

Forney Independent School District



OFFICIAL BUDGET 2024-2025



600 South Bois d'Arc Street
Forney, Texas
Kaufman County
www.forneyisd.net

Board Goals

BOARD GOAL 1

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

BOARD GOAL 2

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

BOARD GOAL 3

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

BOARD GOAL 4

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



Forney Independent School District

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Introductory Section



Forney Independent School District

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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 | 16 Years | 2026 |
| Mr. Chad Johnson, Vice President | 8 Years | 2025 |
| Ms. Becky Dobbs, Secretary | 18 Years | 2025 |
| Ms. Hanna Bateman | 3 Years | 2027 |
| Ms. Katrina Burkhalter | 2 Years | 2025 |
| Dr. Michael Idemudia | 1 Years | 2027 |
| Mr. Scott Regan | 7 Years | 2026 |

Administrative Officials

| <u>Name of Official</u> | <u>Position</u> | <u>Years at FISD</u> |
|-------------------------|--------------------------------------|----------------------|
| Dr. Justin Terry | Superintendent | 10 |
| Mr. John G. Chase | Chief Financial Officer | 10 |
| Mr. Richard Geer | Chief Human Services Officer | 20 |
| Ms. Susan Johnson | Exec. Dir. of Forney Experience | 3 |
| Dr. Stormy Lemond | Chief Leadership Development Officer | 19 |
| Ms. Kimberly Morisak | Chief Operations Officer | 10 |
| Ms. Robyn Pearce | Chief Innovation Officer | 18 |
| Mr. Jason Saunders | Chief of Police | 4 |
| Dr. Judith Webber | Chief Learning Officer | 10 |
| Ms. Kristin Zastoupil | Exec. Dir. of Communications | 6 |

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 2025 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, 2024 through June 30, 2025.

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 2025.

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 132% 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 2,000 new home starts per year. In calendar year 2023, new home starts were 1,758.

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. Wilson Elementary School, Jones

Executive Summary

Intermediate School, and Themer Middle School will open in August 2024. These schools can serve a combined capacity of 3,000 students.

Other construction projects currently underway include an alternative education campus and a transportation center. These facilities are expected to be open within the next 2 years.

Enrollment Information

The District has been ranked as one of the fastest-growing school districts in the State of Texas in recent years. During the 2023-2024 school year, the District had a total enrollment of 17,003 students being served by 2,296 teachers and staff. The District operates 27 campuses including one early childhood center, eleven elementary schools, four intermediate schools, four middle schools, two 9th grade centers, two senior high schools, one alternative school, one virtual school, and one college & career center 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 6,157 students, or 36 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 |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|----------|
| 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 | 533 | 1,170 | 1,225 | 1,351 | 1,276 | 1,288 | 1,287 | 1,237 | 1,281 | 1,295 | 1,435 | 1,373 | 1,254 | 998 | 17,003 | 792 | 4.9% |
| 2024/25 | 546 | 1,241 | 1,272 | 1,332 | 1,474 | 1,390 | 1,371 | 1,366 | 1,263 | 1,318 | 1,392 | 1,434 | 1,355 | 1,151 | 17,904 | 901 | 5.3% |
| 2025/26 | 618 | 1,335 | 1,338 | 1,372 | 1,441 | 1,602 | 1,463 | 1,405 | 1,413 | 1,327 | 1,450 | 1,376 | 1,415 | 1,260 | 18,816 | 912 | 5.1% |
| 2026/27 | 668 | 1,472 | 1,503 | 1,510 | 1,553 | 1,644 | 1,707 | 1,546 | 1,455 | 1,526 | 1,361 | 1,440 | 1,338 | 1,326 | 20,050 | 1,234 | 6.6% |
| 2027/28 | 727 | 1,606 | 1,647 | 1,668 | 1,693 | 1,757 | 1,675 | 1,817 | 1,658 | 1,541 | 1,588 | 1,355 | 1,412 | 1,242 | 21,386 | 1,336 | 6.7% |
| 2028/29 | 802 | 1,708 | 1,758 | 1,803 | 1,832 | 1,861 | 1,790 | 1,791 | 1,940 | 1,687 | 2,012 | 1,555 | 1,317 | 1,303 | 23,160 | 1,774 | 8.3% |

Executive Summary

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

Student Ethnicity Percentages

| Ethnicity | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------|-------|-------|-------|-------|-------|
| African American | 23.1% | 26.8% | 31.1% | 36.2% | 39.0% |
| Hispanic | 27.3% | 28.3% | 29.0% | 28.7% | 28.7% |
| White | 43.2% | 38.3% | 33.4% | 28.0% | 24.9% |
| Two or More | 3.9% | 4.1% | 4.1% | 4.2% | 4.5% |
| Asian | 2.1% | 2.1% | 2.0% | 2.4% | 2.5% |
| American Indian/Alaska Native | 0.3% | 0.3% | 0.3% | 0.2% | 0.2% |
| Native Hawaiian/Pacific Islander | 0.1% | 0.2% | 0.1% | 0.2% | 0.2% |

The State of Texas currently mandates a student-to-teacher ratio not to exceed 22:1 for pre-kindergarten through 4th 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 calendar for the 2024-2025 school year includes 168 instructional days for students. In addition, teachers will be assigned 19 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 26 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 \$10.5 million over what was budgeted in fiscal year 2024. This increase is based upon expected 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 2024.

The unassigned General Fund balance at the end of fiscal year 2024 is projected to be \$46.3 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 the sale of breakfast and lunches and reimbursements received from the Department of Agriculture are the primary funding source for this program. Food Service Fund revenue is expected to increase \$0.7 million, or 9 percent, for the upcoming school year.

The 2025 budget includes an operating deficit of \$0.9 million. Most of this deficit is related to payroll costs. The District is adding 20 child nutrition workers to operate 3 new cafeterias. The deficit is expected to be covered by Food Service Fund balance carried over from previous operating years.

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.

Executive Summary

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 2025 with Comparative Data From Prior Year

| | FY 2024 | FY 2025 | | | |
|--|--------------------|--------------------|-------------------|-------------------|--------------------|
| | Total | General Fund | Food Service Fund | Debt Service Fund | Total |
| Revenues | | | | | |
| 5700 Local Sources | 128,522,302 | 86,743,871 | 3,554,656 | 53,662,217 | 143,960,744 |
| 5800 State Program Revenue | 119,425,020 | 114,845,114 | 300,000 | 5,774,313 | 120,919,427 |
| 5900 Federal Program Revenue | 6,616,468 | 2,011,235 | 5,044,202 | - | 7,055,437 |
| Total Revenues | 254,563,790 | 203,600,220 | 8,898,858 | 59,436,530 | 271,935,608 |
| Expenditures | | | | | |
| 11 Instruction | 106,235,270 | 108,703,852 | - | - | 108,703,852 |
| 12 Library & Media Services | 1,525,830 | 1,525,360 | - | - | 1,525,360 |
| 13 Curriculum & Staff Development | 6,825,217 | 6,630,530 | - | - | 6,630,530 |
| 21 Instructional Leadership | 3,492,958 | 3,622,839 | - | - | 3,622,839 |
| 23 School Leadership | 12,444,740 | 12,880,325 | - | - | 12,880,325 |
| 31 Counseling & Counseling Services | 7,977,631 | 9,191,864 | - | - | 9,191,864 |
| 33 Health Services | 2,320,491 | 2,691,371 | - | - | 2,691,371 |
| 34 Student Transportation | 7,773,304 | 6,892,937 | - | - | 6,892,937 |
| 35 Food Service | 9,652,312 | - | 9,767,337 | - | 9,767,337 |
| 36 Cocurricular/Extracurricular Activities | 5,592,210 | 6,755,459 | - | - | 6,755,459 |
| 41 General Administration | 6,357,507 | 6,477,520 | - | - | 6,477,520 |
| 51 Facilities Maintenance & Operations | 20,972,769 | 23,777,323 | - | - | 23,777,323 |
| 52 Security & Monitoring Services | 5,413,983 | 5,945,821 | - | - | 5,945,821 |
| 53 Data Processing Services | 5,158,140 | 4,848,178 | - | - | 4,848,178 |
| 61 Community Services | 252,419 | 1,222,497 | - | - | 1,222,497 |
| 71 Debt Service | 54,550,156 | 1,167,186 | - | 53,252,632 | 54,419,818 |
| 81 Capital outlay | 441,092 | 65,000 | - | - | 65,000 |
| 99 Other Intergovernmental Charges | 1,085,272 | 1,202,158 | - | - | 1,202,158 |
| Total Expenditures | 258,071,301 | 203,600,220 | 9,767,337 | 53,252,632 | 266,620,189 |
| Excess (Deficiency) of Revenues Over Expenditures | (3,507,511) | - | (868,479) | 6,183,898 | 5,315,419 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 9,414,246 | - | - | - | - |
| 8900 Other Uses | (9,231,088) | - | - | - | - |
| Total Other Financing Sources (Uses) | 183,158 | - | - | - | - |
| Fund Balance - July 1 (Beginning) | 118,724,618 | 57,299,496 | 1,085,739 | 57,015,030 | 115,400,265 |
| Fund Balance - June 30 (Ending) | 115,400,265 | 57,299,496 | 217,260 | 63,198,928 | 120,715,684 |
| Less Nonspendable Prepaid Items | 1,000,000 | 1,000,000 | - | - | 1,000,000 |
| Less Restricted for Federal/State Grants | 1,085,739 | - | 217,260 | - | 217,260 |
| Less Restricted for Retirement of Bonded Debt | 57,015,030 | - | - | 63,198,928 | 63,198,928 |
| Less Assigned for Retirement of Debt | 10,000,000 | 10,000,000 | - | - | 10,000,000 |
| Ending Fund Balance - Unassigned | 46,299,496 | 46,299,496 | - | - | 46,299,496 |

Executive Summary

Property Values

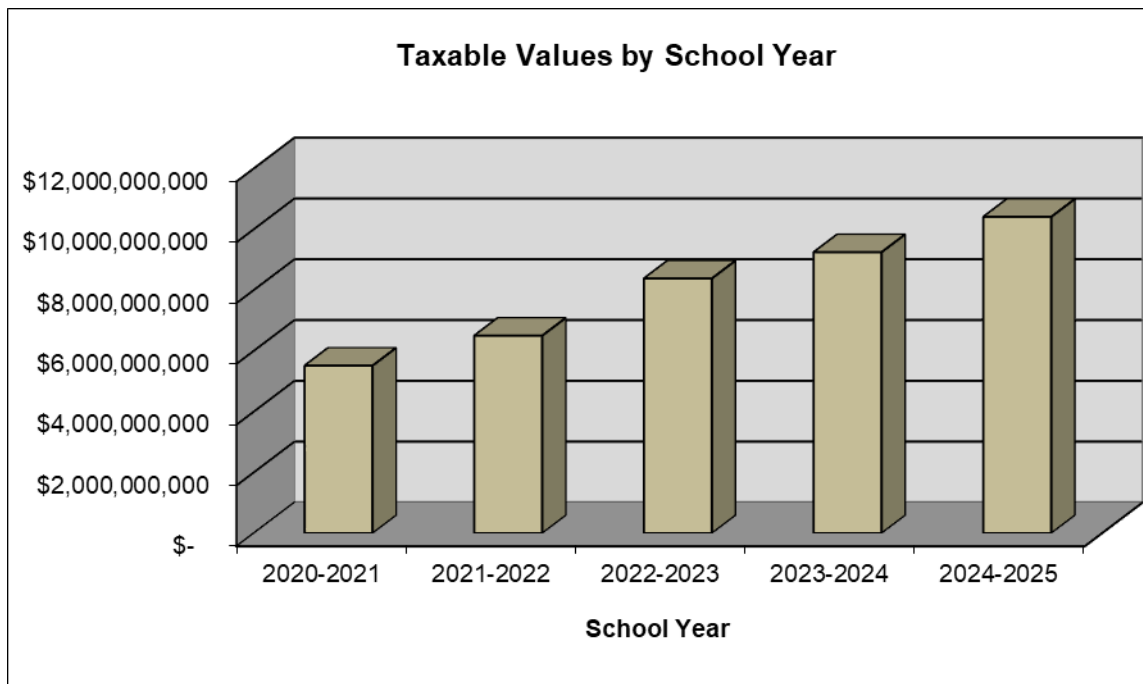
The District received its 2024 preliminary taxable property value from Kaufman County Appraisal District on April 22, 2024. Since the tax roll will not be officially certified until July 25th, the preliminary value received in April was used to calculate the property tax revenue estimate in the General 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 17.3 percent. Values are expected to increase 12.6 percent in fiscal year 2025. 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 |
|----------|-------------|-------------------|----------|------------------|----------------|
| 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 | \$ 9,243,141,666 | 10.3% | \$ 2,746,304,256 | \$ 1.2892 |
| 2024 | 2024-2025 | \$ 10,406,475,736 | 12.6% | \$ 2,027,040,842 | \$ 1.2869 |



Executive Summary

Tax Rate

The total tax rate for fiscal year 2025 is expected to be \$1.2869 per hundred dollars of property value, which is a reduction of 0.23¢. 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 78.69¢ 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 | | | | |
|--|----------|----------|----------|-----------|-----------|
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Average Market Value | 271,796 | 293,636 | 368,703 | 407,196 | 390,074 |
| Less: Average Homestead Exemption | (35,876) | (36,246) | (90,549) | (149,749) | (113,912) |
| Average Taxable Value | 235,920 | 257,390 | 278,154 | 257,447 | 276,162 |
| Property Tax Rate (per \$100 of Taxable Value) | 1.375 | 1.372 | 1.355 | 1.289 | 1.287 |
| Property Tax Due | 3,243.19 | 3,531.39 | 3,767.87 | 3,319.01 | 3,553.93 |
| Increase / (Decrease) from Prior Year | (38.72) | 288.20 | 236.48 | (448.86) | 234.92 |



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

| | 2021 | | 2022 | | 2023 | | 2024 | | 2025 | |
|--|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Actual | % | Actual | % | Actual | % | Budgeted | % | Budgeted | % |
| Teachers (Includes regular elementary, secondary, and special program teachers) | 783.5 | 53.7% | 871.0 | 52.2% | 1,064.1 | 51.9% | 1,154.5 | 50.3% | 1,203.5 | 48.8% |
| Professional Support (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, non-instructional program directors or executive directors, etc.) | 154.5 | 10.6% | 187.4 | 11.2% | 259.6 | 12.6% | 278.0 | 12.1% | 313.0 | 12.7% |
| Campus Administration (Includes principals, assistant principals, and deans) | 49.0 | 3.4% | 60.0 | 3.6% | 67.0 | 3.3% | 73.4 | 3.2% | 76.4 | 3.1% |
| Central Administration (Includes superintendent, chiefs, and instructional program directors or executive directors) | 17.0 | 1.2% | 17.9 | 1.1% | 21.0 | 1.0% | 27.0 | 1.2% | 27.0 | 1.1% |
| Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers) | 126.2 | 8.6% | 159.9 | 9.6% | 207.3 | 10.1% | 243.8 | 10.6% | 250.8 | 10.2% |
| Auxiliary Staff (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above) | 329.9 | 22.6% | 371.5 | 22.3% | 433.2 | 21.1% | 518.8 | 22.6% | 593.8 | 24.1% |
| Total | <u>1,460.1</u> | <u>100%</u> | <u>1,667.7</u> | <u>100%</u> | <u>2,052.2</u> | <u>100%</u> | <u>2,295.5</u> | <u>100%</u> | <u>2,464.5</u> | <u>100%</u> |
| Student Membership | 12,724 | | 14,314 | | 16,180 | | 16,962 | | 17,863 | |
| Staffing Ratios | | | | | | | | | | |
| Student to Teacher Ratio | 16.2 | | 16.4 | | 15.2 | | 14.7 | | 14.8 | |
| Student to Total Staff Ratio | 8.7 | | 8.6 | | 7.9 | | 7.4 | | 7.2 | |

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 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.

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 2024 accountability rating around August 15, 2024. The district and campuses will receive a label of A, B, C, D, or F.

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) programs.

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 Elementary and Smith Intermediate School serves students identified as gifted or talented in grades K-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 2023-2024 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. Some seniors from the two senior 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. The 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 ninth 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



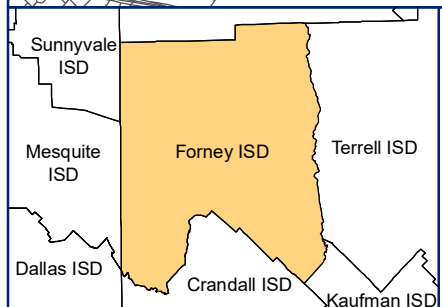
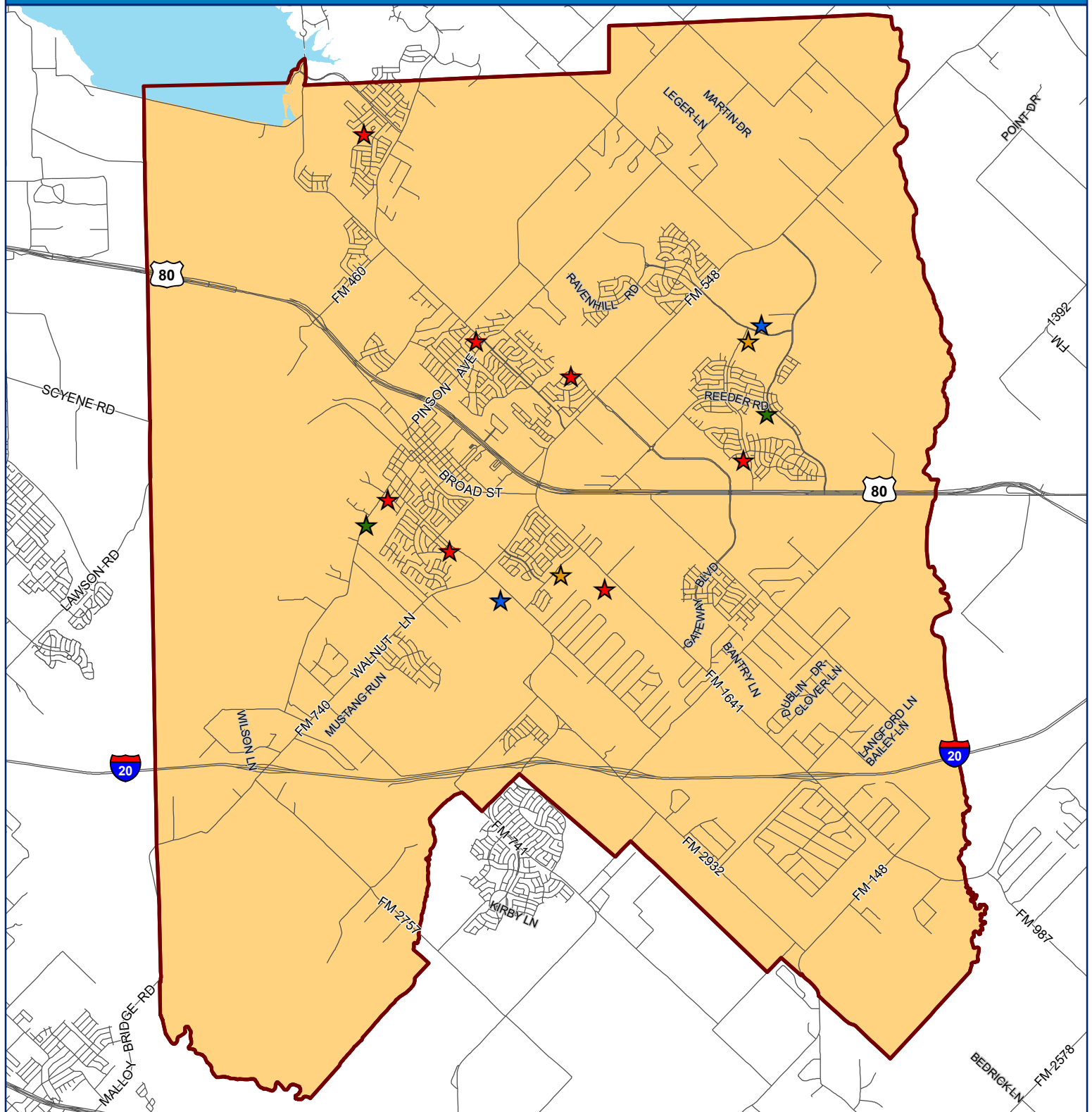
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District Information



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FORNEY INDEPENDENT SCHOOL DISTRICT

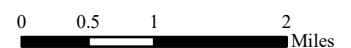


LEGEND

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



TEMPLETON
DEMOGRAPHICS



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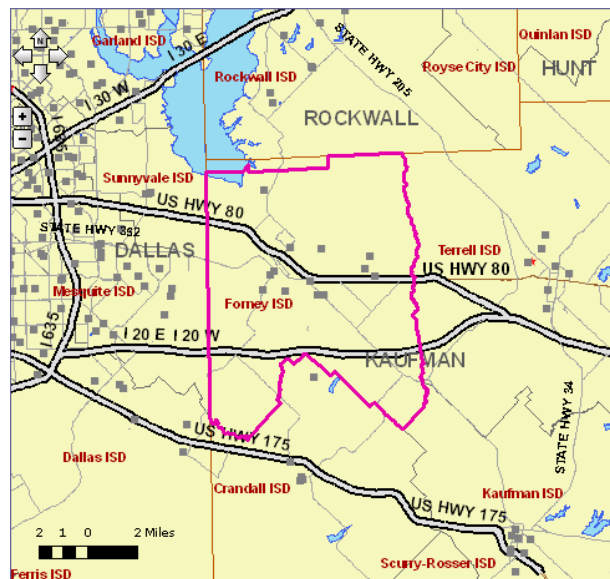
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Overview of Forney Independent School District

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 2023-2024 school year, the District had enrollment of over 17,000 students and approximately 2,300 teachers and staff. The District operates 27 campuses including one early childhood center, eleven elementary schools, four intermediate schools, four middle schools, two 9th grade centers, two senior high schools, one alternative school, one virtual school, and one college & career center spread across 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).



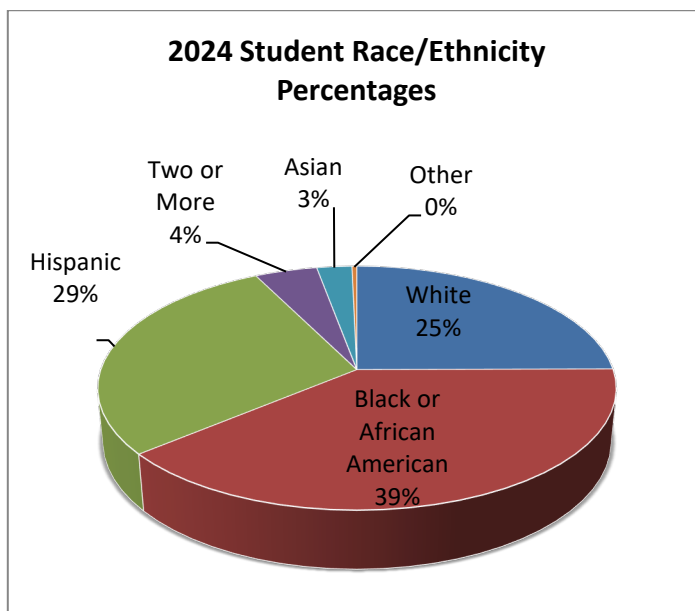
Overview of Forney Independent School District

Enrollment History

| School Classification | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Projected |
|-----------------------|----------------|----------------|----------------|----------------|-------------------|
| High School | 3,792 | 4,299 | 4,774 | 5,060 | 5,332 |
| Middle School | 2,138 | 2,356 | 2,545 | 2,576 | 2,581 |
| Intermediate School | 2,016 | 2,189 | 2,430 | 2,524 | 2,737 |
| Elementary School | 4,819 | 5,505 | 6,462 | 6,843 | 7,254 |
| Total | 12,765 | 14,349 | 16,211 | 17,003 | 17,904 |

Student Ethnicity Percentages

| Ethnicity | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------|-------|-------|-------|-------|-------|
| African American | 23.1% | 26.8% | 31.1% | 36.2% | 39.0% |
| Hispanic | 27.3% | 28.3% | 29.0% | 28.7% | 28.7% |
| White | 43.2% | 38.3% | 33.4% | 28.0% | 24.9% |
| Two or More | 3.9% | 4.1% | 4.1% | 4.2% | 4.5% |
| Asian | 2.1% | 2.1% | 2.0% | 2.4% | 2.5% |
| American Indian/Alaska Native | 0.3% | 0.3% | 0.3% | 0.2% | 0.2% |
| Native Hawaiian/Pacific Islander | 0.1% | 0.2% | 0.1% | 0.2% | 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 |
| Forney High School 9th Grade Ctr | 1800 College, Forney, Texas 75126 | 469-762-4200 |
| North Forney High School | 6170 Falcon Way, Forney, Texas 75126 | 469-762-4210 |
| North Forney High School 9th Grade Ctr | 6170 Falcon Way, Forney, Texas 75126 | 469-762-4210 |
| Virtual Academy | 680 Innovation Blvd, Forney, Texas 75126 | 469-762-4190 |
| 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 | 805 S. Bois d'arc, Forney, Texas 75126 | 469-762-4250 |
| Themer Middle School | 12503 FM1641, Forney, Texas 75126 | 469-762-4100 |
| 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 |
| Jones Intermediate School | 811 S. Bois d'arc, Forney, Texas 75126 | 469-762-4100 |
| 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 Gatew ay Blvd, Forney, Texas 75126 | 469-762-4290 |
| Wilson Elementary School | 950 Innovation Blvd, Forney, Texas 75126 | 469-762-4100 |
| Early Childhood Ctr | 680 Innovation Blvd, Forney, Texas 75126 | 469-762-4375 |
| Alternative Education Program | Address | Telephone |
| Forney Learning Academy | 15640 FM 548 | 469-762-4350 |



FORNEY INDEPENDENT SCHOOL DISTRICT 2024-2025 SCHOOL CALENDAR

CALENDAR KEY

- Flexible Professional Dev.
- Professional Development/
Teacher Planning Day
- Staff/Student Holiday
- ER Early Release

TEACHER PLANNING

These are student holidays.

July 23-31

Aug. 1-13

Oct. 11

Dec. 20

March 7

May 23

HOLIDAYS

Sept. 2 Labor Day

Oct. 14-18 Fall Break

Nov. 25-29 Thanksgiving Break

Dec. 23-Jan. 3 Winter Break

Jan. 20 MLK Day

*Feb. 14 Bad Weather Day

Feb. 17 School Holiday

March 10-14 Spring Break

April 18 School Holiday

*April 21 Bad Weather Day

May 26 Memorial Day

BAD WEATHER MAKE-UP DAYS

*used in the order below

Feb. 14

April 21

EARLY RELEASE

May 22

[GRADING PERIODS]

Quarter 1: Aug. 14-Oct. 11

Quarter 2: Oct. 21-Dec. 20

Quarter 3: Jan. 6-March 7

Quarter 4: March 17-May 22



JULY

| 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 23-30 Flexible Professional Dev.
July 31 Professional Development

AUGUST

| 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. 1-13 Professional Development
Aug. 14 First Day of School

SEPTEMBER

| 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. 2 Labor Day

OCTOBER

| 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. 11 Teacher Planning
Oct. 14-18 Fall Break

NOVEMBER

| 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. 25-29 Thanksgiving Break

DECEMBER

| 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. 20 Teacher Planning
Dec. 23-31 Winter Break

JANUARY

| 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. 1-3 Winter Break
Jan. 20 MLK Day

FEBRUARY

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

*Feb. 14 Bad Weather Make-Up Day
Feb. 17 School Holiday

MARCH

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

March 7 Teacher Planning
March 10-14 Spring Break

APRIL

| 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 18 School Holiday
*April 21 Bad Weather Make-Up Day

MAY

| 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 Early Release
May 23 Teacher Planning
May 26 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

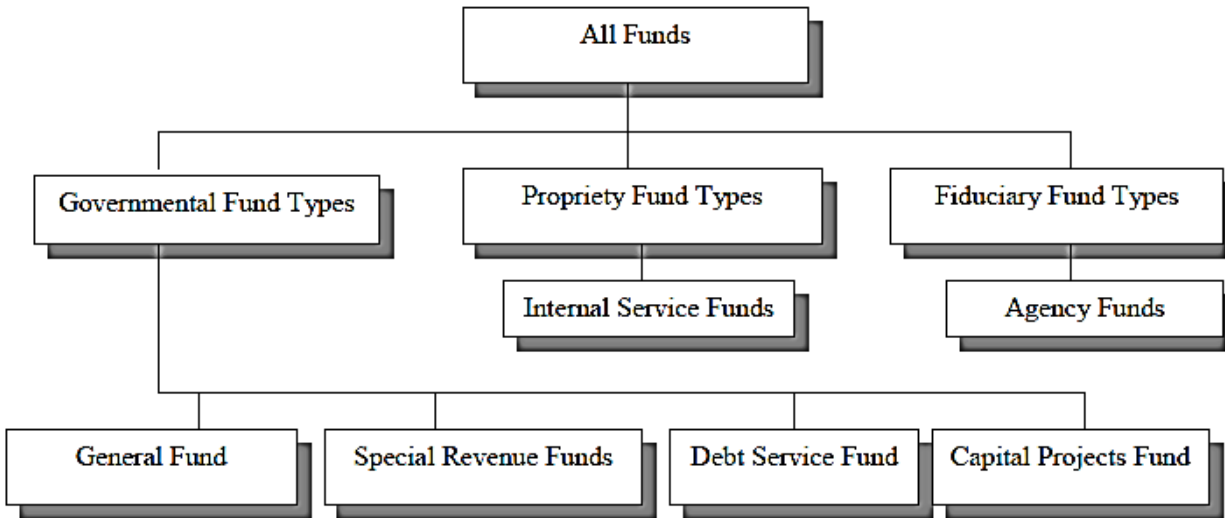
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Accounting Information

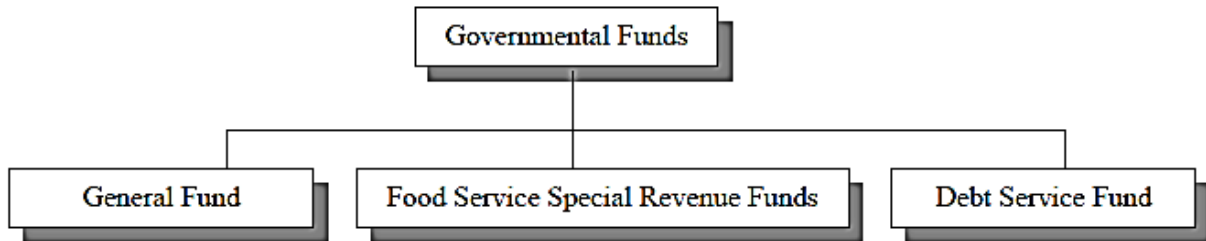


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Fund Structure Diagram



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

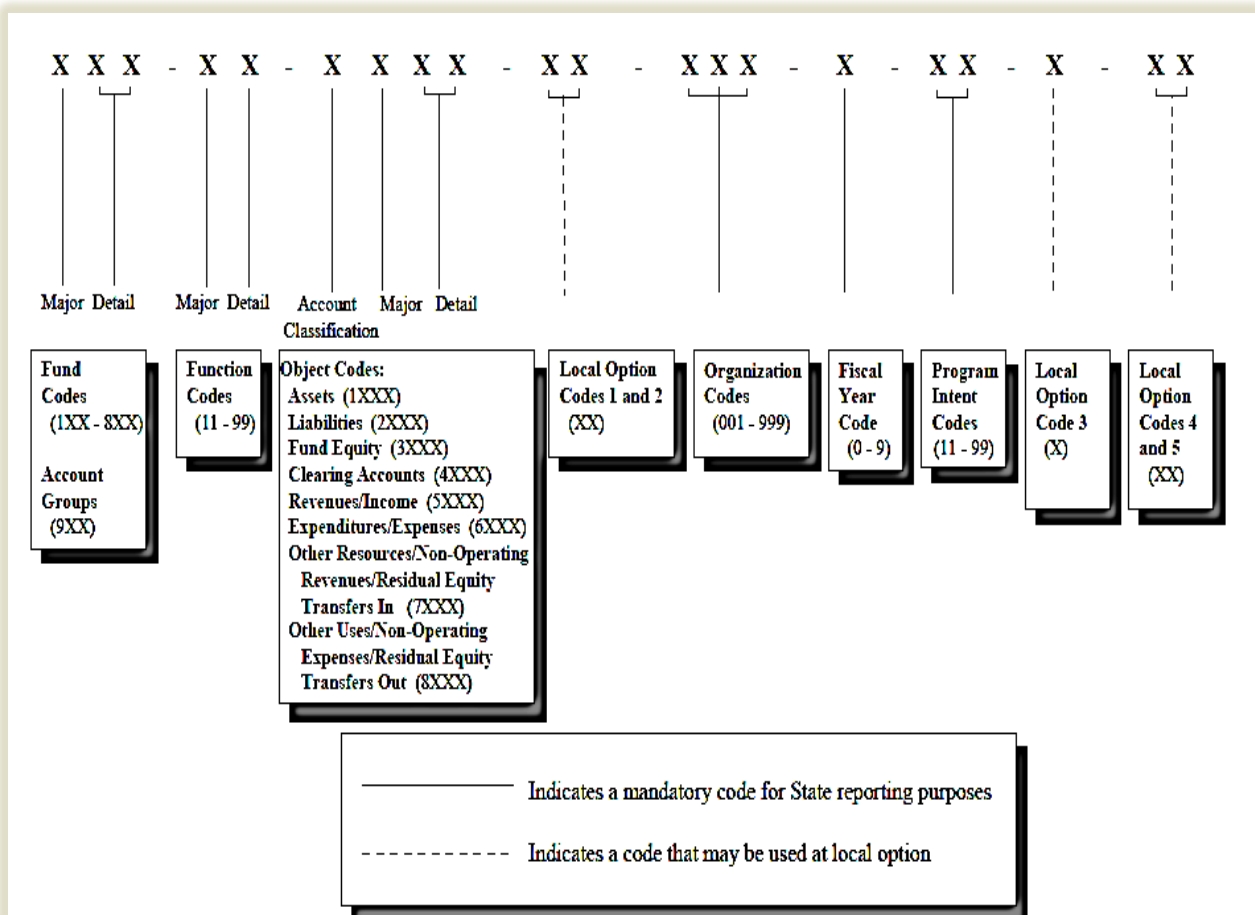
controlled in the accounting records and reported in the financial statements. Only the General Fund, Debt Service Fund, and Food Service Fund are included in the adopted school district budget.

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) |
| 255-1 | Principal Residency Grant | Governmental (Special Revenue) |
| 263 | Title III Part A – English Language Acquisition | Governmental (Special Revenue) |
| 288 | Title IV Part A – Academic Enrichment | Governmental (Special Revenue) |
| 289 | Summer School LEP | Governmental (Special Revenue) |
| 289-1 | Stronger Connections | Governmental (Special Revenue) |
| 385 | Visually Impaired | Governmental (Special Revenue) |
| 397 | Advanced Placement | Governmental (Special Revenue) |
| 410 | State Textbook Fund - Instructional Material | Governmental (Special Revenue) |
| 427 | Read to Succeed | Governmental (Special Revenue) |
| 429 | Safety and Facilities Enhancement (SAFE) | 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) |
| 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 |

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

| | |
|--------------------------------|--|
| Fiscal Year | The District shall operate on a fiscal year beginning July 1 and ending June 30. |
| Budget Planning | Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities. |
| Budget Meeting | <p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none">1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting. |
| Authorized Expenditures | The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget. |
| Budget Amendments | The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue |

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 83% 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

A close-up photograph of a financial statement, likely a cash flow statement, resting on a light-colored surface. A black calculator is visible in the upper left corner, and a gold-colored fountain pen lies diagonally across the middle of the page. The document shows various line items with numerical data in columns, some of which are highlighted in yellow. The text is partially obscured by the pen and calculator.

| | | | | |
|---|-----------|----------|-----------|----------|
| Net cash from operations | 0 | (1,000) | 0 | (1,000) |
| Net cash from investing | 208 | 500 | 0 | 0 |
| Net cash from financing | (1,042) | (5,052) | (3,976) | (2,481) |
| Net change in cash | (1,834) | (5,552) | (3,976) | (2,481) |
| Cash and cash equivalents, end of period | (2,513) | (6,751) | (5,382) | (7,363) |
| Investing activities | (498) | (491) | (934) | (1,055) |
| Additions to property, plant, and equipment | (8,627) | (60) | (9,502) | (60) |
| Acquisition of companies, cash acquired, and purchases of intangible and other assets | (10,047) | (5,896) | (21,346) | (13,312) |
| Purchases of investments | 6,061 | 1,836 | 8,896 | 2,706 |
| Maturities of investments | 7,835 | 2,603 | 15,371 | 4,030 |
| Sales of investments | (292) | 447 | (358) | 1,174 |
| Securities lending payable | (5,568) | (1,570) | (7,883) | (6,527) |
| Net cash used in investing | \$ 10,610 | \$ 4,023 | \$ 10,610 | \$ 4,023 |

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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 statement 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 2025 fiscal year total governmental revenues are estimated to be \$271.9 million. Total expenditures are projected to be approximately \$266.6 million. Revenue is expected to increase \$17.4 million, or 6.8%, and expenditures will increase \$8.5 million, or 3.3%.

Forney Independent School District

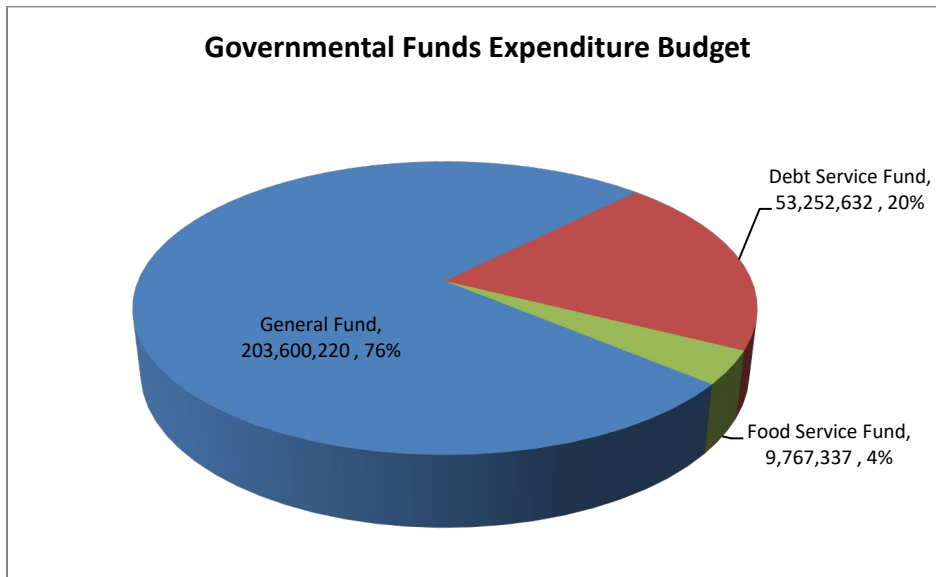
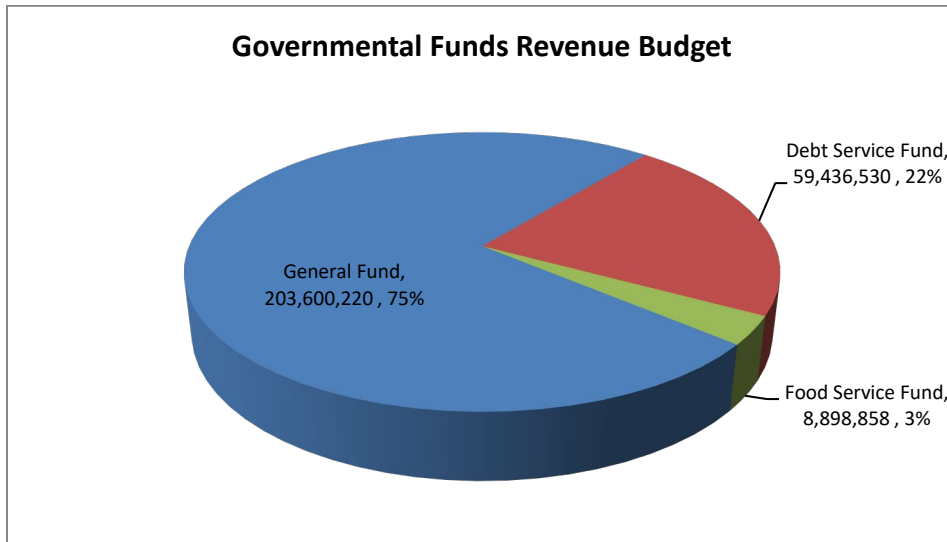
Combined Statement of Revenue by Source and Expenditures by Major Object All Governmental Funds Adopted by School Board

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| 5700 Local Sources | 78,339,504 | 93,297,839 | 122,785,106 | 128,522,302 | 143,960,744 |
| 5800 State Program Revenue | 61,270,955 | 71,631,985 | 81,878,946 | 119,425,020 | 120,919,427 |
| 5900 Federal Program Revenue | 3,972,534 | 9,765,002 | 5,984,478 | 6,616,468 | 7,055,437 |
| Total Revenues | 143,582,992 | 174,694,826 | 210,648,530 | 254,563,790 | 271,935,608 |
| Expenditures | | | | | |
| 6100 Payroll Costs | 87,186,346 | 100,218,594 | 125,636,082 | 165,278,642 | 173,489,850 |
| 6200 Professional & Contracted Svcs | 7,179,742 | 9,829,426 | 14,583,657 | 15,189,778 | 17,346,431 |
| 6300 Supplies & Materials | 7,008,458 | 11,663,932 | 11,424,754 | 14,384,836 | 13,839,298 |
| 6400 Other Operating Expenses | 1,373,869 | 2,428,895 | 2,768,815 | 4,342,149 | 5,722,596 |
| 6500 Debt Service | 27,799,642 | 32,887,155 | 35,726,497 | 54,550,156 | 54,419,818 |
| 6600 Capital Outlay | 4,465,603 | 10,461,368 | 7,166,263 | 4,325,740 | 1,802,196 |
| Total Expenditures | 135,013,660 | 167,489,370 | 197,306,068 | 258,071,301 | 266,620,189 |
| Excess (Deficiency) of Revenues Over Expenditures | 8,569,333 | 7,205,456 | 13,342,462 | (3,507,511) | 5,315,419 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 19,352,777 | 24,457,327 | 25,923,295 | 9,414,246 | - |
| 8900 Other Uses | (18,961,011) | (24,271,401) | (8,936,648) | (9,231,088) | - |
| Total Other Financing Sources (Uses) | 391,767 | 185,926 | 16,986,647 | 183,158 | - |
| Fund Balance - July 1 (Beginning) | 72,043,028 | 81,004,128 | 88,395,509 | 118,724,618 | 115,400,265 |
| Fund Balance - June 30 (Ending) | 81,004,128 | 88,395,509 | 118,724,618 | 115,400,265 | 120,715,684 |
| Less Nonspendable Prepaid Items | 321,482 | 1,163,157 | 1,948,599 | 1,000,000 | 1,000,000 |
| Less Restricted for Federal/State Grants | - | 1,939,740 | 2,571,584 | 1,085,739 | 217,260 |
| Less Restricted for Capital Acquisitions | 2,400,854 | 5,040,223 | - | - | - |
| Less Restricted for Retirement of Bonded Debt | 28,129,689 | 29,890,617 | 56,919,634 | 57,015,030 | 63,198,928 |
| Less Assigned for Equipment Purchases | - | - | 571,252 | - | - |
| Less Assigned for Retirement of Debt | - | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 |
| Less Other Assigned Fund Balance | 18,324,891 | 3,048,376 | 1,206,943 | - | - |
| Ending Fund Balance - Unassigned | 31,827,212 | 37,313,397 | 45,506,606 | 46,299,496 | 46,299,496 |

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 2025. 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 2025



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

| | | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|---------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Revenues | | | | | | | | |
| 5700 | Local Revenue Sources | | | | | | | |
| 5710 | Tax Collections | \$ 76,481,454 | \$ 89,050,002 | \$ 113,845,512 | \$ 117,654,805 | \$ 133,643,832 | \$ 15,989,027 | 13.6% |
| 5739 | Tuition | 25,129 | 34,386 | 135,125 | 92,000 | 497,500 | 405,500 | 440.8% |
| 5742 | Interest Income | 150,311 | 235,254 | 4,049,555 | 5,868,610 | 4,752,587 | (1,116,023) | -19.0% |
| 5743 | Facility Rental | 26,414 | 95,815 | 134,812 | 300,000 | 395,050 | 95,050 | 31.7% |
| 5744 | Gifts & Bequests | 104,645 | 171,133 | 465,065 | 331,377 | 101,619 | (229,758) | -69.3% |
| 5745 | Insurance Recovery | 249,160 | 1,223,830 | 123,660 | 14,247 | - | (14,247) | -100.0% |
| 5749 | Miscellaneous Income | 356,425 | 849,010 | 586,239 | 466,600 | 455,000 | (11,600) | -2.5% |
| 5751 | Food Service Sales | 522,270 | 1,132,632 | 2,820,472 | 3,104,889 | 3,484,656 | 379,767 | 12.2% |
| 5752 | Athletic Revenues | 230,269 | 369,462 | 341,623 | 410,750 | 350,000 | (60,750) | -14.8% |
| 5753 | Extracurricular Other Than Athletics | - | - | - | 47,500 | 47,500 | - | 0.0% |
| 5755 | Enterprising Service Revenue | 78,567 | 117,629 | 206,893 | 179,524 | 198,000 | 18,476 | 10.3% |
| 5769 | Misc Rev from Intermediate Sources | 114,859 | 18,686 | 76,150 | 52,000 | 35,000 | (17,000) | -32.7% |
| | Total | 78,339,504 | 93,297,839 | 122,785,106 | 128,522,302 | 143,960,744 | 15,438,442 | 12.0% |
| 5800 | State Program Revenue | | | | | | | |
| 5810 | Foundation School Program | 55,440,055 | 65,158,104 | 73,209,207 | 105,100,781 | 104,545,114 | (555,667) | -0.5% |
| 5829 | State Prgm Rev Distributed by TEA | 475,204 | 497,889 | 1,116,315 | 5,418,874 | 5,814,313 | 395,439 | 7.3% |
| 5831 | Teacher Retirement On-Behalf Paymts | 5,355,696 | 5,975,992 | 7,553,424 | 8,905,365 | 10,560,000 | 1,654,635 | 18.6% |
| | Total State Revenues | 61,270,955 | 71,631,985 | 81,878,946 | 119,425,020 | 120,919,427 | 1,494,407 | 1.3% |
| 5900 | Federal Program Revenue | | | | | | | |
| 5919 | Erate Funding | 164,901 | 81,843 | 539,233 | 7,000 | 10,000 | 3,000 | 42.9% |
| 5921 | School Breakfast Program | 692,679 | 1,353,592 | 748,587 | 999,536 | 1,106,833 | 107,297 | 10.7% |
| 5922 | National School Lunch Program | 2,205,442 | 5,123,389 | 2,864,267 | 3,716,627 | 4,111,130 | 394,503 | 10.6% |
| 5923 | USDA Commodities | 236,228 | 284,556 | 198,166 | 217,410 | 269,739 | 52,329 | 24.1% |
| 5929 | Federal Rev Distributed by TEA | - | 1,939,398 | - | - | - | - | 0.0% |
| 5931 | School Health & Related Services | 391,909 | 646,781 | 1,301,563 | 1,428,390 | 1,500,000 | 71,610 | 5.0% |
| 5939 | Other Federal Funds | 199,593 | 250,483 | 277,953 | 204,505 | - | (204,505) | -100.0% |
| 5949 | ROTC Funding | 81,783 | 84,961 | 54,709 | 43,000 | 57,735 | 14,735 | 34.3% |
| | Total Federal Revenues | 3,972,534 | 9,765,002 | 5,984,478 | 6,616,468 | 7,055,437 | 438,969 | 6.6% |
| | Total Revenues | 143,582,992 | 174,694,826 | 210,648,530 | 254,563,790 | 271,935,608 | 17,371,818 | 6.8% |
| Expenditures | | | | | | | | |
| 11 | Instruction | | | | | | | |
| 6100 | Payroll Costs | 55,768,878 | 63,425,254 | 78,235,193 | 100,436,987 | 102,221,045 | 1,784,058 | 1.8% |
| 6200 | Professional & Contracted Svcs | 370,045 | 618,276 | 1,588,538 | 583,485 | 2,682,500 | 2,099,015 | 359.7% |
| 6300 | Supplies & Materials | 1,552,491 | 2,396,919 | 2,842,565 | 4,584,646 | 3,478,852 | (1,105,794) | -24.1% |
| 6400 | Other Operating Expenses | 108,266 | 131,058 | 149,086 | 145,218 | 121,455 | (23,763) | -16.4% |
| 6600 | Capital Outlay | 68,348 | 46,314 | 253,240 | 484,934 | 200,000 | (284,934) | -58.8% |
| | Total | 57,868,027 | 66,617,820 | 83,068,623 | 106,235,270 | 108,703,852 | 2,468,582 | 2.3% |
| 12 | Library & Media Services | | | | | | | |
| 6100 | Payroll Costs | 769,565 | 948,072 | 1,203,975 | 1,448,395 | 1,466,888 | 18,493 | 1.3% |
| 6200 | Professional & Contracted Svcs | 1,050 | 545 | - | 2,747 | 3,800 | 1,053 | 38.3% |
| 6300 | Supplies & Materials | 47,033 | 84,889 | 79,222 | 64,634 | 43,155 | (21,479) | -33.2% |
| 6400 | Other Operating Expenses | 6,412 | 8,124 | 8,949 | 10,054 | 11,517 | 1,463 | 14.6% |
| | Total | 824,060 | 1,041,629 | 1,292,146 | 1,525,830 | 1,525,360 | (470) | 0.0% |
| 13 | Curriculum & Staff Development | | | | | | | |
| 6100 | Payroll Costs | 2,098,763 | 2,230,514 | 3,419,433 | 5,605,489 | 5,388,550 | (216,939) | -3.9% |
| 6200 | Professional & Contracted Svcs | 253,929 | 259,524 | 537,181 | 890,028 | 834,600 | (55,428) | -6.2% |
| 6300 | Supplies & Materials | 67,449 | 136,159 | 185,093 | 119,028 | 163,750 | 44,722 | 37.6% |
| 6400 | Other Operating Expenses | 49,352 | 93,408 | 121,388 | 210,672 | 243,630 | 32,958 | 15.6% |
| | Total | 2,469,494 | 2,719,605 | 4,263,095 | 6,825,217 | 6,630,530 | (194,687) | -2.9% |
| 21 | Instructional Leadership | | | | | | | |
| 6100 | Payroll Costs | 1,371,080 | 1,552,330 | 2,758,092 | 3,355,405 | 3,489,389 | 133,984 | 4.0% |
| 6200 | Professional & Contracted Svcs | 6,661 | 8,712 | 13,361 | 60,021 | 24,950 | (35,071) | -58.4% |
| 6300 | Supplies & Materials | 7,530 | 9,125 | 20,501 | 34,164 | 39,000 | 4,836 | 14.2% |
| 6400 | Other Operating Expenses | 7,066 | 14,252 | 39,258 | 43,368 | 69,500 | 26,132 | 60.3% |
| | Total | 1,392,337 | 1,584,420 | 2,831,212 | 3,492,958 | 3,622,839 | 129,881 | 3.7% |
| 23 | School Leadership | | | | | | | |
| 6100 | Payroll Costs | 6,071,288 | 7,250,530 | 9,023,318 | 12,146,674 | 12,494,649 | 347,975 | 2.9% |
| 6200 | Professional & Contracted Svcs | 25,143 | 26,899 | 34,924 | 68,560 | 66,657 | (1,903) | -2.8% |
| 6300 | Supplies & Materials | 62,109 | 136,671 | 125,185 | 162,537 | 189,974 | 27,437 | 16.9% |
| 6400 | Other Operating Expenses | 14,361 | 34,584 | 37,140 | 66,969 | 129,045 | 62,076 | 92.7% |
| 6600 | Capital Outlay | - | - | 25,527 | - | - | - | 0.0% |
| | Total | 6,172,901 | 7,448,683 | 9,246,094 | 12,444,740 | 12,880,325 | 435,585 | 3.5% |

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

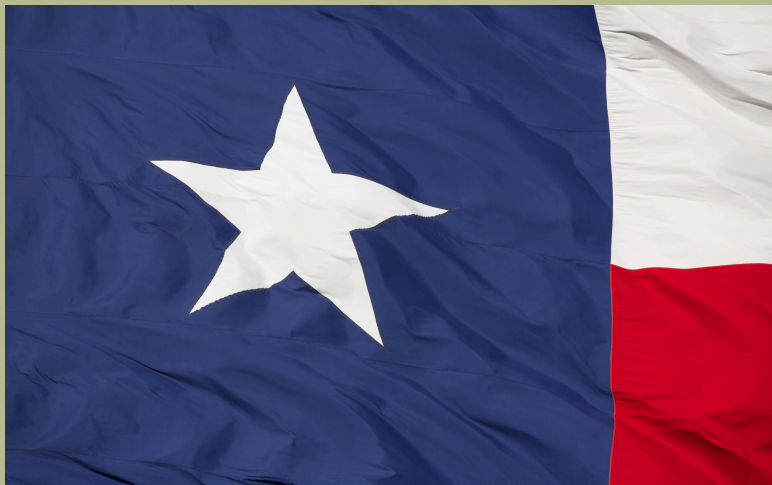
| | | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|---|--------------------------------|----------------|----------------|----------------|------------------|------------------|--|--|
| 31 Counseling & Counseling Services | | | | | | | | |
| 6100 | Payroll Costs | 3,996,517 | 4,516,931 | 5,775,069 | 7,636,874 | 8,996,700 | 1,359,826 | 17.8% |
| 6200 | Professional & Contracted Svcs | 43,552 | 74,405 | 166,137 | 138,267 | 27,150 | (111,117) | -80.4% |
| 6300 | Supplies & Materials | 105,065 | 119,512 | 105,902 | 135,753 | 146,635 | 10,882 | 8.0% |
| 6400 | Other Operating Expenses | 20,151 | 8,134 | 20,906 | 66,737 | 21,379 | (45,358) | -68.0% |
| Total | | 4,165,285 | 4,718,983 | 6,068,014 | 7,977,631 | 9,191,864 | 1,214,233 | 15.2% |
| 33 Health Services | | | | | | | | |
| 6100 | Payroll Costs | 1,240,946 | 1,457,371 | 1,663,941 | 1,996,273 | 2,296,676 | 300,403 | 15.0% |
| 6200 | Professional & Contracted Svcs | 58,369 | 82,510 | 135,744 | 249,070 | 263,600 | 14,530 | 5.8% |
| 6300 | Supplies & Materials | 131,696 | 48,461 | 22,104 | 66,923 | 120,765 | 53,842 | 80.5% |
| 6400 | Other Operating Expenses | 8,500 | 4,709 | 3,050 | 8,225 | 10,330 | 2,105 | 25.6% |
| Total | | 1,439,510 | 1,593,051 | 1,824,840 | 2,320,491 | 2,691,371 | 370,880 | 16.0% |
| 34 Student Transportation | | | | | | | | |
| 6100 | Payroll Costs | 2,453,055 | 3,068,748 | 3,941,864 | 4,888,198 | 4,732,655 | (155,543) | -3.2% |
| 6200 | Professional & Contracted Svcs | 235,366 | 154,063 | 150,688 | 169,229 | 207,500 | 38,271 | 22.6% |
| 6300 | Supplies & Materials | 421,947 | 714,988 | 862,891 | 1,145,668 | 1,097,027 | (48,641) | -4.2% |
| 6400 | Other Operating Expenses | 93,304 | 138,905 | 133,370 | 190,322 | 124,415 | (65,907) | -34.6% |
| 6600 | Capital Outlay | 1,031,650 | 1,048,022 | 2,124,704 | 1,379,887 | 731,340 | (648,547) | -47.0% |
| Total | | 4,235,322 | 5,124,726 | 7,213,516 | 7,773,304 | 6,892,937 | (880,367) | -11.3% |
| 35 Food Service | | | | | | | | |
| 6100 | Payroll Costs | 1,964,482 | 2,297,493 | 2,539,446 | 4,515,250 | 4,736,596 | 221,346 | 4.9% |
| 6200 | Professional & Contracted Svcs | 58,867 | 66,159 | 78,848 | 757,000 | 802,500 | 45,500 | 6.0% |
| 6300 | Supplies & Materials | 2,067,379 | 3,537,084 | 3,361,362 | 4,153,994 | 4,211,241 | 57,247 | 1.4% |
| 6400 | Other Operating Expenses | 8,178 | 7,367 | 9,165 | 15,310 | 17,000 | 1,690 | 11.0% |
| 6600 | Capital Outlay | 18,728 | - | 95,757 | 210,758 | - | (210,758) | -100.0% |
| Total | | 4,117,634 | 5,908,104 | 6,084,578 | 9,652,312 | 9,767,337 | 115,025 | 1.2% |
| 36 Cocurricular/Extracurricular Activities | | | | | | | | |
| 6100 | Payroll Costs | 2,260,651 | 2,500,241 | 2,942,464 | 3,933,409 | 4,855,917 | 922,508 | 23.5% |
| 6200 | Professional & Contracted Svcs | 231,186 | 296,219 | 329,787 | 404,960 | 422,206 | 17,246 | 4.3% |
| 6300 | Supplies & Materials | 524,480 | 383,721 | 533,226 | 548,973 | 655,750 | 106,777 | 19.5% |
| 6400 | Other Operating Expenses | 227,043 | 462,958 | 442,575 | 686,721 | 813,586 | 126,865 | 18.5% |
| 6600 | Capital Outlay | 14,995 | 9,650 | 68,309 | 18,147 | 8,000 | (10,147) | -55.9% |
| Total | | 3,258,356 | 3,652,789 | 4,316,361 | 5,592,210 | 6,755,459 | 1,163,249 | 20.8% |
| 41 General Administration | | | | | | | | |
| 6100 | Payroll Costs | 2,457,738 | 3,004,913 | 4,301,838 | 4,611,093 | 4,944,729 | 333,636 | 7.2% |
| 6200 | Professional & Contracted Svcs | 450,773 | 802,510 | 839,434 | 1,093,236 | 921,962 | (171,274) | -15.7% |
| 6300 | Supplies & Materials | 68,333 | 104,369 | 149,385 | 224,974 | 206,715 | (18,259) | -8.1% |
| 6400 | Other Operating Expenses | 146,998 | 333,317 | 274,802 | 428,204 | 404,114 | (24,090) | -5.6% |
| Total | | 3,123,842 | 4,245,108 | 5,565,459 | 6,357,507 | 6,477,520 | 120,013 | 1.9% |
| 51 Facilities Maintenance & Operations | | | | | | | | |
| 6100 | Payroll Costs | 4,263,371 | 4,970,673 | 6,224,162 | 9,324,163 | 10,322,382 | 998,219 | 10.7% |
| 6200 | Professional & Contracted Svcs | 3,995,649 | 5,502,104 | 6,865,924 | 7,761,925 | 8,149,136 | 387,211 | 5.0% |
| 6300 | Supplies & Materials | 865,044 | 783,050 | 846,517 | 1,234,691 | 1,182,600 | (52,091) | -4.2% |
| 6400 | Other Operating Expenses | 671,038 | 1,174,966 | 1,506,644 | 2,410,600 | 3,653,205 | 1,242,605 | 51.5% |
| 6600 | Capital Outlay | 737,585 | 145,307 | 286,829 | 241,390 | 470,000 | 228,610 | 94.7% |
| Total | | 10,532,688 | 12,576,100 | 15,730,076 | 20,972,769 | 23,777,323 | 2,804,554 | 13.4% |
| 52 Security & Monitoring Services | | | | | | | | |
| 6100 | Payroll Costs | 883,846 | 1,129,928 | 1,553,304 | 2,640,262 | 3,761,877 | 1,121,615 | 42.5% |
| 6200 | Professional & Contracted Svcs | 246,640 | 443,873 | 549,243 | 1,084,053 | 1,113,291 | 29,238 | 2.7% |
| 6300 | Supplies & Materials | 185,787 | 281,288 | 385,512 | 558,615 | 638,997 | 80,382 | 14.4% |
| 6400 | Other Operating Expenses | 871 | 4,183 | 7,534 | 24,507 | 38,800 | 14,293 | 58.3% |
| 6600 | Capital Outlay | 210,300 | 189,333 | 303,039 | 1,106,546 | 392,856 | (713,690) | -64.5% |
| Total | | 1,527,445 | 2,048,604 | 2,798,633 | 5,413,983 | 5,945,821 | 531,838 | 9.8% |
| 53 Data Processing Services | | | | | | | | |
| 6100 | Payroll Costs | 1,478,072 | 1,747,124 | 1,928,254 | 2,494,551 | 2,722,620 | 228,069 | 9.1% |
| 6200 | Professional & Contracted Svcs | 388,315 | 482,018 | 403,063 | 486,025 | 480,421 | (5,604) | -1.2% |
| 6300 | Supplies & Materials | 370,473 | 587,279 | 1,564,349 | 1,310,622 | 1,612,717 | 302,095 | 23.0% |
| 6400 | Other Operating Expenses | 12,328 | 12,827 | 14,397 | 31,942 | 32,420 | 478 | 1.5% |
| 6600 | Capital Outlay | 142,015 | 163,347 | 1,020,076 | 835,000 | - | (835,000) | -100.0% |
| Total | | 2,391,203 | 2,992,595 | 4,930,138 | 5,158,140 | 4,848,178 | (309,962) | -6.0% |
| 61 Community Services | | | | | | | | |
| 6100 | Payroll Costs | 108,092 | 118,473 | 125,728 | 245,619 | 1,059,177 | 813,558 | 331.2% |
| 6200 | Professional & Contracted Svcs | 200 | - | - | - | 79,000 | 79,000 | 0.0% |
| 6300 | Supplies & Materials | - | - | 2,152 | 3,500 | 52,120 | 48,620 | 1389.1% |
| 6400 | Other Operating Expenses | - | 102 | 550 | 3,300 | 32,200 | 28,900 | 875.8% |
| Total | | 108,292 | 118,576 | 128,430 | 252,419 | 1,222,497 | 970,078 | 384.3% |

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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| 71 Debt Service | | | | | | | |
| 6500 Debt Service | 27,799,642 | 32,887,155 | 35,726,497 | 54,550,156 | 54,419,818 | (130,338) | -0.2% |
| Total | 27,799,642 | 32,887,155 | 35,726,497 | 54,550,156 | 54,419,818 | (130,338) | -0.2% |
| 81 Capital outlay | | | | | | | |
| 6200 Professional & Contracted Svcs | - | 17,311 | 1,788,387 | 355,900 | 65,000 | (290,900) | -81.7% |
| 6300 Supplies & Materials | 531,642 | 2,340,417 | 338,788 | 36,114 | - | (36,114) | -100.0% |
| 6600 Capital Outlay | 2,241,982 | 8,859,394 | 2,988,783 | 49,078 | - | (49,078) | -100.0% |
| Total | 2,773,624 | 11,217,122 | 5,115,958 | 441,092 | 65,000 | (376,092) | -85.3% |
| 99 Other Intergovernmental Charges | | | | | | | |
| 6200 Professional & Contracted Svcs | 813,997 | 994,299 | 1,102,398 | 1,085,272 | 1,202,158 | 116,886 | 10.8% |
| Total | 813,997 | 994,299 | 1,102,398 | 1,085,272 | 1,202,158 | 116,886 | 10.8% |
| Total Expenditures | 135,013,660 | 167,489,370 | 197,306,068 | 258,071,301 | 266,620,189 | 8,548,888 | 3.3% |
| Excess (Deficiency) of Revenues Over Expenditures | 8,569,333 | 7,205,456 | 13,342,462 | (3,507,511) | 5,315,419 | | |
| Other Financing Sources (Uses) | | | | | | | |
| 7900 Other Resources | 19,352,777 | 24,457,327 | 25,923,295 | 9,414,246 | - | | |
| 8900 Other Uses | (18,961,011) | (24,271,401) | (8,936,648) | (9,231,088) | - | | |
| Total Other Financing Sources (Uses) | 391,767 | 185,926 | 16,986,647 | 183,158 | - | | |
| Fund Balance - July 1 (Beginning) | 72,043,028 | 81,004,128 | 88,395,509 | 118,724,618 | 115,400,265 | | |
| Fund Balance - June 30 (Ending) | 81,004,128 | 88,395,509 | 118,724,618 | 115,400,265 | 120,715,684 | | |
| Less Nonspendable Prepaid Items | 321,482 | 1,163,157 | 1,948,599 | 1,000,000 | 1,000,000 | | |
| Less Restricted for Federal/State Grants | - | 1,939,740 | 2,571,584 | 1,085,739 | 217,260 | | |
| Less Restricted for Capital Acquisitions | 2,400,854 | 5,040,223 | - | - | - | | |
| Less Restricted for Retirement of Bonded Debt | 28,129,689 | 29,890,617 | 56,919,634 | 57,015,030 | 63,198,928 | | |
| Less Assigned for Equipment Purchases | - | - | 571,252 | - | - | | |
| Less Assigned for Retirement of Debt | - | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | | |
| Less Other Assigned Fund Balance | 18,324,891 | 3,048,376 | 1,206,943 | - | - | | |
| Ending Fund Balance - Unassigned | 31,827,212 | 37,313,397 | 45,506,606 | 46,299,496 | 46,299,496 | | |

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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 current and prior years, investment earnings, athletic gate receipts, tuition payments, and revenues from facility rental. Local revenue accounts for \$86.7 million, or 43 percent, of the total revenue budgeted in the General Fund in fiscal year 2025. Current and delinquent property taxes account for \$86.7 million, or 94 percent, of local revenue. The 2025 budget estimates a 5.4 percent increase in local revenue collections over the previous year.

State Funding

State funding is calculated using a complex formula which considers the number of students served, student poverty levels, attendance rates, special programs, taxable property wealth, and other factors. State revenue accounts for \$114.8 million, or 56 percent, of the total revenue included in the General Fund budget. State funding from the foundation school program will decrease 0.5 percent over the prior year entitlement. State funding is based on a per pupil allotment and has an inverse relationship to property wealth per student. Since the District’s taxable value is increasing at a faster rate than student enrollment, more of the per pupil allotment is funded with local property taxes.

The District also expected to receive approximately \$10.3 million in 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 2025 with Comparative Data from Prior Year

| Revenue Source | 2024 Budgeted | 2025 Budgeted | % of 2025 State Budgeted Revenue | Total Change | Percent Change |
|------------------------|------------------|------------------|--|--------------|----------------|
| State Aid | 105,100,781 | 104,545,114 | 91.0% | (555,667) | -0.5% |
| TRS On Behalf Payments | 8,687,365 | 10,300,000 | 9.0% | 1,612,635 | 18.6% |
| Total State Revenue | 113,788,146 | 114,845,114 | 100.0% | 1,056,968 | 0.9% |

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 \$2.0 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 \$0.9 million for fiscal year 2025. 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 2025 with Comparative Data from Prior Year

| Revenue Source | 2024 Budgeted | 2025 Budgeted | % of 2025 Budgeted Revenue | Total Change | Percent Change |
|-----------------|------------------|------------------|-------------------------------|--------------|----------------|
| Local Revenue | 77,415,108 | 86,743,871 | 42.6% | 9,328,763 | 12.1% |
| State Revenue | 113,788,146 | 114,845,114 | 56.4% | 1,056,968 | 0.9% |
| Federal Revenue | 1,921,890 | 2,011,235 | 1.0% | 89,345 | 4.6% |
| Total Revenue | 193,125,144 | 203,600,220 | 100.0% | 10,475,076 | 5.4% |

General Fund

Where the Money Goes

The District continues to ensure resources are spent primarily on support for schools and students. Approximately 78 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.

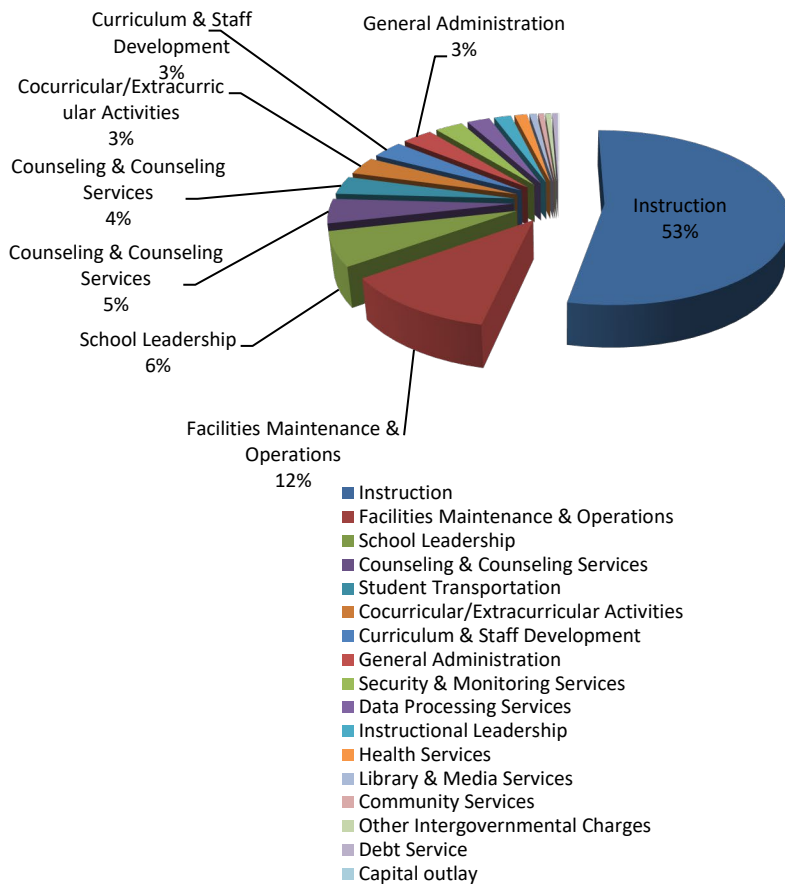
Operations Budget by Functional Area

General Fund

| Functional Area | 2025 Budgeted | Percent of Budget |
|---|--------------------|-------------------------|
| Instruction | 108,703,852 | 53.4% |
| Library & Media Services | 1,525,360 | 0.7% |
| Curriculum & Staff Development | 6,630,530 | 3.3% |
| Instructional Leadership | 3,622,839 | 1.8% |
| School Leadership | 12,880,325 | 6.3% |
| Counseling & Counseling Services | 9,191,864 | 4.5% |
| Health Services | 2,691,371 | 1.3% |
| Student Transportation | 6,892,937 | 3.4% |
| Cocurricular/Extracurricular Activities | 6,755,459 | 3.3% |
| Total Instruction & Instructional Support | <u>158,894,537</u> | <u>78.0%</u> |
| General Administration | <u>6,477,520</u> | <u>3.2%</u> |
| Facilities Maintenance & Operations | 23,777,323 | 11.7% |
| Security & Monitoring Services | 5,945,821 | 2.9% |
| Data Processing Services | 4,848,178 | 2.4% |
| Community Services | 1,222,497 | 0.6% |
| Debt Service | 1,167,186 | 0.6% |
| Capital outlay | 65,000 | 0.0% |
| Other Intergovernmental Charges | 1,202,158 | 0.6% |
| Total Operations & Infrastructure | <u>38,228,163</u> | <u>18.8%</u> |
| Grand Total | <u>203,600,220</u> | <u>100.0%</u> |

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 2024 | Fiscal Year 2025 |
|--------------|--|---|---|---|
| 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 - \$1.9 million Months of Reserve = 2.9 | Budgeted Balanced Months of Reserve = 2.8 |
| Revenue | | | Fiscal Year 2024 | Fiscal Year 2025 |
| 1 | State Aid | SB 2, 87th Legislature: Basic Allotment – Per Student Guar. Yield (1) – Per Student for First 8 Pennies of Tax Rate over Maximum Compressed Rate (MCR) Guar. Yield (2) – Per Student for 9 Pennies of Tax Rate over Maximum Compressed Rate (MCR) and Guar. Yield (1) Tax Rate | \$6,160 Guar. Yield (1) - \$126.21 Guar. Yield (2) - \$49.28 (Pennies over MCR = 17) | \$6,160 Guar. Yield (1) - \$129.52 Guar. Yield (2) - \$49.28 (Pennies over MCR = 17) |
| 2 | Enrollment | Estimated increase of 5.3%, or 901 students. | 17,003 | 17,904 |
| 3 | Property Value | Based on preliminary estimates. Final taxable value will be received at the end of July. | 10.3% Increase | 12.6% Increase |
| 4 | Tax Collection Rate | Collection rate is estimated based on historical trends. | 100% | 99.5% |
| 5 | Tax Rate | Total Tax Rate per \$100 of taxable value • M&O Tax Rate • I&S Tax Rate | \$1.2892 \$0.7892 \$0.5000 | \$1.2869 \$0.7869 \$0.5000 |
| Expenditures | | | Fiscal Year 2024 | Fiscal Year 2025 |
| 1 | Pay Raises | | Custodial – \$15 Hr. Min Child Nutr. - \$15 Hr. Min Aides - \$15 Hr. Min 5% of Mid – All Other | 3.2% - Teacher (Avg.) 3% of Mid – All Other |
| 2 | Employee Retention Stipends | | \$3,600 – All Full Time Employees | To Be Determined |
| 3 | Staffing increases due to student growth | | 243 | 169 |
| 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 | | \$315,000 \$200,000 \$1,178,887 \$0 \$1,190,215 | \$520,000 \$250,000 \$731,340 \$0 \$1,167,186 |
| 6 | Student technology devices and network upgrades | | Chromebooks = \$1,636,000 Network Upgrades = \$780,000 | Chromebooks = \$250,000 Network Upgrades = \$300,000 |

General Fund

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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| 5700 Local Sources | 50,026,995 | 59,656,822 | 76,197,289 | 77,415,108 | 86,743,871 |
| 5800 State Program Revenue | 60,748,571 | 71,007,499 | 80,619,641 | 113,788,146 | 114,845,114 |
| 5900 Federal Program Revenue | 665,288 | 3,200,708 | 2,352,851 | 1,921,890 | 2,011,235 |
| Total Revenues | 111,440,853 | 133,865,029 | 159,169,780 | 193,125,144 | 203,600,220 |
| Expenditures | | | | | |
| 6100 Payroll Costs | 85,221,864 | 97,921,101 | 123,096,636 | 160,763,392 | 168,753,254 |
| 6200 Professional & Contracted Svcs | 7,120,875 | 9,763,267 | 14,504,809 | 14,432,778 | 16,543,931 |
| 6300 Supplies & Materials | 4,941,078 | 8,126,848 | 8,063,393 | 10,230,842 | 9,628,057 |
| 6400 Other Operating Expenses | 1,365,691 | 2,421,527 | 2,759,649 | 4,326,839 | 5,705,596 |
| 6500 Debt Service | 2,234,349 | 1,480,204 | 1,176,677 | 1,190,215 | 1,167,186 |
| 6600 Capital Outlay | 4,446,875 | 10,461,368 | 7,070,506 | 4,114,982 | 1,802,196 |
| Total Expenditures | 105,330,733 | 130,174,315 | 156,671,671 | 195,059,048 | 203,600,220 |
| Excess (Deficiency) of Revenues Over Expenditures | 6,110,120 | 3,690,714 | 2,498,109 | (1,933,904) | - |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 205,899 | - | 170,138 | - | - |
| 8900 Other Uses | (155,530) | - | - | - | - |
| Total Other Financing Sources (Uses) | 50,369 | - | 170,138 | - | - |
| Fund Balance - July 1 (Beginning) | 46,713,949 | 52,874,439 | 56,565,153 | 59,233,400 | 57,299,496 |
| Fund Balance - June 30 (Ending) | 52,874,439 | 56,565,153 | 59,233,400 | 57,299,496 | 57,299,496 |
| Less Nonspendable Prepaid Items | 321,482 | 1,163,157 | 1,948,599 | 1,000,000 | 1,000,000 |
| Less Restricted for Capital Acquisitions | 2,400,854 | 5,040,223 | - | - | - |
| Less Assigned for Equipment Purchases | - | - | 571,252 | - | - |
| Less Assigned for Retirement of Debt | - | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 |
| Less Other Assigned Fund Balance | 18,324,891 | 3,048,376 | 1,206,943 | - | - |
| Ending Fund Balance - Unassigned | 31,827,212 | 37,313,397 | 45,506,606 | 46,299,496 | 46,299,496 |
| Ending Unassigned Fund Balance as a Percent of Total Expenditures | 30% | 29% | 29% | 24% | 23% |

General Fund

Budget Comparison - Fiscal year 2024 to Fiscal Year 2025

Total General Fund revenue is estimated at \$203.6 million for the 2025 fiscal year. Appropriations are also \$203.6 million. When compared to the 2024 budget, this represents an increase of \$10.5 million in revenue and an increase of \$8.5 million in expenditures. The district had an \$1.9 million budget deficit 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 \$10.5 million, which is the same increase projected for estimated revenue. The proposed maintenance and operation (M&O) tax rate is 78.69¢, which is 0.23¢ lower than the previous year.

The expected unassigned General Fund balance at the end of fiscal year 2025 is \$46.3 million. This represents 2.8 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

| | | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|---------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Revenues | | | | | | | | |
| 5700 | Local Revenue Sources | | | | | | | |
| 5710 | Tax Collections | \$ 48,721,938 | \$ 56,620,866 | \$ 71,855,546 | \$ 72,072,500 | \$ 81,731,615 | \$ 9,659,115 | 13.4% |
| 5739 | Tuition | 25,129 | 34,386 | 135,125 | 92,000 | 497,500 | 405,500 | 440.8% |
| 5742 | Interest Income | 120,242 | 156,734 | 2,274,305 | 3,448,610 | 2,932,587 | (516,023) | -15.0% |
| 5743 | Facility Rental | 26,414 | 95,815 | 134,812 | 300,000 | 395,050 | 95,050 | 31.7% |
| 5744 | Gifts & Bequests | 104,645 | 171,133 | 465,065 | 331,377 | 101,619 | (229,758) | -69.3% |
| 5745 | Insurance Recovery | 249,160 | 1,223,830 | 123,660 | 14,247 | - | (14,247) | -100.0% |
| 5749 | Miscellaneous Income | 355,772 | 848,281 | 584,109 | 466,600 | 455,000 | (11,600) | -2.5% |
| 5752 | Athletic Revenues | 230,269 | 369,462 | 341,623 | 410,750 | 350,000 | (60,750) | -14.8% |
| 5753 | Extracurricular Other Than Athletics | - | - | - | 47,500 | 47,500 | - | 0.0% |
| 5755 | Enterprising Service Revenue | 78,567 | 117,629 | 206,893 | 179,524 | 198,000 | 18,476 | 10.3% |
| 5769 | Misc Rev from Intermediate Sources | 114,859 | 18,686 | 76,150 | 52,000 | 35,000 | (17,000) | -32.7% |
| | Total | 50,026,995 | 59,656,822 | 76,197,289 | 77,415,108 | 86,743,871 | 9,328,763 | 12.1% |
| 5800 | State Program Revenue | | | | | | | |
| 5810 | Foundation School Program | 55,440,055 | 65,158,104 | 73,209,207 | 105,100,781 | 104,545,114 | (555,667) | -0.5% |
| 5829 | State Prgm Rev Distributed by TEA | 67,230 | - | - | - | - | - | 0.0% |
| 5831 | Teacher Retirement On-Behalf Paymts | 5,241,286 | 5,849,395 | 7,410,434 | 8,687,365 | 10,300,000 | 1,612,635 | 18.6% |
| | Total State Revenues | 60,748,571 | 71,007,499 | 80,619,641 | 113,788,146 | 114,845,114 | 1,056,968 | 0.9% |
| 5900 | Federal Program Revenue | | | | | | | |
| 5919 | Erate Funding | 164,901 | 81,843 | 539,233 | 7,000 | 10,000 | 3,000 | 42.9% |
| 5921 | School Breakfast Program | - | 93,536 | 94,691 | 93,500 | 93,500 | - | 0.0% |
| 5922 | National School Lunch Program | - | 354,037 | 362,655 | 350,000 | 350,000 | - | 0.0% |
| 5931 | School Health & Related Services | 391,909 | 646,781 | 1,301,563 | 1,428,390 | 1,500,000 | 71,610 | 5.0% |
| 5939 | Other Federal Funds | 26,695 | 154 | - | - | - | - | 0.0% |
| 5949 | ROTC Funding | 81,783 | 84,961 | 54,709 | 43,000 | 57,735 | 14,735 | 34.3% |
| | Total Federal Revenues | 665,288 | 3,200,708 | 2,352,851 | 1,921,890 | 2,011,235 | 89,345 | 4.6% |
| | Total Revenues | 111,440,853 | 133,865,029 | 159,169,780 | 193,125,144 | 203,600,220 | 10,475,076 | 5.4% |
| Expenditures | | | | | | | | |
| 11 | Instruction | | | | | | | |
| 6100 | Payroll Costs | 55,768,878 | 63,425,254 | 78,235,193 | 100,436,987 | 102,221,045 | 1,784,058 | 1.8% |
| 6200 | Professional & Contracted Svcs | 370,045 | 618,276 | 1,588,538 | 583,485 | 2,682,500 | 2,099,015 | 359.7% |
| 6300 | Supplies & Materials | 1,552,491 | 2,396,919 | 2,842,565 | 4,584,646 | 3,478,852 | (1,105,794) | -24.1% |
| 6400 | Other Operating Expenses | 108,266 | 131,058 | 149,086 | 145,218 | 121,455 | (23,763) | -16.4% |
| 6600 | Capital Outlay | 68,348 | 46,314 | 253,240 | 484,934 | 200,000 | (284,934) | -58.8% |
| | Total | 57,868,027 | 66,617,820 | 83,068,623 | 106,235,270 | 108,703,852 | 2,468,582 | 2.3% |
| 12 | Library & Media Services | | | | | | | |
| 6100 | Payroll Costs | 769,565 | 948,072 | 1,203,975 | 1,448,395 | 1,466,888 | 18,493 | 1.3% |
| 6200 | Professional & Contracted Svcs | 1,050 | 545 | - | 2,747 | 3,800 | 1,053 | 38.3% |
| 6300 | Supplies & Materials | 47,033 | 84,889 | 79,222 | 64,634 | 43,155 | (21,479) | -33.2% |
| 6400 | Other Operating Expenses | 6,412 | 8,124 | 8,949 | 10,054 | 11,517 | 1,463 | 14.6% |
| | Total | 824,060 | 1,041,629 | 1,292,146 | 1,525,830 | 1,525,360 | (470) | 0.0% |
| 13 | Curriculum & Staff Development | | | | | | | |
| 6100 | Payroll Costs | 2,098,763 | 2,230,514 | 3,419,433 | 5,605,489 | 5,388,550 | (216,939) | -3.9% |
| 6200 | Professional & Contracted Svcs | 253,929 | 259,524 | 537,181 | 890,028 | 834,600 | (55,428) | -6.2% |
| 6300 | Supplies & Materials | 67,449 | 136,159 | 185,093 | 119,028 | 163,750 | 44,722 | 37.6% |
| 6400 | Other Operating Expenses | 49,352 | 93,408 | 121,388 | 210,672 | 243,630 | 32,958 | 15.6% |
| | Total | 2,469,494 | 2,719,605 | 4,263,095 | 6,825,217 | 6,630,530 | (194,687) | -2.9% |
| 21 | Instructional Leadership | | | | | | | |
| 6100 | Payroll Costs | 1,371,080 | 1,552,330 | 2,758,092 | 3,355,405 | 3,489,389 | 133,984 | 4.0% |
| 6200 | Professional & Contracted Svcs | 6,661 | 8,712 | 13,361 | 60,021 | 24,950 | (35,071) | -58.4% |
| 6300 | Supplies & Materials | 7,530 | 9,125 | 20,501 | 34,164 | 39,000 | 4,836 | 14.2% |
| 6400 | Other Operating Expenses | 7,066 | 14,252 | 39,258 | 43,368 | 69,500 | 26,132 | 60.3% |
| | Total | 1,392,337 | 1,584,420 | 2,831,212 | 3,492,958 | 3,622,839 | 129,881 | 3.7% |
| 23 | School Leadership | | | | | | | |
| 6100 | Payroll Costs | 6,071,288 | 7,250,530 | 9,023,318 | 12,146,674 | 12,494,649 | 347,975 | 2.9% |
| 6200 | Professional & Contracted Svcs | 25,143 | 26,899 | 34,924 | 68,560 | 66,657 | (1,903) | -2.8% |
| 6300 | Supplies & Materials | 62,109 | 136,671 | 125,185 | 162,537 | 189,974 | 27,437 | 16.9% |
| 6400 | Other Operating Expenses | 14,361 | 34,584 | 37,140 | 66,969 | 129,045 | 62,076 | 92.7% |
| 6600 | Capital Outlay | - | - | 25,527 | - | - | - | 0.0% |
| | Total | 6,172,901 | 7,448,683 | 9,246,094 | 12,444,740 | 12,880,325 | 435,585 | 3.5% |

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

| | | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|---|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| 31 Counseling & Counseling Services | | | | | | | | |
| 6100 | Payroll Costs | 3,996,517 | 4,516,931 | 5,775,069 | 7,636,874 | 8,996,700 | 1,359,826 | 17.8% |
| 6200 | Professional & Contracted Svcs | 43,552 | 74,405 | 166,137 | 138,267 | 27,150 | (111,117) | -80.4% |
| 6300 | Supplies & Materials | 105,065 | 119,512 | 105,902 | 135,753 | 146,635 | 10,882 | 8.0% |
| 6400 | Other Operating Expenses | 20,151 | 8,134 | 20,906 | 66,737 | 21,379 | (45,358) | -68.0% |
| | Total | 4,165,285 | 4,718,983 | 6,068,014 | 7,977,631 | 9,191,864 | 1,214,233 | 15.2% |
| 33 Health Services | | | | | | | | |
| 6100 | Payroll Costs | 1,240,946 | 1,457,371 | 1,663,941 | 1,996,273 | 2,296,676 | 300,403 | 15.0% |
| 6200 | Professional & Contracted Svcs | 58,369 | 82,510 | 135,744 | 249,070 | 263,600 | 14,530 | 5.8% |
| 6300 | Supplies & Materials | 131,696 | 48,461 | 22,104 | 66,923 | 120,765 | 53,842 | 80.5% |
| 6400 | Other Operating Expenses | 8,500 | 4,709 | 3,050 | 8,225 | 10,330 | 2,105 | 25.6% |
| | Total | 1,439,510 | 1,593,051 | 1,824,840 | 2,320,491 | 2,691,371 | 370,880 | 16.0% |
| 34 Student Transportation | | | | | | | | |
| 6100 | Payroll Costs | 2,453,055 | 3,068,748 | 3,941,864 | 4,888,198 | 4,732,655 | (155,543) | -3.2% |
| 6200 | Professional & Contracted Svcs | 235,366 | 154,063 | 150,688 | 169,229 | 207,500 | 38,271 | 22.6% |
| 6300 | Supplies & Materials | 421,947 | 714,988 | 862,891 | 1,145,668 | 1,097,027 | (48,641) | -4.2% |
| 6400 | Other Operating Expenses | 93,304 | 138,905 | 133,370 | 190,322 | 124,415 | (65,907) | -34.6% |
| 6600 | Capital Outlay | 1,031,650 | 1,048,022 | 2,124,704 | 1,379,887 | 731,340 | (648,547) | -47.0% |
| | Total | 4,235,322 | 5,124,726 | 7,213,516 | 7,773,304 | 6,892,937 | (880,367) | -11.3% |
| 36 Cocurricular/Extracurricular Activities | | | | | | | | |
| 6100 | Payroll Costs | 2,260,651 | 2,500,241 | 2,942,464 | 3,933,409 | 4,855,917 | 922,508 | 23.5% |
| 6200 | Professional & Contracted Svcs | 231,186 | 296,219 | 329,787 | 404,960 | 422,206 | 17,246 | 4.3% |
| 6300 | Supplies & Materials | 524,480 | 383,721 | 533,226 | 548,973 | 655,750 | 106,777 | 19.5% |
| 6400 | Other Operating Expenses | 227,043 | 462,958 | 442,575 | 686,721 | 813,586 | 126,865 | 18.5% |
| 6600 | Capital Outlay | 14,995 | 9,650 | 68,309 | 18,147 | 8,000 | (10,147) | -55.9% |
| | Total | 3,258,356 | 3,652,789 | 4,316,361 | 5,592,210 | 6,755,459 | 1,163,249 | 20.8% |
| 41 General Administration | | | | | | | | |
| 6100 | Payroll Costs | 2,457,738 | 3,004,913 | 4,301,838 | 4,611,093 | 4,944,729 | 333,636 | 7.2% |
| 6200 | Professional & Contracted Svcs | 450,773 | 802,510 | 839,434 | 1,093,236 | 921,962 | (171,274) | -15.7% |
| 6300 | Supplies & Materials | 68,333 | 104,369 | 149,385 | 224,974 | 206,715 | (18,259) | -8.1% |
| 6400 | Other Operating Expenses | 146,998 | 333,317 | 274,802 | 428,204 | 404,114 | (24,090) | -5.6% |
| | Total | 3,123,842 | 4,245,108 | 5,565,459 | 6,357,507 | 6,477,520 | 120,013 | 1.9% |
| 51 Facilities Maintenance & Operations | | | | | | | | |
| 6100 | Payroll Costs | 4,263,371 | 4,970,673 | 6,224,162 | 9,324,163 | 10,322,382 | 998,219 | 10.7% |
| 6200 | Professional & Contracted Svcs | 3,995,649 | 5,502,104 | 6,865,924 | 7,761,925 | 8,149,136 | 387,211 | 5.0% |
| 6300 | Supplies & Materials | 865,044 | 783,050 | 846,517 | 1,234,691 | 1,182,600 | (52,091) | -4.2% |
| 6400 | Other Operating Expenses | 671,038 | 1,174,966 | 1,506,644 | 2,410,600 | 3,653,205 | 1,242,605 | 51.5% |
| 6600 | Capital Outlay | 737,585 | 145,307 | 286,829 | 241,390 | 470,000 | 228,610 | 94.7% |
| | Total | 10,532,688 | 12,576,100 | 15,730,076 | 20,972,769 | 23,777,323 | 2,804,554 | 13.4% |
| 52 Security & Monitoring Services | | | | | | | | |
| 6100 | Payroll Costs | 883,846 | 1,129,928 | 1,553,304 | 2,640,262 | 3,761,877 | 1,121,615 | 42.5% |
| 6200 | Professional & Contracted Svcs | 246,640 | 443,873 | 549,243 | 1,084,053 | 1,113,291 | 29,238 | 2.7% |
| 6300 | Supplies & Materials | 185,787 | 281,288 | 385,512 | 558,615 | 638,997 | 80,382 | 14.4% |
| 6400 | Other Operating Expenses | 871 | 4,183 | 7,534 | 24,507 | 38,800 | 14,293 | 58.3% |
| 6600 | Capital Outlay | 210,300 | 189,333 | 303,039 | 1,106,546 | 392,856 | (713,690) | -64.5% |
| | Total | 1,527,445 | 2,048,604 | 2,798,633 | 5,413,983 | 5,945,821 | 531,838 | 9.8% |
| 53 Data Processing Services | | | | | | | | |
| 6100 | Payroll Costs | 1,478,072 | 1,747,124 | 1,928,254 | 2,494,551 | 2,722,620 | 228,069 | 9.1% |
| 6200 | Professional & Contracted Svcs | 388,315 | 482,018 | 403,063 | 486,025 | 480,421 | (5,604) | -1.2% |
| 6300 | Supplies & Materials | 370,473 | 587,279 | 1,564,349 | 1,310,622 | 1,612,717 | 302,095 | 23.0% |
| 6400 | Other Operating Expenses | 12,328 | 12,827 | 14,397 | 31,942 | 32,420 | 478 | 1.5% |
| 6600 | Capital Outlay | 142,015 | 163,347 | 1,020,076 | 835,000 | - | (835,000) | -100.0% |
| | Total | 2,391,203 | 2,992,595 | 4,930,138 | 5,158,140 | 4,848,178 | (309,962) | -6.0% |
| 61 Community Services | | | | | | | | |
| 6100 | Payroll Costs | 108,092 | 118,473 | 125,728 | 245,619 | 1,059,177 | 813,558 | 331.2% |
| 6200 | Professional & Contracted Svcs | 200 | - | - | - | 79,000 | 79,000 | 0.0% |
| 6300 | Supplies & Materials | - | - | 2,152 | 3,500 | 52,120 | 48,620 | 1389.1% |
| 6400 | Other Operating Expenses | - | 102 | 550 | 3,300 | 32,200 | 28,900 | 875.8% |
| | Total | 108,292 | 118,576 | 128,430 | 252,419 | 1,222,497 | 970,078 | 384.3% |

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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| 71 Debt Service | | | | | | | |
| 6500 Debt Service | 2,234,349 | 1,480,204 | 1,176,677 | 1,190,215 | 1,167,186 | (23,029) | -1.9% |
| Total | 2,234,349 | 1,480,204 | 1,176,677 | 1,190,215 | 1,167,186 | (23,029) | -1.9% |
| 81 Capital outlay | | | | | | | |
| 6200 Professional & Contracted Svcs | - | 17,311 | 1,788,387 | 355,900 | 65,000 | (290,900) | -81.7% |
| 6300 Supplies & Materials | 531,642 | 2,340,417 | 338,788 | 36,114 | - | (36,114) | -100.0% |
| 6600 Capital Outlay | 2,241,982 | 8,859,394 | 2,988,783 | 49,078 | - | (49,078) | -100.0% |
| Total | 2,773,624 | 11,217,122 | 5,115,958 | 441,092 | 65,000 | (376,092) | -85.3% |
| 99 Other Intergovernmental Charges | | | | | | | |
| 6200 Professional & Contracted Svcs | 813,997 | 994,299 | 1,102,398 | 1,085,272 | 1,202,158 | 116,886 | 10.8% |
| Total | 813,997 | 994,299 | 1,102,398 | 1,085,272 | 1,202,158 | 116,886 | 10.8% |
| Total Expenditures | 105,330,733 | 130,174,315 | 156,671,671 | 195,059,048 | 203,600,220 | 8,541,172 | 4.4% |
| Excess (Deficiency) of Revenues Over Expenditures | 6,110,120 | 3,690,714 | 2,498,109 | (1,933,904) | - | | |
| Other Financing Sources (Uses) | | | | | | | |
| 7900 Other Resources | 205,899 | - | 170,138 | - | - | | |
| 8900 Other Uses | (155,530) | - | - | - | - | | |
| Total Other Financing Sources (Uses) | 50,369 | - | 170,138 | - | - | | |
| Fund Balance - July 1 (Beginning) | 46,713,949 | 52,874,439 | 56,565,153 | 59,233,400 | 57,299,496 | | |
| Prior Period Adjustment | - | - | - | - | - | | |
| Fund Balance - July 1 (Beginning, as Restated) | 46,713,949 | 52,874,439 | 56,565,153 | 59,233,400 | 57,299,496 | | |
| Fund Balance - June 30 (Ending) | 52,874,439 | 56,565,153 | 59,233,400 | 57,299,496 | 57,299,496 | | |
| Less Nonspendable Prepaid Items | 321,482 | 1,163,157 | 1,948,599 | 1,000,000 | 1,000,000 | | |
| Less Restricted for Capital Acquisitions | 2,400,854 | 5,040,223 | - | - | - | | |
| Less Assigned for Equipment Purchases | - | - | 571,252 | - | - | | |
| Less Assigned for Retirement of Debt | - | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | | |
| Less Other Assigned Fund Balance | 18,324,891 | 3,048,376 | 1,206,943 | - | - | | |
| Ending Fund Balance - Unassigned | 31,827,212 | 37,313,397 | 45,506,606 | 46,299,496 | 46,299,496 | | |
| Ending Unassigned Fund Balance as a Percent of Total Expenditures | 30% | 29% | 29% | 24% | 23% | | |

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 cafeterias.

Revenue

Revenue to support the Food Service program is generated from local, state and federal sources. Local sources account for \$3.6 million, or 39.9 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 \$0.3 million, or 3.4 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 \$5.0 million, or 56.7 percent, of the total revenue estimated for food service operations. These funds are distributed through 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 2025, the Food Service expenditures are budgeted to exceed revenues by \$0.9 million. Most of this deficit is related to payroll costs. The District is adding 20 child nutrition works to operate 3 new cafeterias in the upcoming fiscal year. The deficit is expected to be covered by Food Service Fund balance carried over from previous operating years.

The District has a food service management contract with Aramark Educational Services (Aramark). Aramark provides a program director, a chef, and a dietician to support the child nutrition program. Aramark also prepares the menus and supplies the food that is served in District cafeterias. The District pays Aramark a standard fee for each meal service. The per meal fee for the 2025 school year is \$1.37 for breakfast and \$2.46 for lunch. The estimated food service management contract cost for the upcoming school year is \$4.6 million.

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 9.0 percent and expenditures will increase 1.2 percent over the prior year budget. Most of this increases are 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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted | Increase (Decrease) Over Prior Year | % Increase (Decrease) Over Prior Year |
|--|------------------|------------------|------------------|------------------|------------------|--|--|
| Revenues | | | | | | | |
| 5700 Local Revenue Sources | | | | | | | |
| 5742 Interest Income | - | 3,213 | 90,550 | 120,000 | 70,000 | (50,000) | -41.7% |
| 5749 Miscellaneous Income | 654 | 729 | 2,129 | - | - | - | 0.0% |
| 5751 Food Service Sales | 522,270 | 1,132,632 | 2,820,472 | 3,104,889 | 3,484,656 | 379,767 | 12.2% |
| Total | 522,924 | 1,136,575 | 2,913,151 | 3,224,889 | 3,554,656 | 329,767 | 10.2% |
| 5800 State Program Revenue | | | | | | | |
| 5829 State Prgm Rev Distributed by TEA | 17,525 | 20,379 | 28,653 | 29,000 | 40,000 | 11,000 | 37.9% |
| 5831 Teacher Retirement On-Behalf Paymts | 114,410 | 126,597 | 142,991 | 218,000 | 260,000 | 42,000 | 19.3% |
| Total State Revenues | 131,934 | 146,976 | 171,643 | 247,000 | 300,000 | 53,000 | 21.5% |
| 5900 Federal Program Revenue | | | | | | | |
| 5921 School Breakfast Program | 692,679 | 1,260,056 | 653,896 | 906,036 | 1,013,333 | 107,297 | 11.8% |
| 5922 National School Lunch Program | 2,205,442 | 4,769,352 | 2,501,612 | 3,366,627 | 3,761,130 | 394,503 | 11.7% |
| 5923 USDA Commodities | 236,228 | 284,556 | 198,166 | 217,410 | 269,739 | 52,329 | 24.1% |
| 5939 Other Federal Funds | 172,898 | 250,329 | 277,953 | 204,505 | - | (204,505) | -100.0% |
| Total Federal Revenues | 3,307,246 | 6,564,293 | 3,631,627 | 4,694,578 | 5,044,202 | 349,624 | 7.4% |
| Total Revenues | 3,962,104 | 7,847,844 | 6,716,422 | 8,166,467 | 8,898,858 | 732,391 | 9.0% |
| Expenditures | | | | | | | |
| 35 Food Service | | | | | | | |
| 6100 Payroll Costs | 1,964,482 | 2,297,493 | 2,539,446 | 4,515,250 | 4,736,596 | 221,346 | 4.9% |
| 6200 Professional & Contracted Svcs | 58,867 | 66,159 | 78,848 | 757,000 | 802,500 | 45,500 | 6.0% |
| 6300 Supplies & Materials | 2,067,379 | 3,537,084 | 3,361,362 | 4,153,994 | 4,211,241 | 57,247 | 1.4% |
| 6400 Other Operating Expenses | 8,178 | 7,367 | 9,165 | 15,310 | 17,000 | 1,690 | 11.0% |
| 6600 Capital Outlay | 18,728 | - | 95,757 | 210,758 | - | (210,758) | -100.0% |
| Total | 4,117,634 | 5,908,104 | 6,084,578 | 9,652,312 | 9,767,337 | 115,025 | 1.2% |
| Total Expenditures | 4,117,634 | 5,908,104 | 6,084,578 | 9,652,312 | 9,767,337 | 115,025 | 1.2% |
| Excess (Deficiency) of Revenues Over Expenditures | (155,530) | 1,939,740 | 631,844 | (1,485,845) | (868,479) | | |
| Other Financing Sources (Uses) | | | | | | | |
| 7900 Other Resources | 155,530 | - | - | - | - | | |
| 8900 Other Uses | - | - | - | - | - | | |
| Total Other Financing Sources (Uses) | 155,530 | - | - | - | - | | |
| Fund Balance - July 1 (Beginning) | - | - | 1,939,740 | 2,571,584 | 1,085,739 | | |
| Fund Balance - June 30 (Ending) | - | 1,939,740 | 2,571,584 | 1,085,739 | 217,260 | | |

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 \$51.9 million, or 87.3 percent of total revenue.

Debt Service Fund Revenue Sources

Fiscal Year 2025 with Comparative Data from Prior Year

| Revenue Source | 2024 Budgeted | 2025 Budgeted | % of 2025 Budgeted Revenue | Total Change | Percent Change |
|-----------------|------------------|------------------|----------------------------------|--------------|----------------|
| Tax Collections | 45,582,305 | 51,912,217 | 87.3% | 6,329,912 | 13.9% |
| Interest Income | 2,300,000 | 1,750,000 | 2.9% | (550,000) | -23.9% |
| State Revenue | 5,389,874 | 5,774,313 | 9.7% | 384,439 | 7.1% |
| Total Revenue | 53,272,179 | 59,436,530 | 100.0% | 6,164,351 | 11.6% |

Fund Balance

The fund balance on June 30, 2024 is expected to be \$57.0 million. The August 15, 2024 debt service payment will be \$31.1 million, as such, the board's stated goal to have fund balance equal to the August debt service payment has been met.

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 \$30.0 million of bonds in August 2024 to complete construction of projects currently underway. This issuance will increase the annual debt service requirement by approximately \$1.2 million over the next ten years. Thereafter, the annual debt service requirement increase will be approximately \$2.1 million over the current debt service schedule.

Debt Service Fund

Below is the 2025 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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budgeted | 2025 Budgeted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| 5700 Local Sources | 27,789,585 | 32,504,443 | 43,674,666 | 47,882,305 | 53,662,217 |
| 5800 State Program Revenue | 390,450 | 477,510 | 1,087,662 | 5,389,874 | 5,774,313 |
| Total Revenues | <u>28,180,035</u> | <u>32,981,953</u> | <u>44,762,328</u> | <u>53,272,179</u> | <u>59,436,530</u> |
| Expenditures | | | | | |
| 6511 Bond Principal | 9,153,332 | 9,403,653 | 6,526,539 | 5,093,042 | 6,940,195 |
| 6521 Interest on Bonds | 16,235,984 | 21,814,453 | 27,884,292 | 48,048,742 | 46,277,437 |
| 6599 Other Debt Service Fees | 175,976 | 212,605 | 138,989 | 218,157 | 35,000 |
| Total Expenditures | <u>25,565,293</u> | <u>31,430,711</u> | <u>34,549,820</u> | <u>53,359,941</u> | <u>53,252,632</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 2,614,742 | 1,551,242 | 10,212,508 | (87,762) | 6,183,898 |
| Other Financing Sources (Uses) | | | | | |
| 7900 Other Resources | 18,991,348 | 24,457,327 | 25,753,157 | 9,414,246 | - |
| 8900 Other Uses | (18,805,481) | (24,271,401) | (8,936,648) | (9,231,088) | - |
| Total Other Financing Sources (Uses) | 185,867 | 185,926 | 16,816,509 | 183,158 | - |
| Fund Balance - July 1 (Beginning) | 25,329,079 | 28,129,689 | 29,890,617 | 56,919,634 | 57,015,030 |
| Fund Balance - June 30 (Ending) | <u>28,129,689</u> | <u>29,866,856</u> | <u>56,919,634</u> | <u>57,015,030</u> | <u>63,198,928</u> |

Forney Independent School District
Aggregate Unlimited Tax Debt Service Schedule

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--|----------------------|--------------------|----------------------|
| 2025 | 6,940,195 | 46,277,437 | 53,217,631 |
| 2026 | 9,167,361 | 45,186,971 | 54,354,331 |
| 2027 | 9,880,058 | 43,266,799 | 53,146,856 |
| 2028 | 10,877,463 | 42,333,718 | 53,211,181 |
| 2029 | 13,094,934 | 41,972,247 | 55,067,181 |
| 2030 | 16,449,918 | 41,254,838 | 57,704,756 |
| 2031 | 17,482,173 | 40,412,533 | 57,894,706 |
| 2032 | 22,670,000 | 39,424,781 | 62,094,781 |
| 2033 | 25,120,000 | 38,357,456 | 63,477,456 |
| 2034 | 44,825,000 | 36,813,381 | 81,638,381 |
| 2035 | 46,790,000 | 34,778,188 | 81,568,188 |
| 2036 | 48,770,000 | 32,746,563 | 81,516,563 |
| 2037 | 50,875,000 | 30,666,225 | 81,541,225 |
| 2038 | 51,147,280 | 29,639,083 | 80,786,363 |
| 2039 | 44,122,253 | 34,752,729 | 78,874,981 |
| 2040 | 41,787,726 | 39,182,030 | 80,969,756 |
| 2041 | 43,959,010 | 36,792,421 | 80,751,431 |
| 2042 | 44,652,025 | 36,151,469 | 80,803,494 |
| 2043 | 45,437,147 | 35,271,534 | 80,708,681 |
| 2044 | 46,799,869 | 33,915,312 | 80,715,181 |
| 2045 | 49,954,807 | 27,975,500 | 77,930,306 |
| 2046 | 51,771,036 | 26,201,427 | 77,972,463 |
| 2047 | 53,518,747 | 24,399,421 | 77,918,169 |
| 2048 | 55,307,780 | 22,579,133 | 77,886,913 |
| 2049 | 57,178,372 | 20,685,547 | 77,863,919 |
| 2050 | 57,013,915 | 18,779,248 | 75,793,163 |
| 2051 | 54,574,339 | 16,923,508 | 71,497,847 |
| 2052 | 48,559,755 | 15,135,348 | 63,695,103 |
| 2053 | 46,170,016 | 13,482,662 | 59,652,678 |
| 2054 | 14,359,746 | 12,432,554 | 26,792,300 |
| | <u>1,129,255,925</u> | <u>957,790,060</u> | <u>2,087,045,985</u> |

Bonded Debt Facts

| | |
|---------------------------------------|---|
| Total Outstanding Debt Principal | \$1,129,255.925 |
| Final Payment on Bonded Debt | 2054 |
| Bond Rating | Moody's Aa3 S & P: A+ (Stable) |
| Authorized but Unissued (May 2022) | \$996,400,000 |
| 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 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, but Unissued, Bonds

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

Capital Project Fund Information



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Capital Projects Fund

Purpose of the Capital Project Fund

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

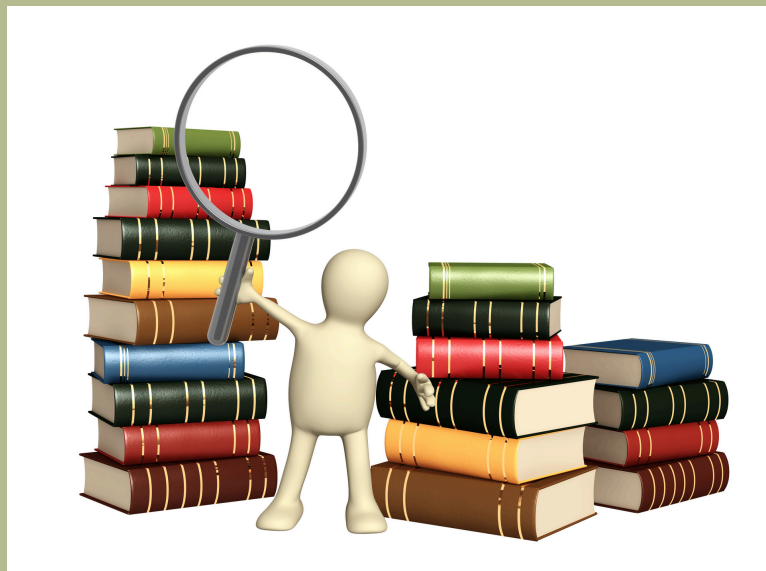
The voters of the District authorized the issuance of \$1.294 billion at an election held on May 7, 2022. The proceeds of these bonds will be used for the following projects:

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

To date, the District has issued \$297.6 million of bonds authorized in the May 2022 election. These funds are being used to construct two middle schools, an elementary school, an alternative learning academy, a transportation center, and to purchase land. In order to complete these projects and perform renovations and additions to existing facilities, the District is planning to issue \$30.0 million in August 2024.

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Informational Section



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Tax Fund Information



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Property Value Information

The District received its 2024 preliminary taxable property value from Kaufman County Appraisal District on April 22, 2024. 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 2024.

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 | \$ 9,243,141,666 | \$ 2,746,304,256 | 10.3% |
| 2024 | 2024-2025 | \$ 10,406,475,736 | \$ 2,027,040,842 | 12.6% |

As indicated, the District has experienced strong property value growth over the last five years, averaging a 17.3 percent increase per year. Total market value of property within the District grew 7.0 billion over the last five-years. The strongest category of growth was single-family residential property, growing over \$5.1 billion. The second strongest area of growth occurred in commercial & industrial property, which grew \$1.4 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 | 2020 Market Value | 2021 Market Value | 2022 Market Value | 2023 Market Value | *2024 Market Value | 5 Year Change |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------|
| Single Family Residential | \$ 4,340,113,996 | \$ 5,204,231,272 | \$ 7,589,137,715 | \$ 9,168,599,009 | \$ 9,405,779,351 | \$ 5,065,665,355 |
| Commercial & Industrial | 1,336,374,178 | 1,495,081,574 | 1,766,380,689 | 2,293,471,057 | 2,770,253,741 | 1,433,879,563 |
| Multifamily Residential | 182,602,460 | 190,465,009 | 219,219,727 | 259,340,803 | 341,470,136 | 158,867,676 |
| Rural Land (Non-qualified) | 130,115,727 | 150,941,084 | 249,385,208 | 296,097,020 | 280,723,228 | 150,607,501 |
| Vacant Lots | 63,723,090 | 134,662,005 | 105,527,042 | 138,402,812 | 428,146,415 | 364,423,325 |
| Rural Land & Improvements (Qualified) | 369,709,738 | 456,130,396 | 454,093,212 | 409,852,573 | 392,634,038 | 22,924,300 |
| Residential Inventory | 173,877,807 | 154,547,537 | 210,916,099 | 208,558,241 | - | (173,877,807) |
| Utilities | 80,247,200 | 83,278,140 | 89,792,651 | 95,245,118 | 95,235,118 | 14,987,918 |
| Other Personal / Special Inventory | 9,114,691 | 8,148,703 | 12,201,511 | 12,876,033 | 12,868,364 | 3,753,673 |
| Total Market Value of Taxable Property | \$ 6,685,878,887 | \$ 7,877,485,720 | \$ 10,696,653,854 | \$ 12,882,442,666 | \$ 13,727,110,391 | \$ 7,041,231,504 |
| Less: Exemptions | \$ (1,175,690,651) | \$ (1,380,648,310) | \$ (2,317,218,960) | \$ (3,639,301,000) | \$ (3,320,634,655) | |
| Taxable Value for School Tax Purposes | \$ 5,510,188,236 | \$ 6,496,837,410 | \$ 8,379,434,894 | \$ 9,243,141,666 | \$ 10,406,475,736 | |
| Growth Percentage | 15.9% | 17.9% | 29.0% | 10.3% | 12.6% | |

* Tax Year 2024 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 (also 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 2023 Top Ten Taxpayers

| Rank | Taxpayer | Property Category | Taxable Value |
|------|---------------------------------|------------------------------|----------------|
| 1 | La Frontera Holdings LLC | Industrial & Manufacturing | \$ 605,534,439 |
| 2 | Amazon.com Services LLC | Commercial Personal Property | \$ 127,893,879 |
| 3 | MPLD II Forney LLC (Amazon) | Industrial & Manufacturing | \$ 92,955,167 |
| 4 | NLP Goodyear BTS LLC | Industrial & Manufacturing | \$ 86,900,000 |
| 5 | GVSW Forney Property Owners LP | Real Property | \$ 66,701,739 |
| 6 | Exeter US Highway 80 | Industrial & Manufacturing | \$ 66,701,739 |
| 7 | Goodyear Tire & Rubber | Commercial Personal Property | \$ 51,666,843 |
| 8 | Smurfit Kappa North America | Industrial & Manufacturing | \$ 48,863,092 |
| 9 | DI Forney Distribution Cener LP | Industrial & Manufacturing | \$ 46,675,000 |
| 10 | Bluemound TIC LLC | Multi-family Residential | \$ 44,000,000 |

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 2024 is expected to be \$1.2869 per hundred dollars of property value, which is 0.23¢ less than the tax rate in the previous year. The M&O portion of the total tax rate is expected to be 78.69¢, 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 2024.

Forney Independent School District Historic & Projected Tax Rates

| Year | General Fund Tax Rate | Debt Service Tax Rate | Total Tax Rate |
|-----------|--------------------------|--------------------------|-------------------|
| 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 | \$ 0.789200 | \$ 0.500000 | \$ 1.289200 |
| 2024-2025 | \$ 0.786900 | \$ 0.500000 | \$ 1.286900 |

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. Management used a collection rate of 99.5% 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 % |
| 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% |
| 2023 | 2022 | 113,167,459 | 111,894,442 | 98.88% | 113,447,762 | 100.25% |

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 | | | | |
|--|----------|----------|----------|-----------|-----------|
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Average Market Value | 271,796 | 293,636 | 368,703 | 407,196 | 390,074 |
| Less: Average Homestead Exemption | (35,876) | (36,246) | (90,549) | (149,749) | (113,912) |
| Average Taxable Value | 235,920 | 257,390 | 278,154 | 257,447 | 276,162 |
| Property Tax Rate (per \$100 of Taxable Value) | 1.375 | 1.372 | 1.355 | 1.289 | 1.287 |
| Property Tax Due | 3,243.19 | 3,531.39 | 3,767.87 | 3,319.01 | 3,553.93 |
| Increase / (Decrease) from Prior Year | (38.72) | 288.20 | 236.48 | (448.86) | 234.92 |

Homeowners in Texas receive a \$100,000 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 25th. 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 enrichment pennies approved during a voter approval tax rate election held on November 7, 2023, plus the I&S tax rate of 50¢, is less than or equal to \$1.2869, 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 5, 2024.

Enrollment Information



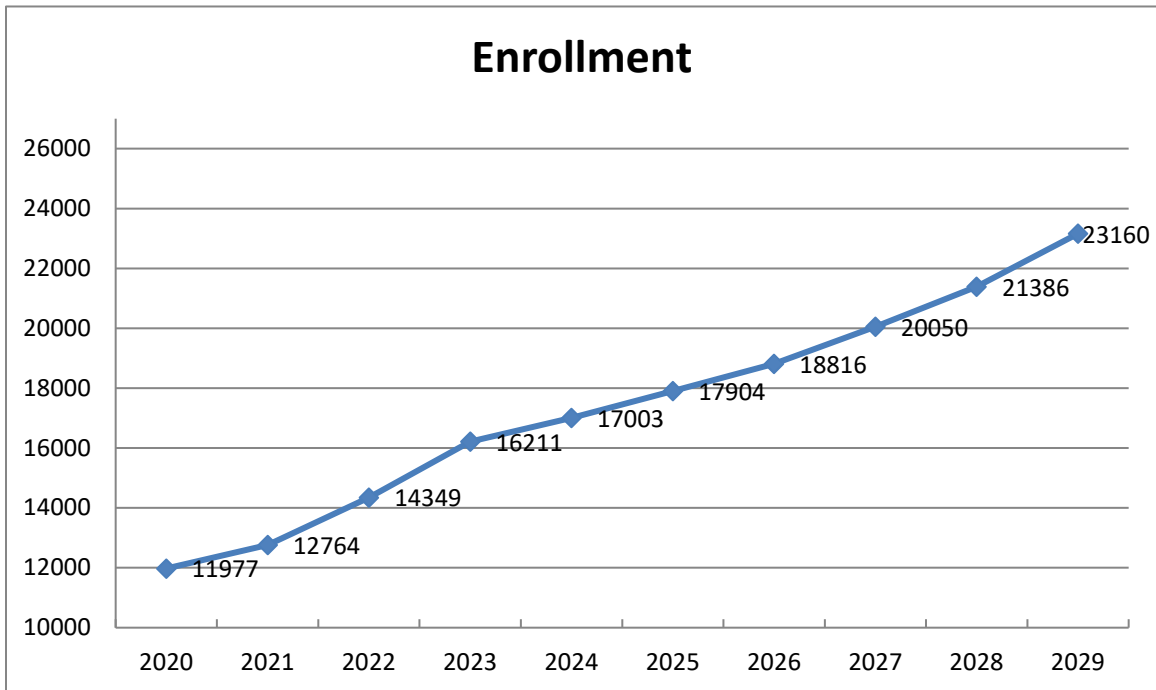
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Enrollment Information

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 | % |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|-------|
| 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 | 533 | 1,170 | 1,225 | 1,351 | 1,276 | 1,288 | 1,287 | 1,237 | 1,281 | 1,295 | 1,435 | 1,373 | 1,254 | 998 | 17,003 | 792 | 4.9% |
| 2024/25 | 546 | 1,241 | 1,272 | 1,332 | 1,474 | 1,390 | 1,371 | 1,366 | 1,263 | 1,318 | 1,392 | 1,434 | 1,355 | 1,151 | 17,904 | 901 | 5.3% |
| 2025/26 | 618 | 1,335 | 1,338 | 1,372 | 1,441 | 1,602 | 1,463 | 1,405 | 1,413 | 1,327 | 1,450 | 1,376 | 1,415 | 1,260 | 18,816 | 912 | 5.1% |
| 2026/27 | 668 | 1,472 | 1,503 | 1,510 | 1,553 | 1,644 | 1,707 | 1,546 | 1,455 | 1,526 | 1,361 | 1,440 | 1,338 | 1,326 | 20,050 | 1,234 | 6.6% |
| 2027/28 | 727 | 1,606 | 1,647 | 1,668 | 1,693 | 1,757 | 1,675 | 1,817 | 1,658 | 1,541 | 1,588 | 1,355 | 1,412 | 1,242 | 21,386 | 1,336 | 6.7% |
| 2028/29 | 802 | 1,708 | 1,758 | 1,803 | 1,832 | 1,861 | 1,790 | 1,791 | 1,940 | 1,687 | 2,012 | 1,555 | 1,317 | 1,303 | 23,160 | 1,774 | 8.3% |

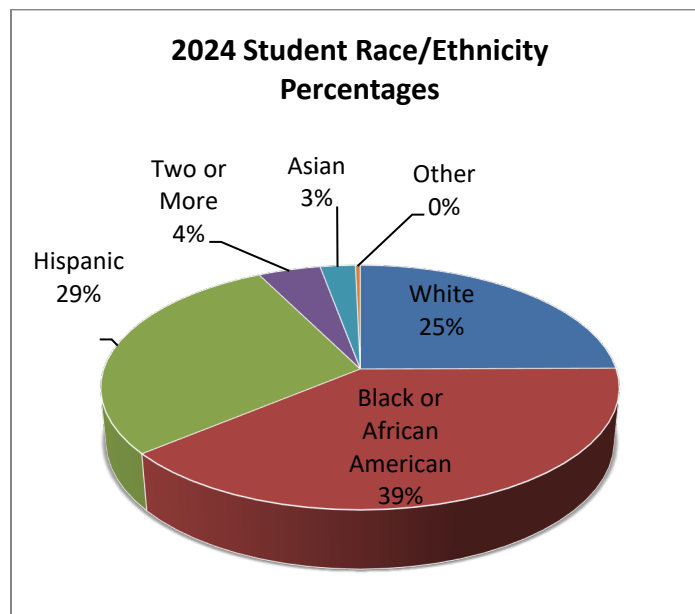


Enrollment Information

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% |
| 2023/24 | 17,003 | 4,234 | 24.9% | 4,876 | 28.7% | 6,637 | 39.0% | 431 | 2.5% |

| 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% |
| 2023/24 | 17,003 | 30 | 0.2% | 30 | 0.2% | 765 | 4.5% | 7,790 | 45.8% |



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 872 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 83% of the general operating fund budget on salary and benefits. Due to this fact, the District evaluates both the efficiency and effectiveness of current staffing levels before increasing staff size from one year to the next. Staffing formulas are used to evaluate when new teaching positions are needed. When developing the staffing levels for fiscal year 2025, elementary class sizes were capped at 22 per class in pre-kindergarten through 4th 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.

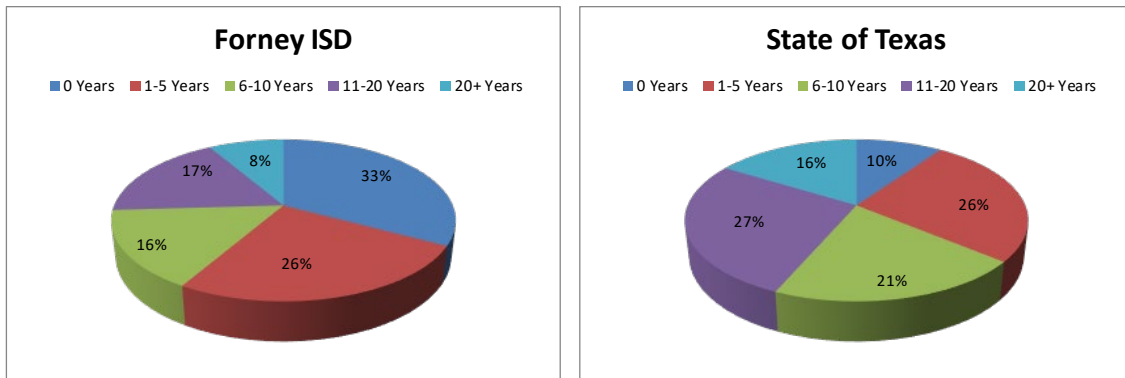
Staffing History

| | 2021 Actual % | | 2022 Actual % | | 2023 Actual % | | 2024 Budgeted % | | 2025 Budgeted % | |
|--|------------------|-------|------------------|-------|------------------|-------|--------------------|-------|--------------------|-------|
| Teachers (Includes regular elementary, secondary, and special program teachers) | 783.5 | 53.7% | 871.0 | 52.2% | 1,064.1 | 51.9% | 1,154.5 | 50.3% | 1,203.5 | 48.8% |
| Professional Support (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, non-instructional program directors or executive directors, etc.) | 154.5 | 10.6% | 187.4 | 11.2% | 259.6 | 12.6% | 278.0 | 12.1% | 313.0 | 12.7% |
| Campus Administration (Includes principals, assistant principals, and deans) | 49.0 | 3.4% | 60.0 | 3.6% | 67.0 | 3.3% | 73.4 | 3.2% | 76.4 | 3.1% |
| Central Administration (Includes superintendent, chiefs, and instructional program directors or executive directors) | 17.0 | 1.2% | 17.9 | 1.1% | 21.0 | 1.0% | 27.0 | 1.2% | 27.0 | 1.1% |
| Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers) | 126.2 | 8.6% | 159.9 | 9.6% | 207.3 | 10.1% | 243.8 | 10.6% | 250.8 | 10.2% |
| Auxiliary Staff (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above) | 329.9 | 22.6% | 371.5 | 22.3% | 433.2 | 21.1% | 518.8 | 22.6% | 593.8 | 24.1% |
| Total | 1,460.1 | 100% | 1,667.7 | 100% | 2,052.2 | 100% | 2,295.5 | 100% | 2,464.5 | 100% |
| Student Membership | 12,724 | | 14,314 | | 16,180 | | 16,962 | | 17,863 | |
| Staffing Ratios | | | | | | | | | | |
| Student to Teacher Ratio | 16.2 | | 16.4 | | 15.2 | | 14.7 | | 14.8 | |
| Student to Total Staff Ratio | 8.7 | | 8.6 | | 7.9 | | 7.4 | | 7.2 | |

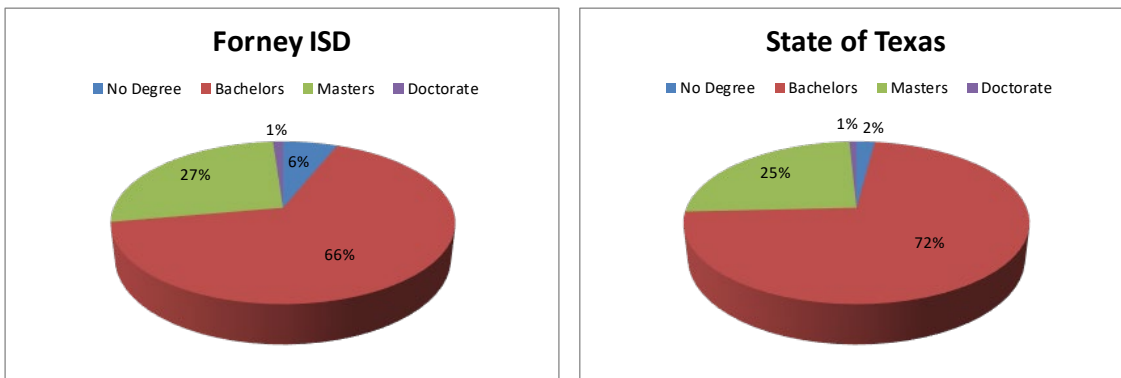
Staffing

The district strives to put quality teachers in its classrooms. As depicted below, the District has a larger percentage of less experienced teacher when compared to the State of Texas as a whole. Since the District is growing very fast, it has a number of new teaching positions to fill each year. It is very difficult to find experienced teachers to fill all the new position.

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 \$64,480 in fiscal year 2024. The following is sample of the 2024-2025 teacher schedule for the years of experience indicated:

Teacher Salary Schedule

Various Years of Experience

| Years of Experience | Annual Salary |
|---------------------------|---------------|
| 0 | \$60,400 |
| 5 | \$61,700 |
| 10 | \$64,200 |
| 15 | \$66,700 |
| 20 | \$69,200 |
| 25 | \$71,700 |
| 30+ | \$74,200 |

For fiscal year 2025, teachers, librarians, and nurses will receive a pay increase between \$1,800 and \$2,100 depending on experience. On average, this is equal to a 3.2 percent increase of prior year salary. Other staff members will receive 3.0 percent of their pay grade mid-point. Market adjustment were also giving to some staff members in order to be competitive with surrounding districts.

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Forney ISD Compensation Plan 2024-2025



**Teacher, Nurse, Librarian
Salary Schedule
2024-2025**



| Step | Bachelor's | Master's | Doctorate |
|------|------------|----------|-----------|
| 0 | \$60,400 | \$61,400 | \$62,400 |
| 1 | \$60,600 | \$61,600 | \$62,600 |
| 2 | \$60,800 | \$61,800 | \$62,800 |
| 3 | \$61,000 | \$62,000 | \$63,000 |
| 4 | \$61,200 | \$62,200 | \$63,200 |
| 5 | \$61,700 | \$62,700 | \$63,700 |
| 6 | \$62,200 | \$63,200 | \$64,200 |
| 7 | \$62,700 | \$63,700 | \$64,700 |
| 8 | \$63,200 | \$64,200 | \$65,200 |
| 9 | \$63,700 | \$64,700 | \$65,700 |
| 10 | \$64,200 | \$65,200 | \$66,200 |
| 11 | \$64,700 | \$65,700 | \$66,700 |
| 12 | \$65,200 | \$66,200 | \$67,200 |
| 13 | \$65,700 | \$66,700 | \$67,700 |
| 14 | \$66,200 | \$67,200 | \$68,200 |
| 15 | \$66,700 | \$67,700 | \$68,700 |
| 16 | \$67,200 | \$68,200 | \$69,200 |
| 17 | \$67,700 | \$68,700 | \$69,700 |
| 18 | \$68,200 | \$69,200 | \$70,200 |
| 19 | \$68,700 | \$69,700 | \$70,700 |
| 20 | \$69,200 | \$70,200 | \$71,200 |
| 21 | \$69,700 | \$70,700 | \$71,700 |
| 22 | \$70,200 | \$71,200 | \$72,200 |
| 23 | \$70,700 | \$71,700 | \$72,700 |
| 24 | \$71,200 | \$72,200 | \$73,200 |
| 25 | \$71,700 | \$72,700 | \$73,700 |
| 26 | \$72,200 | \$73,200 | \$74,200 |
| 27 | \$72,700 | \$73,700 | \$74,700 |
| 28 | \$73,200 | \$74,200 | \$75,200 |
| 29 | \$73,700 | \$74,700 | \$75,700 |
| 30+ | \$74,200 | \$75,200 | \$76,200 |

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)
Specialist - Franchise (226)
Specialist - Engage (226)
Specialist - Event (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$242,184.09 | \$284,922.45 | \$327,660.82 |
| 226 | \$54,734.00 | \$64,392.00 | \$74,051.00 |
| 240 | \$58,124.00 | \$68,381.00 | \$78,639.00 |

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

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$266,402.50 | \$313,414.70 | \$360,426.91 |
| 187 | \$49,817.00 | \$58,609.00 | \$67,400.00 |
| 226 | \$60,207.00 | \$70,832.00 | \$81,456.00 |
| 240 | \$63,937.00 | \$75,220.00 | \$86,502.00 |

- 3** Buyer (226)
Coordinator - Accounts Payable (226)
Coordinator - Business Services (226)
Coordinator - Human Resources Information Systems (226)
Coordinator - Information Services (226)
Coordinator - IT Support (226)
Coordinator - Payroll (226)
Coordinator - PEIMS (226)
Coordinator - Special Events (226)
Director - Maintenance (240)
Liaison - Child Nutrition (226)
Network Engineer (226)
Staff Accountant (226)
Systems Administrator (226)
Technical Manager / AV Facilitator (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$293,042.74 | \$344,756.17 | \$396,469.60 |
| 187 | \$54,799.00 | \$64,469.00 | \$74,140.00 |
| 226 | \$66,228.00 | \$77,915.00 | \$89,602.00 |
| 240 | \$70,330.00 | \$82,741.00 | \$95,153.00 |

- 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 | \$315,020.95 | \$370,612.88 | \$426,204.82 |
| 187 | \$58,909.00 | \$69,305.00 | \$79,700.00 |
| 197 | \$62,059.00 | \$73,011.00 | \$83,962.00 |
| 207 | \$65,209.00 | \$76,717.00 | \$88,224.00 |
| 226 | \$71,195.00 | \$83,759.00 | \$96,322.00 |

- 5** Administrative Intern (197, 207, 217 or 226)
ARD Facilitator (197)
Athletic Trainer (226)
Coordinator - Communications (226)
Coordinator - Marketing (226)
Coordinator - Videography (226)
Counselor - Elementary (197)
Counselor - High School & Middle School (207 or 226)
Counselor - Intermediate (207)
Counselor - Student Support (197)
Counselor - Virtual (187)
LSSP - Intern (197)
ROTC Instructor - Non-Commissioned Officer (207)
Specialist - Culture of Excellence (197)
Specialist - MTSS (Behavior) (197)
Specialist - Transition / ARD (197)
Specialist - Wrap Around Support (197)

| | Minimum | Midpoint | Maximum |
|-------|--------------|---------------|--------------|
| Daily | \$322,896.47 | \$379,878.205 | \$436,859.94 |
| 187 | \$60,382.00 | \$71,037.00 | \$81,693.00 |
| 197 | \$63,611.00 | \$74,836.00 | \$86,061.00 |
| 207 | \$66,840.00 | \$78,635.00 | \$90,430.00 |
| 217 | \$70,069.00 | \$82,434.00 | \$94,799.00 |
| 226 | \$72,975.00 | \$85,852.00 | \$98,730.00 |

This salary schedule is for the 2024-2025 school year only. Salary increases are not automatically granted each year. Neither past nor future salaries can be calculated, assumed, or predicted on the basis of this schedule.

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 (LSSP) (197)
 Occupational Therapist (registered) (187)
 Physical Therapist (80)(187)
 Specialist - At Risk Services (207)
 Specialist - Autism (197)
 Specialist - Language Acquisition (207)
 Specialist - Learning / Instructional Coach (207, 217 or 221)
 Speech Language Pathologist (187)
 Vision Specialist (197)

| | Minimum | Midpoint | Maximum |
|-------|-------------|-------------|--------------|
| Daily | \$339.04130 | \$398.87212 | \$458.70293 |
| 80 | \$27,123.00 | \$31,910.00 | \$36,696.00 |
| 187 | \$63,401.00 | \$74,589.00 | \$85,777.00 |
| 197 | \$66,791.00 | \$78,578.00 | \$90,364.00 |
| 202 | \$68,486.00 | \$80,572.00 | \$92,658.00 |
| 207 | \$70,182.00 | \$82,567.00 | \$94,952.00 |
| 217 | \$73,572.00 | \$86,555.00 | \$99,539.00 |
| 221 | \$74,928.00 | \$88,151.00 | \$101,373.00 |
| 226 | \$76,623.00 | \$90,145.00 | \$103,667.00 |

7 Assistant Principal - Middle School (217)
 Coordinator - Advanced Academics (226)
 Coordinator - At-risk Services (207)
 Coordinator - Autism and Behavior Services
 Coordinator - Behavioral Supports (226)
 Coordinator - Career & Technology Education (226)
 Coordinator - CCMR (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 - Future Readiness (226)
 Coordinator - Guidance & Counseling (226)
 Coordinator - Human Resources (226)
 Coordinator - K-12 Science (226)
 Coordinator - K-12 Social Studies (226)
 Coordinator - Media Services & Educational Technology (226)
 Coordinator - Parent Education (226)
 Coordinator - Safety & Security (226)
 Coordinator - Secondary Educational Technology (226)
 Coordinator - Secondary Language Arts (226)
 Coordinator - Secondary Math (226)
 Coordinator - Special Education (226)
 Coordinator - Special Populations (226)
 Coordinator - Student Engagement & Facilities (226)
 Coordinator - Student Services (226)
 Coordinator - Testing & Accountability (226)
 Coordinator - Virtual Learning (226)
 Program Administrator - CTE (226)
 Speech Language Pathologist - Lead (197)

| | Minimum | Midpoint | Maximum |
|-------|-------------|-------------|--------------|
| Daily | \$355.99336 | \$418.81572 | \$481.63808 |
| 187 | \$66,571.00 | \$78,319.00 | \$90,066.00 |
| 197 | \$70,131.00 | \$82,507.00 | \$94,883.00 |
| 207 | \$73,691.00 | \$86,695.00 | \$99,699.00 |
| 217 | \$77,251.00 | \$90,883.00 | \$104,515.00 |
| 226 | \$80,455.00 | \$94,652.00 | \$108,850.00 |

8 Assistant Principal - At Risk Services (207)
 Assistant Principal - High School (217 or 226)
 Director - Communications (226)
 Program Administrator - OC (226)

| | Minimum | Midpoint | Maximum |
|-------|-------------|-------------|--------------|
| Daily | \$373.79303 | \$439.75651 | \$505.71998 |
| 197 | \$73,637.00 | \$86,632.00 | \$99,627.00 |
| 207 | \$77,375.00 | \$91,030.00 | \$104,684.00 |
| 217 | \$81,113.00 | \$95,427.00 | \$109,741.00 |
| 226 | \$84,477.00 | \$99,385.00 | \$114,293.00 |

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

Director - Accounting & Payroll (226)
 Director - Athletics / PE (226)
 Director - Band (226)
 Director - Business Partnerships (226)
 Director - Data & Assessments (226)
 Director - Early Childhood Education (226)
 Director - Engage & Higher Ed (226)
 Director - Fine Arts (226)
 Director - Future Readiness (226)
 Director - Guidance & Social Services (226)
 Director - Health & Wellness (226)
 Director - Information Services (226)
 Director - Infrastructure Services (226)
 Director - PEIMS (226)
 Director - Purchasing & Accounts Payable (226)
 Director - Safety & Security
 Director - Special Education (226)
 Director - Student Information Systems (226)
 Director - Theater and Dance (226)
 Director - Visual and Digital Art (226)
 Director - Workplace Optimization (226)
 ROTC Instructor - Officer (207)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$392,482.68 | \$461,744.33 | \$531,005.98 |
| 207 | \$81,244.00 | \$95,581.00 | \$109,918.00 |
| 217 | \$85,169.00 | \$100,199.00 | \$115,228.00 |
| 221 | \$86,739.00 | \$102,045.00 | \$117,352.00 |
| 226 | \$88,701.00 | \$104,354.00 | \$120,007.00 |

10

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

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$412,106.82 | \$484,831.55 | \$557,556.28 |
| 207 | \$85,306.00 | \$100,360.00 | \$115,414.00 |
| 217 | \$89,427.00 | \$105,208.00 | \$120,990.00 |
| 221 | \$91,076.00 | \$107,148.00 | \$123,220.00 |
| 226 | \$93,136.00 | \$109,572.00 | \$126,008.00 |

11

Director - Bilingual / ESL Services (226)
 Director - Human Resources (226)
 Executive Director - Future Readiness (226)
 Executive Director - Transportation
 Executive Director - Virtual Learning & Media Services (226)
 Principal - Forney Learning Academy (226)
 Principal - High School (226)
 Principal - Middle School (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$432,712.16 | \$509,073.13 | \$585,434.10 |
| 226 | \$97,793.00 | \$115,051.00 | \$132,308.00 |

12

Coordinator/Head FB Coach-9th-12th Gr. (226)
 Executive Director - Budget & Fiscal Compliance (226)
 Executive Director - Elementary Learning (226)
 Executive Director - Facility Services (240)
 Executive Director - Information Technology (226)
 Executive Director - Leadership Development (226)
 Executive Director - Leadership Development (226)
 Executive Director - Secondary Learning (226)
 Executive Director - Student Services (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$454,347.77 | \$534,526.78 | \$614,705.80 |
| 226 | \$102,683.00 | \$120,803.00 | \$138,924.00 |
| 240 | \$109,043.00 | \$128,286.00 | \$147,529.00 |

13

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

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$477,065.15 | \$561,253.12 | \$645,441.09 |
| 226 | \$107,817.00 | \$126,843.00 | \$145,870.00 |

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

14 Chief of Police (226)
Executive Director - Forney Experience (226)
Executive Director - Marketing & Communications (226)
Executive Director - Special Populations (226)
Executive Principal - High School (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$500.91841 | \$589.31578 | \$677.71315 |
| 226 | \$113,208.00 | \$133,185.00 | \$153,163.00 |

15 Chief Leadership Development Officer (226)
Chief Innovation Officer (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$561.02862 | \$660.03367 | \$759.03872 |
| 226 | \$126,792.00 | \$149,168.00 | \$171,543.00 |

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

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$628.35206 | \$739.23771 | \$850.12337 |
| 226 | \$142,008.00 | \$167,068.00 | \$192,128.00 |

17 Chief Financial Officer (226)

| | Minimum | Midpoint | Maximum |
|-------|--------------|--------------|--------------|
| Daily | \$703.75430 | \$827.94624 | \$952.13817 |
| 226 | \$159,048.00 | \$187,116.00 | \$215,183.00 |

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 | \$15.30 | \$18.00 | \$20.70 |
| Daily | \$122.40 | \$144.00 | \$165.60 |
| 171 | \$20,930 | \$24,624 | \$28,318 |
| 187 | \$22,889 | \$26,928 | \$30,967 |

- 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 - Sped Ed Self Contained (Structured Learning, Behavior)(187)
Aide- Office (187 or 197)
Life Guard (250)
Receptionist (HS,FLA) (207)

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$16.07 | \$18.90 | \$21.74 |
| Daily | \$128.56 | \$151.20 | \$173.92 |
| 187 | \$24,041 | \$28,274 | \$32,523 |
| 190 | \$24,426 | \$28,728 | \$33,045 |
| 192 | \$24,684 | \$29,030 | \$33,393 |
| 207 | \$26,612 | \$31,298 | \$36,001 |

- 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 | \$16.87 | \$19.85 | \$22.83 |
| Daily | \$134.96 | \$158.80 | \$182.64 |
| 187 | \$25,238 | \$29,696 | \$34,154 |
| 189 | \$25,507 | \$30,013 | \$34,519 |
| 197 | \$26,587 | \$31,284 | \$35,980 |
| 207 | \$27,937 | \$32,872 | \$37,806 |
| 226 | \$30,501 | \$35,889 | \$41,277 |

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

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$17.71 | \$20.84 | \$23.97 |
| Daily | \$141.68 | \$166.72 | \$191.76 |
| 187 | \$26,494 | \$31,177 | \$35,859 |
| 197 | \$27,911 | \$32,844 | \$37,777 |
| 207 | \$29,328 | \$34,511 | \$39,694 |
| 226 | \$32,020 | \$37,679 | \$43,338 |

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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 | \$18.60 | \$21.88 | \$25.16 |
| Daily | \$148.80 | \$175.04 | \$201.28 |
| 187 | \$27,826 | \$32,732 | \$37,639 |
| 202 | \$30,058 | \$35,358 | \$40,659 |
| 217 | \$32,290 | \$37,984 | \$43,678 |
| 221 | \$32,885 | \$38,684 | \$44,483 |
| 226 | \$33,629 | \$39,559 | \$45,489 |

- 6**
- Accompanist (PT)
 - Clerk - Accounting (226)
 - Clerk - Accounts Payable (226)
 - Clerk - Payroll (226)
 - Clerk - Purchasing (226)
 - Instructor - Water Safety (187)
 - Secretary - Campus, HS (226)
 - Secretary - Technology (226)

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$19.99 | \$23.52 | \$27.05 |
| Daily | \$159.92 | \$188.16 | \$216.40 |
| 187 | \$29,905 | \$35,186 | \$40,467 |
| 226 | \$36,142 | \$42,524 | \$48,906 |

- 7**
- Administrative Assistant - District (226)
 - Licensed Vocational Nurse (LVN) (187)
 - Specialist - Human Resources (226)
 - Specialist - Student Information (226)

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$21.99 | \$25.87 | \$29.75 |
| Daily | \$175.92 | \$206.96 | \$238.00 |
| 187 | \$32,897 | \$38,702 | \$44,506 |
| 226 | \$39,758 | \$46,773 | \$53,788 |

- 8**
- Specialist - Accounting (226)
 - Specialist - Information Services (226)
 - Specialist - Payroll (226)

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$24.19 | \$28.46 | \$32.73 |
| Daily | \$193.52 | \$227.68 | \$261.84 |
| 187 | \$36,188 | \$42,576 | \$48,964 |
| 226 | \$43,736 | \$51,456 | \$59,176 |

- 9**
- Executive Assistant - CFO (226)
 - Executive Assistant - Human Services (226)
 - Executive Assistant - Information & Innovation Services (226)
 - Executive Assistant - Leadership Development (226)
 - Executive Assistant - Learning Services (226)
 - Executive Assistant - Operations (226)
 - Executive Assistant - Police Department (226)
 - Executive Assistant - Strategic Partnerships (226)

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$26.38 | \$31.04 | \$35.70 |
| Daily | \$211.04 | \$248.32 | \$285.60 |
| 226 | \$47,695 | \$56,120 | \$64,546 |

- 10**
- Executive Assistant - Board (226)
 - Executive Assistant - Superintendent (226)

| | Minimum | Midpoint | Maximum |
|--------|----------|----------|----------|
| Hourly | \$29.02 | \$34.14 | \$39.26 |
| Daily | \$232.16 | \$273.12 | \$314.08 |
| 226 | \$52,468 | \$61,725 | \$70,982 |

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

1 Child Nutrition Worker (176)
Custodian (260)

| | Minimum | Midpoint | Maximum |
|--------|---------|----------|---------|
| Hourly | \$15.30 | \$18.00 | \$20.70 |

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

| | Minimum | Midpoint | Maximum |
|--------|---------|----------|---------|
| Hourly | \$16.07 | \$18.90 | \$21.74 |

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 | \$16.87 | \$19.85 | \$22.83 |

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

| | Minimum | Midpoint | Maximum |
|--------|---------|----------|---------|
| Hourly | \$17.71 | \$20.84 | \$23.97 |

5 Child Nutrition Field Supervisor (197)
Custodial - Night Manager (260)
Grounds Supervisor (260)
Maintenance (Skilled, HVAC) (260)
Mechanic I (260)
Painter (260)

| | Minimum | Midpoint | Maximum |
|--------|---------|----------|---------|
| Hourly | \$18.78 | \$22.09 | \$25.40 |

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

| | Minimum | Midpoint | Maximum |
|--------|---------|----------|---------|
| Hourly | \$21.22 | \$24.96 | \$28.70 |

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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 | \$23.97 | \$28.20 | \$32.43 |

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

| | Minimum | Midpoint | Maximum |
|--------|---------|----------|---------|
| Hourly | \$27.09 | \$31.87 | \$36.65 |

9 Police Officer I (226)(260)

| | Minimum | Midpoint | Maximum |
|--------------|----------|----------|----------|
| Hourly | \$32.37 | \$38.08 | \$43.79 |
| Annual (226) | \$58,525 | \$68,849 | \$79,172 |
| Annual (260) | \$67,330 | \$79,206 | \$91,083 |

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

| | Minimum | Midpoint | Maximum |
|--------------|----------|----------|----------|
| Hourly | \$33.98 | \$39.98 | \$45.98 |
| Annual (226) | \$61,436 | \$72,284 | \$83,132 |
| Annual (260) | \$70,678 | \$83,158 | \$95,638 |

11 Police Officer III (226)(260)

| | Minimum | Midpoint | Maximum |
|--------------|----------|----------|-----------|
| Hourly | \$35.68 | \$41.98 | \$48.28 |
| Annual (226) | \$64,509 | \$75,900 | \$87,290 |
| Annual (260) | \$74,214 | \$87,318 | \$100,422 |

12 Police Sergeant (226)(260)

| | Minimum | Midpoint | Maximum |
|--------------|----------|----------|-----------|
| Hourly | \$37.47 | \$44.08 | \$50.69 |
| Annual (226) | \$67,746 | \$79,697 | \$91,648 |
| Annual (260) | \$77,938 | \$91,686 | \$105,435 |

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BUS DRIVER / BUS MONITOR COMPENSATION PLAN

| <u>BUS MONITOR</u> | | <u>BUS DRIVER</u> | |
|---------------------------|----------------|--------------------------|----------------|
| Years Experience | Hourly Rate | Years Experience | Hourly Rate |
| 0 | \$15.37 | 0 | \$23.15 |
| 1 | \$15.52 | 1 | \$23.33 |
| 2 | \$15.67 | 2 | \$23.51 |
| 3 | \$15.82 | 3 | \$23.69 |
| 4 | \$15.97 | 4 | \$23.87 |
| 5 | \$16.12 | 5 | \$24.05 |
| 6 | \$16.27 | 6 | \$24.23 |
| 7 | \$16.42 | 7 | \$24.41 |
| 8 | \$16.57 | 8 | \$24.59 |
| 9 | \$16.72 | 9 | \$24.77 |
| 10 | \$16.87 | 10 | \$24.95 |
| 11 | \$17.02 | 11 | \$25.13 |
| 12 | \$17.17 | 12 | \$25.31 |
| 13 | \$17.32 | 13 | \$25.49 |
| 14 | \$17.47 | 14 | \$25.67 |
| 15 | \$17.62 | 15 | \$25.85 |
| 16 | \$17.77 | 16 | \$26.03 |
| 17 | \$17.92 | 17 | \$26.21 |
| 18 | \$18.07 | 18 | \$26.39 |
| 19 | \$18.22 | 19 | \$26.57 |
| 20 | \$18.37 | 20 | \$26.75 |
| 21 | \$18.52 | 21 | \$26.93 |
| 22 | \$18.67 | 22 | \$27.11 |
| 23 | \$18.82 | 23 | \$27.29 |
| 24 | \$18.97 | 24 | \$27.47 |
| 25 | \$19.12 | 25 | \$27.65 |
| 26 | \$19.27 | 26 | \$27.83 |
| 27 | \$19.42 | 27 | \$28.01 |
| 28 | \$19.57 | 28 | \$28.19 |
| 29 | \$19.72 | 29 | \$28.37 |
| 30 | \$19.87 | 30 | \$28.55 |

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

| SUBSTITUTE PAY RATES | |
|-----------------------------------|---|
| Non-Degreed Base Rate | \$100.00 / day |
| Degreed Base Rate (Associates) | \$100.00 / day |
| Degreed Base Rate (Bachelors) | \$105.00 / day |
| Texas Certified Teacher Base Rate | \$110.00 / day |
| Long Term Teacher Base Rate | \$35 over qualified rate above / day |
| Regular Ed Aide Base Rate | \$90.00 / day |
| Special Education Aide Base Rate | \$100.00 / day |
| Long Term Aide Base Rate | \$90.00 / day |
| Library Services | \$100.00 / day |
| Library Services (Long Term) | \$110.00 / day |
| Nurse-RN | \$150.00 / day |
| Nurse-RN (Long Term) | \$175.00 / day |
| Nurse-LVN, EMT | \$100.00 / day |
| Nurse-LVN, EMT (Long Term) | \$110.00 / day |
| Nurse-Aide | \$90.00 / day |
| Food Service/Custodian | \$15.30 / hour |
| Bus Driver (On call) | Minimum hourly rate on bus driver scale |
| Interim Administrator | Minimum daily rate for applicable pay range |
| Long Term Clerical | \$15.30 / 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.

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

ATHLETIC STIPENDS

| GENERIC | |
|----------------------|------------|
| Press Box Manager | \$1,500.00 |
| LEAD Council Sponsor | \$1,000.00 |

| BASEBALL | |
|------------------------|------------|
| HS Head Coach | \$9,000.00 |
| HS 1st Assistant Coach | \$6,000.00 |
| HS Assistant Coach | \$3,000.00 |

| BASKETBALL | |
|------------------------|------------|
| 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 | \$500.00 |

| COORDINATOR | |
|-------------------------------------|------------|
| HS Coordinator | Salaried |
| HS Assistant Coordinator | \$9,000.00 |
| Academic / Recruiting Coordinator | \$3,000.00 |
| Equipment Coordinator | \$1,500.00 |
| Strength & Conditioning Coordinator | \$3,000.00 |
| MS Coordinator | \$4,000.00 |

| CROSS COUNTRY | |
|--------------------------------------|------------|
| HS Head Coach (Boys/Girls Combined) | \$7,000.00 |
| HS Asst. Coach (Boys/Girls Combined) | \$2,500.00 |
| MS Coach | \$2,000.00 |

| FOOTBALL | |
|--------------------|------------|
| 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 | \$1,000.00 |

| GOLF | |
|-----------------------|------------|
| HS Head Coach (Co-Ed) | \$9,000.00 |
| HS Assistant Coach | \$2,500.00 |

| POWER LIFTING | |
|----------------------|------------|
| HS Head Coach | \$6,000.00 |
| HS Assistant Coach | \$2,500.00 |

| SOCCER | |
|------------------------|------------|
| HS Head Coach | \$9,000.00 |
| HS 1st Assistant Coach | \$6,000.00 |
| HS Assistant Coach | \$3,000.00 |
| MS Coach | \$2,000.00 |

| SOFTBALL | |
|------------------------|------------|
| HS Head Coach | \$9,000.00 |
| HS 1st Assistant Coach | \$6,000.00 |
| HS Assistant Coach | \$3,000.00 |

| SWIMMING & DIVING | |
|------------------------------|------------|
| HS Head Coach | \$7,300.00 |
| HS Assistant Coach | \$2,500.00 |

| TENNIS | |
|---|------------|
| 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 |

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

| VOLLEYBALL | |
|------------------------|------------|
| 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 | \$500.00 |

| WATER POLO | |
|--------------------|------------|
| HS Head Coach | \$9,000.00 |
| HS Assistant Coach | \$2,500.00 |

ATHLETIC EVENT WORKERS

| Middle School Event | |
|----------------------------|-----------------|
| | Per Game |
| Event Manager | Admin |
| Announcer | \$20 |
| Scoreboard/Clock | \$20 |
| Tournament Games | \$15 |

| City Bank Stadium Varsity Football | Rate |
|---|-----------------------------------|
| 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 |

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

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

| Baseball/Softball | | |
|--------------------------|----------------|----------------|
| | JV Game | V Games |
| Event Manager | Admin | Admin |
| Announcer | \$20 | \$25 |
| Scoreboard/Clock | \$20 | \$25 |

| Soccer | | |
|------------------|----------------|----------------|
| | JV Game | V Games |
| Event Manager | Admin | Admin |
| Announcer | \$20 | \$25 |
| Scoreboard/Clock | \$20 | \$25 |

| Athletic Gates -Other than Varsity Football | | | |
|--|---------------|------------------|---------------|
| | 1 Game | 2 + Games | Hourly |
| 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**STUDENT ORGANIZATIONS/PROJECTS**

| | |
|---------------------------------|------------|
| 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 |

UIL

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

CAREER & TECHNOLOGY EDUCATION

| | |
|---|------------|
| 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 |

SPECIAL EDUCATION

| | |
|--|------------|
| 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 |

OTHER

| | |
|--|------------------|
| 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 |
| Website Management - Campus | \$500.00 |
| 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 |
| High School Campus Discretionary Athletic Allotment (Subject to Approval) | \$7,500.00 |
| District Athletic Department Discretionary Allotment (Subject to Approval) | \$10,000.00 |

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

| <u>LEADERSHIP</u> | |
|--------------------------------------|-------------------|
| 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 |

| <u>EXTRA DUTY</u> | |
|---|------------|
| 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 |
| Opportunity Central Event Supervisor | \$ 35.00 |
| Opportunity Central Event Worker | \$ 15.00 |

FINE ARTS & CHEER STIPENDS

| BAND | |
|--|---------------------|
| 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 | \$140 - \$175 Daily |

| MUSIC | |
|------------------------------|------------|
| 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 |

| DANCE | |
|--|------------|
| High School Drill Team Sponsor | \$7,500.00 |
| High School Drill Team Assistant | \$4,500.00 |
| Middle School Drill Team Sponsor | \$2,500.00 |
| Dance Sponsor (Intermediate, Middle, or High School) | \$1,000.00 |
| Dance Sponsor - Intermediate (AAFAA Campus Only) | \$3,000.00 |
| Dance Sponsor - Elementary (AAFAA Campus Only) | \$3,000.00 |

| DRAMA | |
|---|------------|
| 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) | \$3,000.00 |
| Elementary Theater Sponsor (AAFAA Campus Only) | \$3,000.00 |
| Performing Arts Center Manager | \$1,500.00 |

| CHEERLEADING | |
|-----------------------------------|------------|
| 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 |

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Johnson Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 655 | | |
|---|--|--------------------|
| 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 | 33.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | |
| Aide - Pre-K | 1 per Pre-K classroom | |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 8.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Johnson Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 655 | | |
|--------------------------------------|---|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366 | 5.0 |

Criswell Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 563 | | |
|---|--|--------------------|
| 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 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | 2.0 |
| Aide - Pre-K | 1 per Pre-K classroom | 2.0 |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | 2.0 |

Criswell Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 563 | | |
|--------------------------------------|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | 2.0 |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.5 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 72,700 | 3.0 |

Claybon Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 571 | | |
|---|--|--------------------|
| 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 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | 2.0 |
| Aide - Pre-K | 1 per Pre-K classroom | 1.0 |
| Teacher - Dyslexia | Based on Needs Analysis | 2.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | 1.0 |

Claybon Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 571 | | |
|--------------------------------------|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 74,000 | 3.0 |

Henderson Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 570 | | |
|---|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 1 per campus Based on Need = 1 additional | 1.0 |
| Principal Resident | Based on Federal Funding | 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 | 24.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | 5.0 |
| Aide - Pre-K | 1 per Pre-K classroom | 5.0 |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | 4.0 |

Henderson Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 570 | | |
|--------------------------------------|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 5.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320 | 4.0 |

Blackburn Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 628 | | |
|---|--|--------------------|
| 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 | 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 | 33.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | |
| Aide - Pre-K | 1 per Pre-K classroom | |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Blackburn Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 628 | | |
|--------------------------------------|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 2.0 |
| Dance/Theater Teacher | Based on Academy Needs | 2.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320 | 4.0 |

Crosby Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 439 | | |
|---|--|--------------------|
| 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 | 22.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | 1.0 |
| Aide - Pre-K | 1 per Pre-K classroom | 1.0 |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | 2.0 |

Crosby Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 439 | | |
|--------------------------------------|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320 | 4.0 |

Lewis Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 828 | | |
|---|--|--------------------|
| 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 | 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 | 39.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | |
| Aide - Pre-K | 1 per Pre-K classroom | |
| Teacher - Dyslexia | Based on Needs Analysis | 2.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Lewis Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 828 | | |
|--------------------------------------|--|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | 1.0 |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 5.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 86,320 | 4.0 |

Griffin Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 668 | | |
|---|--|--------------------|
| 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 | 33.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | |
| Aide - Pre-K | 1 per Pre-K classroom | |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Griffin Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 668 | | |
|--------------------------------------|---|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366 | 5.0 |

Willet Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 748 | | |
|---|--|--------------------|
| 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 | 36.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | |
| Aide - Pre-K | 1 per Pre-K classroom | |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Willett Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 748 | | |
|--------------------------------------|---|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | 1.0 |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 4.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366 | 5.0 |

Dewberry Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 605 | | |
|---|--|--------------------|
| 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 | 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 | 33.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | 2.0 |
| Aide - Pre-K | 1 per Pre-K classroom | 2.0 |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 2.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Dewberry Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 605 | | |
|--------------------------------------|---|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | 4.0 |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 5.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366 | 5.0 |

Wilson Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 761 | | |
|---|--|--------------------|
| 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 | |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Dual Language | K-4 = 22:1 | 34.0 |
| Aide - Dual Language | Based on Needs Analysis | 3.0 |
| Teacher - Pre-K Bilingual | 22:1 | 4.0 |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | 4.0 |
| Teacher - Pre-K | 22:1 | |
| Aide - Pre-K | 1 per Pre-K classroom | |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | |

Wilson Elementary School Staffing Analysis

| 2024- 2025 Projected Enrollment: 761 | | |
|--------------------------------------|---|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | 1.0 |
| Art Aide | 1 per campus | 1.0 |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | 1.0 |
| PE Aide | 1 per campus at 700 | 1.0 |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Office Aide | 800+ students = 1 | |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 8.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366 | 5.0 |

Early Childhood Center Staffing Analysis

| 2024- 2025 Projected Enrollment: 349 | | |
|---|--|--------------------|
| 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 | |
| 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 | |
| Aide - Dual Language | Based on Needs Analysis | |
| Teacher - Pre-K Bilingual | 22:1 | |
| Aide - Bilingual Pre-K | 1 per Pre-K classroom | |
| Teacher - Pre-K | 22:1 | 10.0 |
| Aide - Pre-K | 1 per Pre-K classroom | 9.0 |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | |
| Aide - Instructional | Based on Needs Analysis | |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Teacher - ECSE | Based on Student Needs Identified by AARD Committee | 10.0 |
| Special Education Aide - ECSE | Based on Student Needs Identified by AARD Committee | 22.0 |

Early Childhood Center Staffing Analysis

| 2024- 2025 Projected Enrollment: 349 | | |
|--------------------------------------|---|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher | 1 per campus | |
| Art Aide | 1 per campus | |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | |
| PE Aide | 1 per campus at 700 | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | |
| Office Aide | 800+ students = 1 | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | Included in OC Allocation |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | Included in Wilson Elementary Allocation |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | Included in Wilson Elementary Allocation |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) | Included in OC Allocation |

Rhea Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 574 | | |
|--|--|--|
| 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 | 2.0 |
| 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 | 31.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | 2.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Rhea Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 574 | | |
|--------------------------------------|---|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher / Band Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| Art Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PE Aide | 1 per campus at 700+ students | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 6.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 105,083 | 5.0 |

Smith Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 739 | | |
|---|--|--|
| 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 | 2.0 |
| 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 | 40.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Advanced Academics / Fine Arts | Based on Needs Analysis | 2.0 |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | 1.0 |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Smith Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 739 | | |
|--------------------------------------|---|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher / Band Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| Art Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PE Aide | 1 per campus at 700+ students | 1.0 |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 6.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 105,083 | 5.0 |

Rhodes Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 760 | | |
|--|--|--|
| 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 | 2.0 |
| 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 | 41.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | 2.0 |
| Teacher - Interventionist | Based on Needs Analysis | 1.0 |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 2.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |

Rhodes Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 760 | | |
|--------------------------------------|---|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher / Band Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| Art Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PE Aide | 1 per campus at 700+ students | 1.0 |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 0.5 |
| Assistant Manager | Base on Needs Analysis | 0.5 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 7.5 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 163,929 | 7.0 |

Jones Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 664 | | |
|--|--|--|
| 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 | 2.0 |
| 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 | 36.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | 2.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | 1.0 |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Jones Intermediate School Staffing Analysis

| 2024- 2025 Projected Enrollment: 664 | | |
|--------------------------------------|---|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Music Teacher / Band Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| Art Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PHYSICAL EDUCATION | | |
| PE Teacher | 1 per campus | Included in 21 : 1 teacher allocation |
| PE Aide | 1 per campus at 700+ students | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 6.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 145,000 | 5.0 |

Warren Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 739 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 2.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 2.0 |
| 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 | 40.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Warren Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 739 | | |
|--------------------------------------|--|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| 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) | |
| ATHLETICS | | |
| Trainer | Based on Needs Analysis | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 7.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 192,591 | 7.0 |

Brown Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 493 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 2.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 2.0 |
| 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 | 28.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | 1.0 |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 2.0 |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 5.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Brown Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 493 | | |
|--------------------------------------|--|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| 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) | |
| ATHLETICS | | |
| Trainer | Based on Needs Analysis | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 6.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 131,000 | 5.0 |

Jackson Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 800 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 2.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 2.0 |
| 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 | 44.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | 3.0 |
| Teacher - Title I | Based on Federal Funding | 1.0 |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 6.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 2.0 |

Jackson Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 800 | | |
|--------------------------------------|--|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| 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 |
| ATHLETICS | | |
| Trainer | Based on Needs Analysis | 1.0 |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 0.5 |
| Assistant Manager | Base on Needs Analysis | 0.5 |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 7.5 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 163,929 | 7.0 |

Themer Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 590 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 2.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 2.0 |
| 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 | 32.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Themer Middle School Staffing Analysis

| 2024- 2025 Projected Enrollment: 590 | | |
|--------------------------------------|--|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| 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 |
| ATHLETICS | | |
| Trainer | Based on Needs Analysis | |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Attendance Clerk | 1 per campus | Centralized |
| Office Aide | 1 per campus at 800+ students | 1.0 |
| SAFETY & SECURITY | | |
| Crossing Guard | Based on Needs Analysis | |
| Police Officer | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 6.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 192,591 | 7.0 |

Forney High School Staffing Analysis

| 2024- 2025 Projected Enrollment: 1,825 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 5.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 4.0 |
| LIBRARY SERVICES | | |
| Innovative Media Specialist | 1 per campus | 1.0 |
| Aide - Library | 1 per campus at 1000+ students | 1.0 |
| HEALTH SERVICES | | |
| LVN or Registered Nurse | 1 per campus | 1.0 |
| Aide - Nurse | Based on Needs Analysis | 1.0 |
| TEACHING SERVICES | | |
| Teacher | 23 students : 1 | 86.3 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 10.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 3.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 6.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Forney High School Staffing Analysis

| 2024- 2025 Projected Enrollment: 1,825 | | |
|--|--|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Band Director | 1 per campus | Included in 21 : 1 teacher allocation |
| Band Assistant Director | 1 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 |
| Color Guard Instructor | 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 |
| ATHLETICS | | |
| Head Coach / Athletic Coordinator | 1 per campus | 1.0 |
| Trainer | 1 per campus | 1.0 |
| Trainer - Assistant | 1 per campus at 1100 students | 2.0 |
| Secretary - Athletics | 1 per campus | 1.0 |
| Stadium Manager | Based on Needs Analysis | 1.0 |
| JROTC | | |
| JROTC Instructor | 2 minimum (not included in 23 : 1 teacher allocation) | 2.0 |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Registrar | 1 per campus | 1.0 |
| Clerk - Attendance / Assistant Principal | Based on Needs Analysis | 4.0 |
| Receptionist | 1 per campus | 1.0 |
| Specialist - Parent Support | Based on Needs Analysis | |
| SAFETY & SECURITY | | |
| Parking Lot Monitor | 1 per campus | 1.0 |
| Police Officer | 1 per campus (minimum) | 1.0 |
| Security Guard (Contracted) | Based on Needs Analysis | 3.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 15.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 396,000 | 14.0 |

Forney High Freshmen Center Staffing Analysis

| 2024- 2025 Projected Enrollment: 685 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 2.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 2.0 |
| LIBRARY SERVICES | | |
| Innovative Media Specialist | 1 per campus | 1.0 |
| Aide - Library | 1 per campus at 1000+ students | |
| HEALTH SERVICES | | |
| LVN or Registered Nurse | 1 per campus | 1.0 |
| Aide - Nurse | Based on Needs Analysis | |
| TEACHING SERVICES | | |
| Teacher | 21 students : 1 | 33.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | |

Forney High Freshmen Center Staffing Analysis

| 2024- 2025 Projected Enrollment: 685 | | |
|--|--|----------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Band Director | 1 per campus | Included in FHS allocation |
| Band Assistant Director | 1 per campus | Included in FHS allocation |
| Band Teacher - Additional Support | Based on Needs Analysis (not included in 21:1 teacher allocation) | Included in FHS allocation |
| Color Guard Instructor | Based on Needs Analysis (not included in 21:1 teacher allocation) | Included in FHS allocation |
| Accompanist | Based on Needs Analysis (not included in 21:1 teacher allocation) | Included in FHS allocation |
| ATHLETICS | | |
| Head Coach / Athletic Coordinator | 1 per campus | Included in FHS allocation |
| Trainer | 1 per campus | Included in FHS allocation |
| Trainer - Assistant | 1 per campus at 1100 students | Included in FHS allocation |
| Secretary - Athletics | 1 per campus | Included in FHS allocation |
| Stadium Manager | Based on Needs Analysis | Included in FHS allocation |
| JROTC | | |
| JROTC Instructor | 2 minimum (not included in 23 : 1 teacher allocation) | Included in FHS allocation |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk / Registrar | 1 per campus | 1.0 |
| Clerk - Attendance / Assistant Principal | Based on Needs Analysis | 2.0 |
| Receptionist | 1 per campus | 1.0 |
| Specialist - Parent Support | Based on Needs Analysis | |
| SAFETY & SECURITY | | |
| Parking Lot Monitor | 1 per campus | Included in FHS allocation |
| Police Officer | 1 per campus (minimum) | 1.0 |
| Security Guard (Contracted) | Based on Needs Analysis | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 7.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 102,206 | 5.0 |

North Forney High School Staffing Analysis

| 2024- 2025 Projected Enrollment: 1,871 | | |
|--|--|--|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 5.0 |
| Administrative Intern | Based on Needs Analysis (Included in 23:1 Teacher Allocation) | 1.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 5.0 |
| LIBRARY SERVICES | | |
| Innovative Media Specialist | 1 per campus | 1.0 |
| Aide - Library | 1 per campus at 1000+ students | 1.0 |
| HEALTH SERVICES | | |
| LVN or Registered Nurse | 1 per campus | 1.0 |
| Aide - Nurse | Based on Needs Analysis | 1.0 |
| TEACHING SERVICES | | |
| Teacher | 23 students : 1 | 72.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21 : 1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | 4.0 |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 12.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 2.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | 9.0 |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |

North Forney High School Staffing Analysis

| 2024- 2025 Projected Enrollment: 1,871 | | |
|--|--|---------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Band Director | 1 per campus | Included in 21 : 1 teacher allocation |
| Band Assistant Director | 1 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 |
| Color Guard Instructor | 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 |
| ATHLETICS | | |
| Head Coach / Athletic Coordinator | 1 per campus | 1.0 |
| Trainer | 1 per campus | 1.0 |
| Trainer - Assistant | 1 per campus at 1100 students | 2.0 |
| Secretary - Athletics | 1 per campus | 1.0 |
| Stadium Manager | Based on Needs Analysis | 1.0 |
| JROTC | | |
| JROTC Instructor | 2 minimum (not included in 23 : 1 teacher allocation) | Included in FHS Allocation |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk | 1 per campus | 1.0 |
| Registrar | 1 per campus | 1.0 |
| Clerk - Attendance / Assistant Principal | Based on Needs Analysis | 6.0 |
| Receptionist | 1 per campus | 1.0 |
| Specialist - Parent Support | Based on Needs Analysis | 1.0 |
| SAFETY & SECURITY | | |
| Parking Lot Monitor | 1 per campus | 1.0 |
| Police Officer | 1 per campus (minimum) | 2.0 |
| Security Guard (Contracted) | Based on Needs Analysis | 9.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 15.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 392,000 | 13.0 |

North Forney High Freshmen Center Staffing Analysis

| 2024- 2025 Projected Enrollment: 677 | | |
|---|--|-------------------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Principal | 1 per campus | 1.0 |
| Assistant Principal | 2 per campus 400 students : 1 | 2.0 |
| COUNSELING SERVICES | | |
| Counselor | 1 per campus | 2.0 |
| LIBRARY SERVICES | | |
| Innovative Media Specialist | 1 per campus | 1.0 |
| Aide - Library | 1 per campus at 1000+ students | |
| HEALTH SERVICES | | |
| LVN or Registered Nurse | 1 per campus | 1.0 |
| Aide - Nurse | Based on Needs Analysis | |
| TEACHING SERVICES | | |
| Teacher | 21 students : 1 | 43.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Bilingual | Based on Student Needs Identified by LPAC Committee | Included in 21:1 teacher allocation |
| Teacher - Dyslexia | Based on Needs Analysis | |
| Teacher - Interventionist | Based on Needs Analysis | |
| Teacher - Title I | Based on Federal Funding | |
| Aide - Title I Program | Based on Federal Funding | |
| Aide - Compensatory Ed | Based on Needs Analysis | 1.0 |
| Aide - Instructional | Based on Needs Analysis | |
| Aide - ISS | 1 per campus | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 4.0 |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Behavior Intervention (PASS) | Based on Student Needs Identified by AARD Committee | 1.0 |

North Forney High Freshmen Center Staffing Analysis

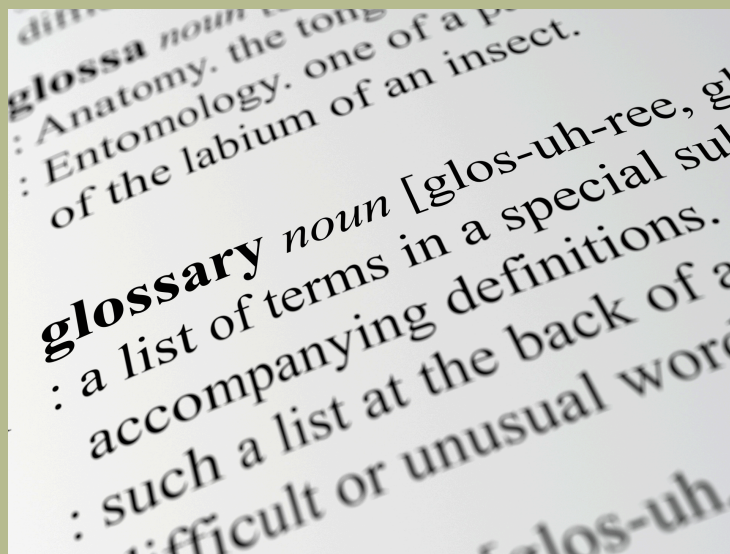
| 2024- 2025 Projected Enrollment: 677 | | |
|--|--|-----------------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| FINE ARTS SERVICES | | |
| Band Director | 1 per campus | Included in NFHS allocation |
| Band Assistant Director | 1 per campus | Included in NFHS allocation |
| Band Teacher - Additional Support | Based on Needs Analysis (not included in 21:1 teacher allocation) | Included in NFHS allocation |
| Color Guard Instructor | Based on Needs Analysis (not included in 21:1 teacher allocation) | Included in NFHS allocation |
| Accompanist | Based on Needs Analysis (not included in 21:1 teacher allocation) | Included in NFHS allocation |
| ATHLETICS | | |
| Head Coach / Athletic Coordinator | 1 per campus | Included in NFHS allocation |
| Trainer | 1 per campus | Included in NFHS allocation |
| Trainer - Assistant | 1 per campus at 1100 students | Included in NFHS allocation |
| Secretary - Athletics | 1 per campus | Included in NFHS allocation |
| Stadium Manager | Based on Needs Analysis | Included in NFHS allocation |
| JROTC | | |
| JROTC Instructor | 2 minimum (not included in 23 : 1 teacher allocation) | Included in FHS allocation |
| SUPPORT STAFF | | |
| Campus Secretary | 1 per campus | 1.0 |
| PEIMS Clerk / Registrar | 1 per campus | 1.0 |
| Clerk - Attendance / Assistant Principal | Based on Needs Analysis | 2.0 |
| Receptionist | 1 per campus | 1.0 |
| Specialist - Parent Support | Based on Needs Analysis | |
| SAFETY & SECURITY | | |
| Parking Lot Monitor | 1 per campus | Included in NFHS allocation |
| Police Officer | 1 per campus (minimum) | 1.0 |
| Security Guard (Contracted) | Based on Needs Analysis | 3.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | 1.0 |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | 7.0 |
| CUSTODIAL SERVICES | | |
| Custodians | 1 per 25,000 s.f. Building Sq Ft = 102,206 | 5.0 |

Forney Learning Academy Staffing Analysis

| 2024- 2025 Projected Enrollment: 126 (GOALS Enrollment Only) | | |
|--|---|--------------------|
| POSITION | RATIO | CURRENT ALLOCATION |
| CAMPUS | | |
| Director of Forney Learning Academy | 1 per campus | 1.0 |
| Assistant Principal | Based on Needs Analysis | 2.0 |
| LVN or Registered Nurse | 1 per campus | 2.0 |
| SPECIAL SERVICES TEACHERS | | |
| Teacher - Alternative Education | Based on Needs Analysis | 15.0 |
| Teacher - Disciplinary AEP | Based on Needs Analysis | 8.0 |
| Aide - Alternative Education | Based on Needs Analysis | 2.0 |
| Aide - Disciplinary AEP | Based on Needs Analysis | 1.0 |
| SPECIAL EDUCATION (District-wide Allocation) | | |
| Special Education Teacher - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Teacher - Behavior Intervention (ASPIRE) | Based on Student Needs Identified by AARD Committee | 7.0 |
| Special Education Aide - Resource / Inclusion | Based on Student Needs Identified by AARD Committee | 1.0 |
| Special Education Aide - Structured Learning Class (SLC) | Based on Student Needs Identified by AARD Committee | |
| Special Education Aide - Behavior Intervention (ASPIRE) | Based on Student Needs Identified by AARD Committee | 8.0 |
| SUPPORT STAFF | | |
| Receptionist | 1 per campus | 1.0 |
| CHILD NUTRITION | | |
| Campus Manager | 1 per campus | Served by NFHS |
| Assistant Manager | Base on Needs Analysis | |
| Child Nutrition Worker | Base on Number of Serving Lines & Students Served | Served by NFHS |
| CUSTODIAL SERVICES | | |
| 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 purpose.

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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2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

School District's Name

Phone (area code and number)

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. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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). ¹ | \$ _____ |
| 2. | Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ² | \$ _____ |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ _____ |
| 4. | Prior year total adopted tax rate. | \$ _____ /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³ | \$ _____ |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴ | \$ _____ |
| 7. | Prior year Chapter 42-related adjusted values. Add Line 5 and 6. | \$ _____ |
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ _____ |
| 9. | Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵ | \$ _____ |

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)⁵ Tex. Tax Code §26.012(15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|-------------|
| 10. | <p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ _____</p> <p>C. Value loss. Add A and B. ⁶</p> | \$ _____ |
| 11. | <p>Prior year 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 the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ _____</p> <p>B. Current year productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.</p> | \$ _____ |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ _____ |
| 13. | Adjusted prior year taxable value. Subtract Line 12 from Line 8. | \$ _____ |
| 14. | Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ _____ |
| 15. | Taxes refunded for years preceding the prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸ | \$ _____ |
| 16. | <p>Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>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 the prior year from the result.</p> | \$ _____ |
| 17. | <p>Total current year taxable value on the current year certified appraisal roll today. 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. ¹⁰</p> <p>A. Certified values. ¹¹ \$ _____</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____</p> <p>C. Total current year value. Subtract B from A.</p> | \$ _____ |
| 18. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year taxable value of properties under protest. 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. ¹³ \$ _____</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁴ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B.</p> | \$ _____ |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|----------------|
| 19. | Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵ | \$ _____ |
| 20. | Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ _____ |
| 21. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district. | \$ _____ |
| 22. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year, and be located in a new improvement. | \$ _____ |
| 23. | Total adjustments to the current year taxable value. Add lines 21 and 22. | \$ _____ |
| 24. | Adjusted current year taxable value. Subtract line 23 from line 20. | \$ _____ |
| 25. | Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$ _____/\$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.¹⁸

- 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.¹⁹
- Enrichment Tax Rate:**²⁰ 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.²¹
- 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.²²

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.²³ 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*.²⁴

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|----------------|
| 26. | Current year maximum compressed tax rate (MCR). 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. ²⁵ | \$ _____/\$100 |
| 27. | Current year enrichment tax rate. Enter the greater of A and B. ²⁶ | \$ _____/\$100 |
| | A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) | \$ _____/\$100 |
| | B. \$0.05 per \$100 of taxable value | \$ _____/\$100 |

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 28. | Current year maintenance and operations (M&O) tax rate. 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. ²⁷ | \$ _____ / \$100 |
| 29. | Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt 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, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ _____ D. Adjust debt: Subtract B and C from A. | \$ _____ |
| 30. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ _____ |
| 31. | Adjusted current year debt. Subtract line 30 from line 29D. | \$ _____ |
| 32. | Current year anticipated collection rate. 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%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ _____ % B. Enter the 2023 actual collection rate _____ % C. Enter the 2022 actual collection rate _____ % D. Enter the 2021 actual collection rate _____ % | _____ % |
| 33. | Current year debt adjusted for collections. 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 the current year to the result. | \$ _____ |
| 34. | Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 35. | Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100. | \$ _____ / \$100 |
| 36. | Current year voter-approval tax rate. 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. ³² | \$ _____ / \$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.

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|-----------------|
| 37. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴ | \$ _____ |
| 38. | Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$ _____ /\$100 |
| 40. | Current year voter-approval tax rate, adjusted for pollution control. 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. ³⁵ 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. | Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 42. | Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year 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. | Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | \$ _____ /\$100 |
| 44. | Current year voter-approval tax rate, adjusted for prior year disaster. 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 \$ 1.220022 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.286900 /\$100
 As applicable, enter the current year 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. ³⁶

**print
here** ➤

John G. Chase

Printed Name of School District Representative

**sign
here** ➤



School District Representative

08-25-2024

Date

³³ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)

