405	\$36,937	\$42,470

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## PARAPROFESSIONAL COMPENSATION PLAN

### Pay Grade

### Position

### Salary Range

5 Clerk - PEIMS Lead (217)  
Clerk - PEIMS, High School 10-12 (226)  
Clerk - PEIMS/Registrar, 9th Grade (226)  
Clinic Assistant (187)  
Registrar - High School (226)  
Route Specialist (226)  
Secretary - Athletic Director (226)  
Secretary - Athletics Department (226)  
Secretary - Campus, Elem, MS, DAEP (202, 217, 221, 226)  
Secretary - Child Nutrition (207)  
Secretary - Coordinators & Directors (226)  
Secretary - Facility Services (226)  
Secretary - Special Education (226)  
Specialist - Parent Support (226)

	Minimum	Midpoint	Maximum
Hourly	\$18.23	\$21.45	\$24.67
Daily	\$145.84	\$171.60	\$197.36
187	\$27,272	\$32,089	\$36,906
202	\$29,460	\$34,663	\$39,867
217	\$31,647	\$37,237	\$42,827
221	\$32,231	\$37,924	\$43,617
226	\$32,960	\$38,782	\$44,603

6 Accompanist (PT)  
Clerk - Accounts Payable (226)  
Clerk - Receivable (226)  
Clerk - Payroll (226)  
Secretary - Campus, HS (226)  
Secretary - Technology (226)

	Minimum	Midpoint	Maximum
Hourly	\$19.60	\$23.06	\$26.52
Daily	\$156.80	\$184.48	\$212.16
187	\$29,322	\$34,498	\$39,674
226	\$35,437	\$41,692	\$47,948

7 Licensed Vocational Nurse (LVN) (187)  
Administrative Assistant - District  
Specialist - Human Resources (226)  
Specialist - PEIMS (226)  
Specialist - Accounting (226)

	Minimum	Midpoint	Maximum
Hourly	\$21.56	\$25.37	\$29.18
Daily	\$172.48	\$202.96	\$233.44
187	\$32,254	\$37,954	\$43,653
226	\$38,980	\$45,869	\$52,757

8 Executive Assistant - CFO (226)  
Executive Assistant - Communications & Marketing (226)  
Executive Assistant - Human Services (226)  
Executive Assistant - Information & Innovation Services (226)  
Executive Assistant - Leadership Development (226)  
Executive Assistant - Learning Services (226)  
Executive Assistant - Police Department (226)  
Specialist - Information Services (226)  
Specialist - Payroll (226)

	Minimum	Midpoint	Maximum
Hourly	\$23.72	\$27.91	\$32.10
Daily	\$189.76	\$223.28	\$256.80
187	\$35,485	\$41,753	\$48,022
226	\$42,886	\$50,461	\$58,037

9 Executive Assistant - Superintendent (226)

	Minimum	Midpoint	Maximum
Hourly	\$26.10	\$30.70	\$35.31
Daily	\$208.80	\$245.60	\$282.48
226	\$47,189	\$55,506	\$63,840

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**AUXILIARY COMPENSATION PLAN****Pay Grade****Position****Wage Range**

1 Child Nutrition Worker (176)  
Custodian (260)

	Minimum	Midpoint	Maximum
Hourly	\$15.00	\$17.65	\$20.30

2 Crossing Guards (172)  
Custodian - Lead (260)  
Groundskeeper (260)

	Minimum	Midpoint	Maximum
Hourly	\$15.75	\$18.53	\$21.31

3 Child Nutrition - Asst Manager (High School) (176)  
Child Nutrition - Manager (Elem., Inter., Middle, 9th Grade) (179)  
Groundskeeper - Lead (260)  
Warehouse (260)

	Minimum	Midpoint	Maximum
Hourly	\$16.54	\$19.46	\$22.38

4 Child Nutrition - Manager (HS 10-12, Jackson-Rhodes) (179)  
Maintenance (General) (260)

	Minimum	Midpoint	Maximum
Hourly	\$17.37	\$20.43	\$23.49

5 Child Nutrition Field Supervisor (197)  
Grounds Supervisor (260)  
Maintenance (Skilled, HVAC) (260)  
Mechanic I (260)

	Minimum	Midpoint	Maximum
Hourly	\$18.41	\$21.66	\$24.91

6 Computer Technician (226)  
Electrician - Journeyman (260)  
Licensed Maintenance (260)  
Licensed Pest Control Technician (260)  
Mechanic II (260)  
Plumber (260)  
Safety Trainer (260)

	Minimum	Midpoint	Maximum
Hourly	\$20.81	\$24.48	\$28.15

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# AUXILIARY COMPENSATION PLAN

## Pay Grade

## Position

## Wage Range

7 Computer Technician - Senior (226)  
Maintenance (HVAC Controls) (260)  
Mechanic III (260)  
Network Support Specialist (226)

	Minimum	Midpoint	Maximum
Hourly	\$23.51	\$27.66	\$31.81

8 Maintenance Foreman (260)  
Shop Supervisor (260)  
Transportation Operations Manager (226)

	Minimum	Midpoint	Maximum
Hourly	\$26.57	\$31.26	\$35.95

9 Police Officer I (226)(260)

	Minimum	Midpoint	Maximum
Hourly	\$31.76	\$37.36	\$42.96
Annual (226)	\$57,422	\$67,547	\$77,672
Annual (260)	\$66,061	\$77,709	\$89,357

10 Police Investigator (226)  
Police Officer II (226)(260)

	Minimum	Midpoint	Maximum
Hourly	\$33.35	\$39.23	\$45.11
Annual (226)	\$60,297	\$70,928	\$81,559
Annual (260)	\$69,368	\$81,598	\$93,829

11 Police Officer III (226)(260)

	Minimum	Midpoint	Maximum
Hourly	\$35.01	\$41.19	\$47.37
Annual (226)	\$63,298	\$74,472	\$85,645
Annual (260)	\$72,821	\$85,675	\$98,530

12 Police Sergeant (226)(260)

	Minimum	Midpoint	Maximum
Hourly	\$36.76	\$43.25	\$49.74
Annual (226)	\$66,462	\$78,196	\$89,930
Annual (260)	\$76,461	\$89,960	\$103,459

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**BUS DRIVER / BUS MONITOR COMPENSATION PLAN**

<b><u>BUS MONITOR</u></b>		<b><u>BUS DRIVER</u></b>	
Years Experience	Hourly Rate	Years Experience	Hourly Rate
0	\$15.00	0	\$22.57
1	\$15.15	1	\$22.75
2	\$15.30	2	\$22.93
3	\$15.45	3	\$23.11
4	\$15.60	4	\$23.29
5	\$15.75	5	\$23.47
6	\$15.90	6	\$23.65
7	\$16.05	7	\$23.83
8	\$16.20	8	\$24.01
9	\$16.35	9	\$24.19
10	\$16.50	10	\$24.37
11	\$16.65	11	\$24.55
12	\$16.80	12	\$24.73
13	\$16.95	13	\$24.91
14	\$17.10	14	\$25.09
15	\$17.25	15	\$25.27
16	\$17.40	16	\$25.45
17	\$17.55	17	\$25.63
18	\$17.70	18	\$25.81
19	\$17.85	19	\$25.99
20	\$18.00	20	\$26.17
21	\$18.15	21	\$26.35
22	\$18.30	22	\$26.53
23	\$18.45	23	\$26.71
24	\$18.60	24	\$26.89
25	\$18.75	25	\$27.07
26	\$18.90	26	\$27.25
27	\$19.05	27	\$27.43
28	\$19.20	28	\$27.61
29	\$19.35	29	\$27.79
30	\$19.50	30	\$27.97

Regularly reporting floating bus drivers and monitors are paid a minimum of 2 hour per reporting time and are paid an hourly rate equivalent to what they would make as a regular driver or monitor.

## **SUBSTITUTE/STUDENT WORKER PAY RATES**

<b>SUBSTITUTE PAY RATES</b>	
Non-Degreed Base Rate	\$90.00 / day
Degreed Base Rate (Associates)	\$90.00 / day
Degreed Base Rate (Bachelors)	\$100.00 / day
Texas Certified Teacher Base Rate	\$105.00 / day
Last Minute Sub Team *	\$20 over qualified rate above / day
Long Term Teacher Base Rate	\$35 over qualified rate above / day
Regular Ed Aide Base Rate	\$85.00 / day
Special Education Aide Base Rate	\$90.00 / day
Long Term Aide Base Rate	\$85.00 / day
Library Services	\$90.00 / day
Library Services (Long Term)	\$110.00 / day
Nurse-RN	\$150.00 / day
Nurse-RN (Long Term)	\$175.00 / day
Nurse-LVN, EMT	\$90.00 / day
Nurse-LVN, EMT (Long Term)	\$100.00 / day
Nurse-Aide	\$85.00 / day
Food Service/Custodian	\$15.00 / hour
Bus Driver (On call)	Minimum hourly rate on bus driver scale
Interim Administrator	Minimum daily rate for applicable pay range
Long Term Clerical	\$15.00 / hour

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

<b>TEMPORARY / SUMMER / STUDENT WORKER PAY RATES</b>	
Summer Workers	\$14.00 / hour
Student Workers	\$14.00 / hour
STEAM / Athletic Camp Workers	Based on Camp Enrollment

## **ATHLETIC EVENT WORKERS**

<b>Middle School Event</b>	
	<b>Per Game</b>
Event Manager	Admin
Announcer	\$20
Scoreboard/Clock	\$20
Tournament Games	\$15

<b>City Bank Stadium Varsity Football</b>	<b>Rate</b>
Event Manager/Administrator	Director of Athletics
Gate Attendant	\$50
Press Box Attendant	\$50
Scoreboard/Clock	\$70
Time Clock (40 Second)	\$70
Announcer	\$90
Spotter	\$55
Video Board Operator	\$65
Field Gate/Lot Attendant	\$50
Stadium Workers	\$50-\$100 or hourly at \$12/hour
Down Box	Official or \$80
Chain	Official or \$80
Press Box Manager	\$1500/year
Gate Manager	\$65

<b>Freshman/Junior Varsity Football</b>		
	<b>1 Game</b>	<b>2 + Games</b>
Scoreboard Operator	\$25	\$50
Time Clock (40 seconds)	\$25	\$50

<b>High School Basketball /Volleyball</b>		
	<b>JV Game</b>	<b>V Game</b>
Event Manager	Admin	Admin
Announcer	\$20	\$25
Stat Board Operator/Libero Tracker	\$20	\$25
Clock Operator	\$20	\$25
Scorekeeper	\$20	\$25

<b>Baseball/Softball</b>		
	<b>JV Game</b>	<b>V Games</b>
Event Manager	Admin	Admin
Announcer	\$20	\$25
Scoreboard/Clock	\$20	\$25

<b>Soccer</b>		
	<b>JV Game</b>	<b>V Games</b>
Event Manager	Admin	Admin
Announcer	\$20	\$25
Scoreboard/Clock	\$20	\$25

<b>Athletic Gates -Other than Varsity Football</b>			
	<b>1 Game</b>	<b>2 + Games</b>	<b>Hourly</b>
Gate Personnel as Scheduled	\$30	\$45	\$12/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 for any paid supplemental duty."

## **EXTRA DUTY/SHORTAGE/MICS STIPENDS**

<b><u>STUDENT ORGANIZATIONS/PROJECTS</u></b>	
Yearbook	\$1,500.00
National Honor Society	\$1,000.00
Student Council - High School	\$2,000.00
Student Council - Middle School	\$775.00
Speech and Debate	\$1,500.00
Step Team	\$1,000.00
E-Sports Sponsor - High School	\$1,500.00
E-Sports Sponsor - High School	\$750.00

<b><u>UIL</u></b>	
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

<b><u>CAREER &amp; TECHNOLOGY EDUCATION</u></b>	
Agriculture Program	\$7,500.00
Health Science Instructor - Certified RN or EMT	\$2,500.00
Cosmetology Instructor - Certified Cosmetology Operator	\$2,500.00
Automotive Instructor - Certified ASE Automotive Mechanic	\$2,500.00
Department Head - CTE	\$1,000.00
CTE Student Organization Sponsor	\$1,500.00

<b><u>SPECIAL EDUCATION</u></b>	
Self Contained Classroom Teacher (Pathways, Aspire, PASS, Able, Lifeskills, SLC)	\$2,000.00
Special Education Biligual Staff (Diagnostician, LSSP, SLP, SLPA)	\$3,000.00
Next Steps Program - Bus Driving	\$2,000.00

<b><u>OTHER</u></b>	
Librarian / Media Specialist - Intermediate School	\$1,500.00
Librarian / Media Specialist - Middle School	\$1,500.00
Librarian / Media Specialist - High School	\$2,000.00
Spanish - Secondary	\$3,000.00
Bilingual/Dual Language (Spanish Side)	\$5,000.00
Bilingual/Dual Language (English Side)	\$1,000.00
Video Production / Multi-media Teacher / District Academic Support	\$3,000.00
High Poverty Campus Lead Teachers	
5-10 Years Experience	\$5,000.00
11+ Years Experience	\$8,000.00
Employee Retention Stipend	To Be Determined
Elementary Campus Discretionary Allotment (Subject to Approval)	\$1,200.00
Intermediate Campus Discretionary Allotment (Subject to Approval)	\$1,750.00
Middle School Campus Discretionary Allotment (Subject to Approval)	\$2,300.00
High School Campus Discretionary Allotment (Subject to Approval)	\$9,200.00

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 for any paid supplemental duty."

**EXTRA DUTY/SHORTAGE/MICS STIPENDS**

<b><u>LEADERSHIP</u></b>	
Open New Campus	\$3,000.00
Low SES (Exclude Pre-K)	\$5,000.00
Academic Growth Increase	\$1,000 - \$3,000
Capturing Kids Heart Showcase Campus	\$1,000.00

<b><u>EXTRA DUTY</u></b>	
Hourly rate for homebound instruction (This rate generally includes mileage reimbursement unless travel requirements are extreme.) (Employees are not compensated for travel time.)	\$40.00
Hourly rate for professionals performing extra duty such as Saturday School, some tutorials, detention, summer school, etc.	\$35.00
Teaching Conference Period - Full Time Basis	\$7,500.00
Teaching Conference Period - Substitute	\$25.00
Hourly rate for support staff performing extra duty such as Saturday School, some tutorials, detention, summer school, etc.	\$17.50

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 for any paid supplemental duty."

## **ATHLETIC STIPENDS**

<b><u>GENERIC</u></b>	
Press Box Manager	\$1,500.00

<b><u>BASEBALL</u></b>	
HS Head Coach	\$9,000.00
HS 1st Assistant Coach	\$6,000.00
HS Assistant Coach	\$3,000.00

<b><u>BASKETBALL</u></b>	
HS Head Coach	\$9,000.00
HS 1st Assistant Coach	\$6,000.00
HS Assistant Coach	\$3,000.00
MS Coach	\$2,000.00
MS Head Coach	\$250.00

<b><u>COORDINATOR</u></b>	
HS Coordinator	Salaried
HS Assistant Coordinator	\$6,000.00
Academic / Recruiting Coordinator	\$3,000.00
Equipment Coordinator	\$1,500.00
Strength & Conditioning Coordinator	\$3,000.00
MS Coordinator	\$3,000.00

<b><u>CROSS COUNTRY</u></b>	
HS Head Coach (Boys/Girls Combined)	\$7,000.00
HS Asst. Coach (Boys/Girls Combined)	\$2,500.00
MS Coach	\$2,000.00

<b><u>FOOTBALL</u></b>	
HS Head Coach	Salaried
HS Coordinator	\$9,000.00
HS Assistant Coach	\$6,500.00
HS Kicking Coach	\$1,000.00
MS Coach	\$2,000.00
MS Head Coach	\$500.00

<b><u>GOLF</u></b>	
HS Head Coach (Co-Ed)	\$9,000.00
HS Assistant Coach	\$2,500.00

<b><u>POWER LIFTING</u></b>	
HS Head Coach	\$6,000.00
HS Assistant Coach	\$2,500.00

<b><u>SOCCER</u></b>	
HS Head Coach	\$9,000.00
HS 1st Assistant Coach	\$6,000.00
HS Assistant Coach	\$3,000.00
MS Coach	\$2,000.00

<b><u>SOFTBALL</u></b>	
HS Head Coach	\$9,000.00
HS 1st Assistant Coach	\$6,000.00
HS Assistant Coach	\$3,000.00

<b><u>SWIMMING &amp; DIVING</u></b>	
HS Head Coach	\$7,300.00
HS Assistant Coach	\$2,500.00

<b><u>TENNIS</u></b>	
HS Head Coach (Fall - \$4,500 / Spring - \$4,500)	\$9,000.00
HS Assistant Coach (Fall - \$2,500 / Spring - \$2,500)	\$5,000.00
MS Coach	\$2,000.00

<b><u>TRACK</u></b>	
HS Head Coach	\$6,000.00
HS Assistant Coach	\$2,500.00
MS Coach	\$2,000.00
MS Head Coach	\$250.00

<b><u>VOLLEYBALL</u></b>	
HS Head Coach	\$9,000.00
HS 1st Assistant Coach	\$6,000.00
HS Assistant Coach	\$3,000.00
MS Coach	\$2,000.00
MS Head Coach	\$250.00

<b><u>WATER POLO</u></b>	
HS Head Coach	\$9,000.00
HS Assistant Coach	\$2,500.00

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**FINE ARTS & CHEER STIPENDS**

<b>BAND</b>	
High School Band Director	SALARIED
High School Assistant Band Director	\$9,000.00
High School Assistant Band Director (Percussion)	\$7,000.00
Middle School Head Band Director	\$7,500.00
Middle School Assistant Band Director	\$6,500.00
Intermediate School Band Director	\$4,000.00
Color Guard Instructor	\$105 - \$140 Daily

<b>MUSIC</b>	
All City Choir Sponsor	\$1,000.00
High School Choir Director	\$7,000.00
Middle School Choir Director	\$3,500.00
Intermediate Choir Director	\$1,000.00
Elementary Choir Director	\$500.00
AAFAA Music - Intermediate	\$750.00
AAFAA Piano - Elementary	\$500.00

<b>DANCE</b>	
High School Drill Team Sponsor	\$7,500.00
High School Drill Team Assistant	\$4,500.00
Middle School Dance Sponsor	\$2,500.00
Dance Sponsor (Intermediate, Middle, or High School)	\$1,000.00
Dance Sponsor - Elementary Fine Arts Academy	\$500.00

<b>DRAMA</b>	
HS Theater Director (including One Act Play and Musical)	\$7,000.00
Assistant High School Theater Director (including One Act Play and Musical)	\$5,000.00
Middle School Theater Director (including One Act Play)	\$3,000.00
Intermediate Theater Sponsor (AAFAA Campus Only)	\$750.00
Elementary Theater Sponsor (AAFAA Campus Only)	\$500.00
Performing Arts Center Manager	\$1,500.00

<b>CHEERLEADING</b>	
Varsity	\$5,000.00
Junior Varsity	\$3,000.00
Freshmen	\$3,000.00
Middle School Cheerleading - Lead	\$2,500.00
Middle School Cheerleading	\$1,800.00



### Johnson Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 706		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Dual Language	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Johnson Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 706		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION(District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	2.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	5.0
Special Education Aide	Based on Students Services Identified by AARD Committee	10.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366	5.0

### Criswell Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 861		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	2.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	15.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	30.0
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	1.0
Aide - Pre-K	1 per Pre-K classroom	
Aide - Dual Language	Based on Needs Analysis	4.0
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Instructional	Based on Needs Analysis	2.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	1.0

### Criswell Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 861		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	4.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	2.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	1.0
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	2.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.5
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 72,700	3.0

### Claybon Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 576		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
COUNSELING SERVICES		
Counselor	1 per campus	1.0
LIBRARY SERVICES		
Library-Media Aide	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	K-4 = 22:1	28.0
SPECIAL SERVICES TEACHERS		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed / Pathways	Based on Annual Federal / State Funding	1.0
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Dual Language	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Funding	3.0
Aide - Instructional	Based on Needs Analysis	
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	1.0

### Claybon Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 576		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	3.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	2.0
Special Education Aide	Based on Students Services Identified by AARD Committee	7.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 74,000	3.0

### Henderson Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 686		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
COUNSELING SERVICES		
Counselor	1 per campus	1.0
LIBRARY SERVICES		
Library-Media Aide	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	K-4 = 22:1	27.0
SPECIAL SERVICES TEACHERS		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Teacher - Pre-K	22:1	5.0
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	5.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Funding	2.0
Aide - Instructional	Based on Needs Analysis	
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	2.0

## Henderson Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 686		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	3.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	2.0
Special Education Aide	Based on Students Services Identified by AARD Committee	5.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320	4.0



### Blackburn Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 607		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	2.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Innovative Media Specialist	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	33.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	1.0
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - Multi-purpose	Based on Needs Analysis	1.0

### Blackburn Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 607		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	2.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	3.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	2.0
Dance/Theater Teacher	Base on Academy Needs	2.0
Art Teacher / Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	1.0
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320	4.0

### Crosby Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 554		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	27.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	2.0
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - Multi-purpose	Based on Needs Analysis	1.0

### Crosby Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 554		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	4.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	4.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320	4.0

### Lewis Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 848		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	2.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	40.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	1.0
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Instructional (Tech Apps)	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Lewis Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 848		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	4.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	2.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	1.0
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320	4.0

### Griffin Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 554		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	28.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	1.0

### Griffin Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 554		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	4.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	2.0
Special Education Aide	Based on Students Services Identified by AARD Committee	7.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366	5.0



### Willet Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 716		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	35.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Willett Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 716		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	3.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	2.0
Special Education Aide	Based on Students Services Identified by AARD Committee	5.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366	5.0

### Dewberry Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 742		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	2.0
<b>COUNSELING SERVICES</b>		
Counselor	1 per campus	1.0
<b>LIBRARY SERVICES</b>		
Library-Media Aide	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	K-4 = 22:1	37.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	
Aide - Bilingual Pre-K	1 per Pre-K classroom	
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	1.0
Teacher - Pre-K	22:1	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	
Aide - Compensatory Ed	Based on Annual State Funding	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - Multi-purpose	Based on Needs Analysis	

### Dewberry Elementary School Staffing Analysis

2023- 2024 Projected Enrollment: 742		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	3.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	2.0
Special Education Aide	Based on Students Services Identified by AARD Committee	5.0
Teacher - ECSE	Based on Students Services Identified by AARD Committee	
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Music Teacher	1 per campus	1.0
Art Aide	1 per campus	1.0
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Office Aide	800+ students = 1	
<b>SAFETY &amp; SECURITY</b>		
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	4.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366	5.0

### Early Childhood Center Staffing Analysis

2023- 2024 Projected Enrollment: 317		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	1.0
COUNSELING SERVICES		
Counselor	Based on Needs Analysis	
LIBRARY SERVICES		
Library-Media Aide	Based on Needs Analysis	
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	K-4 = 22:1	
SPECIAL SERVICES TEACHERS		
Teacher - Dual Language	K-4 = 22:1	
Teacher - Pre-K Bilingual	22:1	3.0
Aide - Bilingual Pre-K	1 per Pre-K classroom	3.0
Reading Interventionist	Based on Needs Analysis	
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Teacher - Pre-K	22:1	8.0
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Pre-K	1 per Pre-K classroom	8.0

### Early Childhood Center Staffing Analysis

2023- 2024 Projected Enrollment: 317		
POSITION	RATIO	CURRENT ALLOCATION
Aide - Dual Language	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Funding	
Aide - Instructional	Based on Needs Analysis	
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Multi-purpose	Based on Needs Analysis	
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	
Teacher - ECSE	Based on Students Services Identified by AARD Committee	11.0
Special Education Aide - ECSE	Based on Students Services Identified by AARD Committee	23.0
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
Receptionist	1 per campus	1.0
Office Aide	800+ students = 1	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	3.0
<b>CUSTODIAL SERVICES</b>		
Custodians	(1 per 25,000 s.f.)	Included in OC Allocation

### Rhea Intermediate School Staffing Analysis

2023- 2024 Projected Enrollment: 868		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	2.0
COUNSELING SERVICES		
Counselor	1 per campus Based on Need = 1 additional	2.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Innovative Media Specialist	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	21 students : 1	48.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	included in 21 : 1 teacher allocation
Reading Interventionist	Based on Needs Analysis	3.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Funding	2.0
Aide - Instructional	Based on Needs Analysis	
Aide - Dual Language	Based on Needs Analysis	
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - ISS	Based on Needs Analysis	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Rhea Intermediate School Staffing Analysis

2023- 2024 Projected Enrollment: 868		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource Teacher	Based on Students Services Identified by AARD Committee	6.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	4.0
<b>FINE ARTS SERVICES</b>		
Music Teacher / Band Teacher	1 per campus minimum (based on needs analysis)	included in 21:1 teacher allocation
Art Teacher	1 per campus	included in 21:1 teacher allocation
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	included in 21:1 teacher allocation
PE Aide	1 per campus at 700	1.0
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Attendance Clerk	1 per campus	Centralized
Office Aide	800+ students = 1	1.0
<b>SAFETY &amp; SECURITY</b>		
Police Officer	1 per campus	1.0
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	6.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 105,083	5.0



### Smith Intermediate School Staffing Analysis

2023- 2024 Projected Enrollment: 765		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	2.0
COUNSELING SERVICES		
Counselor	1 per campus Based on Need = 1 additional	2.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Innovative Media Specialist	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	21 students : 1	42.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	included in 21:1 teacher allocation
Reading Interventionist	Based on Needs Analysis	1.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	1.0
Learning Loss Educator (FACT)	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Formula Funding	1.0
Aide - Instructional	Based on Needs Analysis	1.0
Aide - Dual Language	Based on Needs Analysis	
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - ISS	Based on Needs Analysis	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Smith Intermediate School Staffing Analysis

2023- 2024 Projected Enrollment: 765		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource Teacher	Based on Students Services Identified by AARD Committee	5.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	4.0
<b>FINE ARTS SERVICES</b>		
Music Teacher / Band Teacher	1 per campus minimum (based on needs analysis)	included in 21:1 teacher allocation
Art Teacher	1 per campus	included in 21:1 teacher allocation
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	included in 21:1 teacher allocation
PE Aide	1 per campus at 700	1.0
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Attendance Clerk	1 per campus	Centralized
Office Aide	800+ students = 1	1.0
<b>SAFETY &amp; SECURITY</b>		
Police Officer	1 per campus	1.0
Crossing Guard	Based on Needs Analysis	
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	6.0
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 105,083	5.0

### Rhodes Intermediate School Staffing Analysis

2023- 2024 Projected Enrollment: 968		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	1 per campus Based on Need = 1 additional	3.0
COUNSELING SERVICES		
Counselor	1 per campus Based on Need = 1 additional	2.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Innovative Media Specialist	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	21 students : 1	53.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	included in 21:1 teacher allocation
Reading Interventionist	Based on Needs Analysis	2.0
Teacher - Interventionist Title I / ESSER / Comp Ed	Based on Annual Federal / State Funding	1.0
Learning Loss Educator (FACT)	Based on Needs Analysis	1.0
Aide - Compensatory Ed	Based on Annual State Funding	
Aide - Instructional	Based on Needs Analysis	
Aide - Dual Language	Based on Needs Analysis	
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - ISS	Based on Needs Analysis	1.0
Aide - Multi-purpose	Based on Needs Analysis	3.0

## Rhodes Intermediate School Staffing Analysis

2023- 2024 Projected Enrollment: 968		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource Teacher	Based on Students Services Identified by AARD Committee	7.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	3.0
Special Education Aide	Based on Students Services Identified by AARD Committee	6.0
<b>FINE ARTS SERVICES</b>		
Music Teacher / Band Teacher	1 per campus minimum (based on needs analysis)	included in 21:1 teacher allocation
Art Teacher	1 per campus	included in 21:1 teacher allocation
<b>PHYSICAL EDUCATION</b>		
PE Teacher	1 per campus	included in 21:1 teacher allocation
PE Aide	1 per campus at 700	1.0
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Attendance Clerk	1 per campus	Centralized
Office Aide	800+ students = 1	1.0
<b>SAFETY &amp; SECURITY</b>		
Police Officer	1 per campus	1.0
Crossing Guard	Based on Needs Analysis	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	0.5
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	7.5
<b>CUSTODIAL SERVICES</b>		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 163,929	7.0

### Warren Middle School Staffing Analysis

2023- 2024 Projected Enrollment: 951		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	2.0
<b>COUNSELING SERVICES</b>		
Counselor	400 students : 1	2.0
Counselor - Student Support	Based on Needs Analysis	
<b>LIBRARY SERVICES</b>		
Library-Media Specialist	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	21 students : 1	52.0
<b>SPECIAL SERVICES TEACHERS</b>		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher / Comp Ed	Based on Annual Federal Funding	2.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Compensatory Ed	Based on Annual State Funding	
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Warren Middle School Staffing Analysis

2023- 2024 Projected Enrollment: 951		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	6.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	3.0
<b>FINE ARTS SERVICES</b>		
Band Director	2 per campus	included in 21:1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
<b>Athletics</b>		
Trainer	Based on Needs Analysis	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Attendance Clerk	1 per campus	Centralized
Office Aide	800+ students = 1	1.0
<b>SECURITY</b>		
Police Officer	1 per campus	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	7.0
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Sq Ft = 145,000	5.0

### Brown Middle School Staffing Analysis

2023- 2024 Projected Enrollment: 690		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUS</b>		
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	2.0
<b>COUNSELING SERVICES</b>		
Counselor	400 students : 1	2.0
Counselor - Student Support	Based on Needs Analysis	
<b>LIBRARY SERVICES</b>		
Library-Media Specialist	1 per campus	1.0
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>TEACHING SERVICES</b>		
Teacher	21 students : 1	38.0
<b>SPECIAL SERVICES TEACHERS</b>		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher / Comp Ed	Based on Annual Federal Funding	3.0
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - Compensatory Ed	Based on Annual State Funding	
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Brown Middle School Staffing Analysis

2023- 2024 Projected Enrollment: 690		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	6.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	3.0
<b>FINE ARTS SERVICES</b>		
Band Director	2 per campus	included in 21:1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
<b>Athletics</b>		
Trainer	Based on Needs Analysis	
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Attendance Clerk	1 per campus	Centralized
Office Aide	800+ students = 1	1.0
<b>SECURITY</b>		
Police Officer	1 per campus	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	6.0
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Sq Ft = 131,000	5.0



### Jackson Middle School Staffing Analysis

2023- 2024 Projected Enrollment: 1097		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	3.0
COUNSELING SERVICES		
Counselor	400 students : 1	2.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Library-Media Specialist	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	21 students : 1	60.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher / Comp Ed	Based on Annual Federal Funding	4.0
Aide - Title 1 Program	Based on Annual Federal Funding	1.0
Aide - Compensatory Ed	Based on Annual State Funding	
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Jackson Middle School Staffing Analysis

2023- 2024 Projected Enrollment: 1097		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	8.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	2.0
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	7.0
<b>FINE ARTS SERVICES</b>		
Band Director	2 per campus	included in 21:1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 21:1 teacher allocation)	1.0
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	1.0
<b>Athletics</b>		
Trainer	Based on Needs Analysis	1.0
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Attendance Clerk	1 per campus	Centralized
Office Aide	800+ students = 1	1.0
<b>SECURITY</b>		
Police Officer	1 per campus	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	0.5
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	7.5
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Sq Ft = 163,929	7.0

### Forney High School Staffing Analysis

2023- 2024 Projected Enrollment: 1,559		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Executive Principal	1 per campus	1.0
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	5.0
COUNSELING SERVICES		
Counselor	400 students : 1	5.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Library-Media Specialist	1 per campus	1.0
Library-Media Aide	1 per campus @ 1000 students	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
Nurse Aide	1 per campus	1.0
TEACHING SERVICES		
Teacher	23 students : 1	78.3
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher / Comp Ed	Based on Annual Federal Funding	1.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Testing Center	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Formula Funding	
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	2.0

### Forney High School Staffing Analysis

2023- 2024 Projected Enrollment: 1,559		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	12.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	3.0
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	7.0
<b>FINE ARTS SERVICES</b>		
Band Director	1 per campus	included in 23 : 1 teacher allocation
Band Teacher	1 per campus	included in 23 : 1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 23:1 teacher allocation)	1.0
Color Guard Instructor	Based on Needs Analysis (not included in 23:1 teacher allocation)	1.0
Accompanist	Based on Needs Analysis (not included in 23:1 teacher allocation)	1.0
<b>ATHLETIC</b>		
Head Coach/Athletic Coordinator	1 per campus	1.0
Trainer	1 per campus	1.0
Assistant Trainer	1 per campus @ 1100 students	1.0
Secretary-Athletics	1 per campus	1.0
<b>ROTC</b>		
ROTC Instructor	2 minimum (not included in 23 : 1 teacher allocation)	2 (also serves North Forney High students)

### Forney High School Staffing Analysis

2023- 2024 Projected Enrollment: 1,559		
POSITION	RATIO	CURRENT ALLOCATION
<b>SUPPORT STAFF</b>		
Executive Secretary	1 per campus	1.0
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Registrar	1 per campus	1.0
Assistant Principal Clerk / Attendance Clerk	1 per assistant principal	4.0
Parent Support Specialist	Based on Needs Analysis	
Receptionist	1 per campus	1.0
<b>SECURITY</b>		
Police Officer	1 per campus (minimum)	1.0
Parking Lot Monitor	1 per campus	1.0
Security Guard (Contracted)	Based on Needs Analysis	3.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	15.0
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Cleanable Sq Ft = 396,000	14.0

### Forney High Freshmen Center Staffing Analysis

2023- 2024 Projected Enrollment: 708		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	2.0
COUNSELING SERVICES		
Counselor	400 students : 1	2.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Library-Media Specialist	1 per campus	1.0
Library-Media Aide	1 per campus @ 1000 students	
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
Nurse Aide	Based on Needs Analysis	
TEACHING SERVICES		
Teacher	21 students : 1	39.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher / Comp Ed	Based on Annual Federal Funding	
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Testing Center	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Formula Funding	
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	

### Forney High Freshmen Center Staffing Analysis

2023- 2024 Projected Enrollment: 708		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	
Special Education Aide	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Band Director	1 per campus	included in 21:1 teacher allocation
Band Teacher	1 per campus	included in 21:1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Color Guard Instructor	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
<b>ATHLETIC</b>		
Head Coach/Athletic Coordinator	1 per campus	Allocated at FHS
Trainer	1 per campus	Allocated at FHS
Assistant Trainer	1 per campus @ 1100 students	Allocated at FHS
Secretary-Athletics	1 per campus	Allocated at FHS
<b>ROTC</b>		
ROTC Instructor	2 minimum (not included in 21 : 1 teacher allocation)	Served By FHS Senior High

### Forney High Freshmen Center Staffing Analysis

2023- 2024 Projected Enrollment: 708		
POSITION	RATIO	CURRENT ALLOCATION
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	0.5
Registrar	1 per campus	0.5
Assistant Principal Clerk / Attendance Clerk	1 per assistant principal	2.0
Parent Support Specialist	Based on Needs Analysis	
Receptionist	1 per campus	1.0
<b>SECURITY</b>		
Police Officer	1 per campus (minimum)	1.0
Parking Lot Monitor	1 per campus	Served By FHS Senior High
Security Guard (Contracted)	Based on Needs Analysis	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	7.0
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Cleanable Sq Ft = 101,600	5.0



### North Forney High School Staffing Analysis

2023- 2024 Projected Enrollment: 1,809		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Executive Principal	1 per campus	1.0
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	6.0
COUNSELING SERVICES		
Counselor	400 students : 1	5.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Library-Media Specialist	1 per campus	1.0
Library-Media Aide	1 per campus @ 1000 students	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
Nurse Aide	1 per campus	1.0
TEACHING SERVICES		
Teacher	23 students : 1	87.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher / Comp Ed	Based on Annual Federal Funding	4.0
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Testing Center	Based on Needs Analysis	1.0
Aide - Compensatory Ed	Based on Annual State Formula Funding	1.0
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	3.0

### North Forney High School Staffing Analysis

2023- 2024 Projected Enrollment: 1,809		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	9.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	4.0
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	13.0
<b>FINE ARTS SERVICES</b>		
Band Director	1 per campus	included in 23 : 1 teacher allocation
Band Teacher	1 per campus	included in 23 : 1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 23:1 teacher allocation)	1.0
Color Guard Instructor	Based on Needs Analysis (not included in 23:1 teacher allocation)	1.0
Accompanist	Based on Needs Analysis (not included in 23:1 teacher allocation)	1.0
<b>ATHLETIC</b>		
Head Coach/Athletic Coordinator	1 per campus	1.0
Trainer	1 per campus	1.0
Assistant Trainer	1 per campus @ 1100 students	2.0
Secretary-Athletics	1 per campus	1.0
<b>ROTC</b>		
ROTC Instructor	2 minimum (not included in 23 : 1 teacher allocation)	Served By FHS Senior High

### North Forney High School Staffing Analysis

2023- 2024 Projected Enrollment: 1,809		
POSITION	RATIO	CURRENT ALLOCATION
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Registrar	1 per campus	1.0
Assistant Principal Clerk / Attendance Clerk	1 per assistant principal	6.0
Parent Support Specialist	Based on Needs Analysis	1.0
Receptionist	1 per campus	1.0
<b>SECURITY</b>		
Police Officer	1 per campus (minimum)	3.0
Parking Lot Monitor	1 per campus	1.0
Security Guard (Contracted)	Based on Needs Analysis	9.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	15.0
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Cleanable Sq Ft = 392,000	14.0

### North Forney High Freshmen Center Staffing Analysis

2023- 2024 Projected Enrollment: 813		
POSITION	RATIO	CURRENT ALLOCATION
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus minimum 400 students : 1	2.0
COUNSELING SERVICES		
Counselor	400 students : 1	2.0
Counselor - Student Support	Based on Needs Analysis	
LIBRARY SERVICES		
Library-Media Specialist	1 per campus	1.0
Library-Media Aide	1 per campus @ 1000 students	
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
Nurse Aide	Based on Needs Analysis	
TEACHING SERVICES		
Teacher	21 students : 1	44.0
SPECIAL SERVICES TEACHERS		
ELL Specialist	Based on Student Services Identified by LPAC Committee	
Bilingual Teacher	Based on Student Services Identified by LPAC Committee	
Title 1 Teacher	Based on Annual Federal Funding	
Aide - Title 1 Program	Based on Annual Federal Funding	
Aide - Testing Center	Based on Needs Analysis	
Aide - Compensatory Ed	Based on Annual State Funding	
Aide - ISS	1 per campus	1.0
Aide - Multi-purpose	Based on Needs Analysis	

### North Forney High Freshmen Center Staffing Analysis

2023- 2024 Projected Enrollment: 813		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	4.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	1.0
Special Education Aide	Based on Students Services Identified by AARD Committee	
<b>FINE ARTS SERVICES</b>		
Band Director	1 per campus	included in 21:1 teacher allocation
Band Teacher	1 per campus	included in 21:1 teacher allocation
Band Teacher - Additional Support	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Color Guard Instructor	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
<b>ATHLETIC</b>		
Head Coach/Athletic Coordinator	1 per campus	Allocated at NFHS
Trainer	1 per campus	Allocated at NFHS
Assistant Trainer	1 per campus @ 1100 students	Allocated at NFHS
Secretary-Athletics	1 per campus	Allocated at NFHS
<b>ROTC</b>		
ROTC Instructor	2 minimum (not included in 21:1 teacher allocation)	Served By FHS Senior High

### North Forney High Freshmen Center Staffing Analysis

2023- 2024 Projected Enrollment: 813		
POSITION	RATIO	CURRENT ALLOCATION
<b>SUPPORT STAFF</b>		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	1.0
Registrar	1 per campus	
Assistant Principal Clerk / Attendance Clerk	1 per assistant principal	2.0
Parent Support Specialist	Based on Needs Analysis	
Receptionist	1 per campus	1.0
<b>SECURITY</b>		
Police Officer	1 per campus (minimum)	3.0
Parking Lot Monitor	1 per campus	Served By NFHS Senior High
Security Guard (Contracted)	Based on Needs Analysis	3.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	1.0
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	7.0
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f. Building Cleanable Sq Ft = 101,600	5.0

### Forney Learning Academy Staffing Analysis

2023- 2024 Projected Enrollment : (Students Enrolled at Home Campus)		
POSITION	RATIO	CURRENT ALLOCATION
<b>CAMPUSES</b>		
Director of Forney Learning Academy	1 per campus	1.0
Assistant Principal	Based on Needs Analysis	3.0
Program Coordinator	Based on Needs Analysis	2.0
<b>COUNSELING SERVICES</b>		
Counselor	Based on Needs Analysis	
<b>LIBRARY SERVICES</b>		
Library-Media Aide	Based on Needs Analysis	
<b>HEALTH SERVICES</b>		
LVN or Registered Nurse	1 per campus	1.0
<b>SPECIAL SERVICES TEACHERS</b>		
Teacher -Disciplinary AEP	Based on Student Placement	8.0
Teacher - Alternative Education	Based on Student Enrollment	17.0
Teacher - Interventionist	Based on Annual Federal Funding	
Teacher - Pathways (General Ed Behavior Intervention)	Based on Student Enrollment	
Aide - DAEP	Based on Student Enrollment	1.0
Aide - AEP	Based on Annual State Funding	2.0
Aide - Multi-purpose	Based on Needs Analysis	

### Forney Learning Academy Staffing Analysis

2023- 2024 Projected Enrollment : (Students Enrolled at Home Campus)		
POSITION	RATIO	CURRENT ALLOCATION
<b>SPECIAL EDUCATION (District-wide Allocation)</b>		
Resource / Inclusion Teacher	Based on Students Services Identified by AARD Committee	2.0
Special Education Teacher (life sk, ABLE)	Based on Students Services Identified by AARD Committee	1.0
Special Education Teacher - Behavior Intervention	Based on Students Services Identified by AARD Committee	6.0
Special Education Aide	Based on Students Services Identified by AARD Committee	11.0
<b>SUPPORT STAFF</b>		
Receptionist	1 per campus	1.0
<b>CHILD NUTRITION</b>		
Campus Manager	1 per campus	Served by North Forney High
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	Served by North Forney High
<b>CUSTODIAL SERVICES</b>		
Custodians	1 per 25,000 s.f.	1.0



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# 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

# Glossary of Terms

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.

# Glossary of Terms

## 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 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.

# Glossary of Terms

## 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 APPRECIATION BOND

A municipal security on which the principal and interest are paid in on lump sum on the maturity date instead of making a series of regular payments.

## 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.

# Glossary of Terms

## 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.

# Glossary of Terms

## 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.

## 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.



# Glossary of Terms

## 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.

# Glossary of Terms

## 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.

# Glossary of Terms

## 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.

# Glossary of Terms

## 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.

# Glossary of Terms

## 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.

# Glossary of Terms

## 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.

## 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.

# Glossary of Terms

## 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.

# Glossary of Terms

## 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 RATE, EFFECTIVE

See definition of no-new-revenue tax rate.

## TAX RATE, NO-NEW-REVENUE

The tax rate that will produce the same amount of revenue in the current year as it did in the previous year if applied to the same properties in both years. Although the calculation is more complicated, a taxing unit's no-new-revenue tax rate is generally equal to the last year's taxes divided by the current taxable value of properties that were also on the tax roll the previous year.

## TAX RATE, ROLLBACK

See definition of voter-approval tax rate.

## TAX RATE, VOTER-APPROVAL

The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. A school district's voter-approval rate is equal to the district's maximum compressed rate plus the greater of the previous year's enrichment rate or five cents per \$100 of taxable value. The debt service rate is then added to get the final voter-approval tax rate.

## TAX RATIFICATION ELECTION (TRE)

In 2019, the Texas legislature required school boards to compress their districts' tier 1 maintenance and operations (M&O) tax rates to 93¢. Districts were then allowed to add between 4 and 13.8 "enrichment" pennies to the tier 1 M&O tax rate, based upon their tax rate in effect in 2018. For most districts, the total 2019 M&O rate was 97¢. In subsequent years, the state will calculate the maximum compressed tax rate for each district. The voter-approval rate will equal the maximum compressed rate plus and any enrichment pennies approved in the prior year. In order to exceed this tax rate, a district must seek voter approval. This election is called a tax ratification election (TRE).



# Glossary of Terms

## 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.

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# Appendix

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# 2023 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

Forney Independent School District

(469) 762-4100

School District's Name

Phone (area code and number)

600 S. Bois d'arc Street, Forney, Texas 75126

www.forneyisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 8,520,169,365
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 667,019,850
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 7,853,149,515
4.	<b>2022 total adopted tax rate.</b>	\$ 1.354600/\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> <b>A. Original 2022 ARB values:</b> ..... \$ 13,124,306 <b>B. 2022 values resulting from final court decisions:</b> ..... - \$ 12,511,184 <b>C. 2022 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 613,122
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. 2022 ARB certified value:</b> ..... \$ 0 <b>B. 2022 disputed value:</b> ..... - \$ 0 <b>C. 2022 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 613,122
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 7,853,762,637
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

<sup>5</sup> Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>6,006,373</u> <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>65,908,820</u> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>71,915,193</u>
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value.</b> ..... \$ <u>0</u> <b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>0</u> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>71,915,193</u>
13.	<b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>7,781,847,444</u>
14.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>105,412,905</u>
15.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup>	\$ <u>306,585</u>
16.	<b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup>  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ <u>105,719,490</u>
17.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup> <b>A. Certified values.</b> <sup>11</sup> ..... \$ <u>9,449,732,162</u> <b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u> <b>C. Total 2023 value.</b> Subtract B from A.	\$ <u>9,449,732,162</u>
18.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup> <b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ <u>107,040,596</u> <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>107,040,596</u>
19.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ <u>651,208,969</u>

<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)<sup>15</sup> Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 8,905,563,789
21.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 734,810,579
23.	<b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.	\$ 734,810,579
24.	<b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.	\$ 8,170,753,210
25.	<b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 1.293877 /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ 0.619200 /\$100
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>  A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.500000 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.050000 /\$100	\$ 0.050000 /\$100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ 0.669200 /\$100

<sup>16</sup> [Reserved for expansion]

<sup>17</sup> [Reserved for expansion]

<sup>18</sup> Tex. Tax Code §26.08(n)

<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

<sup>22</sup> Tex. Edu. Code §45.0021(a)

<sup>23</sup> Tex. Edu. Code §11.184(b)

<sup>24</sup> Tex. Edu. Code §11.184(b-1)

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>26</sup> Tex. Tax Code §26.08(n)(2)

<sup>27</sup> Tex. Edu. Code §45.003(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> Enter debt amount: ..... \$ <u>53,350,256</u>	
	B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>3,051,166</u>	
	C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>4,666,981</u>	
	D. <b>Adjust debt:</b> Subtract B and C from A.	\$ <u>45,632,109</u>
30.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
31.	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$ <u>45,632,109</u>
32.	<b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup> <ul style="list-style-type: none"> <li>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>31</sup> <u>102.48</u> %</li> <li>B. Enter the 2022 actual collection rate <u>102.53</u> %</li> <li>C. Enter the 2021 actual collection rate <u>102.48</u> %</li> <li>D. Enter the 2020 actual collection rate <u>103.33</u> %</li> </ul>	<u>102.48</u> %
33.	<b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2023 to the result.	\$ <u>44,527,819</u>
34.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>8,905,563,789</u>
35.	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.500000</u> /\$100
36.	<b>2023 voter-approval tax rate.</b> Add Lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	\$ <u>1.169200</u> /\$100

### SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ _____

<sup>28</sup> Tex. Tax Code §26.012(7)

<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

<sup>31</sup> Tex. Tax Code §26.04(b)

<sup>32</sup> Tex. Tax Code §26.08(g)

<sup>33</sup> Tex. Tax Code §26.045(d)

<sup>34</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____ /\$100

#### SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ _____ /\$100
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____ /\$100

#### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.293877 /\$100  
 Enter the 2023 NNR tax rate from Line 25.  
 Voter-Approval Tax Rate ..... \$ 1.169200 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

#### SECTION 6: School District Representative Name and Signature

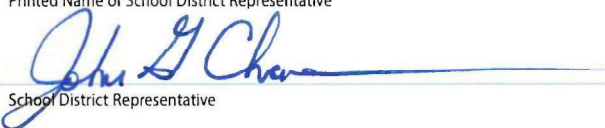
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

print  
here ▶

John G. Chase

Printed Name of School District Representative

sign  
here ▶

  
 School District Representative

8-4-2023  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

<sup>36</sup> Tex. Tax Code §26.04(c)



**Forney Independent School District**