Forney Independent School District

Inspiring Learners Through Innovative Education



OFFICIAL BUDGET 2026-2027

600 S. Bois D'Arc Street
Forney, Texas
Kaufman County
www.forneyisd.net

Board Goals

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

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

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

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

FORNEY INDEPENDENT SCHOOL DISTRICT
Inspiring Learners Through Innovative Education

TABLE OF CONTENTS

INTRODUCTORY SECTION (*PAGES 1-16)*

Introductory Information
Principal Officials 3
Consultants and Advisors 4
Executive Summary 5

ORGANIZATIONAL SECTION *(PAGES 17-60)*

District Information
School District Boundary Map 21
Overview of Forney Independent School District 23
School Calendar 26
Organizational Structure 27

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

Significant Budget and Financial Information
Budget Policy & Development Procedures 51
Budget Implementation Plan & Allocation of Human and Financial Resources 57

FINANCIAL SECTION *(PAGES 61-100)*

Budget Information
Financial Overview 63
Budget Analysis 64
Combined Governmental Fund Budget 65

General Fund Information
General Fund Overview 73
Operations Budget by Functional Area 75
Revenue and Expenditure Assumptions for the General Fund 77
General Fund Budget 78

Food Service Information
Food Service Fund Overview 85
Food Service Fund Budget 86

Debt Service Information
Debt Service Fund Overview 89
Debt Service Fund Budget 90
Debt Service Payment Schedule 91
Bonded Debt Facts 92
Debt Service Policy – CCA (Legal) 93

Construction Fund Information
Capital Projects Fund Overview 97

INFORMATIONAL SECTION *(PAGES 101-205)*

Tax Information
Property Value Information 103
Five Year Trend of Taxable Property Value 103
Comparison of Property Value by Use Category 104
Top Ten Taxpayers 104
Tax Rate & Collection Information 105
Historic Tax Rates.....105
Tax Collection History 105
Impact of Tax Rate on Single Family Residence 106

Enrollment Information
Enrollment Information 109
Student Demographic Data 110

Personnel Information
Staffing Information 115
Compensation Plan 119
Campus Staffing Analysis 137

Glossary
Glossary of Terms 193

Appendix
Tax Rate Calculation Worksheet 211

Introductory Section



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

Forney Independent School District

Administrative Office

600 South Bois d'arc Street
Forney, Texas 75126

Board of Trustees

Trustee Name	Length of Service	Term Expires
Mr. Greg Pharris, President	18 Years	2029
Mr. Chad Johnson, Vice President	10 Years	2028
Ms. Katrina Burkhalter, Secretary	4 Years	2028
Ms. Hanna Bateman	5 Years	2027
Ms. Kathy Green	0 Years	2027
Dr. Michael Idemudia	3 Years	2027
Mr. Scott Regan	9 Years	2029

Administrative Officials

Name of Official	Position	Years at FISD
Dr. Justin Terry	Superintendent	12
Mr. John G. Chase	Associate Supt. - Business & Finance	12
Ms. Kimberly Morisak	Associate Supt. - Operations	12
Ms. Nikisha Edwards	Chief Sec. Leadership & Learning Officer	1
Dr. Stormy Lemond	Chief of Staff	21
Ms. Robyn Pearce	Chief Innovation Officer	20
Ms. Leslie Rader	Chief Elem. Leadership & Learning Officer	18
Mr. Jason Saunders	Chief of Police	6
Dr. Michelle Somerhalder	Chief Human Resource Officer	1
Ms. Kristin Zastoupil	Chief Communications Officer	8
Mr. Howard Carlin	Exec. Dir. of Information Technology	10
Dr. Keith Ellis	Exec. Dir. of Student Services	4
Ms. Susan Johnson	Exec. Dir. of Forney Experience	5

Official Issuing Report

John Chase, Associate Superintendent – Business & Finance

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 Montoya 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, Kyle, Robinson, De Los Santos, P.C.
505 E. Huntland Dr., Suite 600
Austin, Texas 78752

Executive Summary

Forney Independent School District (District) is pleased to present the 2027 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, 2026 through June 30, 2027.

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 2027.

Facts About Forney Independent School District

The District serves a population of approximately 69,000 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 142% of the national average, which is considered very strong.

Substantial residential development is occurring in the District and is driving student enrollment growth. Over the last five years, the District has been averaging over 2,000 new home starts per year. In calendar year 2025, new home starts were 1,209.

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. Jacobs Elementary School and at transportation facility will open in August 2026.

Executive Summary

Other construction projects currently underway include an expansion to the Opportunity Central (college & career center), an expansion to the aquatics center, and a new golf training facility. These facilities are expected to be open within the next year.

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 2025-2026 school year, the District had a total enrollment of 19,695 students being served by 3,013 teachers and staff. The District operates 28 campuses including one early childhood center, twelve 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 5,401 students, or 27 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
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	1,171	1,225	1,351	1,276	1,288	1,287	1,237	1,281	1,295	1,435	1,372	1,250	1,001	17,002	791	4.9%
2024/25	741	1,272	1,322	1,333	1,405	1,423	1,408	1,375	1,374	1,381	1,465	1,475	1,354	1,237	18,565	1,563	9.2%
2025/26	842	1,322	1,365	1,392	1,446	1,525	1,522	1,504	1,446	1,464	1,549	1,522	1,465	1,331	19,695	1,130	6.1%
2026/27	824	1,372	1,436	1,423	1,494	1,561	1,621	1,611	1,598	1,540	1,619	1,570	1,512	1,462	20,643	948	4.8%
2027/28	901	1,424	1,485	1,513	1,543	1,624	1,648	1,719	1,708	1,699	1,703	1,647	1,552	1,498	21,664	1,021	4.9%
2028/29	951	1,498	1,546	1,571	1,651	1,672	1,698	1,756	1,833	1,817	1,877	1,734	1,651	1,555	22,810	1,146	5.3%
2029/30	978	1,570	1,632	1,634	1,710	1,794	1,752	1,800	1,870	1,954	2,006	1,908	1,721	1,641	23,970	1,160	5.1%
2030/31	1,016	1,639	1,692	1,701	1,760	1,847	1,877	1,860	1,915	1,989	2,158	2,041	1,891	1,710	25,096	1,126	4.7%

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

Student Ethnicity Percentages

Ethnicity	2022	2023	2024	2025	2026
African American	31.1%	36.2%	39.0%	43.1%	45.2%
Hispanic	29.0%	28.7%	28.7%	27.9%	28.0%
White	33.4%	28.0%	24.9%	21.3%	19.0%
Two or More	4.1%	4.2%	4.5%	4.7%	4.6%
Asian	2.0%	2.4%	2.5%	2.6%	2.8%
American Indian/Alaska Native	0.3%	0.2%	0.2%	0.2%	0.2%
Native Hawaiian/Pacific Islander	0.1%	0.2%	0.2%	0.2%	0.2%

Executive Summary

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 2026-2027 school year includes 167 instructional days for students. In addition, teachers will be assigned 20 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 28 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 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.

Executive Summary

General Fund revenue is projected to increase approximately $13.2 million over what was budgeted in fiscal year 2026. This increase is based upon expected student growth. These funds will be primarily used to increase teacher and support staff pay and to fund new positions needed to support student growth.

The unassigned General Fund balance at the end of fiscal year 2026 is projected to be $68.0 million, or the equivalent of 3.3 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 $0.8 million, or 6.9 percent, for the upcoming school year.

The expenditure budget includes 5 additional child nutrition workers for the new Jacobs Elementary cafeteria. The budget also includes increases in food cost for expected enrollment growth and for inflation. 2027 budget is balanced.

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 consists of ad valorem property taxes, interest earned on funds invested between bond payment dates, and state aid for tax revenue lost for increasing the homestead exemption.

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 2027 with Comparative Data From Prior Year

		FY 2026	FY 2027			
		Total	General Fund	Food Service Fund	Debt Service Fund	Total
Revenues						
5700	Local Sources	$ 144,118,909	$ 87,938,074	$ 3,570,105	$ 54,007,360	$ 145,515,539
5800	State Program Revenue	169,126,124	168,702,342	461,259	11,411,084	180,574,685
5900	Federal Program Revenue	7,925,385	1,118,000	7,941,438	-	9,059,438
	Total Revenues	**321,170,418**	**257,758,416**	**11,972,802**	**65,418,444**	**335,149,662**
Expenditures						
11	Instruction	132,211,413	139,507,057	-	-	139,507,057
12	Library & Media Services	1,684,987	1,668,612	-	-	1,668,612
13	Curriculum & Staff Development	8,019,164	8,270,484	-	-	8,270,484
21	Instructional Leadership	4,654,535	4,588,620	-	-	4,588,620
23	School Leadership	14,933,290	15,848,820	-	-	15,848,820
31	Counseling & Counseling Services	10,963,316	11,494,731	-	-	11,494,731
33	Health Services	3,055,947	3,268,962	-	-	3,268,962
34	Student Transportation	8,897,269	9,172,448	-	-	9,172,448
35	Food Service	11,601,024	100,000	11,972,802	-	12,072,802
36	Cocurricular/Extracurricular Activities	7,180,577	8,664,889	-	-	8,664,889
41	General Administration	7,220,897	7,524,249	-	-	7,524,249
51	Facilities Maintenance & Operations	25,555,208	27,276,628	-	-	27,276,628
52	Security & Monitoring Services	6,917,355	7,163,372	-	-	7,163,372
53	Data Processing Services	5,568,001	6,027,949	-	-	6,027,949
61	Community Services	1,528,355	1,660,743	-	-	1,660,743
71	Debt Service	59,398,957	1,849,565	-	60,521,119	62,370,684
81	Capital outlay	6,961,686	2,000,000	-	-	2,000,000
93	Payments to Fiscal Agent of SSA	-	340,000	-	-	340,000
99	Other Intergovernmental Charges	1,264,020	1,331,287	-	-	1,331,287
	Total Expenditures	**317,616,001**	**257,758,416**	**11,972,802**	**60,521,119**	**330,252,337**
	Expenditures	3,554,417	-	-	4,897,325	4,897,325
Other Financing Sources (Uses)						
7900	Other Resources	93,359,899	-	-	-	-
8900	Other Uses	(90,953,375)	-	-	-	-
	Total Other Financing Sources (Uses)	2,406,524	-	-	-	-
Fund Balance - July 1 (Beginning)		155,500,794	84,044,088	293,824	77,123,823	161,461,735
Prior Period Adjustment		-	-	-	-	-
Fund Balance - July 1 (Beginning, as Restated)		155,500,794	84,044,088	293,824	77,123,823	161,461,735
Fund Balance - June 30 (Ending)		161,461,735	84,044,088	293,824	82,021,148	166,359,060
Less Nonspendable Prepaid Items		1,000,000	1,000,000	-	-	1,000,000
Less Restricted for Federal/State Grants		293,824	-	293,824	-	293,824
Less Restricted for Retirement of Bonded Debt		77,123,823	-	-	82,021,148	82,021,148
Less Assigned for Retirement of Debt		15,000,000	15,000,000	-	-	15,000,000
Ending Fund Balance - Unassigned		**68,044,088**	**68,044,088**	**-**	**-**	**68,044,088**

Executive Summary

Property Values

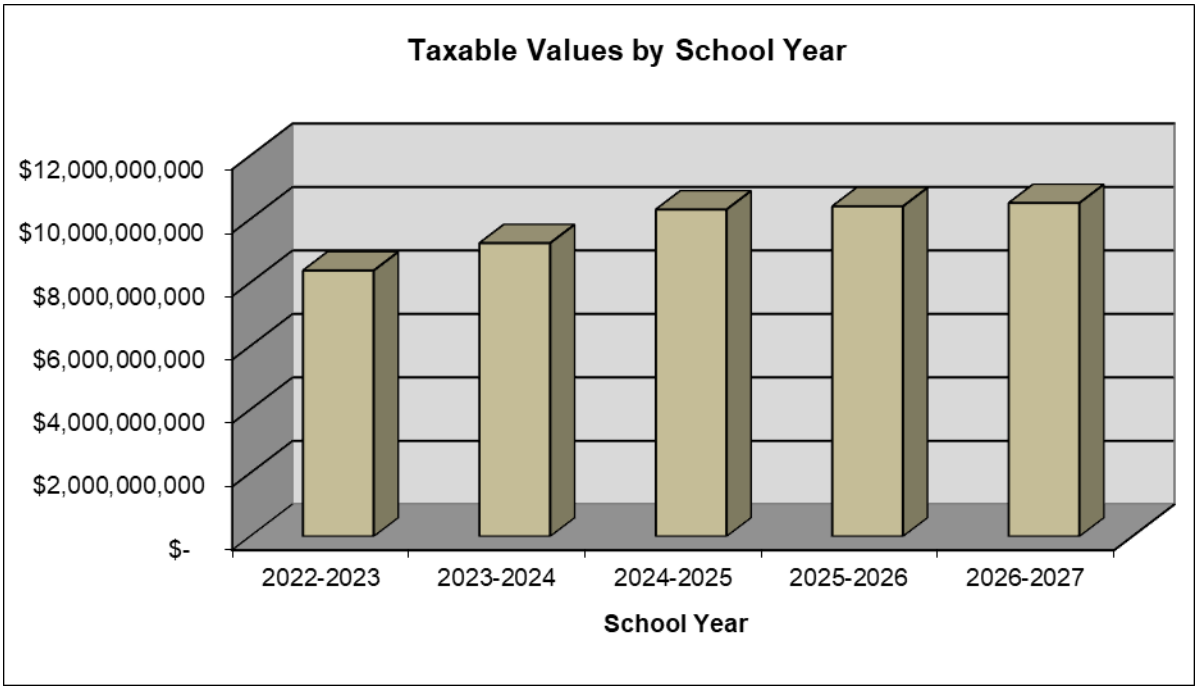
The District received its 2026 preliminary taxable property value from Kaufman County Appraisal District on April 21, 2026. Since the tax roll will not be officially certified until July 25th, the preliminary value received in April, adjusted for expected reductions that occur during the protest period, was used to calculate the property tax revenue estimate in the General Fund and Debt Service fund.

Property value growth has been strong over the last five years, averaging 10.5 percent. However, value growth has slowed over the last 2 years, averaging only 1.0 percent. This is a result of the homestead exempt increases in recent years and declining average home values driven in part by higher mortgage interest rates. 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
2022	2022-2023	$ 8,379,434,894	29.0%	$ 1,882,597,484	$ 1.3546
2023	2023-2024	$ 9,243,141,666	10.3%	$ 863,706,772	$ 1.2892
2024	2024-2025	$ 10,302,609,573	11.5%	$ 1,059,467,907	$ 1.2869
2025	2025-2026	$ 10,402,147,514	1.0%	$ 99,537,941	$ 1.2869
2026	2026-2027	$ 10,507,080,970	1.0%	$ 104,933,456	$ 1.2869



Executive Summary

Tax Rate

The total tax rate for fiscal year 2027 is expected to be $1.2869 per hundred dollars of property value, which is the same tax rate as the previous year. 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				
	2022	**2023**	**2024**	**2025**	**2026**
Average Market Value	368,703	407,196	385,539	373,085	363,125
Less: Average Homestead Exemption	(90,549)	(149,749)	(111,885)	(142,583)	(140,468)
Average Taxable Value	278,154	257,447	273,654	230,502	222,657
Property Tax Rate (per $100 of Taxable Value)	1.355	1.289	1.287	1.287	1.287
Property Tax Due	3,767.87	3,319.01	3,521.65	2,966.33	2,865.37
Increase / (Decrease) from Prior Year	236.48	(448.86)	202.64	(555.32)	(100.96)



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

	2023 Actual	%	2024 Actual	%	2025 Actual	%	2026 Actual	%	2027 Budget	%
Teachers (Includes regular elementary, secondary, and special program teachers)	1,064.1	51.9%	1,154.5	50.3%	1,212.0	47.4%	1,302.6	47.3%	1,315.6	46.0%
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.)	259.6	12.6%	278.0	12.1%	338.1	13.2%	382.0	13.9%	401.0	14.0%
Campus Administration (Includes principals, assistant principals, and deans)	67.0	3.3%	73.4	3.2%	74.0	2.9%	85.0	3.1%	88.0	3.1%
Central Administration (Includes superintendent, chiefs, and instructional program directors or executive directors)	21.0	1.0%	27.0	1.2%	27.1	1.1%	27.1	1.0%	28.1	1.0%
Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	207.3	10.1%	243.8	10.6%	261.0	10.2%	303.0	11.0%	346.0	12.1%
Auxiliary Staff (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above)	433.2	21.1%	518.8	22.6%	643.1	25.2%	652.9	23.7%	682.9	23.9%
Total	2,052.2	100%	2,295.5	100%	2,555.3	100%	2,752.6	100%	2,861.6	100%
Student Membership	16,180		16,962		18,524		19,643		20,554	
Staffing Ratios										
Student to Teacher Ratio	15.2		14.7		15.3		15.1		15.6	
Student to Total Staff Ratio	7.9		7.4		7.2		7.1		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 C for the 2025 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 2026 accountability rating around August 15, 2026. 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 putting people first, dreaming big, collaborating, finding purpose, and doing what is right.

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 60 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, Rhea Intermediate, and Smith Intermediate School serves students identified as gifted or talented in grades K-6.

For the 2026-2027 school year, the District is expanding its choice academies to offer more opportunities for students in K-8th grade to explore their interests and passions in theater, entrepreneurship, swim, golf, coding and robotics. In addition, the District will be launching engage opportunities at five of its elementary campuses. Those opportunities include soccer, football, volleyball, dance & cheer, tennis & pickleball, gaming & engineering, health science & bio medical, music production, and farm-to-table programs. These academies and engage opportunities are designed to ignite student engagement, fostering personal growth and academic success. Students will have the chance to dive deep into what excites them, while preparing for success in high school and beyond.

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. All K-12 students are issued a Chromebook for instructional uses. The District uses a 3-year replacement cycle to keep the devices up-to-date. New Chromebooks will be purchased in the 2026-2027 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. For the 2026-27 school year, the District will also be offering wrestling. The District fields many teams at various ability and age levels each year. Students engage in hundreds of interscholastic contests and tournaments each year, and they benefit from countless 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 State 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 eleventh 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.

This page is left blank intentionally.

Organizational Section



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

District Information

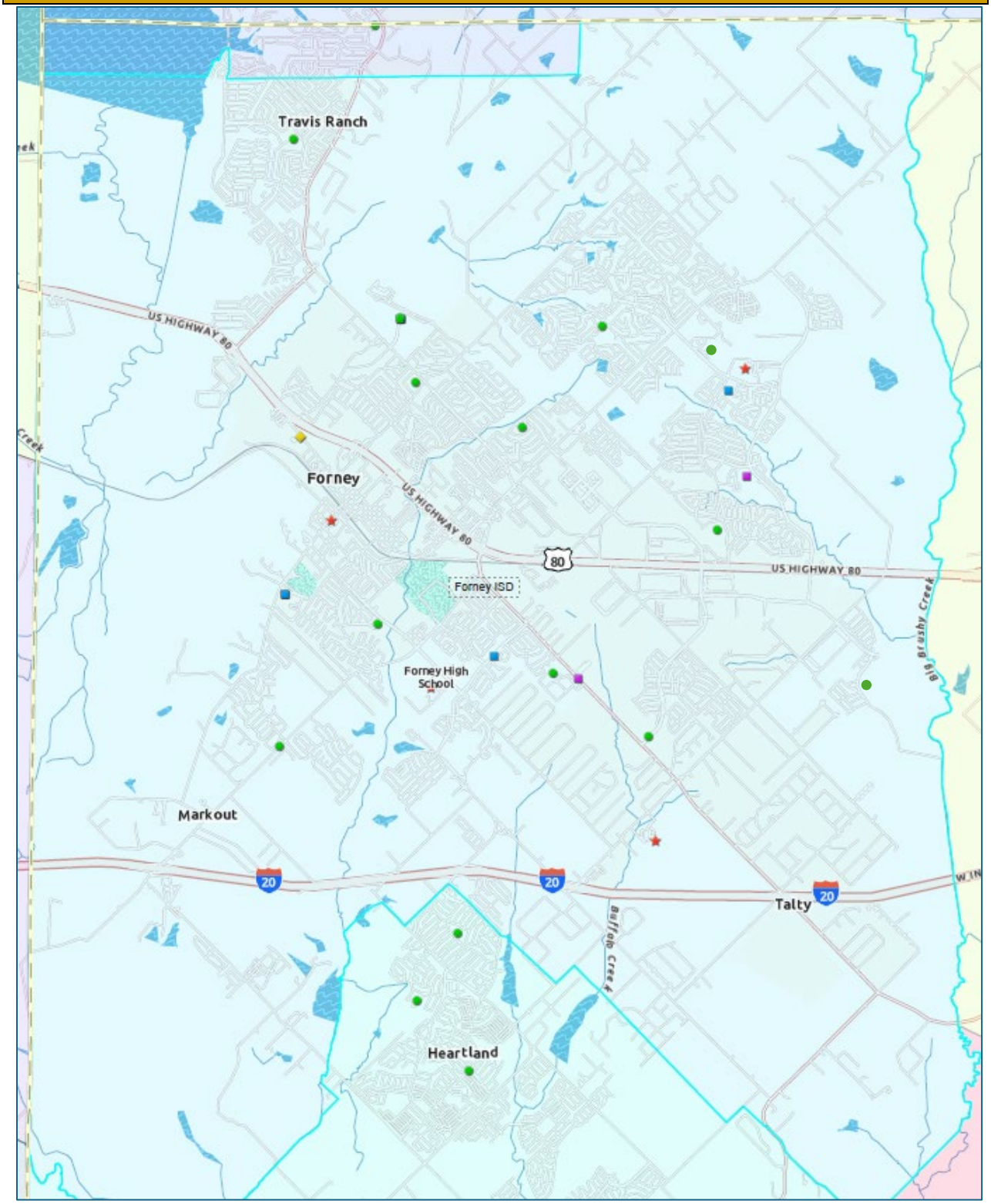


FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

FORNEY INDEPENDENT SCHOOL DISTRICT



LEGEND

- Elementary School
- Middle School
- Junior High School
- High School
- Elementary/Secondary

FORNEY ISD
INSPIRING STUDENTS THROUGH INNOVATIVE EDUCATION

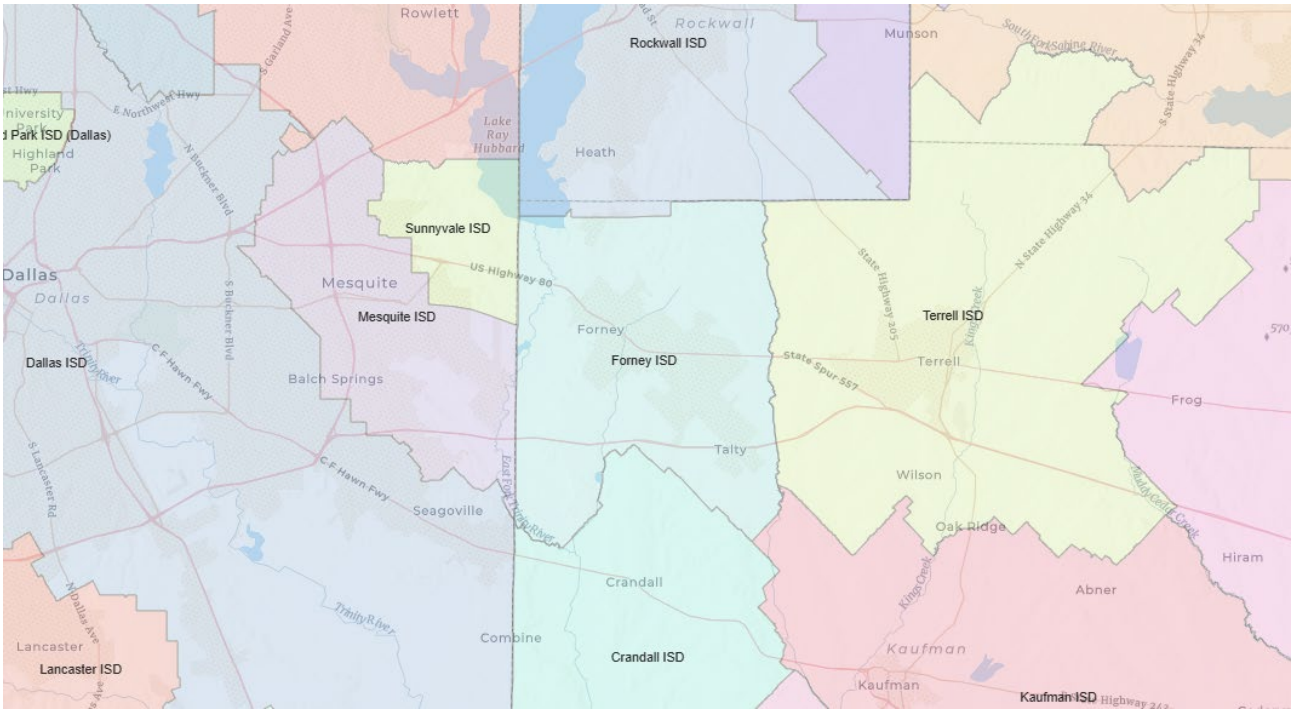
This page is left blank intentionally.

Overview of Forney Independent School District

Forney Independent School District (District) is 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 2026-2027 school year, the District had enrollment of over 20,600 students and approximately 3,000 teachers and staff. The District operates 28 campuses including one early childhood center, thirteen 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).



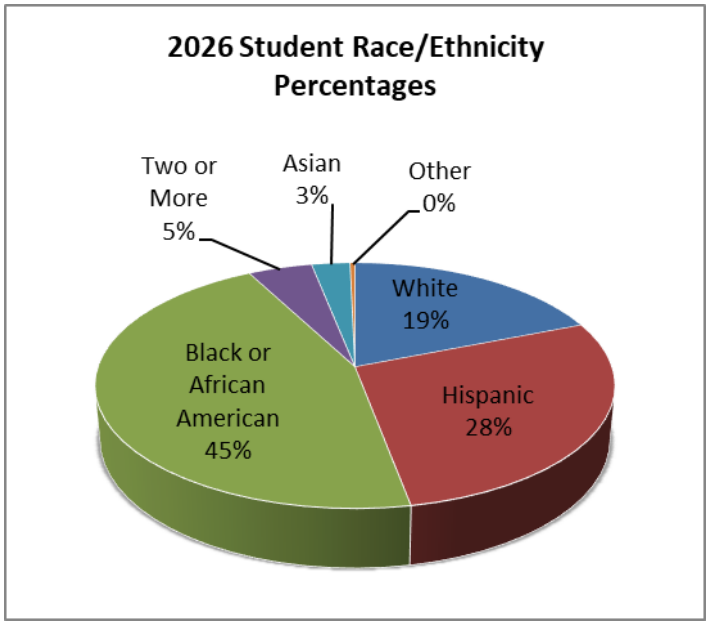
Overview of Forney Independent School District

Enrollment History

School Classification	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2027 Projected
High School	4,774	5,058	5,531	5,867	6,162
Middle School	2,545	2,576	2,755	2,910	3,138
Intermediate School	2,430	2,524	2,783	3,026	3,232
Elementary School	6,462	6,844	7,496	7,892	8,111
Total	16,211	17,002	18,565	19,695	20,643

Student Ethnicity Percentages

Ethnicity	2022	2023	2024	2025	2026
African American	31.1%	36.2%	39.0%	43.1%	45.2%
Hispanic	29.0%	28.7%	28.7%	27.9%	28.0%
White	33.4%	28.0%	24.9%	21.3%	19.0%
Tw o or More	4.1%	4.2%	4.5%	4.7%	4.6%
Asian	2.0%	2.4%	2.5%	2.6%	2.8%
American Indian/Alaska Native	0.3%	0.2%	0.2%	0.2%	0.2%
Native Haw aiian/Pacific Islander	0.1%	0.2%	0.2%	0.2%	0.2%



As indicated in the table above, over the last five years, the demographics in Forney ISD has shifted from a somewhat balanced distribution between White, Hispanic and Black students to a majority black and Hispanic population. Black student enrollment has increased more than any other race.

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	309 S. Bois d'arc, Forney, Texas 75126	469-762-4190
Keith Bell Opportunity Central	680 Innovation Blvd, Forney, Texas 75126	469-762-4375

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	469-762-4240

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	469-762-4340

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
Jacobs Elementary School	1451 Richards Way, Forney, Texas 75126	469-762-4345
Johnson Elementary School	10835 Walnut Lane, Forney, Texas 75126	469-762-4325
Lewis Elementary School	1309 Luckenbach, Forney, Texas 75126	469-762-4330
Willett Elementary School	1896 S Gateway Blvd, Forney, Texas 75126	469-762-4290
Wilson Elementary School	950 Innovation Blvd, Forney, Texas 75126	469-762-4335
Early Childhood Ctr	309 S. Bois d'arc, Forney, Texas 75126	469-762-4280

Alternative Education Program	Address	Telephone
Forney Learning Academy	10400 A Helms Trail, Forney, Texas 75126	469-762-4350

Academies	Address	Telephone
Academy at OC	680 Innovation Blvd, Forney, Texas 75126	469-762-4139

FORNEY ISD
INSPIRING STUDENTS THROUGH INNOVATIVE EDUCATION

FORNEY INDEPENDENT SCHOOL DISTRICT
2026-2027 SCHOOL CALENDAR

CALENDAR KEY

- ◯ Flexible Professional Dev.
- Professional Development/ Teacher Planning Day
- ■ Staff/Student Holiday

TEACHER PLANNING

These are student holidays.

Oct. 9
December 18
January 4
March 5

HOLIDAYS

Sept. 7 Labor Day
Oct. 12-16 Fall Break
Nov. 23-27 Thanksgiving Break
Dec. 21-Jan. 1 Winter Break
Jan. 18 MLK Day
*Feb. 12 Bad Weather Day
Feb. 15 School Holiday
March 8-12 Spring Break
March 26 School Holiday
*March 29 Bad Weather Day
May 31 Memorial Day

BAD WEATHER MAKE-UP DAYS

**used in the order below*

Feb. 12
March 29

EARLY RELEASE

May 20

SEMESTERS

1st Semester - Aug. 12 - Dec. 17
2nd Semester - Jan. 5 - May 20

[GRADING PERIODS]

Quarter 1: Aug. 12-Oct. 8
Quarter 2: Oct. 19-Dec. 17
Quarter 3: Jan. 5-March 4
Quarter 4: March 15-May 20

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 3 District Staff Holiday
July 21-23 Professional Development
July 27-31 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. 3-11 Professional Dev.
Aug. 12 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. 7 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. 9 Teacher Planning
Oct. 12-16 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. 23-27 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. 18 Teacher Planning
Dec. 21-31 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 Winter Break
Jan. 4 Teacher Planning
Jan. 18 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. 12 Bad Weather Make-Up Day
Feb. 15 School Holiday

MARCH

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			

March 5 Teacher Planning
March 8-12 Spring Break
March 26 School Holiday
*March 29 Bad Weather Make-Up Day

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	

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	22
23	24	25	26	27	28	29
30	31					

May 20 Last Day of School
May 20 Early Release
May 21 Graduation
May 21 Professional Dev.
May 31 Memorial Day

WWW.FORNEYISD.NET

@FORNEYISD

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 twelve administrative leaders. These leaders oversee various areas of the district's operations including academics, safety and security, student services, technology, human resources, facility maintenance, communications, and finance.

Forney Independent School District

Board of Trustees



Greg Pharis
President



Chad Johnson
Vice President



Katrina Burkhalter
Secretary



Scott Regan



Hanna Bateman



Kathy Green



Michael Idemudia



Justin Terry
Superintendent

This page is left blank intentionally.

Accounting Information

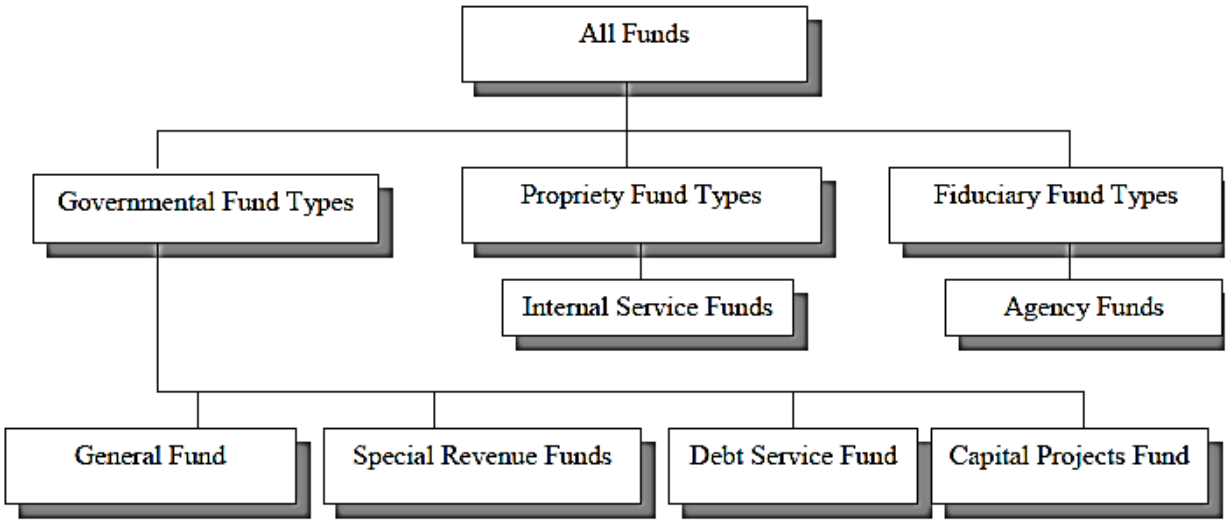


FORNEY INDEPENDENT SCHOOL DISTRICT

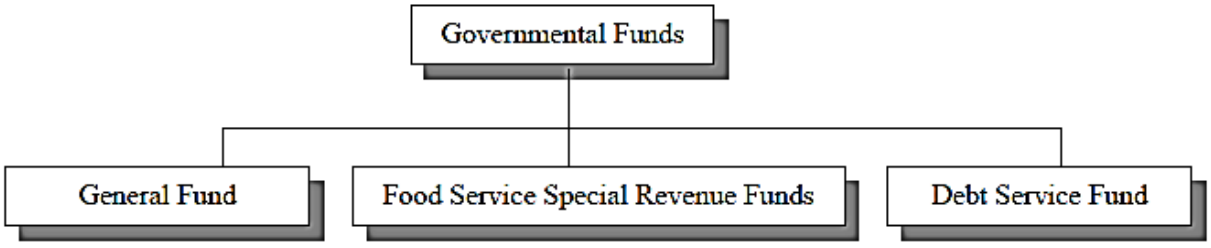
Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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.

- **Special Revenue Funds** – to account for proceeds of specific revenue sources (other than trust from individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. The Food Services Fund is classified as a Special Revenue Fund.

- **Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years.

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

- **Proprietary Funds**

  - **Enterprise Funds** – to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as Enterprise Funds if any one of the following criteria is met.

    a.) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit - even if that government is not expected to make any payment - is not payable solely from fees and charges of the activity.

    b.) Laws or regulations require that the activity's costs of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues.

    c.) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

  - **Internal Service Funds** – to report any activity that provides goods or services to other funds, departments or agencies of the primary government

and its component units, or to other governments, on a cost-reimbursement basis. Internal Service Funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund.

- **Fiduciary Funds** - To account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust and Agency Funds therefore cannot be used to support the district's own programs.

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

- **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 net position.

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

Items	Years
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** – Long-term liabilities directly related to and are expected to be paid from Proprietary Funds are reported in the Proprietary Fund statement of net position and in the government-wide statement of net position. Long-term liabilities

directly related to and expected to be paid from Fiduciary Funds are reported in the statement of fiduciary net position. 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 position.

- **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 position, revenues, expenses and changes in fund net position 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 provides the basis for appropriate budgetary control.

    - Budgetary comparison schedules are presented as required supplementary information for the General Fund and for each major Special Revenue Fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the government's budgetary basis.

Financial Structure and Basis for Accounting

- **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:
            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 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. Appropriations 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.

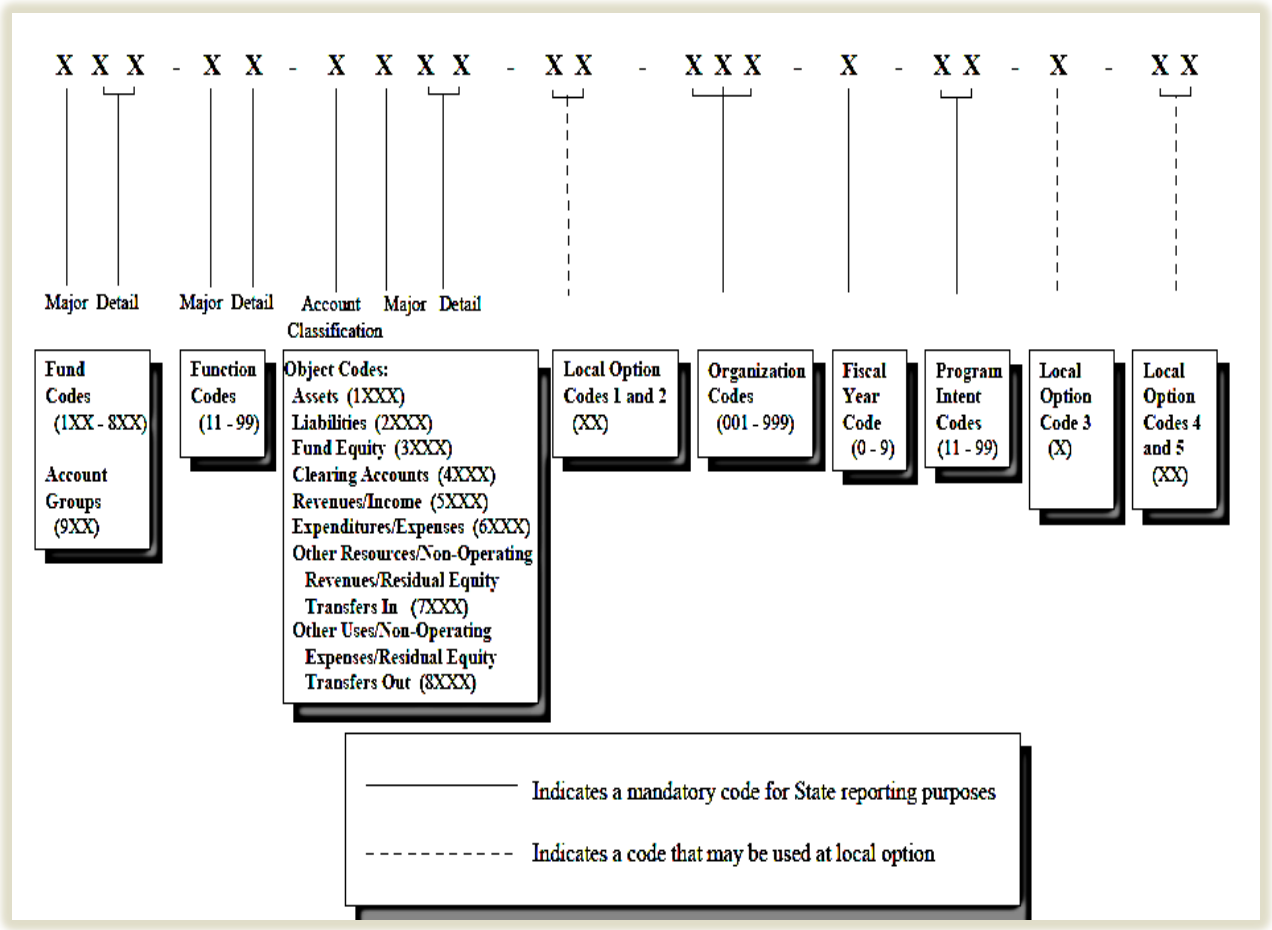
  - Money collected and deposited during the current fiscal year that applies to subsequent fiscal years is recorded as deferred revenue and will ultimately be recognized as revenue in the accounting period to which they apply.

  - 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)
263-1	Title III Part A – Immigrant	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)
429-2	Law Enforcement Officer Standards and Ed.	Governmental (Special Revenue)
429-3	Mathematics Achievement Academies	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.

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.

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

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 record transfers of resources to another governmental unit. An example includes transfers to the county appraisal district for cost related to appraising property.

Account Code Structure

Expenditure Object Codes

Local (5700)	Object Code Description
5711	Taxes - Current Year Levy
5712	Taxes - Prior Years
5719	Penalties & Interest - Other Tax Revenues
5729	Service to Other School Districts
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
6147	Pension Expense
Professional & Contracted Services (6200)	**Object Code Description**
6211	Legal Services
6212	Audit Services
6213	Tax Appraisal & Collection
6214	Lobbying
6219	Professional Services
6221	Staff Tuition and Related Fees – Higher Education
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
6295	Contracted Service – Substitute Teacher Pay
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
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
6498	Graduation Expenses
6499	Miscellaneous Operating Expenses
Debt Service (6500)	**Object Code Description**
6511	Bond Principal
6512	Capital Lease Principal
6513	Long-Term Debt Principal
6514	Subscription-Based Information Technology Arrangement - Principal
6521	Interest on Bonds
6522	Capital Lease Interest
6523	Interest on Debt
6526	Interest on Subscription-Based Information Technology Arrangement
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
6658	Subscription Based Information Technology Assets
6659	Right to Use Assets

Significant Budget & Financial Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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.

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.

The public-school funds may not be spent except as provided by Education Code 45.105. 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.

Local school funds from district taxes, tuition of students not entitled to a free education, other local sources, and state funds not designated for a specific purpose may be used for the purposes listed above 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; providing advising support as described by Education Code 48.0035(1) and educating students as described by Education Code 48.0035(2); and, except as provided below, for other purposes necessary in the conduct of the public schools as determined by the board.

Funds described above may not be used to initiate or maintain any action or proceeding against the state or an agency or officer of the state arising out of a decision, order, or determination that is final and unappealable under a provision of the Education Code, except that funds may be used for an action or proceeding that is specifically authorized by a provision of the Education Code or a rule adopted under the Education Code and that results in a final and unappealable decision, order, or determination.

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 Policy
&
Development Procedures

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 by the SBOE, and adopted policies of the board of trustees.

A district that is required to provide accelerated instruction under Education Code 29.081(b-1) shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose.

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.

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. 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. Prior to the beginning of the meeting, the Board may establish time limits for speakers. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate. No officer or employee of the district shall be required to respond to questions from speakers at the meeting.

The meeting must comply with the notice requirements of the Open Meetings Act.

The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004.

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

2. Instructional support
3. Central administration
4. District operations
5. Debt service
6. Any other category designated by the commissioner

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.

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins.

The district may use the certified estimate of the taxable value of district property in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. If the certified estimate is used, the board may adopt a budget at the public meeting designated in the published notice, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district.

On final approval of the budget by the board, the district shall post a copy of the budget adopted by the board on the district's internet website. The following information shall be included 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.

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.

Budget Policy
&
Development Procedures

Budget Administration

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.

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.

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 Amendments

Public funds of the 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. Any amendment or supplementary budget must be prepared and filed in accordance with SBOE rules.

Spending Violations

A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense.

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.

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.

Budget Policy
&
Development Procedures

Prohibited Uses of Resources

Other than the exceptions listed below, 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.

A district and an institution of higher education, as defined by Education Code 61.003, located wholly or partially in the boundaries of the county in which the district is located, may contract for the district to contribute district resources to pay a portion of the costs of the design or construction of an instructional facility or a stadium or other athletic facilities owned by or under the control of the institution of higher education. A district may contribute district resources under this provision only if the district and the institution of higher education enter into a written agreement authorizing the district to use that facility.

One or more districts and an institution of higher education, as defined by Education Code 61.003, may contract for the district to contribute district resources to pay a portion of the costs of the design, improvement, or construction of an instructional facility owned by or under the control of the institution of higher education. A district may contribute district resources under this provision only if the district and the institution of higher education enter into a written agreement authorizing the district to use that facility, including authorizing the enrollment of district students in courses offered at that facility.

An independent school district and a municipality, located wholly or partially in the boundaries of a county in which the district is located, may contract for the district to contribute district resources to pay a portion of the costs of the design, improvement, or construction of an instructional facility, stadium, or other athletic facility owned by, on the property of, or under the control of the municipality. A district may contribute district resources under this provision only if the district and municipality enter into a written agreement authorizing the district to use that facility.

The board may not impose taxes; issue bonds; use or authorize the use of district employees; use or authorize the use of district property, money, or other resources; or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this 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 a fee. The term includes a motel.

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. An officer or employee of a district may not knowingly spend or authorize the spending of public funds for the purpose of political advertising. This does not apply to a communication that factually describes the purposes of a measure if the communication does not advocate passage or defeat of the measure.

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 82% 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 expected enrollment 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.

This page is left blank intentionally.

Financial Section

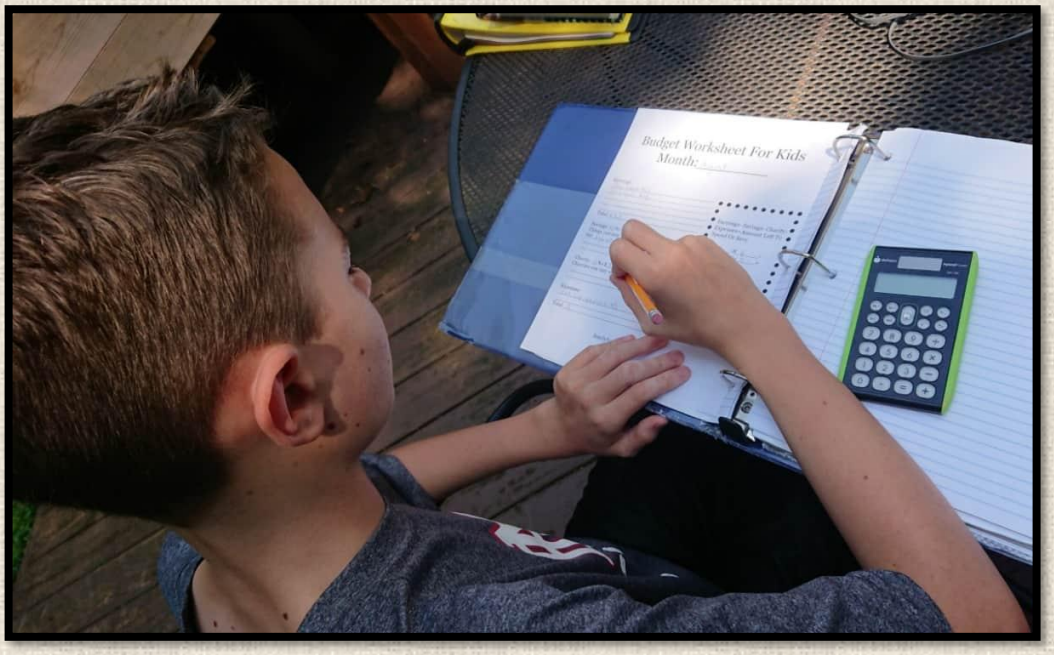


FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

Budget Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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 2027 fiscal year total governmental revenues are estimated to be $335.1 million. Total expenditures are projected to be approximately $330.3 million. Revenue is expected to increase $14.0 million, or 4.4%, and expenditures will increase $12.6 million, or 4.0%.

Forney Independent School District

Combined Statement of Revenue by Source and Expenditures by Major Object

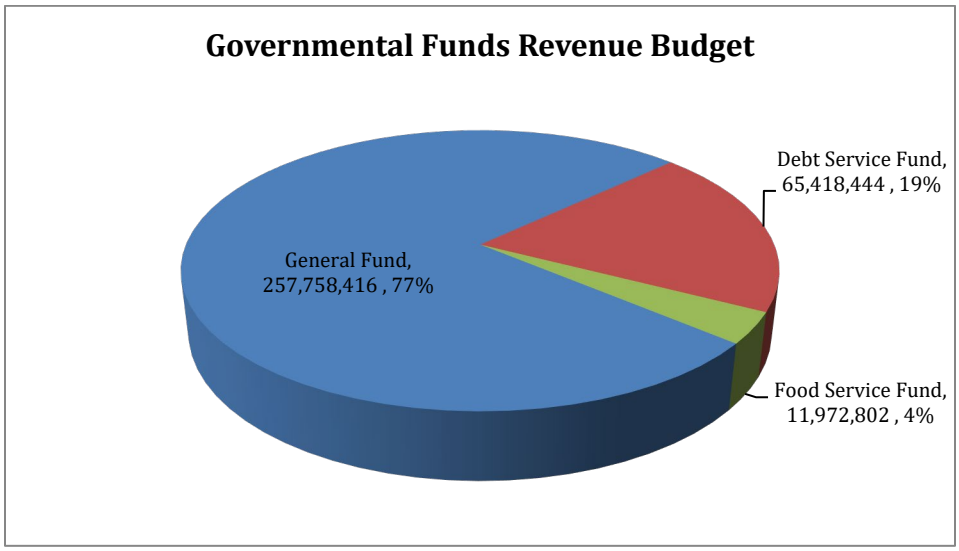
All Governmental Funds Adopted by School Board

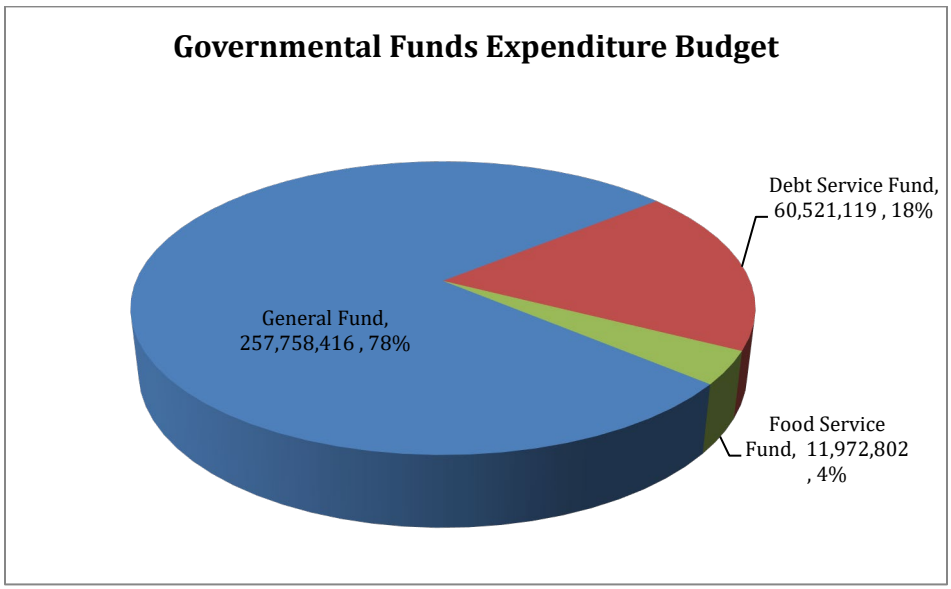
		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted
Revenues						
5700	Local Sources	$ 122,785,106	$ 128,782,435	$ 143,857,562	$ 144,118,909	$ 145,515,539
5800	State Program Revenue	81,878,946	123,366,169	136,925,045	169,126,124	180,574,685
5900	Federal Program Revenue	5,984,478	6,720,832	6,974,766	7,925,385	9,059,438
	Total Revenues	**210,648,530**	**258,869,436**	**287,757,373**	**321,170,418**	**335,149,662**
Expenditures						
6100	Payroll Costs	125,636,082	161,458,478	172,932,187	199,431,478	216,935,823
6200	Professional & Contracted Srvcs	14,583,657	13,723,996	16,736,422	19,976,525	19,384,666
6300	Supplies & Materials	11,424,754	12,379,464	13,595,873	20,390,395	18,693,309
6400	Other Operating Expenses	2,768,815	4,331,101	5,718,954	7,162,994	7,516,884
6500	Debt Service	35,726,497	54,522,392	55,569,442	59,398,957	62,370,684
6600	Capital Outlay	7,166,263	2,946,406	4,378,899	11,255,652	5,350,971
	Total Expenditures	**197,306,068**	**249,361,837**	**268,931,778**	**317,616,001**	**330,252,337**
	Over Expenditures	13,342,462	9,507,599	18,825,595	3,554,417	4,897,325
Other Financing Sources (Uses)						
7900	Other Resources	25,923,295	14,421,887	45,358,534	93,359,899	-
8900	Other Uses	(8,936,648)	(9,231,087)	(42,106,352)	(90,953,375)	-
	Total Other Financing Sources (Uses)	16,986,647	5,190,800	3,252,181	2,406,524	-
Fund Balance - July 1 (Beginning)		88,395,509	118,724,618	133,423,018	155,500,794	161,461,735
Prior Period Adjustment		-	-	-	-	-
Fund Balance - July 1 (Beginning, as Restat		88,395,509	118,724,618	133,423,018	155,500,794	161,461,735
Fund Balance - June 30 (Ending)		118,724,618	133,423,018	155,500,794	161,461,735	166,359,060
Less Nonspendable Prepaid Items		1,948,599	1,955,781	1,359,129	1,000,000	1,000,000
Less Restricted for Federal/State Grants		2,571,584	1,061,497	694,932	293,824	293,824
Less Restricted for Retirement of Bonded		56,919,634	62,308,424	68,875,397	77,123,823	82,021,148
Less Assigned for Construction Purchase		-	-	4,000,000	-	-
Less Assigned for Equipment Purchases		571,252	1,128,905	450,749	-	-
Less Assigned for Retirement of Debt		10,000,000	10,000,000	15,000,000	15,000,000	15,000,000
Less Other Assigned Fund Balance		1,206,943	724,333	206,916	-	-
Ending Fund Balance - Unassigned		**45,506,606**	**56,244,077**	**64,913,671**	**68,044,088**	**68,044,088**

Governmental Funds

As illustrated in the following graph, the General Fund accounts for 77 percent of the Governmental Fund revenues and 78 percent of the total Governmental expenditures for fiscal year 2027. The Debt Service Fund accounts for 19 percent of the revenues and 18 percent of the expenditures. The Food Service Fund accounts for 4 percent of total revenues and expenditures.

Governmental Funds
Revenue and Expenditure Budget for Fiscal Year 2027





Forney Independent School District

Statement of Revenue by Source and Expenditures by Function and Object

All Governmental Funds Adopted by School Board

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Revenues								
5700	**Local Revenue Sources**							
5710	Tax Collections	$ 113,845,512	$ 117,689,800	$ 130,937,250	$ 132,104,170	$ 133,883,259	$ 1,779,089	1.3%
5729	Service Rendered to Other School Dist	-	-	-	-	259,000	259,000	0.0%
5739	Tuition	135,125	139,790	382,281	145,000	63,000	(82,000)	-56.6%
5742	Interest Income	4,049,555	5,944,469	6,207,235	5,510,000	5,270,000	(240,000)	-4.4%
5743	Facility Rental	134,812	346,518	896,408	720,000	920,000	200,000	27.8%
5744	Gifts & Bequests	465,065	226,971	229,818	281,154	110,675	(170,479)	-60.6%
5745	Insurance Recovery	123,660	20,198	88,968	-	-	-	0.0%
5749	Miscellaneous Income	586,239	551,280	623,313	565,000	648,000	83,000	14.7%
5751	Food Service Sales	2,820,472	3,083,417	3,354,138	3,924,171	3,500,105	(424,066)	-10.8%
5752	Athletic Revenues	341,623	447,565	503,840	407,000	451,000	44,000	10.8%
5753	Extracurricular Other Than Athletics	-	72,910	99,132	75,000	75,000	-	0.0%
5755	Enterprising Service Revenue	206,893	207,980	452,811	337,414	285,500	(51,914)	-15.4%
5769	Misc Rev from Intermediate Sources	76,150	51,535	82,368	50,000	50,000	-	0.0%
	Total	122,785,106	128,782,435	143,857,562	144,118,909	145,515,539	1,396,630	1.0%
5800	**State Program Revenue**							
5810	Foundation School Program	73,209,207	108,325,824	120,028,716	145,611,522	156,221,617	10,610,095	7.3%
5829	State Prgm Rev Distributed by TEA	1,116,315	5,535,567	5,680,929	11,534,602	11,451,084	(83,518)	-0.7%
5831	Teacher Retirement On-Behalf Paymts	7,553,424	9,493,887	10,845,924	11,980,000	12,841,984	861,984	7.2%
5839	State Rev from Other TX Gov Agencies	-	10,892	369,475	-	60,000	60,000	0.0%
	Total State Revenues	81,878,946	123,366,169	136,925,045	169,126,124	180,574,685	11,448,561	6.8%
5900	**Federal Program Revenue**							
5919	Erate Funding	539,233	6,993	258,098	10,000	75,000	65,000	650.0%
5921	School Breakfast Program	748,587	1,010,544	1,279,193	1,422,157	1,719,161	297,004	20.9%
5922	National School Lunch Program	2,864,267	3,743,501	4,721,131	5,275,920	5,745,586	469,666	8.9%
5923	USDA Commodities	198,166	217,653	459,372	644,168	729,691	85,523	13.3%
5929	Federal Rev Distributed by TEA	-	4,299	94,719	-	100,000	100,000	0.0%
5931	School Health & Related Services	1,301,563	1,490,072	83,256	500,000	500,000	-	0.0%
5939	Other Federal Funds	277,953	204,505	-	-	-	-	0.0%
5949	ROTC Funding	54,709	43,264	78,999	73,140	90,000	16,860	23.1%
5952	Federal Rev from Fiscal Agent	-	-	-	-	100,000	100,000	0.0%
	Total Federal Revenues	5,984,478	6,720,832	6,974,766	7,925,385	9,059,438	1,134,053	14.3%
	Total Revenues	**210,648,530**	**258,869,436**	**287,757,373**	**321,170,418**	**335,149,662**	**13,979,244**	**4.4%**
Expenditures								
11	**Instruction**							
6100	Payroll Costs	78,235,193	98,158,869	101,758,358	119,556,946	130,465,434	10,908,488	9.1%
6200	Professional & Contracted Srvcs	1,588,538	497,954	2,354,120	3,716,115	3,156,259	(559,856)	-15.1%
6300	Supplies & Materials	2,842,565	3,588,088	3,845,073	8,174,943	5,633,903	(2,541,040)	-31.1%
6400	Other Operating Expenses	149,086	98,939	85,965	175,613	151,461	(24,152)	-13.8%
6500	Debt Service	-	-	-	-	-	-	0.0%
6600	Capital Outlay	253,240	494,240	214,923	587,796	100,000	(487,796)	-83.0%
	Total	83,068,623	102,838,089	108,258,438	132,211,413	139,507,057	7,295,644	5.5%
12	**Library & Media Services**							
6100	Payroll Costs	1,203,975	1,404,238	1,427,828	1,588,762	1,576,545	(12,217)	-0.8%
6200	Professional & Contracted Srvcs	-	1,317	-	-	-	-	0.0%
6300	Supplies & Materials	79,222	40,935	63,729	82,115	76,561	(5,554)	-6.8%
6400	Other Operating Expenses	8,949	9,457	13,149	14,110	15,506	1,396	9.9%
	Total	1,292,146	1,455,947	1,504,706	1,684,987	1,668,612	(16,375)	-1.0%
13	**Curriculum & Staff Development**							
6100	Payroll Costs	3,419,433	5,085,395	5,256,980	6,722,972	7,048,846	325,874	4.8%
6200	Professional & Contracted Srvcs	537,181	670,883	572,636	703,070	837,268	134,198	19.1%
6300	Supplies & Materials	185,093	105,215	169,288	141,030	99,772	(41,258)	-29.3%
6400	Other Operating Expenses	121,388	137,401	169,460	452,092	283,598	(168,494)	-37.3%
6600	Capital Outlay	-	-	1,908	-	1,000	1,000	0.0%
	Total	4,263,095	5,998,894	6,170,271	8,019,164	8,270,484	251,320	3.1%
21	**Instructional Leadership**							
6100	Payroll Costs	2,758,092	3,443,688	3,514,927	4,466,091	4,398,543	(67,548)	-1.5%
6200	Professional & Contracted Srvcs	13,361	62,861	67,066	61,096	58,437	(2,659)	-4.4%
6300	Supplies & Materials	20,501	30,953	39,338	42,016	52,200	10,184	24.2%
6400	Other Operating Expenses	39,258	36,083	29,482	64,583	79,440	14,857	23.0%
6600	Capital Outlay	-	-	-	20,749	-	(20,749)	-100.0%
	Total	2,831,212	3,573,586	3,650,813	4,654,535	4,588,620	(65,915)	-1.4%

Forney Independent School District

Statement of Revenue by Source and Expenditures by Function and Object

All Governmental Funds Adopted by School Board

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
23	**School Leadership**							
6100	Payroll Costs	9,023,318	11,696,046	12,762,749	14,357,104	15,347,428	990,324	6.9%
6200	Professional & Contracted Srvcs	34,924	57,602	81,363	64,256	67,990	3,734	5.8%
6300	Supplies & Materials	125,185	141,647	172,368	231,577	201,090	(30,487)	-13.2%
6400	Other Operating Expenses	37,140	49,476	42,989	174,784	229,812	55,028	31.5%
6600	Capital Outlay	25,527	-	11,783	105,569	2,500	(103,069)	-97.6%
Total		9,246,094	11,944,771	13,071,252	14,933,290	15,848,820	915,530	6.1%
31	**Counseling & Counseling Services**							
6100	Payroll Costs	5,775,069	7,448,729	9,194,910	10,555,652	11,095,926	540,274	5.1%
6200	Professional & Contracted Srvcs	166,137	57,703	84,116	55,083	112,125	57,042	103.6%
6300	Supplies & Materials	105,902	117,388	109,074	255,279	205,675	(49,604)	-19.4%
6400	Other Operating Expenses	20,906	56,667	70,047	95,702	81,005	(14,697)	-15.4%
6600	Capital Outlay	-	-	95,958	1,600	-	(1,600)	-100.0%
Total		6,068,014	7,680,487	9,554,105	10,963,316	11,494,731	531,415	4.8%
32	**Social Work Services**							
6100	Payroll Costs	-	-	2,289	-	-	-	0.0%
Total		-	-	2,289	-	-	-	0.0%
33	**Health Services**							
6100	Payroll Costs	1,663,941	2,054,788	2,438,027	2,611,402	2,820,042	208,640	8.0%
6200	Professional & Contracted Srvcs	135,744	178,775	93,819	278,350	267,750	(10,600)	-3.8%
6300	Supplies & Materials	22,104	43,284	84,500	149,615	165,550	15,935	10.7%
6400	Other Operating Expenses	3,050	4,397	7,530	16,580	15,620	(960)	-5.8%
Total		1,824,840	2,281,243	2,623,875	3,055,947	3,268,962	213,015	7.0%
34	**Student Transportation**							
6100	Payroll Costs	3,941,864	4,746,571	4,990,064	5,304,499	5,695,400	390,901	7.4%
6200	Professional & Contracted Srvcs	150,688	117,961	218,188	222,810	224,000	1,190	0.5%
6300	Supplies & Materials	862,891	989,429	952,762	1,106,103	1,180,200	74,097	6.7%
6400	Other Operating Expenses	133,370	184,978	123,818	142,634	137,034	(5,600)	-3.9%
6600	Capital Outlay	2,124,704	1,374,150	723,800	2,121,223	1,935,814	(185,409)	-8.7%
Total		7,213,516	7,413,089	7,008,633	8,897,269	9,172,448	275,179	3.1%
35	**Food Service**							
6100	Payroll Costs	2,539,446	4,485,807	4,836,765	5,168,676	6,049,576	880,900	17.0%
6200	Professional & Contracted Srvcs	78,848	761,028	995,453	1,055,096	130,000	(925,096)	-87.7%
6300	Supplies & Materials	3,361,362	4,044,417	4,476,676	5,307,220	5,723,226	416,006	7.8%
6400	Other Operating Expenses	9,165	254,788	67,644	18,747	120,000	101,253	540.1%
6600	Capital Outlay	95,757	187,460	35,493	51,285	50,000	(1,285)	-2.5%
Total		6,084,578	9,733,500	10,412,030	11,601,024	12,072,802	471,778	4.1%
36	**Cocurricular/Extracurricular Activities**							
6100	Payroll Costs	2,942,464	3,879,855	4,533,286	4,878,657	5,908,280	1,029,623	21.1%
6200	Professional & Contracted Srvcs	329,787	407,497	530,825	477,161	518,550	41,389	8.7%
6300	Supplies & Materials	533,226	525,612	666,320	803,672	1,203,549	399,877	49.8%
6400	Other Operating Expenses	442,575	685,047	720,751	921,029	1,032,010	110,981	12.0%
6600	Capital Outlay	68,309	18,147	149,945	100,058	2,500	(97,558)	-97.5%
Total		4,316,361	5,516,157	6,601,127	7,180,577	8,664,889	1,484,312	20.7%
41	**General Administration**							
6100	Payroll Costs	4,301,838	4,535,633	4,815,811	5,172,251	5,582,155	409,904	7.9%
6200	Professional & Contracted Srvcs	839,434	1,052,530	976,247	1,158,520	1,094,700	(63,820)	-5.5%
6300	Supplies & Materials	149,385	187,014	220,285	333,410	355,363	21,953	6.6%
6400	Other Operating Expenses	274,802	410,559	383,382	527,525	492,031	(35,494)	-6.7%
6600	Capital Outlay	-	-	1,908	29,191	-	(29,191)	-100.0%
Total		5,565,459	6,185,736	6,397,632	7,220,897	7,524,249	303,352	4.2%
51	**Facilities Maintenance & Operations**							
6100	Payroll Costs	6,224,162	9,181,318	10,671,896	10,701,024	11,737,885	1,036,861	9.7%
6200	Professional & Contracted Srvcs	6,865,924	7,005,399	7,867,421	8,869,264	9,358,904	489,640	5.5%
6300	Supplies & Materials	846,517	1,067,060	1,230,799	1,272,662	1,480,524	207,862	16.3%
6400	Other Operating Expenses	1,506,644	2,379,628	3,937,392	4,444,542	4,455,158	10,616	0.2%
6600	Capital Outlay	286,829	241,357	358,715	267,716	244,157	(23,559)	-8.8%
Total		15,730,076	19,874,763	24,066,223	25,555,208	27,276,628	1,721,420	6.7%

Forney Independent School District

Statement of Revenue by Source and Expenditures by Function and Object

All Governmental Funds Adopted by School Board

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
52	**Security & Monitoring Services**							
6100	Payroll Costs	1,553,304	2,639,575	3,267,591	4,141,221	4,727,098	585,877	14.1%
6200	Professional & Contracted Srvcs	549,243	974,674	1,219,801	1,430,622	1,583,798	153,176	10.7%
6300	Supplies & Materials	385,512	419,863	360,462	584,595	816,549	231,954	39.7%
6400	Other Operating Expenses	7,534	7,858	12,193	38,694	35,927	(2,767)	-7.2%
6600	Capital Outlay	303,039	6,457	1,399,222	722,223	-	(722,223)	-100.0%
	Total	2,798,633	4,048,427	6,259,269	6,917,355	7,163,372	246,017	3.6%
53	**Data Processing Services**							
6100	Payroll Costs	1,928,254	2,440,096	2,549,914	2,943,336	3,074,176	130,840	4.4%
6200	Professional & Contracted Srvcs	403,063	441,642	446,654	518,347	520,668	2,321	0.4%
6300	Supplies & Materials	1,564,349	1,043,531	1,126,899	1,458,151	1,398,598	(59,553)	-4.1%
6400	Other Operating Expenses	14,397	13,010	20,378	34,420	34,507	87	0.3%
6600	Capital Outlay	1,020,076	600,751	1,119,906	613,747	1,000,000	386,253	62.9%
	Total	4,930,138	4,539,030	5,263,751	5,568,001	6,027,949	459,948	8.3%
61	**Community Services**							
6100	Payroll Costs	125,728	257,869	910,793	1,262,885	1,408,489	145,604	11.5%
6200	Professional & Contracted Srvcs	-	-	73,779	102,715	122,930	20,215	19.7%
6300	Supplies & Materials	2,152	846	74,758	120,816	100,549	(20,267)	-16.8%
6400	Other Operating Expenses	550	2,814	34,776	41,939	13,775	(28,164)	-67.2%
6600	Capital Outlay	-	-	10,374	-	15,000	15,000	0.0%
	Total	128,430	261,528	1,104,480	1,528,355	1,660,743	132,388	8.7%
71	**Debt Service**							
6500	Debt Service	35,726,497	54,522,392	55,569,442	59,398,957	62,370,684	2,971,727	5.0%
	Total	35,726,497	54,522,392	55,569,442	59,398,957	62,370,684	2,971,727	5.0%
81	**Capital outlay**							
6200	Professional & Contracted Srvcs	1,788,387	355,900	-	-	-	-	0.0%
6300	Supplies & Materials	338,788	34,183	3,543	327,191	-	(327,191)	-100.0%
6600	Capital Outlay	2,988,783	23,845	254,965	6,634,495	2,000,000	(4,634,495)	-69.9%
	Total	5,115,958	413,928	258,508	6,961,686	2,000,000	(4,961,686)	-71.3%
93	**Payments to Fiscal Agent of SSA**							
6400	Other Operating Expenses	-	-	-	-	340,000	340,000	0.0%
	Total	-	-	-	-	340,000	340,000	0.0%
99	**Other Intergovernmental Charges**							
6200	Professional & Contracted Srvcs	1,102,398	1,080,271	1,154,934	1,264,020	1,331,287	67,267	5.3%
	Total	1,102,398	1,080,271	1,154,934	1,264,020	1,331,287	67,267	5.3%
	Total Expenditures	**197,306,068**	**249,361,837**	**268,931,778**	**317,616,001**	**330,252,337**	**12,636,336**	4.0%
	Over Expenditures	13,342,462	9,507,599	18,825,595	3,554,417	4,897,325		
Other Financing Sources (Uses)								
7900	Other Resources	25,923,295	14,421,887	45,358,534	93,359,899	-		
8900	Other Uses	(8,936,648)	(9,231,087)	(42,106,352)	(90,953,375)	-		
	Total Other Financing Sources (Uses)	16,986,647	5,190,800	3,252,181	2,406,524	-		
Fund Balance - July 1 (Beginning)		88,395,509	118,724,618	133,423,018	155,500,794	161,461,735		
Prior Period Adjustment		-	-	-	-	-		
Fund Balance - July 1 (Beginning, as Restated)		88,395,509	118,724,618	133,423,018	155,500,794	161,461,735		
Fund Balance - June 30 (Ending)		118,724,618	133,423,018	155,500,794	161,461,735	166,359,060		
Less Nonspendable Prepaid Items		1,948,599	1,955,781	1,359,129	1,000,000	1,000,000		
Less Restricted for Federal/State Grants		2,571,584	1,061,497	694,932	293,824	293,824		
Less Restricted for Retirement of Bonded Debt		56,919,634	62,308,424	68,875,397	77,123,823	82,021,148		
Less Assigned for Construction Purchases		-	-	4,000,000	-	-		
Less Assigned for Equipment Purchases		571,252	1,128,905	450,749	-	-		
Less Assigned for Retirement of Debt		10,000,000	10,000,000	15,000,000	15,000,000	15,000,000		
Less Other Assigned Fund Balance		1,206,943	724,333	206,916	-	-		
Ending Fund Balance - Unassigned		**45,506,606**	**56,244,077**	**64,913,671**	**68,044,088**	**68,044,088**		

This page is left blank intentionally.

General Fund Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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 $87.9 million, or 34 percent, of the total revenue budgeted in the General Fund in fiscal year 2027. Current and delinquent property taxes account for $81.9 million, or 93 percent, of local revenue. The 2027 budget estimates a 1.9 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 $168.7 million, or 65 percent, of the total revenue included in the General Fund budget. State funding from the foundation school program will increase 7 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 only expected to grow 1 percent and student enrollment is projected to grow almost 5 percent, more of the per pupil allotment will be funded by the state. House Bill 2, 89th legislature, also increased the per pupil allotment by $55 and added new funding for teacher and staff pay raises.

The District is expected to receive approximately $12.5 million is Teacher Retirement System (TRS) on-behalf payments. On-behalf payments do not come directly to the school district. These funds are paid to TRS by the State of Texas and are included in the financial statements of the District to disclose the benefits received by our employees. An offsetting expense is recognized in payroll accounts.

State Funding Sources

Fiscal Year 2027 with Comparative Data from Prior Year

Revenue Source	2026 Budgeted	2027 Budgeted	% of 2027 State Budgeted Revenue	Total Change	Percent Change
State Aid	145,611,522	156,221,617	92.6%	10,610,095	7.3%
TRS On Behalf Payments	11,700,000	12,480,725	7.4%	780,725	6.7%
Total State Revenue	157,311,522	168,702,342	100.0%	11,390,820	7.2%

Federal Funding

General Fund federal revenues include indirect cost reimbursements from the federal programs, 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 collections are estimated to be $1.1 million, which is less than 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 decrease $1.0 million for fiscal year 2026. This is mainly due to a change in the amount of Medicaid reimbursements expected to be received during the year.

All General Fund Revenue Sources

Fiscal Year 2027 with Comparative Data from Prior Year

Revenue Source	2026 Budgeted	2027 Budgeted	% of 2027 Budgeted Revenue	Total Change	Percent Change
Local Revenue	86,262,661	87,938,074	34.1%	1,675,413	1.9%
State Revenue	157,311,522	168,702,342	65.4%	11,390,820	7.2%
Federal Revenue	1,026,640	1,118,000	0.4%	91,360	8.9%
Total Revenue	244,600,823	257,758,416	100.0%	13,157,593	5.4%

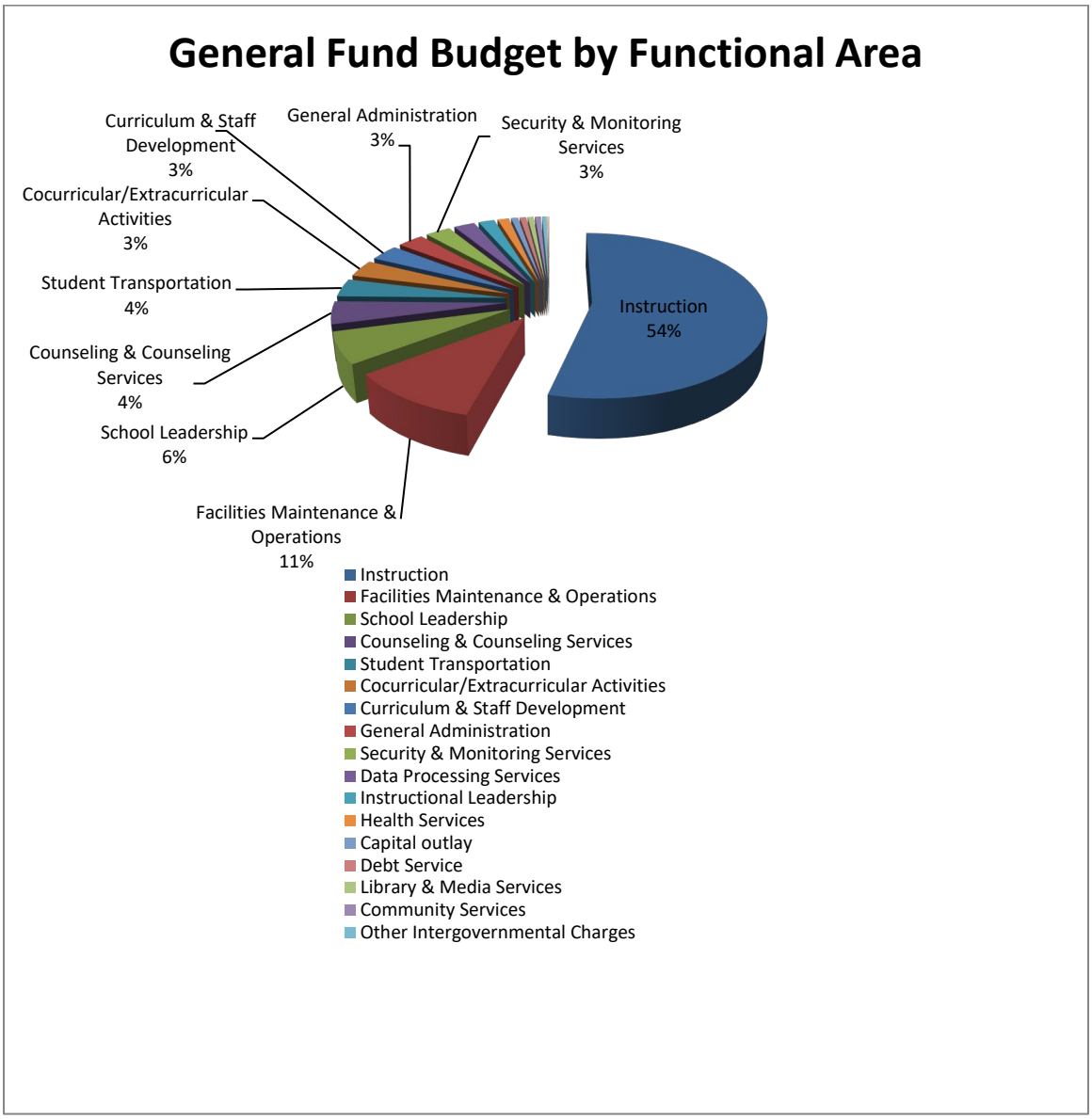
Where the Money Goes

The District continues to ensure resources are spent primarily on support for schools and students. Approximately 79 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	2027 Budgeted	Percent of Budget
Instruction	139,507,057	54.1%
Library & Media Services	1,668,612	0.6%
Curriculum & Staff Development	8,270,484	3.2%
Instructional Leadership	4,588,620	1.8%
School Leadership	15,848,820	6.1%
Counseling & Counseling Services	11,494,731	4.5%
Health Services	3,268,962	1.3%
Student Transportation	9,172,448	3.6%
Food Service	100,000	0.0%
Cocurricular/Extracurricular Activities	8,664,889	3.4%
Total Instruction & Instructional Support	202,584,623	78.6%
General Administration	7,524,249	2.9%
Facilities Maintenance & Operations	27,276,628	10.6%
Security & Monitoring Services	7,163,372	2.8%
Data Processing Services	6,027,949	2.3%
Community Services	1,660,743	0.6%
Debt Service	1,849,565	0.7%
Capital outlay	2,000,000	0.8%
Payments to Fiscal Agent of SSA	340,000	0.1%
Other Intergovernmental Charges	1,331,287	0.5%
Total Operations & Infrastructure	47,649,544	18.5%
Grand Total	257,758,416	100.0%


General Fund Budget by Functional Area
Curriculum & Staff Development 3%
General Administration 3%
Security & Monitoring Services 3%
Cocurricular/Extracurricular Activities 3%
Student Transportation 4%
Counseling & Counseling Services 4%
School Leadership 6%
Facilities Maintenance & Operations 11%
Instruction 54%
Instruction
Facilities Maintenance & Operations
School Leadership
Counseling & Counseling Services
Student Transportation
Cocurricular/Extracurricular Activities
Curriculum & Staff Development
General Administration
Security & Monitoring Services
Data Processing Services
Instructional Leadership
Health Services
Capital outlay
Debt Service
Library & Media Services
Community Services
Other Intergovernmental Charges

General Fund

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

Fund Balance			Fiscal Year 2026	Fiscal Year 2027
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 Balanced Months of Reserve = 3.3	Budgeted Balanced Months of Reserve = 3.2
Revenue			**Fiscal Year 2026**	**Fiscal Year 2027**
1	State Aid	HB 2, 89th 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 Basic Cost - Per Enrolled Student Support Staff Retention - Per Regular Program ADA Teacher Retention - Per Teacher (3-4 Yrs of Experience) Teacher Retention - Per Teacher (5+ Yrs of Experience)	$6,215 Guar. Yield (1) - $129.52 Guar. Yield (2) - $49.28 (Pennies over MCR = 17) $106 $45 $2,500 $5,000	$6,215 Guar. Yield (1) - $129.52 Guar. Yield (2) - $49.28 (Pennies over MCR = 17) $106 $45 $2,500 $5,000
2	Enrollment	Estimated increase of 4.8%, or 948 students.	19,695	20,643
3	Property Value	Based on preliminary estimates. Final taxable value will be received at the end of July.	0.5% Increase	1% Increase
4	Tax Collection Rate	Collection rate is estimated based on historical trends.	98.10%	99.40%
5	Tax Rate	Total Tax Rate per $100 of taxable value · M&O Tax Rate · I&S Tax Rate	$1.2869 $0.7869 $0.5000	$1.2869 $0.7869 $0.5000
Expenditures			**Fiscal Year 2026**	**Fiscal Year 2027**
1	Pay Raises		6.1% - Teacher (Avg.) 3% of Mid – All Other	3.3% - Teacher (Avg.) 3% of Mid – All Other
2	Employee Retention Stipends		To Be Determined	To Be Determined
3	Staffing increases due to student growth		211	109
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 / Other Vehicles Capital Improvements Maintenance Tax Note Payments / Energy Upgrade Loan Payment		 $520,000 $250,000 $2,406,856 $2,500,000 $1,172,741	 $520,000 $250,000 $1,881,039 $2,000,000 $1,174,516
6	Student and Staff technology devices and network upgrades		Chromebooks = $4,350,000 Network Upgrades = $300,000	Chromebooks = $1,000,000 Network Upgrades = $1.3 mil

Forney Independent School District

Statement of Revenue by Source and Expenditures by Major Object

General Fund

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted
Revenues						
5700	Local Sources	$ 76,197,289	$ 77,537,500	$ 87,061,144	$ 86,262,661	$ 87,938,074
5800	State Program Revenue	80,619,641	117,583,098	130,950,542	157,311,522	168,702,342
5900	Federal Program Revenue	2,352,851	2,231,628	752,953	1,026,640	1,118,000
	Total Revenues	**159,169,780**	**197,352,226**	**218,764,638**	**244,600,823**	**257,758,416**
Expenditures						
6100	Payroll Costs	123,096,636	156,972,671	168,095,422	194,262,802	210,886,247
6200	Professional & Contracted Srvcs	14,504,809	12,962,969	15,740,969	18,921,429	19,254,666
6300	Supplies & Materials	8,063,393	8,335,046	9,119,198	15,083,175	12,970,083
6400	Other Operating Expenses	2,759,649	4,319,762	5,707,051	7,144,247	7,496,884
6500	Debt Service	1,176,677	1,190,136	1,195,012	1,550,385	1,849,565
6600	Capital Outlay	7,070,506	2,758,946	4,343,407	11,204,367	5,300,971
	Total Expenditures	**156,671,671**	**186,539,530**	**204,201,059**	**248,166,405**	**257,758,416**
	Over Expenditures	2,498,109	10,812,697	14,563,579	(3,565,582)	-
Other Financing Sources (Uses)						
7900	Other Resources	170,138	7,000	1,313,789	1,679,205	-
8900	Other Uses	-	-	-	-	-
	Total Other Financing Sources (Uses)	170,138	7,000	1,313,789	1,679,205	-
Fund Balance - July 1 (Beginning)		56,565,153	59,233,400	70,053,097	85,930,465	84,044,088
Fund Balance - June 30 (Ending)		59,233,400	70,053,097	85,930,465	84,044,088	84,044,088
Less Nonspendable Prepaid Items		1,948,599	1,955,781	1,359,129	1,000,000	1,000,000
Less Assigned for Construction Purchase		-	-	4,000,000	-	-
Less Assigned for Equipment Purchases		571,252	1,128,905	450,749	-	-
Less Assigned for Retirement of Debt		10,000,000	10,000,000	15,000,000	15,000,000	15,000,000
Less Other Assigned Fund Balance		1,206,943	724,333	206,916	-	-
Ending Fund Balance - Unassigned		**45,506,606**	**56,244,077**	**64,913,671**	**68,044,088**	**68,044,088**
Ending Unassigned Fund Balance as a Percent of Total Expenditures		29%	30%	32%	27%	26%

General Fund

Budget Comparison - Fiscal year 2025 to Fiscal Year 2026

Total General Fund revenue is estimated at $257.8 million for the 2027 fiscal year. Appropriations are also $257.8 million. When compared to the 2026 budget, this represents an increase of $13.2 million in revenue and an increase of $9.6 million in expenditures. The district had a $3.6 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 $13.2 million, which is the same increase projected for estimated revenue. The proposed maintenance and operation (M&O) tax rate is 78.69¢, which is the same as the previous year.

The expected unassigned General Fund balance at the end of fiscal year 2027 is $68.0 million. This represents 3.2 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

			2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Revenues									
5700	**Local Revenue Sources**								
	5710	Tax Collections	$ 71,855,546	$ 72,083,040	$ 80,075,188	$ 80,682,093	$ 81,875,899	$ 1,193,806	1.5%
	5729	Service Rendered to Other School Dist	-	-	-	-	259,000	259,000	0.0%
	5739	Tuition	135,125	139,790	382,281	145,000	63,000	(82,000)	-56.6%
	5742	Interest Income	2,274,305	3,391,433	3,627,017	3,000,000	3,200,000	200,000	6.7%
	5743	Facility Rental	134,812	346,518	896,408	720,000	920,000	200,000	27.8%
	5744	Gifts & Bequests	465,065	226,971	229,818	281,154	110,675	(170,479)	-60.6%
	5745	Insurance Recovery	123,660	20,198	88,968	-	-	-	0.0%
	5749	Miscellaneous Income	584,109	549,558	623,313	565,000	648,000	83,000	14.7%
	5752	Athletic Revenues	341,623	447,565	503,840	407,000	451,000	44,000	10.8%
	5753	Extracurricular Other Than Athletics	-	72,910	99,132	75,000	75,000	-	0.0%
	5755	Enterprising Service Revenue	206,893	207,980	452,811	337,414	285,500	(51,914)	-15.4%
	5769	Misc Rev from Intermediate Sources	76,150	51,535	82,368	50,000	50,000	-	0.0%
	Total		76,197,289	77,537,500	87,061,144	86,262,661	87,938,074	1,675,413	1.9%
5800	**State Program Revenue**								
	5810	Foundation School Program	73,209,207	108,325,824	120,028,716	145,611,522	156,221,617	10,610,095	7.3%
	5831	Teacher Retirement On-Behalf Paymts	7,410,434	9,257,274	10,552,826	11,700,000	12,480,725	780,725	6.7%
	5839	State Rev from Other TX Gov Agencies	-	-	369,000	-	-	-	0.0%
		Total State Revenues	80,619,641	117,583,098	130,950,542	157,311,522	168,702,342	11,390,820	7.2%
5900	**Federal Program Revenue**								
	5919	Erate Funding	539,233	6,993	258,098	10,000	75,000	65,000	650.0%
	5921	School Breakfast Program	94,691	146,032	50,713	93,500	53,900	(39,600)	-42.4%
	5922	National School Lunch Program	362,655	540,968	187,169	350,000	199,100	(150,900)	-43.1%
	5929	Federal Rev Distributed by TEA	-	4,299	94,719	-	100,000	100,000	0.0%
	5931	School Health & Related Services	1,301,563	1,490,072	83,256	500,000	500,000	-	0.0%
	5949	ROTC Funding	54,709	43,264	78,999	73,140	90,000	16,860	23.1%
	5952	Federal Rev from Fiscal Agent	-	-	-	-	100,000	100,000	0.0%
		Total Federal Revenues	2,352,851	2,231,628	752,953	1,026,640	1,118,000	91,360	8.9%
		Total Revenues	**159,169,780**	**197,352,226**	**218,764,638**	**244,600,823**	**257,758,416**	**13,157,593**	**5.4%**
Expenditures									
11	**Instruction**								
	6100	Payroll Costs	78,235,193	98,158,869	101,758,358	119,556,946	130,465,434	10,908,488	9.1%
	6200	Professional & Contracted Srvcs	1,588,538	497,954	2,354,120	3,716,115	3,156,259	(559,856)	-15.1%
	6300	Supplies & Materials	2,842,565	3,588,088	3,845,073	8,174,943	5,633,903	(2,541,040)	-31.1%
	6400	Other Operating Expenses	149,086	98,939	85,965	175,613	151,461	(24,152)	-13.8%
	6600	Capital Outlay	253,240	494,240	214,923	587,796	100,000	(487,796)	-83.0%
	Total		83,068,623	102,838,089	108,258,438	132,211,413	139,507,057	7,295,644	5.5%
12	**Library & Media Services**								
	6100	Payroll Costs	1,203,975	1,404,238	1,427,828	1,588,762	1,576,545	(12,217)	-0.8%
	6200	Professional & Contracted Srvcs	-	1,317	-	-	-	-	0.0%
	6300	Supplies & Materials	79,222	40,935	63,729	82,115	76,561	(5,554)	-6.8%
	6400	Other Operating Expenses	8,949	9,457	13,149	14,110	15,506	1,396	9.9%
	Total		1,292,146	1,455,947	1,504,706	1,684,987	1,668,612	(16,375)	-1.0%
13	**Curriculum & Staff Development**								
	6100	Payroll Costs	3,419,433	5,085,395	5,256,980	6,722,972	7,048,846	325,874	4.8%
	6200	Professional & Contracted Srvcs	537,181	670,883	572,636	703,070	837,268	134,198	19.1%
	6300	Supplies & Materials	185,093	105,215	169,288	141,030	99,772	(41,258)	-29.3%
	6400	Other Operating Expenses	121,388	137,401	169,460	452,092	283,598	(168,494)	-37.3%
	6600	Capital Outlay	-	-	1,908	-	1,000	1,000	0.0%
	Total		4,263,095	5,998,894	6,170,271	8,019,164	8,270,484	251,320	3.1%
21	**Instructional Leadership**								
	6100	Payroll Costs	2,758,092	3,443,688	3,514,927	4,466,091	4,398,543	(67,548)	-1.5%
	6200	Professional & Contracted Srvcs	13,361	62,861	67,066	61,096	58,437	(2,659)	-4.4%
	6300	Supplies & Materials	20,501	30,953	39,338	42,016	52,200	10,184	24.2%
	6400	Other Operating Expenses	39,258	36,083	29,482	64,583	79,440	14,857	23.0%
	6600	Capital Outlay	-	-	-	20,749	-	(20,749)	-100.0%
	Total		2,831,212	3,573,586	3,650,813	4,654,535	4,588,620	(65,915)	-1.4%

Forney Independent School District

Statement of Revenue by Source and Expenditures by Function and Object

General Fund

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
23	**School Leadership**							
6100	Payroll Costs	9,023,318	11,696,046	12,762,749	14,357,104	15,347,428	990,324	6.9%
6200	Professional & Contracted Srvcs	34,924	57,602	81,363	64,256	67,990	3,734	5.8%
6300	Supplies & Materials	125,185	141,647	172,368	231,577	201,090	(30,487)	-13.2%
6400	Other Operating Expenses	37,140	49,476	42,989	174,784	229,812	55,028	31.5%
6600	Capital Outlay	25,527	-	11,783	105,569	2,500	(103,069)	-97.6%
Total		9,246,094	11,944,771	13,071,252	14,933,290	15,848,820	915,530	6.1%
31	**Counseling & Counseling Services**							
6100	Payroll Costs	5,775,069	7,448,729	9,194,910	10,555,652	11,095,926	540,274	5.1%
6200	Professional & Contracted Srvcs	166,137	57,703	84,116	55,083	112,125	57,042	103.6%
6300	Supplies & Materials	105,902	117,388	109,074	255,279	205,675	(49,604)	-19.4%
6400	Other Operating Expenses	20,906	56,667	70,047	95,702	81,005	(14,697)	-15.4%
6600	Capital Outlay	-	-	95,958	1,600	-	(1,600)	-100.0%
Total		6,068,014	7,680,487	9,554,105	10,963,316	11,494,731	531,415	4.8%
32	**Social Work Services**							
6100	Payroll Costs	-	-	2,289	-	-	-	0.0%
Total		-	-	2,289	-	-	-	0.0%
33	**Health Services**							
6100	Payroll Costs	1,663,941	2,054,788	2,438,027	2,611,402	2,820,042	208,640	8.0%
6200	Professional & Contracted Srvcs	135,744	178,775	93,819	278,350	267,750	(10,600)	-3.8%
6300	Supplies & Materials	22,104	43,284	84,500	149,615	165,550	15,935	10.7%
6400	Other Operating Expenses	3,050	4,397	7,530	16,580	15,620	(960)	-5.8%
Total		1,824,840	2,281,243	2,623,875	3,055,947	3,268,962	213,015	7.0%
34	**Student Transportation**							
6100	Payroll Costs	3,941,864	4,746,571	4,990,064	5,304,499	5,695,400	390,901	7.4%
6200	Professional & Contracted Srvcs	150,688	117,961	218,188	222,810	224,000	1,190	0.5%
6300	Supplies & Materials	862,891	989,429	952,762	1,106,103	1,180,200	74,097	6.7%
6400	Other Operating Expenses	133,370	184,978	123,818	142,634	137,034	(5,600)	-3.9%
6600	Capital Outlay	2,124,704	1,374,150	723,800	2,121,223	1,935,814	(185,409)	-8.7%
Total		7,213,516	7,413,089	7,008,633	8,897,269	9,172,448	275,179	3.1%
35	**Food Service**							
6400	Other Operating Expenses	-	243,449	55,742	-	100,000	100,000	0.0%
Total		-	243,449	55,742	-	100,000	100,000	0.0%
36	**Cocurricular/Extracurricular Activities**							
6100	Payroll Costs	2,942,464	3,879,855	4,533,286	4,878,657	5,908,280	1,029,623	21.1%
6200	Professional & Contracted Srvcs	329,787	407,497	530,825	477,161	518,550	41,389	8.7%
6300	Supplies & Materials	533,226	525,612	666,320	803,672	1,203,549	399,877	49.8%
6400	Other Operating Expenses	442,575	685,047	720,751	921,029	1,032,010	110,981	12.0%
6600	Capital Outlay	68,309	18,147	149,945	100,058	2,500	(97,558)	-97.5%
Total		4,316,361	5,516,157	6,601,127	7,180,577	8,664,889	1,484,312	20.7%
41	**General Administration**							
6100	Payroll Costs	4,301,838	4,535,633	4,815,811	5,172,251	5,582,155	409,904	7.9%
6200	Professional & Contracted Srvcs	839,434	1,052,530	976,247	1,158,520	1,094,700	(63,820)	-5.5%
6300	Supplies & Materials	149,385	187,014	220,285	333,410	355,363	21,953	6.6%
6400	Other Operating Expenses	274,802	410,559	383,382	527,525	492,031	(35,494)	-6.7%
6600	Capital Outlay	-	-	1,908	29,191	-	(29,191)	-100.0%
Total		5,565,459	6,185,736	6,397,632	7,220,897	7,524,249	303,352	4.2%
51	**Facilities Maintenance & Operations**							
6100	Payroll Costs	6,224,162	9,181,318	10,671,896	10,701,024	11,737,885	1,036,861	9.7%
6200	Professional & Contracted Srvcs	6,865,924	7,005,399	7,867,421	8,869,264	9,358,904	489,640	5.5%
6300	Supplies & Materials	846,517	1,067,060	1,230,799	1,272,662	1,480,524	207,862	16.3%
6400	Other Operating Expenses	1,506,644	2,379,628	3,937,392	4,444,542	4,455,158	10,616	0.2%
6600	Capital Outlay	286,829	241,357	358,715	267,716	244,157	(23,559)	-8.8%
Total		15,730,076	19,874,763	24,066,223	25,555,208	27,276,628	1,721,420	6.7%

Forney Independent School District

Statement of Revenue by Source and Expenditures by Function and Object

General Fund

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
52	**Security & Monitoring Services**							
6100	Payroll Costs	1,553,304	2,639,575	3,267,591	4,141,221	4,727,098	585,877	14.1%
6200	Professional & Contracted Srvcs	549,243	974,674	1,219,801	1,430,622	1,583,798	153,176	10.7%
6300	Supplies & Materials	385,512	419,863	360,462	584,595	816,549	231,954	39.7%
6400	Other Operating Expenses	7,534	7,858	12,193	38,694	35,927	(2,767)	-7.2%
6600	Capital Outlay	303,039	6,457	1,399,222	722,223	-	(722,223)	-100.0%
	Total	2,798,633	4,048,427	6,259,269	6,917,355	7,163,372	246,017	3.6%
53	**Data Processing Services**							
6100	Payroll Costs	1,928,254	2,440,096	2,549,914	2,943,336	3,074,176	130,840	4.4%
6200	Professional & Contracted Srvcs	403,063	441,642	446,654	518,347	520,668	2,321	0.4%
6300	Supplies & Materials	1,564,349	1,043,531	1,126,899	1,458,151	1,398,598	(59,553)	-4.1%
6400	Other Operating Expenses	14,397	13,010	20,378	34,420	34,507	87	0.3%
6600	Capital Outlay	1,020,076	600,751	1,119,906	613,747	1,000,000	386,253	62.9%
	Total	4,930,138	4,539,030	5,263,751	5,568,001	6,027,949	459,948	8.3%
61	**Community Services**							
6100	Payroll Costs	125,728	257,869	910,793	1,262,885	1,408,489	145,604	11.5%
6200	Professional & Contracted Srvcs	-	-	73,779	102,715	122,930	20,215	19.7%
6300	Supplies & Materials	2,152	846	74,758	120,816	100,549	(20,267)	-16.8%
6400	Other Operating Expenses	550	2,814	34,776	41,939	13,775	(28,164)	-67.2%
6600	Capital Outlay	-	-	10,374	-	15,000	15,000	0.0%
	Total	128,430	261,528	1,104,480	1,528,355	1,660,743	132,388	8.7%
71	**Debt Service**							
6500	Debt Service	1,176,677	1,190,136	1,195,012	1,550,385	1,849,565	299,180	19.3%
	Total	1,176,677	1,190,136	1,195,012	1,550,385	1,849,565	299,180	19.3%
81	**Capital outlay**							
6200	Professional & Contracted Srvcs	1,788,387	355,900	-	-	-	-	0.0%
6300	Supplies & Materials	338,788	34,183	3,543	327,191	-	(327,191)	-100.0%
6600	Capital Outlay	2,988,783	23,845	254,965	6,634,495	2,000,000	(4,634,495)	-69.9%
	Total	5,115,958	413,928	258,508	6,961,686	2,000,000	(4,961,686)	-71.3%
93	**Payments to Fiscal Agent of SSA**							
6400	Other Operating Expenses	-	-	-	-	340,000	340,000	0.0%
	Total	-	-	-	-	340,000	340,000	0.0%
99	**Other Intergovernmental Charges**							
6200	Professional & Contracted Srvcs	1,102,398	1,080,271	1,154,934	1,264,020	1,331,287	67,267	5.3%
	Total	1,102,398	1,080,271	1,154,934	1,264,020	1,331,287	67,267	5.3%
	Total Expenditures	**156,671,671**	**186,539,530**	**204,201,059**	**248,166,405**	**257,758,416**	**9,592,011**	**3.9%**
	Over Expenditures	2,498,109	10,812,697	14,563,579	(3,565,582)	-		
Other Financing Sources (Uses)								
7900	Other Resources	170,138	7,000	1,313,789	1,679,205	-		
8900	Other Uses	-	-	-	-	-		
	Total Other Financing Sources (Uses)	170,138	7,000	1,313,789	1,679,205	-		
Fund Balance - July 1 (Beginning)		56,565,153	59,233,400	70,053,097	85,930,465	84,044,088		
Prior Period Adjustment		-	-	-	-	-		
Fund Balance - July 1 (Beginning, as Restated)		56,565,153	59,233,400	70,053,097	85,930,465	84,044,088		
Fund Balance - June 30 (Ending)		59,233,400	70,053,097	85,930,465	84,044,088	84,044,088		
Less Nonspendable Prepaid Items		1,948,599	1,955,781	1,359,129	1,000,000	1,000,000		
Less Assigned for Construction Purchases		-	-	4,000,000				
Less Assigned for Equipment Purchases		571,252	1,128,905	450,749	-	-		
Less Assigned for Retirement of Debt		10,000,000	10,000,000	15,000,000	15,000,000	15,000,000		
Less Other Assigned Fund Balance		1,206,943	724,333	206,916	-	-		
Ending Fund Balance - Unassigned		**45,506,606**	**56,244,077**	**64,913,671**	**68,044,088**	**68,044,088**		
Ending Unassigned Fund Balance as a Percent of Total Expenditures		29%	30%	32%	27%	26%		

Food Service Fund Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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 29.8 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 $0.4 million, or 3.8 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 $7.9 million, or 66.3 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 2027, the Food Service expenditures are budgeted at $12.0 million, an increase of 3.2 percent. The budget is balanced for the upcoming school year.

Food Service Fund

Comparison to Prior Year

Below is a detailed presentation of budgeted revenue and expenditure for the upcoming school year. As shown, total Food Service Fund revenues will increase 6.9 percent and expenditures will increase 3.2 percent over the prior year budget. Most of these 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

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Revenues								
5700	**Local Revenue Sources**							
5742	Interest Income	90,550	132,368	86,173	70,000	70,000	-	0.0%
5749	Miscellaneous Income	2,129	1,722	-	-	-	-	0.0%
5751	Food Service Sales	2,820,472	3,083,417	3,354,138	3,924,171	3,500,105	(424,066)	-10.8%
	Total	2,913,151	3,217,507	3,440,311	3,994,171	3,570,105	(424,066)	-10.6%
5800	**State Program Revenue**							
5829	State Prgm Rev Distributed by TEA	28,653	25,749	34,025	27,000	40,000	13,000	48.1%
5831	Teacher Retirement On-Behalf Paymts	142,991	236,613	293,099	280,000	361,259	81,259	29.0%
5839	State Rev from Other TX Gov Agencie	-	10,892	475	-	60,000	60,000	0.0%
	Total State Revenues	171,643	273,253	327,599	307,000	461,259	154,259	50.2%
5900	**Federal Program Revenue**							
5921	School Breakfast Program	653,896	864,511	1,228,480	1,328,657	1,665,261	336,604	25.3%
5922	National School Lunch Program	2,501,612	3,202,534	4,533,962	4,925,920	5,546,486	620,566	12.6%
5923	USDA Commodities	198,166	217,653	459,372	644,168	729,691	85,523	13.3%
5939	Other Federal Funds	277,953	204,505	-	-	-	-	0.0%
	Total Federal Revenues	3,631,627	4,489,203	6,221,813	6,898,745	7,941,438	1,042,693	15.1%
	Total Revenues	**6,716,422**	**7,979,964**	**9,989,723**	**11,199,916**	**11,972,802**	**772,886**	**6.9%**
Expenditures								
35	**Food Service**							
6100	Payroll Costs	2,539,446	4,485,807	4,836,765	5,168,676	6,049,576	880,900	17.0%
6200	Professional & Contracted Srvcs	78,848	761,028	995,453	1,055,096	130,000	(925,096)	-87.7%
6300	Supplies & Materials	3,361,362	4,044,417	4,476,676	5,307,220	5,723,226	416,006	7.8%
6400	Other Operating Expenses	9,165	11,339	11,903	18,747	20,000	1,253	6.7%
6600	Capital Outlay	95,757	187,460	35,493	51,285	50,000	(1,285)	-2.5%
Total		6,084,578	9,490,051	10,356,289	11,601,024	11,972,802	371,778	3.2%
	Total Expenditures	**6,084,578**	**9,490,051**	**10,356,289**	**11,601,024**	**11,972,802**	**371,778**	**3.2%**
	Over Expenditures	631,844	(1,510,087)	(366,565)	(401,108)	-		
Other Financing Sources (Uses)								
7900	Other Resources	-	-	-	-	-		
8900	Other Uses	-	-	-	-	-		
	Total Other Financing Sources (Uses)	-	-	-	-	-		
Fund Balance - July 1 (Beginning)		1,939,740	2,571,584	1,061,497	694,932	293,824		
Prior Period Adjustment		-	-	-	-	-		
Fund Balance - July 1 (Beginning, as Restated)		1,939,740	2,571,584	1,061,497	694,932	293,824		
Fund Balance - June 30 (Ending)		2,571,584	1,061,497	694,932	293,824	293,824		

Debt Service Fund Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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 exemptions. Property tax collections are estimated to be approximately $52.0 million, or 79.5 percent of total revenue.

Debt Service Fund Revenue Sources

Fiscal Year 2027 with Comparative Data from Prior Year

Revenue Source	2026 Budgeted	2027 Budgeted	% of 2027 Budgeted Revenue	Total Change	Percent Change
Tax Collections	51,422,077	52,007,360	79.5%	585,283	1.1%
Interest Income	2,440,000	2,000,000	3.1%	(440,000)	-18.0%
State Revenue	11,507,602	11,411,084	17.4%	(96,518)	-0.8%
Total Revenue	65,369,679	65,418,444	100.0%	48,765	0.1%

Fund Balance

The fund balance on June 30, 2026 is expected to be $77.1 million. The August 15, 2026 debt service payment will be $35.0 million, as such, the board's stated goal to have fund balance equal to the August debt service payment has been met.

Outlook for FY2026 and beyond

The voters of the District authorized the issuance of $1.294 billion in bonds at an election held on May 7, 2022. The District has issued $452.6 million of these bond over the last 4 years and is expected to issue the remaining bonds incrementally over the next 10 years. Property value growth and student attendance will determine the actual timing of each bond sale. These funds will be used to provide classroom capacity for students moving into the District.

The District is planning to issue $43.6 million of refunding bonds in August 2026 to refinance portions of callable bonds in Series 2016 and Series 2017. The transaction is expected to save the district 5.8 million in future debt service obligations.

Debt Service Fund

Below is the 2027 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

		2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2027 Budgeted
Revenues						
5700	Local Sources	$ 43,674,666	$ 48,027,428	$ 53,356,107	$ 53,862,077	$ 54,007,360
5800	State Program Revenue	1,087,662	5,509,818	5,646,904	11,507,602	11,411,084
	Total Revenues	44,762,328	53,537,246	59,003,011	65,369,679	65,418,444
Expenditures						
6511	Bond Principal	6,526,539	5,093,042	6,940,195	9,862,361	9,795,058
6521	Interest on Bonds	27,884,292	48,048,740	46,861,916	47,370,702	50,691,061
6599	Other Debt Service Fees	138,989	190,474	572,319	615,509	35,000
	Total Expenditures	34,549,820	53,332,256	54,374,430	57,848,572	60,521,119
	Revenues Over Expenditures	10,212,508	204,989	4,628,581	7,521,107	4,897,325
Other Financing Sources (Uses)						
7900	Other Resources	25,753,157	14,414,887	44,044,745	91,680,694	-
8900	Other Uses	(8,936,648)	(9,231,087)	(42,106,352)	(90,953,375)	-
	(Uses)	16,816,509	5,183,800	1,938,392	727,319	-
Fund Balance - July 1 (Beginning)		29,890,617	56,919,634	62,308,424	68,875,397	77,123,823
Fund Balance - June 30 (Ending)		56,919,634	62,308,424	68,875,397	77,123,823	82,021,148

Forney Independent School District

Aggregate Unlimited Tax Debt Service Schedule

Fiscal Year Ending June 30,	Principal	Interest	Total
2027	9,795,058	50,691,061	60,486,119
2028	14,342,463	49,673,481	64,015,944
2029	17,194,934	49,122,885	66,317,819
2030	20,754,918	48,195,351	68,950,269
2031	22,002,173	47,132,420	69,134,594
2032	27,415,000	45,913,044	73,328,044
2033	30,105,000	44,602,469	74,707,469
2034	36,205,000	43,149,269	79,354,269
2035	39,775,000	41,504,950	81,279,950
2036	43,280,000	39,785,950	83,065,950
2037	47,425,000	37,929,113	85,354,113
2038	50,492,280	37,004,595	87,496,875
2039	46,692,253	42,070,366	88,762,619
2040	44,274,110	45,552,908	89,827,019
2041	49,883,459	39,914,609	89,798,069
2042	51,148,350	38,671,294	89,819,644
2043	52,236,102	37,258,029	89,494,131
2044	53,917,190	35,494,904	89,412,094
2045	57,413,238	29,206,693	86,619,931
2046	59,590,395	27,066,336	86,656,731
2047	61,712,232	24,889,937	86,602,169
2048	63,878,656	22,680,907	86,559,563
2049	66,148,982	20,371,536	86,520,519
2050	66,407,814	18,035,223	84,443,038
2051	64,418,004	15,721,243	80,139,247
2052	58,869,959	13,439,419	72,309,378
2053	57,003,658	11,255,220	68,258,878
2054	25,738,681	9,644,269	35,382,950
2055	12,050,000	866,313	12,916,313
2056	10,700,000	280,875	10,980,875
	1,260,869,911	967,124,667	2,227,994,578

Bonded Debt Facts

Total Outstanding Debt Principal	$1,260,869,911
Final Payment on Bonded Debt	2056
Bond Rating	Moody's Aa3 (Stable) S & P: AA- (Stable)
Authorized but Unissued (May 2022)	$841,400,000
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



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

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 $452.6 million of bonds authorized in the May 2022 election. These funds were used to construct two middle schools, two elementary schools, an alternative learning academy, a transportation center, and to purchase land. Elementary and intermediate school renovations were also completed. Expansion to the college & career center and other district improvements are currently underway.

The District is planning to issue bonds totaling $30.0 million in Spring 2027 in order to improve facilities, convert the current maintenance shop located downtown into a police department, and fund other renovation projects throughout the district.

This page is left blank intentionally.

Informational Section



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

Tax Fund Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

Property Value Information

The District received its 2026 preliminary taxable property value from Kaufman County Appraisal District on April 21, 2025. An updated value was received on June 11, 2025, which included $3.0 billion disputed taxable value under review by appraisal review board. Since the tax roll will not be officially certified until July 25th, the preliminary value received in June 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, and also included adjustments for expected loss of value during the appraisal review process. The following is four years of historical taxable property value information, plus the preliminary estimate of property value for fiscal year 2027.

Forney Independent School District

Five Year Trend for Taxable Property Value

Tax Year	School Year	Taxable Values	% Change	$ Increase	Total Tax Rate
2022	2022-2023	$ 8,379,434,894	29.0%	$ 1,882,597,484	$ 1.3546
2023	2023-2024	$ 9,243,141,666	10.3%	$ 863,706,772	$ 1.2892
2024	2024-2025	$ 10,302,609,573	11.5%	$ 1,059,467,907	$ 1.2869
2025	2025-2026	$ 10,402,147,514	1.0%	$ 99,537,941	$ 1.2869
2026	2026-2027	$ 10,507,080,970	1.0%	$ 104,933,456	$ 1.2869

As indicated, the District has experienced strong property value growth over the last five years, averaging a 10.5 percent increase per year. However, value growth has slowed over the last 2 years, averaging only 1.0 percent per year. This is a result of the homestead exempt increases in recent years and declining average home values driven in part by higher mortgage interest rates.

Total market value of property within the District grew 4.2 billion over the last five-years. The strongest category of growth was single-family residential property, growing over $2.3 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.

Property Value Information

Comparison of Property Value
By Use Category & Tax Year

Use Category	2022 Market Value	2023 Market Value	2024 Market Value	2025 Market Value	* 2026 Market Value	5 Year Change
Single Family Residential	$ 7,589,137,715	$ 9,168,599,009	$ 9,289,333,060	$ 9,847,130,470	$ 9,863,293,639	$ 2,274,155,924
Commercial & Industrial	1,766,380,689	2,293,471,057	2,696,758,835	2,898,832,491	3,169,160,305	$ 1,402,779,616
Multifamily Residential	219,219,727	259,340,803	338,709,958	420,430,047	443,273,480	$ 224,053,753
Rural Land (Non-qualified)	249,385,208	296,097,020	267,706,162	319,260,485	355,545,967	$ 106,160,759
Vacant Lots	105,527,042	138,402,812	139,195,087	212,058,125	269,738,857	$ 164,211,815
Rural Land & Improvements (Qualified)	454,093,212	409,852,573	400,120,815	424,626,101	405,065,058	$ (49,028,154)
Residential Inventory	210,916,099	208,558,241	420,358,423	335,284,165	214,215,280	$ 3,299,181
Utilities	89,792,651	95,245,118	101,052,642	115,431,615	117,609,155	$ 27,816,504
Other Personal / Special Inventory	12,201,511	12,876,033	12,869,203	11,311,855	15,291,397	$ 3,089,886
Total Market Value of Taxable Property	$ 10,696,653,854	$ 12,882,442,666	$ 13,666,104,185	$ 14,584,365,354	$ 14,853,193,138	$ 4,156,539,284
Less: Exemptions	$ (2,317,218,960)	$ (3,639,301,000)	$ (3,363,494,612)	$ (4,182,217,840)	$ (4,346,112,168)	
Taxable Value for School Tax Purposes	$ 8,379,434,894	$ 9,243,141,666	$ 10,302,609,573	$ 10,402,147,514	$ 10,507,080,970	
Growth Percentage	29.0%	10.3%	11.5%	1.0%	1.0%	

* Tax Year 2026 is based on the preliminary value estimate from the Kaufman County Appraisal District. Adjustments for value under protest have been made.

Approximately 13.1 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 Vistra Corporation, an electricity generating plant. Other top ten taxpayers include Goodyear Tire & Rubber and Amazon (also listed as MPLD II Forney LLC on the tax records). Goodyear and Amazon operate distribution centers within the District.

Forney Independent School District
2025 Top Ten Taxpayers

Rank	Taxpayer	Property Category	Taxable Value
1	Vistra Corp	Industrial & Manufacturing	$ 590,679,120
2	Gateway Distribution Center LLC	Commercial	$ 120,249,158
3	Amazon.com Services LLC	Commercial	$ 115,785,841
4	SRPF C/Trinity Pointe Phase I LP	Commercial	$ 91,250,000
5	NLP Goodyear BTS LLC	Industrial & Manufacturing	$ 90,000,000
6	ASVRF Lovett Logistics Owner LLC	Commercial	$ 85,277,927
7	MPLD II Forney LLC (Amazon)	Commercial	$ 82,150,000
8	Exeter US Highway 80	Commercial	$ 77,000,000
9	Exeter 11333 County LP	Commercial	$ 71,132,546
10	Civf VI Dev-TX1 B01-B02 LLC	Industrial & Manufacturing	$ 67,520,097

Tax Rate & Collection Information

Tax Rates

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 2027 is expected to be $1.2869 per hundred dollars of property value, which is the same tax rate as 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 2026.

Forney Independent School District
Historic & Projected Tax Rates

Year	General Fund Tax Rate	Debt Service Tax Rate	Total Tax Rate
2022-2023	$ 0.854600	$ 0.500000	$ 1.354600
2023-2024	$ 0.789200	$ 0.500000	$ 1.289200
2024-2025	$ 0.786900	$ 0.500000	$ 1.286900
2025-2026	$ 0.786900	$ 0.500000	$ 1.286900
2026-2027	$ 0.786900	$ 0.500000	$ 1.286900

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

Tax Collections

Over the last five years, the District's average collection rate of its tax levy was 99.6% when factoring in delinquent tax collections from prior years. Management used a collection rate of 99.4% 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 %
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%
2024	2023	118,459,887	116,088,444	98.00%	117,270,428	99.00%
2025	2024	132,484,277	130,167,775	98.25%	130,461,618	98.47%

* Include delinquent taxes from prior year levies.

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				
	2022	**2023**	**2024**	**2025**	**2026**
Average Market Value	368,703	407,196	385,539	373,085	363,125
Less: Average Homestead Exemption	(90,549)	(149,749)	(111,885)	(142,583)	(140,468)
Average Taxable Value	278,154	257,447	273,654	230,502	222,657
Property Tax Rate (per $100 of Taxable Value)	1.355	1.289	1.287	1.287	1.287
Property Tax Due	3,767.87	3,319.01	3,521.65	2,966.33	2,865.37
Increase / (Decrease) from Prior Year	236.48	(448.86)	202.64	(555.32)	(100.96)

Homeowners in Texas receive a $140,000 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 10, 2026.

Enrollment Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

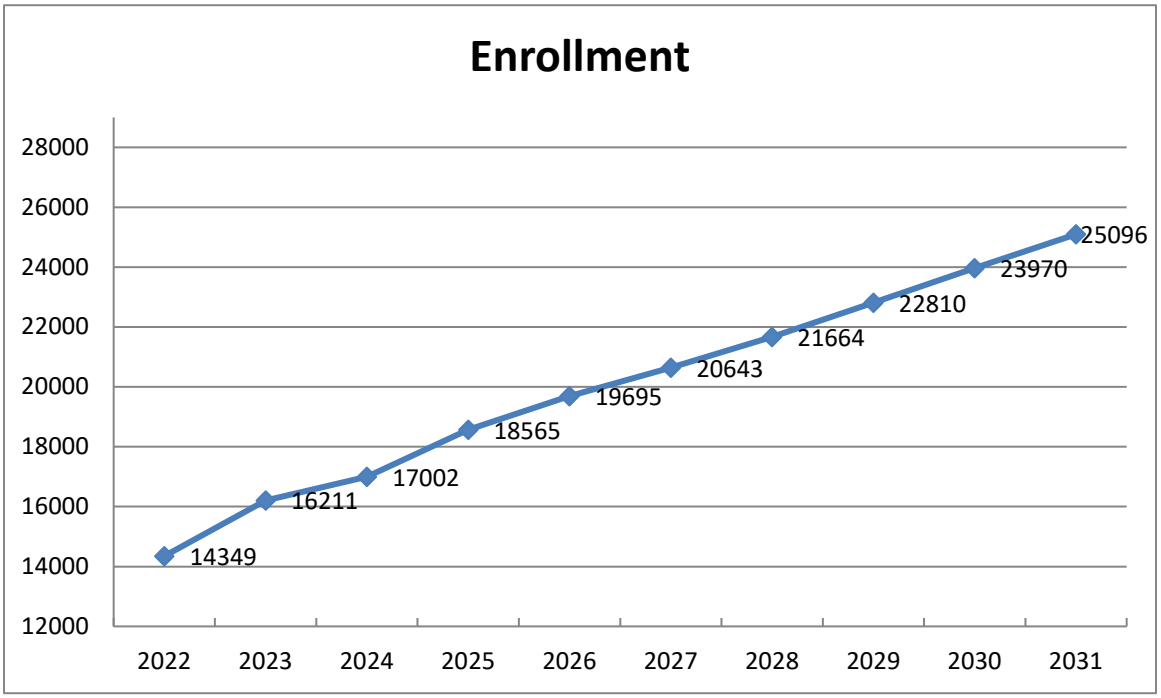
This page is left blank intentionally.

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	% Growth
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	1,171	1,225	1,351	1,276	1,288	1,287	1,237	1,281	1,295	1,435	1,372	1,250	1,001	17,002	791	4.9%
2024/25	741	1,272	1,322	1,333	1,405	1,423	1,408	1,375	1,374	1,381	1,465	1,475	1,354	1,237	18,565	1,563	9.2%
2025/26	842	1,322	1,365	1,392	1,446	1,525	1,522	1,504	1,446	1,464	1,549	1,522	1,465	1,331	19,695	1,130	6.1%
2026/27	824	1,372	1,436	1,423	1,494	1,561	1,621	1,611	1,598	1,540	1,619	1,570	1,512	1,462	20,643	948	4.8%
2027/28	901	1,424	1,485	1,513	1,543	1,624	1,648	1,719	1,708	1,699	1,703	1,647	1,552	1,498	21,664	1,021	4.9%
2028/29	951	1,498	1,546	1,571	1,651	1,672	1,698	1,756	1,833	1,817	1,877	1,734	1,651	1,555	22,810	1,146	5.3%
2029/30	978	1,570	1,632	1,634	1,710	1,794	1,752	1,800	1,870	1,954	2,006	1,908	1,721	1,641	23,970	1,160	5.1%
2030/31	1,016	1,639	1,692	1,701	1,760	1,847	1,877	1,860	1,915	1,989	2,158	2,041	1,891	1,710	25,096	1,126	4.7%

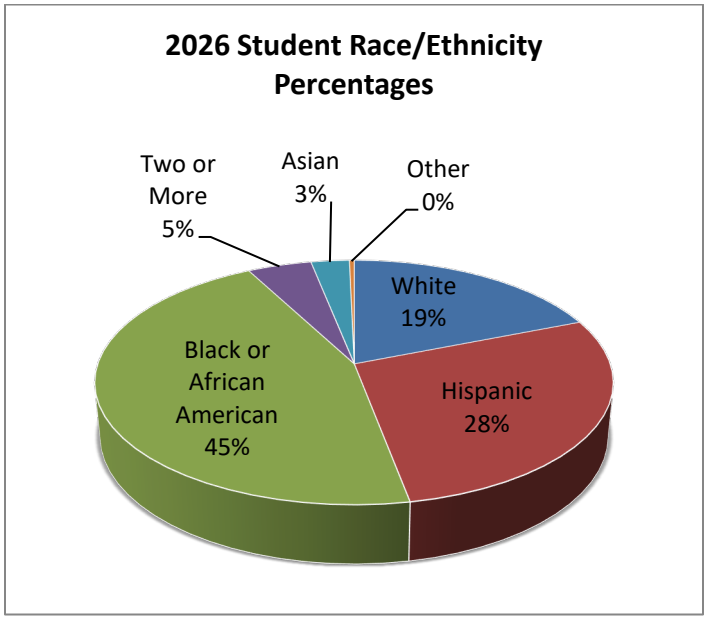


Enrollment Information

Student Race/Ethnicity and Economically Disadvantaged

Year (Oct.)	Total	White	%	Hispanic	%	Black or African American	%	Asian	%
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	17,002	4,232	24.9%	4,879	28.7%	6,636	39.0%	431	2.5%
2024/25	18,565	3,950	21.3%	5,181	27.9%	8,004	43.1%	481	2.6%
2025/26	19,695	3,742	19.0%	5,521	28.0%	8,910	45.2%	544	2.8%

Year (Oct.)	Total	American Indian or Alaska Native	%	Native Hawaiian/ Other Pacific Islander	%	Two or More Races	%	Economically Disadvantaged	%
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	17,002	30	0.2%	30	0.2%	764	4.5%	7,803	45.9%
2024/25	18,565	39	0.2%	36	0.2%	874	4.7%	9,005	48.5%
2025/26	19,695	38	0.2%	32	0.2%	908	4.6%	10,096	51.3%



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 948 student in average daily attendance to calculate the estimate.

This page is left blank intentionally.

Personnel Information



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

Staffing

As with all school districts in Texas, the largest expense in the annual operating budget is payroll. The District spends approximately 82% 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 2027, 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. The senior high school classroom size target was 23, with most teachers teaching 4 out of 5 possible class periods per day.

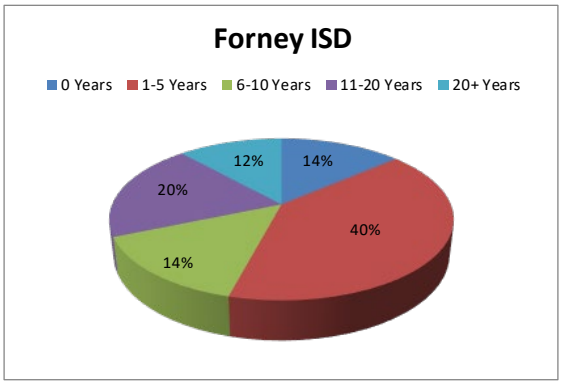
Staffing History

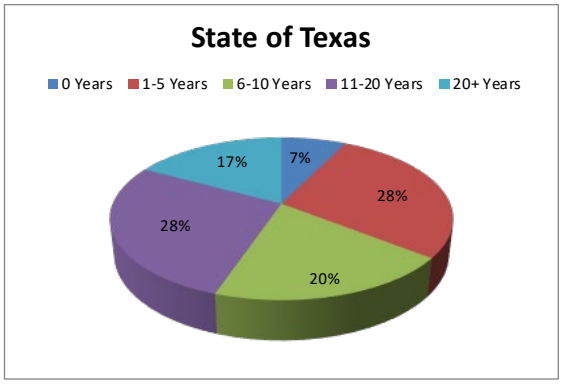
	2023 Actual	%	2024 Actual	%	2025 Actual	%	2026 Actual	%	2027 Budget	%
Teachers (Includes regular elementary, secondary, and special program teachers)	1,064.1	51.9%	1,154.5	50.3%	1,212.0	47.4%	1,302.6	47.3%	1,315.6	46.0%
Professional Support (Includes counselors, diagnosticians, librarians, occupational therapist, nurses, psychologists, speech therapists, instructional specialists, coordinators, athletic trainers, non-instructional program directors or executive directors, etc.)	259.6	12.6%	278.0	12.1%	338.1	13.2%	382.0	13.9%	401.0	14.0%
Campus Administration (Includes principals, assistant principals, and deans)	67.0	3.3%	73.4	3.2%	74.0	2.9%	85.0	3.1%	88.0	3.1%
Central Administration (Includes superintendent, chiefs, and instructional program directors or executive directors)	21.0	1.0%	27.0	1.2%	27.1	1.1%	27.1	1.0%	28.1	1.0%
Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	207.3	10.1%	243.8	10.6%	261.0	10.2%	303.0	11.0%	346.0	12.1%
Auxiliary Staff (Includes non classroom paraprofessionals, bus drivers, custodians, food service workers, maintenance workers, and any other staff not specifically listed above)	433.2	21.1%	518.8	22.6%	643.1	25.2%	652.9	23.7%	682.9	23.9%
Total	2,052.2	100%	2,295.5	100%	2,555.3	100%	2,752.6	100%	2,861.6	100%
Student Membership	16,180		16,962		18,524		19,643		20,554	
Staffing Ratios										
Student to Teacher Ratio	15.2		14.7		15.3		15.1		15.6	
Student to Total Staff Ratio	7.9		7.4		7.2		7.1		7.2	

Staffing

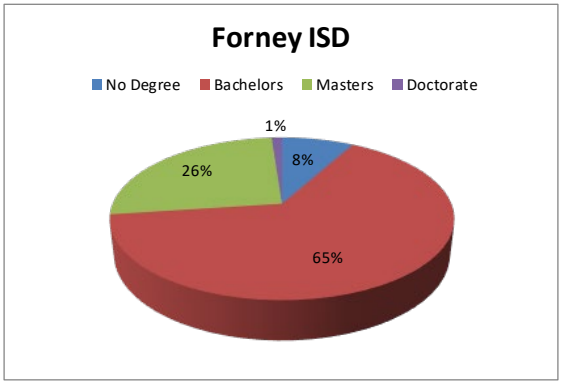
The district strives to put quality teachers in its classrooms. As depicted below, the District has a larger percentage of less experienced teacher when compared to the State of Texas as a whole. Since the District is growing very fast, it has a number of new teaching positions to fill each year. It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

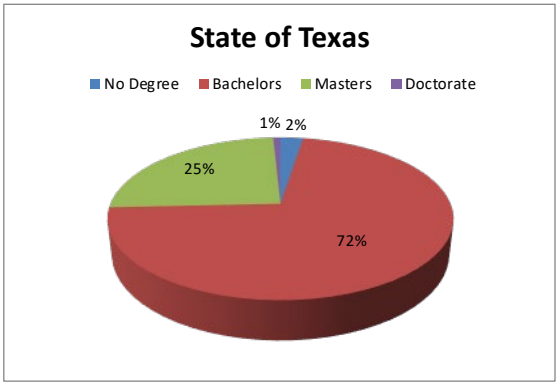
Teacher by Years of Experience





Teacher by Highest Degree Held





Staffing

The District teacher salary schedule is competitive when compared to surrounding districts. The average base teacher pay for the 2027 fiscal year was $67,619. The following is sample of the 2026-2027 teacher schedule for the years of experience indicated:

Teacher Salary Schedule

Various Years of Experience

Years	Annual Salary
0	$64,000
5	$68,000
10	$70,500
15	$73,000
20	$75,500
25	$78,000
30+	$80,500

For fiscal year 2027 certified classroom teachers will receive a pay increase between $1,800 and $4,500 depending on experience. On average, this is equal to a 3.3 percent increase of prior year salary. Other staff members will receive 3.0 percent of their pay grade mid-point. Market adjustments were also giving to some staff members in order to be competitive with surrounding districts.

This page is left blank intentionally.

Forney ISD
Compensation Plan
2026-2027



Classroom Teacher
Salary Schedule
2026-2027

Step	Bachelor's	Master's	Doctorate
0 *	$64,000	$65,000	$66,000
1	$64,200	$65,200	$66,200
2	$64,400	$65,400	$66,400
3	$65,100	$66,100	$67,100
4	$65,300	$66,300	$67,300
5	$68,000	$69,000	$70,000
6	$68,500	$69,500	$70,500
7	$69,000	$70,000	$71,000
8	$69,500	$70,500	$71,500
9	$70,000	$71,000	$72,000
10	$70,500	$71,500	$72,500
11	$71,000	$72,000	$73,000
12	$71,500	$72,500	$73,500
13	$72,000	$73,000	$74,000
14	$72,500	$73,500	$74,500
15	$73,000	$74,000	$75,000
16	$73,500	$74,500	$75,500
17	$74,000	$75,000	$76,000
18	$74,500	$75,500	$76,500
19	$75,000	$76,000	$77,000
20	$75,500	$76,500	$77,500
21	$76,000	$77,000	$78,000
22	$76,500	$77,500	$78,500
23	$77,000	$78,000	$79,000
24	$77,500	$78,500	$79,500
25	$78,000	$79,000	$80,000
26	$78,500	$79,500	$80,500
27	$79,000	$80,000	$81,000
28	$79,500	$80,500	$81,500
29	$80,000	$81,000	$82,000
30+	$80,500	$81,500	$82,500

90% of any funds received by Forney Independent School District for a designated teacher under the Teacher Incentive Allotment (TIA) 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.

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 the teacher salary schedule.

* Uncertified teachers will start at $55,000 and will be placed on the pay schedule based upon experience and state law.

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**

1

Assistant Area Manager - Child Nutrition (226)
Specialist - Business Relations and Franchise (226)
Specialist - Engage (226)
Specialist - Event (226)
Specialist - Multi-Media (226)
Specialist - Public Relations (226)

	Minimum	Midpoint	Maximum
Daily	$251.96832	$296.43332	$340.89832
226	$56,945.00	$66,994.00	$77,043.00
240	$60,472.00	$71,144.00	$81,816.00

2

Area Manager - Child Nutrition (226)
Coordinator - Child Nutrition Procurement & Inventory (226)
Director - Custodial (240)
Director - Grounds (240)
Executive Chef (226)
Registered Dietician (226)
Specialist - Communications (226)
Specialist - Multi-Media (226)
Transportation Operations Manager (226)

	Minimum	Midpoint	Maximum
Daily	$277.16515	$326.07665	$374.98815
187	$51,830.00	$60,976.00	$70,123.00
226	$62,639.00	$73,693.00	$84,747.00
240	$66,520.00	$78,258.00	$89,997.00

3

Buyer (226)
Coordinator - Accounting (226)
Coordinator - Accounts Payable (226)
Coordinator - Business Services (226)
Coordinator - Facilities (226)
Coordinator - Franchise (226)
Coordinator - Human Resources Information Systems (226)
Coordinator - IT Support (226)
Coordinator - Payroll (226)
Coordinator - PEIMS (226)
Coordinator - Special Events (226)
Director - Maintenance (240)
Network Engineer (226)
Operations Manager - Child Nutrition (226)
Systems Administrator (226)
Technical Manager / AV Facilitator (226)

	Minimum	Midpoint	Maximum
Daily	$304.88167	$358.68431	$412.48696
187	$57,013.00	$67,074.00	$77,135.00
226	$68,903.00	$81,063.00	$93,222.00
240	$73,172.00	$86,084.00	$98,997.00

4

Athletic Trainer - Assistant (207)
Athletic Trainer - Middle School Athletics (207)
Coordinator - Safety & Tranining (226)
Counselor Intern (197)(207)
Executive Director - Forney Education Foundation (226)
SLP- Assistant (187)
Specialist - Media (197)
Specialist - Technology Security (226)

	Minimum	Midpoint	Maximum
Daily	$327.74779	$385.58564	$443.42348
187	$61,289.00	$72,105.00	$82,920.00
197	$64,566.00	$75,960.00	$87,354.00
207	$67,844.00	$79,816.00	$91,789.00
226	$74,071.00	$87,142.00	$100,214.00

ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN

Pay Grade | **Position** | **Salary Range**

5

Administrative Intern (197, 207, 217 or 226)
ARD Facilitator (197)
Athletic Trainer - High School (226)
Barn Operator (240)
Coordinator - Assistant Athletic (187)
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)
Farm Operator (240)
Golf Operator (240)
LSSP - Intern (197)
Nurse (187)
ROTC Instructor - Non-Commissioned Officer (217)
Specialist - At Risk Services (207)
Specialist - Culture of Excellence (197)
Specialist - Learning / Instructional Coach (207, 217, 221, or 226)
Specialist - MTSS (Behavior) (197)
Specialist - Transition / ARD (197)
Specialist - Wrap Around Support (197)

	Minimum	Midpoint	Maximum
Daily	$335.94149	$395.22528	$454.50907
187	$62,821.00	$73,907.00	$84,993.00
197	$66,180.00	$77,859.00	$89,538.00
207	$69,540.00	$81,812.00	$94,083.00
217	$72,899.00	$85,764.00	$98,628.00
226	$75,923.00	$89,321.00	$102,719.00
240	$80,626.00	$94,854.00	$109,082.00

6

Assistant Principal - At Risk Services (207)
Assistant Principal - Elementary (207)
Assistant Principal - Intermediate (217)
Coordinator - Language Acquisition (207)
Coordinator - Safety & Security (226)
Coordinator - Title XI (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 - Behavioral (197)
Specialist - Language Acquisition Title III (207)
Specialist - Vision (197)
Speech Language Pathologist (187)

	Minimum	Midpoint	Maximum
Daily	$352.73856	$414.98654	$477.23452
80	$28,219.00	$33,199.00	$38,179.00
187	$65,962.00	$77,602.00	$89,243.00
197	$69,489.00	$81,752.00	$94,015.00
202	$71,253.00	$83,827.00	$96,401.00
207	$73,017.00	$85,902.00	$98,788.00
217	$76,544.00	$90,052.00	$103,560.00
221	$77,955.00	$91,712.00	$105,469.00
226	$79,719.00	$93,787.00	$107,855.00

ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN

Pay Grade | **Position** | **Salary Range**

7

Assistant Director - Transportation (226)
Assistant Director - Athletics (226)
Assistant Principal - Middle School (217)(226)
Coordinator - Autism and Behavior Services
Coordinator - Behavioral Supports (226)
Coordinator - Career & Technology Education (226)
Coordinator - CCMR (226)
Coordinator - Data & Assessment (226)
Coordinator - Dual Language / ESL (226)
Coordinator - Dyslexia Services (226)
Coordinator - Early Childhood (226)
Coordinator - Elementary Math (226)
Coordinator - Elementary Reading Language Arts (226)
Coordinator - Engage (226)
Coordinator - Evaluation Services (226)
Coordinator - Future Readiness (226)
Coordinator - Guidance & Counseling (226)
Coordinator - Health Services (217)
Coordinator - Human Resources (226)
Coordinator - K-12 Science (226)
Coordinator - K-12 Social Studies (226)
Coordinator - Learner Support (226)
Coordinator - Media Services & Educational Technology (226)
Coordinator - Parent Education (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 Services (226)
Coordinator - Testing & Accountability (226)
Coordinator - Title III Language Acquisition (226)
Coordinator - Virtual Learning (226)
ROTC Instructor - Officer (217)
Speech Language Pathologist - Lead (197)

	Minimum	Midpoint	Maximum
Daily	$370.37549	$435.73587	$501.09625
187	$69,260.00	$81,483.00	$93,705.00
197	$72,964.00	$85,840.00	$98,716.00
207	$76,668.00	$90,197.00	$103,727.00
217	$80,371.00	$94,555.00	$108,738.00
226	$83,705.00	$98,476.00	$113,248.00

8

Assistant Principal - High School (217 or 226)
Director - Communications (226)
Director - PEIMS (226)

	Minimum	Midpoint	Maximum
Daily	$388.89426	$457.52266	$526.15106
197	$76,612.00	$90,132.00	$103,652.00
207	$80,501.00	$94,707.00	$108,913.00
217	$84,390.00	$99,282.00	$114,175.00
226	$87,890.00	$103,400.00	$118,910.00

9

Director - Accounting & Payroll (226)
Director - Band (226)
Director - Health & Wellness (226)
Director - Information Services (226)
Director - Purchasing & Accounts Payable (226)
Director - Safety & Security
Medical Practitioners / Nurse Practitioner (207)

	Minimum	Midpoint	Maximum
Daily	$408.33898	$480.39880	$552.45862
207	$84,526.00	$99,443.00	$114,359.00
217	$88,610.00	$104,247.00	$119,884.00
221	$90,243.00	$106,168.00	$122,093.00
226	$92,285.00	$108,570.00	$124,856.00

ADMINISTRATION / PROFESSIONAL COMPENSATION PLAN

Pay Grade | **Position** | **Salary Range**

10 Associate Principal - High School (226)
Director - Athletics / PE (226)
Director - Bilingual / ESL Services (226)
Director - Business Partnerships (226)
Director - Child Nutrition (226)
Director - Early Childhood Education (226)
Director - Elementary Learning (226)
Director - Engage & Higher Ed (226)
Director - Fine Arts (226)
Director - Future Readiness (226)
Director - Guidance & Social Services (226)
Director - Human Resources (226)
Director - Innovative Pathways (226)
Director - Professional Learning (226)
Director - Secondary Learning (226)
Director - Special Education (226)
Director - Student Services (226)
Director - Theater and Dance (226)
Director - Visual and Digital Art (226)
Police Officer - Captain (226)
Principal - Elementary (221)
Principal - Intermediate (226)

	Minimum	Midpoint	Maximum
Daily	$428.75593	$504.41874	$580.08155
207	$88,752.00	$104,415.00	$120,077.00
217	$93,040.00	$109,459.00	$125,878.00
221	$94,755.00	$111,477.00	$128,198.00
226	$96,899.00	$113,999.00	$131,098.00

11 Executive Director - Data & Assessments (226)
Executive Director - Federal Programs (226)
Executive Director - Future Readiness (226)
Executive Director - Transportation (240)
Executive Director - Virtual Learning & Media Services (226)
Principal - Forney Learning Academy (226)
Principal - High School 9th Grade (226)
Principal - Middle School (226)
Principal - Virtual Learning (226)

	Minimum	Midpoint	Maximum
Daily	$450.19372	$529.63967	$609.08563
226	$101,744.00	$119,699.00	$137,653.00

12 Coordinator/Head FB Coach-9th-12th Gr. (226)
Executive Director - Elementary Leadership Development (226)
Executive Director - Facility Services (240)
Executive Director - Federal Programs (226)
Executive Director - Information Technology (226)
Executive Director - Secondary Leadership Development (226)

	Minimum	Midpoint	Maximum
Daily	$472.70341	$556.12166	$639.53991
226	$106,831.00	$125,683.00	$144,536.00
240	$113,449.00	$133,469.00	$153,490.00

13 Reserved for Future Use

	Minimum	Midpoint	Maximum
Daily	$496.33858	$583.92774	$671.51690
226	$112,173.00	$131,968.00	$151,763.00

14 Chief of Police (226)
Executive Director - Athletics (226)
Executive Director - Budget & Fiscal Compliance (226)
Executive Director - Forney Experience (226)
Executive Director - Information Technology (226)
Executive Director - Special Populations (226)
Executive Director - Student Services (226)
Executive Principal - High School (226)

	Minimum	Midpoint	Maximum
Daily	$521.15551	$613.12413	$705.09275
226	$117,781.00	$138,566.00	$159,351.00

This salary schedule is for the 2026-2027 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

15

Chief Communications Officer (226)
Chief Elementary Learning Officer (226)
Chief Innovation Officer (226)
Chief of Staff (226)
Chief Secondary Learning Officer (226)

	Minimum	Midpoint	Maximum
Daily	$583.69417	$686.69902	$789.70388
226	$131,915.00	$155,194.00	$178,473.00

16

Chief Human Resource Officer (226)

	Minimum	Midpoint	Maximum
Daily	$653.73747	$769.10291	$884.46834
226	$147,745.00	$173,817.00	$199,890.00

17

Associate Superintendent (226)

	Minimum	Midpoint	Maximum
Daily	$732.18597	$861.39525	$990.60454
226	$165,474.00	$194,675.00	$223,877.00

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)
Aide - Flex (187)
Aide - Flex Fine Arts (187)

	Minimum	Midpoint	Maximum
Hourly	$15.92	$18.73	$21.54
Daily	$127.36	$149.84	$172.32
171	$21,779	$25,623	$29,467
187	$23,816	$28,020	$32,224

2

Aide - DAEP (187)
Aide - ECSE (187)
Aide - ISS (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 - Testing Center (187)
Aide- Office (187 or 197)
Life Guard (250)
Receptionist (HS,FLA) (207)

	Minimum	Midpoint	Maximum
Hourly	$16.72	$19.67	$22.62
Daily	$133.76	$157.36	$180.96
187	$25,013	$29,426	$33,840
190	$25,414	$29,898	$34,382
192	$25,682	$30,213	$34,744
207	$27,688	$32,574	$37,459

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)
Engage Opportunity Guide (187)
Teacher Apprentice (187)

	Minimum	Midpoint	Maximum
Hourly	$17.55	$20.65	$23.75
Daily	$140.40	$165.20	$190.00
187	$26,255	$30,892	$35,530
189	$26,536	$31,223	$35,910
197	$27,659	$32,544	$37,430
207	$29,063	$34,196	$39,330
226	$31,730	$37,335	$42,940

4

Clerk - Assistant Principal (197)
Clerk - Athletics (226)
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	$18.43	$21.68	$24.93
Daily	$147.44	$173.44	$199.44
187	$27,571	$32,433	$37,295
197	$29,046	$34,168	$39,290
202	$29,783	$35,035	$40,287
207	$30,520	$35,902	$41,284
217	$31,994	$37,636	$43,278
226	$33,321	$39,197	$45,073

This salary schedule is for the 2026-2027 school year only. Salary increases are not automaically granted each year. Neither past nor future salaries can be calculated, assumed, or predicted on the basis of this schedule.

PARAPROFESSIONAL COMPENSATION PLAN

Pay Grade | **Position** | **Salary Range**

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

	Minimum	Midpoint	Maximum
Hourly	$19.35	$22.76	$26.17
Daily	$154.80	$182.08	$209.36
187	$28,948	$34,049	$39,150
202	$31,270	$36,780	$42,291
207	$32,044	$37,691	$43,338
217	$33,592	$39,511	$45,431
221	$34,211	$40,240	$46,269
226	$34,985	$41,150	$47,315

6 Accompanist (PT)
Clerk - Accounting (226)
Clerk - Accounts Payable (226)
Clerk - Business Services (226)
Clerk - Payroll (226)
Clerk - Purchasing (226)
Office Manager - Employee Health Clinic (207)
Secretary - Principal, HS (226)
Secretary - Technology (226)

	Minimum	Midpoint	Maximum
Hourly	$20.80	$24.47	$28.14
Daily	$166.40	$195.76	$225.12
187	$31,117	$36,607	$42,097
226	$37,606	$44,242	$50,877

7 Administrative Assistant - District (226)
Secretary - Athletics (District) (226)
Licensed Vocational Nurse (LVN) (187, 207)
Specialist - Accounts Payable (226)
Specialist - Child Nutrition (226)
Specialist - Fixed Assets (226)
Specialist - Human Resources (226)
Specialist - Student Information (226)

	Minimum	Midpoint	Maximum
Hourly	$22.88	$26.92	$30.96
Daily	$183.04	$215.36	$247.68
187	$34,228	$40,272	$46,316
207	$37,889	$44,580	$51,270
226	$41,367	$48,671	$55,976

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

	Minimum	Midpoint	Maximum
Hourly	$25.17	$29.61	$34.05
Daily	$201.36	$236.88	$272.40
187	$37,654	$44,297	$50,939
226	$45,507	$53,535	$61,562

9 Executive Assistant I (226)

	Minimum	Midpoint	Maximum
Hourly	$27.45	$32.29	$37.13
Daily	$219.60	$258.32	$297.04
226	$49,630	$58,380	$67,131

10 Executive Assistant II (226)

	Minimum	Midpoint	Maximum
Hourly	$30.19	$35.52	$40.85
Daily	$241.52	$284.16	$326.80
226	$54,584	$64,220	$73,857

This salary schedule is for the 2026-2027 school year only. Salary increases are not automaically granted each year. Neither past nor future salaries can be calculated, assumed, or predicted on the basis of this schedule.

BUS DRIVER / BUS MONITOR COMPENSATION PLAN

BUS DRIVER

Years Experience	Hourly Rate
0	$24.37
1	$24.55
2	$24.73
3	$24.91
4	$25.09
5	$25.27
6	$25.45
7	$25.63
8	$25.81
9	$25.99
10	$26.17
11	$26.35
12	$26.53
13	$26.71
14	$26.89
15	$27.07
16	$27.25
17	$27.43
18	$27.61
19	$27.79
20	$27.97
21	$28.15
22	$28.33
23	$28.51
24	$28.69
25	$28.87
26	$29.05
27	$29.23
28	$29.41
29	$29.59
30	$29.77

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.

AUXILIARY COMPENSATION PLAN

Pay Grade	Position		Wage Range		
			Minimum	Midpoint	Maximum
1	Bus Monitor (176) Child Nutrition Worker (176) Custodian (260) Shift Lead (260)	Hourly	$15.92	$18.73	$21.54
2	Crossing Guards (172) Custodian - Lead (260) Groundskeeper (260)	Hourly	$16.72	$19.67	$22.62
3	Groundskeeper - Lead (260) Warehouse (260)	Hourly	$17.55	$20.65	$23.75
4	Child Nutrition - Asst Manager (High School) (179) Maintenance (General) (260)	Hourly	$18.43	$21.68	$24.93
5	Child Nutrition - Manager (Elem., Inter., Middle, 9th Grade) (179) Custodial - Night Manager (260) Maintenance (Skilled, HVAC) (260) Mechanic I (260) Painter (260)	Hourly	$19.53	$22.98	$26.43
6	Electrician - Journeyman (260) HVAC Mechanic (Licensed) (260) IT Support Specialist (226) Licensed Maintenance (260) Licensed Pest Control Technician (260) Mechanic II (260) Plumber (260) Safety Trainer (217)	Hourly	$22.07	$25.97	$29.87
7	Child Nutrition - Manager (HS 10-12, Jackson-Rhodes) (179) IT Support Specialist - Senior (226) Maintenance (HVAC Controls) (260) Maintenance Assistant Foreman (260) Mechanic III (260) Network Support Specialist (226)	Hourly	$24.95	$29.35	$33.75

This salary schedule is for the 2026-2027 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.

AUXILIARY COMPENSATION PLAN

Pay Grade | **Position** | **Wage Range**

8 Maintenance Foreman (260)
Shop Supervisor (260)

	Minimum	Midpoint	Maximum
Hourly	$28.19	$33.17	$38.15

9 Police Officer I (226)(260)

	Minimum	Midpoint	Maximum
Hourly	$33.69	$39.64	$45.59
Annual (226)	$60,912	$71,669	$82,427
Annual (260)	$70,075	$82,451	$94,827

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

	Minimum	Midpoint	Maximum
Hourly	$35.38	$41.62	$47.86
Annual (226)	$63,967	$75,249	$86,531
Annual (260)	$73,590	$86,570	$99,549

11 Police Officer III (226)(260)

	Minimum	Midpoint	Maximum
Hourly	$37.15	$43.70	$50.26
Annual (226)	$67,167	$79,010	$90,870
Annual (260)	$77,272	$90,896	$104,541

12 Police Sergeant (226)(260)

	Minimum	Midpoint	Maximum
Hourly	$39.01	$45.89	$52.77
Annual (226)	$70,530	$82,969	$95,408
Annual (260)	$81,141	$95,451	$109,762

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	$175.00 / day
Nurse-RN (Long Term)	$200.00 / day
Nurse-LVN, EMT	$100.00 / day
Nurse-LVN, EMT (Long Term)	$110.00 / day
Nurse-Aide	$90.00 / day
Food Service/Custodian	$15.92 / hour
OC Pitstop Supervisor (On Call)	25.00 / hour
Bus Driver (On call)	Minimum hourly rate on bus driver scale
Interim Administrator	Minimum daily rate for applicable pay range

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	$3,000.00

WRESTLING	
HS Head Coach	$9,000.00
HS Assistant Coach	$2,500.00

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

ATHLETIC EVENT WORKERS

Middle School Event	
	Per Game
Event Manager	Admin
Announcer	$25
Scoreboard/Clock	$25
Tournament Games	$15

City Bank Stadium Varsity Football	*Rate*
Event Manager/Administrator	Hourly
Gate Attendant	$75
Press Box Attendant	$75
Scoreboard/Clock	$75
Time Clock (40 Second)	$75
Announcer	$100
Spotter	$75
Video Board Operator	$75
Field Gate/Lot Attendant	$75
Stadium Workers	$50-$100 or hourly at $15/hour
Down Box	Official or $80
Chain	Official or $80
Press Box Manager	$1500/year
Gate Manager	$75

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	$25/hour	$25/hour
Announcer	$25	$35
Stat Board Operator/Libero Tracker	$20	$35
Clock Operator	$20	$35
Scorekeeper	$20	$35

Baseball/Softball		
	JV Game	**V Games**
Event Manager	$25/hour	$25/hour
Announcer	$25	$35
Scoreboard/Clock	$25	$35

Soccer		
	JV Game	**V Games**
Event Manager	$25/hour	$25/hour
Announcer	$25	$35
Scoreboard/Clock	$25	$35

Athletic Gates -Other than Varsity Football			
	1 Game	**2 + Games**	**Hourly**
Gate Personnel as Scheduled	$35	$50	$20/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
Cup Stacking Sponser	$500.00
E-Sports Sponsor - High School	$1,500.00
E-Sports Sponsor - Middle School	$750.00
E-Sports Sponsor - Intermediate School	$250.00
E-Sports Sponsor - Elementary School	$250.00

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
JROTC	$5,000.00
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, Life Skills, SLC)	$7,000.00
Special Education Bilingual Staff (Diagnostician, LSSP, SLP, SLPA)	$3,000.00
Next Steps Program - Bus Driving	$2,000.00

HIGH NEED	
9-12 Math, Science (Certified Teachers Only)	$5,000.00
3-12 Math, English Language Arts, Science	$5,000.00

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
Language Other Than English - Secondary	$5,000.00
Bilingual/Dual Language (Spanish Side)(PK-2)(Certified Teachers Only)	$5,000.00
Bilingual/Dual Language (Spanish Side)(3-6)(Certified Teachers Only)	$7,000.00
Bilingual/Dual Language (English Side)	$1,000.00
Video Production / Multi-media Teacher / District Academic Support	$3,000.00
Website Management - Campus	$500.00
FACT Lead	$2,000.00
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

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

District Athletic Department Discretionary Allotment (Subject to Approval)	$10,000.00

LEADERSHIP	
High Need Performance	$1,000 - $25,000
Department Head - High School	$5,000.00
Before-After School Care Site Director	$5,000.00
EXTRA DUTY	
Hourly rate for homebound instruction (This rate generally includes mileage reimbursement unless travel requirements are extreme.) (Employees are not compensated for travel time.)	$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
Principal - Summer School	$ 300.00
Assistant Principal - Summer School	$ 225.00
Teacher - Interventionist (Part-time)	$35 - $42
Police Officer (FISD Events)(Other Agencies)	$ 65.00
Police Officer (Facility Rentals & Playoffs)(Other Agencies)	$ 75.00

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 Coordinator	$6,000.00
Middle School Assistant Band Director	$6,500.00
Intermediate School Band Director	$4,000.00
Color Guard Instructor	$145 - $180 Daily

MUSIC	
All City Choir Sponsor	$1,000.00
High School Choir Director	$7,000.00
Assistant High School Director	$5,000.00
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
Middle School Theater Director Assistant (including One Act Play)	$2,000.00
Intermediate Theater Sponsor (AAFAA Campus Only)	$3,000.00
Intermediate Theater Sponsor Assistant (Academy at OC Only)	$1,500.00
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

Johnson Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 737		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	2.0
Teacher - Kindergarten	22 students : 1	6.0
Teacher - 1st Grade	22 students : 1	6.0
Teacher - 2nd Grade	22 students : 1	6.0
Teacher - 3rd Grade	22 students : 1	7.0
Teacher - 4th Grade	22 students : 1	8.0
SPECIAL SERVICES		
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	
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	
Aide - Title 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	

Johnson Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 737		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	8.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
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	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

2026 - 2027 Projected Enrollment: 583		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	3.0
Teacher - Kindergarten	22 students : 1	6.0
Teacher - 1st Grade	22 students : 1	6.0
Teacher - 2nd Grade	22 students : 1	5.0
Teacher - 3rd Grade	22 students : 1	5.0
Teacher - 4th Grade	22 students : 1	5.0
SPECIAL SERVICES		
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	
Aide - Pre-K	1 per Pre-K classroom	3.0
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 1 Program	Based on Federal Funding	1.0
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	

Criswell Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 583		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	4.0
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
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	3.0
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

2026 - 2027 Projected Enrollment: 481		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	2.0
Teacher - Kindergarten	22 students : 1	4.0
Teacher - 1st Grade	22 students : 1	4.0
Teacher - 2nd Grade	22 students : 1	3.0
Teacher - 3rd Grade	22 students : 1	4.0
Teacher - 4th Grade	22 students : 1	4.0
SPECIAL SERVICES		
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	
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	
Engage Opportunity Guide	Based on Needs Analysis	3.0
Flex (Science/SS)	Based on Needs Analysis	1.0
Soccer	Based on Needs Analysis	1.0
Health Science & Biomedical	Based on Needs Analysis	1.0
Music Production	Based on Needs Analysis	1.0

Claybon Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 481		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	7.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
Art Aide	1 per campus	
Flex Aide (Fine Arts)	Based on Needs Analysis	1.0
PHYSICAL EDUCATION		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
Flex Aide (PE)	Based on Needs Analysis	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	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

2026 - 2027 Projected Enrollment: 585		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	3.0
Teacher - Kindergarten	22 students : 1	5.0
Teacher - 1st Grade	22 students : 1	4.0
Teacher - 2nd Grade	22 students : 1	4.0
Teacher - 3rd Grade	22 students : 1	4.0
Teacher - 4th Grade	22 students : 1	5.0
SPECIAL SERVICES		
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	
Aide - Pre-K	1 per Pre-K classroom	3.0
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 1 Program	Based on Federal Funding	1.0
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	
Engage Opportunity Guide	Based on Needs Analysis	3.0
Flex (Science/SS)	Based on Needs Analysis	1.0
Cheer & Dance	Based on Needs Analysis	1.0
Football	Based on Needs Analysis	1.0
Farm to Table	Based on Needs Analysis	1.0

Henderson Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 585		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	8.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	3.0
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	6.0
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
Art Aide	1 per campus	
Flex Aide (Fine Arts)	Based on Needs Analysis	1.0
PHYSICAL EDUCATION		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
Flex Aide (PE)	Based on Needs Analysis	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	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

2026 - 2027 Projected Enrollment: 635		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	1 per campus	1.0
LIBRARY SERVICES		
Innovative Media Specialist	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher - Pre K	22 students : 1	2.0
Teacher - Kindergarten	22 students : 1	3.0
Teacher - 1st Grade	22 students : 1	3.0
Teacher - 2nd Grade	22 students : 1	3.0
Teacher - 3rd Grade	22 students : 1	3.0
Teacher - 4th Grade	22 students : 1	3.0
Teacher - Kindergarten (AAFA)	22 students : 1	3.0
Teacher - 1st Grade (AAFA)	22 students : 1	3.0
Teacher - 2nd Grade (AAFA)	22 students : 1	3.0
Teacher - 3rd Grade (AAFA)	22 students : 1	3.0
Teacher - 4th Grade (AAFA)	22 students : 1	3.0
SPECIAL SERVICES		
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	
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 1 Program	Based on Federal Funding	1.0
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	

Blackburn Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 635		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	6.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	2.0
Dance/Theater Teacher	Based on Academy Needs	2.0
Art Teacher	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

2026 - 2027 Projected Enrollment: 696		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	2.0
Teacher - Kindergarten	22 students : 1	6.0
Teacher - 1st Grade	22 students : 1	7.0
Teacher - 2nd Grade	22 students : 1	6.0
Teacher - 3rd Grade	22 students : 1	6.0
Teacher - 4th Grade	22 students : 1	6.0
SPECIAL SERVICES		
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	
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 1 Program	Based on Federal Funding	1.0
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	

Crosby Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 696		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	4.0
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
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

2026 - 2027 Projected Enrollment: 687		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	4.0
Teacher - Kindergarten	22 students : 1	5.0
Teacher - 1st Grade	22 students : 1	5.0
Teacher - 2nd Grade	22 students : 1	5.0
Teacher - 3rd Grade	22 students : 1	6.0
Teacher - 4th Grade	22 students : 1	5.0
SPECIAL SERVICES		
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	
Aide - Pre-K	1 per Pre-K classroom	3.0
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 1 Program	Based on Federal Funding	1.0
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	
Engage Opportunity Guide	Based on Needs Analysis	3.0
Flex (Science/SS)	Based on Needs Analysis	1.0
Soccer	Based on Needs Analysis	1.0
Health Science & Biomedical	Based on Needs Analysis	1.0
Music Production	Based on Needs Analysis	1.0

Lewis Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 687		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	6.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	4.0
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
Art Aide	1 per campus	
Flex Aide (Fine Arts)	Based on Needs Analysis	1.0
PHYSICAL EDUCATION		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
Flex Aide (PE)	Based on Needs Analysis	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	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

2026 - 2027 Projected Enrollment: 781		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	2.0
Teacher - Kindergarten	22 students : 1	6.0
Teacher - 1st Grade	22 students : 1	7.0
Teacher - 2nd Grade	22 students : 1	6.0
Teacher - 3rd Grade	22 students : 1	7.0
Teacher - 4th Grade	22 students : 1	8.0
SPECIAL SERVICES		
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	
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 1 Program	Based on Federal Funding	1.0
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	1.0

Griffin Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 781		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	6.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	2.0
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
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	4.0
CUSTODIAL SERVICES		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366	5.0

Willett Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 466		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	1.0
Teacher - Kindergarten	22 students : 1	4.0
Teacher - 1st Grade	22 students : 1	4.0
Teacher - 2nd Grade	22 students : 1	4.0
Teacher - 3rd Grade	22 students : 1	5.0
Teacher - 4th Grade	22 students : 1	4.0
SPECIAL SERVICES		
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	
Aide - Pre-K	1 per Pre-K classroom	3.0
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	

Willett Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 466		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	8.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	2.0
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	4.0
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
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

2026 - 2027 Projected Enrollment: 716		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus	3.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	3.0
Teacher - Kindergarten	22 students : 1	5.0
Teacher - 1st Grade	22 students : 1	5.0
Teacher - 2nd Grade	22 students : 1	7.0
Teacher - 3rd Grade	22 students : 1	6.0
Teacher - 4th Grade	22 students : 1	7.0
SPECIAL SERVICES		
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	
Aide - Pre-K	1 per Pre-K classroom	3.0
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 1 Program	Based on Federal Funding	2.0
Aide - Compensatory Ed	1 per campus	2.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	
Engage Opportunity Guide	Based on Needs Analysis	3.0
Flex (Science/SS)	Based on Needs Analysis	1.0
Cheer & Dance	Based on Needs Analysis	1.0
Football	Based on Needs Analysis	1.0
Volleyball	Based on Needs Analysis	
Farm to Table	Based on Needs Analysis	1.0

Dewberry Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 716		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
Art Aide	1 per campus	
Flex Aide (Fine Arts)	Based on Needs Analysis	1.0
PHYSICAL EDUCATION		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
Flex Aide (PE)	Based on Needs Analysis	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	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

2026 - 2027 Projected Enrollment: 848		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	
Teacher - Kindergarten (Academy)	22 students : 1	3.0
Teacher - First (Academy)	22 students : 1	2.0
Teacher - Second (Academy)	22 students : 1	3.0
Teacher - Third (Academy)	22 students : 1	4.0
Teacher - Fourth (Academy)	22 students : 1	4.0
Teacher - Coding/Robotics	22 students : 1	1.0
Teacher - Entrepreneurship	22 students : 1	1.0
Teacher - Kindergarten (Dual Language)	22 students : 1	4.0
Teacher - 1st Grade (Dual Language)	22 students : 1	5.0
Teacher - 2nd Grade (Dual Language)	22 students : 1	5.0
Teacher - 3rd Grade (Dual Language)	22 students : 1	5.0
Teacher - 4th Grade (Dual Language)	22 students : 1	3.0
SPECIAL SERVICES		
Teacher - Dual Language	K-4 = 22:1	See Above
Aide - Dual Language	Based on Needs Analysis	2.0
Teacher - Pre-K Bilingual	22:1	3.0
Aide - Bilingual Pre-K	1 per Pre-K classroom	3.0
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	1.0

Wilson Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 848		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
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	8.0
CUSTODIAL SERVICES		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 106,366	5.0

Jacobs Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 775		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	2.0
Principal Resident	Based on Federal Funding	
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 - Pre K	22 students : 1	
Teacher - Kindergarten	22 students : 1	2.0
Teacher - 1st Grade	22 students : 1	3.0
Teacher - 2nd Grade	22 students : 1	2.0
Teacher - 3rd Grade	22 students : 1	3.0
Teacher - 4th Grade	22 students : 1	4.0
Teacher - Kindergarten (Dual Language)	22 students : 1	4.0
Teacher - 1st Grade (Dual Language)	22 students : 1	4.0
Teacher - 2nd Grade (Dual Language)	22 students : 1	4.0
Teacher - 3rd Grade (Dual Language)	22 students : 1	3.0
Teacher - 4th Grade (Dual Language)	22 students : 1	3.0
SPECIAL SERVICES		
Teacher - Dual Language	K-4 = 22:1	See Above
Aide - Dual Language	Based on Needs Analysis	1.0
Teacher - Pre-K Bilingual	22:1	2.0
Aide - Bilingual Pre-K	1 per Pre-K classroom	2.0
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	1.0
Aide - Instructional (Extra Rotations)	1 per campus at 800	
Engage Opportunities Guide	Based on Needs Analysis	2.0
Flex (Science/SS)	Based on Needs Analysis	1.0
Cheer & Dance	Based on Needs Analysis	
Tennis & Pickleball	Based on Needs Analysis	1.0
Gaming & Engineering	Based on Needs Analysis	1.0
Football	Based on Needs Analysis	
Volleyball	Based on Needs Analysis	
Farm to Table	Based on Needs Analysis	

Jacobs Elementary School Staffing Analysis

2026 - 2027 Projected Enrollment: 775		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
FINE ARTS SERVICES		
Music Teacher	1 per campus	1.0
Dance/Theater Teacher	Based on Academy Needs	
Art Aide	1 per campus	
Flex Aide (Fine Arts)	Based on Needs Analysis	1.0
PHYSICAL EDUCATION		
PE Teacher	1 per campus	1.0
PE Aide	1 per campus at 700	
Flex Aide (PE)	Based on Needs Analysis	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	4.0
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

2026 - 2027 Projected Enrollment: 77		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Director - Early Childhood Education	1 per campus	1.0
Assistant Principal	2 per campus	
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	1 per campus	
LIBRARY SERVICES		
Library-Media Aide	1 per campus	
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	22 students : 1	
SPECIAL SERVICES		
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	
Teacher - Interventionist	Based on Needs Analysis	
Teacher - Title I	Based on Federal Funding	
Aide - Title 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	
Aide - Instructional	1 per campus	
Aide - Instructional (Extra Rotations)	1 per campus at 800	

Early Childhood Center Staffing Analysis

2026 - 2027 Projected Enrollment: 77		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	8.0
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	16.0
FINE ARTS SERVICES		
Music Teacher	1 per campus	
Dance/Theater Teacher	Based on Academy Needs	
Art Aide	1 per campus	
PHYSICAL EDUCATION		
PE Teacher	1 per campus	
PE Aide	1 per campus at 700	
SUPPORT STAFF		
Campus Secretary / PEIMS	1 per campus	1.0
PEIMS Clerk	1 per campus	
Office Aide	800+ students = 1	
SAFETY & SECURITY		
Crossing Guard	Based on Needs Analysis	
Police Officer	1 per campus	
CHILD NUTRITION		
Campus Manager	1 per campus	Included in Jones Intermediate Allocation
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	Included in Jones Intermediate Allocation
CUSTODIAL SERVICES		
Custodians	3 per campus minimum (1 per 25,000 s.f.)	1.0

Rhea Intermediate School Staffing Analysis

2026 - 2027 Projected Enrollment: 651		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 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		
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	2.5
Teacher - Dyslexia	Based on Needs Analysis	2.0
Teacher - Interventionist	Based on Needs Analysis	
Teacher - Title I	Based on Federal Funding	
Aide - Title 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	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 ARD Committee	6.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Rhea Intermediate School Staffing Analysis

2026 - 2027 Projected Enrollment: 651		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
FINE ARTS SERVICES		
Band Teacher	1 per campus	Included in 21 : 1 teacher allocation
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Music 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	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

2026 - 2027 Projected Enrollment: 571		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus	3.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 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		
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	1.5
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	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 ARD Committee	5.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Smith Intermediate School Staffing Analysis

2026 - 2027 Projected Enrollment: 571		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
FINE ARTS SERVICES		
Band Teacher	1 per campus	Included in 21 : 1 teacher allocation
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Music 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	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

2026 - 2027 Projected Enrollment: 884		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus	3.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 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	47.0
SPECIAL SERVICES		
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	
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	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 ARD Committee	6.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Rhodes Intermediate School Staffing Analysis

2026 - 2027 Projected Enrollment: 884		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
FINE ARTS SERVICES		
Band Teacher	1 per campus	Included in 21 : 1 teacher allocation
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Music 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	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

2026 - 2027 Projected Enrollment: 759		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 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		
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	
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 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	1.0
Aide - Instructional	1 per campus	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 ARD Committee	5.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Jones Intermediate School Staffing Analysis

2026 - 2027 Projected Enrollment: 759		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
FINE ARTS SERVICES		
Band Teacher	1 per campus	Included in 21 : 1 teacher allocation
Accompanist	Based on Needs Analysis (not included in 21:1 teacher allocation)	
Music 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	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

Academies at OC Staffing Analysis

2026 - 2027 Projected Enrollment: 452		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Director of Innovative Pathways	1 per campus	1.0
Assistant Principal / AP Intern	1 per campus	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	1 per campus	1.0
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	21 students : 1	18.0
SPECIAL SERVICES		
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	
Teacher - Dyslexia	Based on Needs Analysis	1.0
Teacher - Interventionist	Based on Needs Analysis	
Teacher - Title I	Based on Federal Funding	
Aide - Title 1 Program	Based on Federal Funding	
Aide - Compensatory Ed	1 per campus	
Aide - Instructional	1 per campus	
Aide - ISS	1 per campus	
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Academies at OC Staffing Analysis

2026 - 2027 Projected Enrollment: 452		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
ACADEMY SERVICES		
PE Teacher	1 per campus	
Theater / Music Teacher	1 per campus	2.0
Golf Teacher	1 per campus	
Coding / Robotics Teacher	1 per campus	2.0
Entrepreneurship Teacher	1 per campus	1.0
SUPPORT STAFF		
Campus Secretary	1 per campus	1.0
PEIMS Clerk	1 per campus	
CHILD NUTRITION		
Campus Manager	1 per campus	
Assistant Manager	Base on Needs Analysis	
Child Nutrition Worker	Base on Number of Serving Lines & Students Served	
CUSTODIAL SERVICES		
Custodians	3 per campus minimum (1 per 25,000 s.f.) Building Sq Ft = 105,083	Served with OC Staff

Warren Middle School Staffing Analysis

2026 - 2027 Projected Enrollment: 849		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	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	46.0
SPECIAL SERVICES		
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	
Teacher - Dyslexia	Based on Needs Analysis	1.0
Teacher - Interventionist	Based on Needs Analysis	
Teacher - Title I	Based on Federal Funding	
Aide - Title 1 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 ARD Committee	6.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Warren Middle School Staffing Analysis

2026 - 2027 Projected Enrollment: 849		
POSITION	**RATIO**	**FISCAL YEAR 2027 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	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

2026 - 2027 Projected Enrollment: 540		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1	3.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	1.0
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	30.0
SPECIAL SERVICES		
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	
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 1 Program	Based on Federal Funding	1.0
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 ARD Committee	4.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Brown Middle School Staffing Analysis

2026 - 2027 Projected Enrollment: 540		
POSITION	**RATIO**	**FISCAL YEAR 2027 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	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

2026 - 2027 Projected Enrollment: 897		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1	3.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	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	49.0
SPECIAL SERVICES		
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	
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 1 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 ARD Committee	6.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Jackson Middle School Staffing Analysis

2026 - 2027 Projected Enrollment: 897		
POSITION	**RATIO**	**FISCAL YEAR 2027 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	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

2026 - 2027 Projected Enrollment: 699		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	2.0
LIBRARY SERVICES		
Innovative Media Specialist	1 per campus	1.0
1		
LVN or Registered Nurse	1 per campus	1.0
TEACHING SERVICES		
Teacher	21 students : 1	38.0
SPECIAL SERVICES		
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	
Teacher - Dyslexia	Based on Needs Analysis	1.0
Teacher - Interventionist	Based on Needs Analysis	
Teacher - Title I	Based on Federal Funding	
Aide - Title 1 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 ARD Committee	5.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	3.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Themer Middle School Staffing Analysis

2026 - 2027 Projected Enrollment: 699		
POSITION	**RATIO**	**FISCAL YEAR 2027 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	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

2026 - 2027 Projected Enrollment: 2154		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Executive Principal	1 per campus	1.0
Associate Principal	2 per campus	2.0
Assistant Principal / AP Intern	2 per campus minimum	3.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	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	86.0
SPECIAL SERVICES		
Teacher - Bilingual	Based on Student Needs Identified by LPAC Committee	Included in 23 : 1 teacher allocation
Teacher - Dyslexia	Based on Needs Analysis	
Teacher - Interventionist	Based on Needs Analysis	
Teacher - Title I	Based on Federal Funding	
Aide - Title 1 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 ARD Committee	11.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	3.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	6.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Forney High School Staffing Analysis

2026 - 2027 Projected Enrollment: 2154		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
FINE ARTS SERVICES		
Band Director	1 per campus	Included in 23 : 1 teacher allocation
Band Assistant Director	1 per campus	Included in 23 : 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)	2.0
Security Guard (Contracted)	Based on Needs Analysis	7.0
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 Freshman Center Staffing Analysis

2026 - 2027 Projected Enrollment: 794		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	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		
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 1 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 ARD Committee	4.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	

Forney High Freshman Center Staffing Analysis

2026 - 2027 Projected Enrollment: 794		
POSITION	**RATIO**	**FISCAL YEAR 2027 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	Included in FHS allocation
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

2026 - 2027 Projected Enrollment: 2127		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Executive Principal	1 per campus	1.0
Associate Principal	2 per campus	2.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1 (include Associate Principal in ratio)	4.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	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	84.0
Administrative Intern	Based on Needs Analysis	Included in 23 : 1 teacher allocation
SPECIAL SERVICES		
Teacher - Bilingual	Based on Student Needs Identified by LPAC Committee	Included in 23 : 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 1 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 ARD Committee	9.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	5.0
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	3.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	10.0
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	2.0

North Forney High School Staffing Analysis

2026 - 2027 Projected Enrollment: 2127		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
FINE ARTS SERVICES		
Band Director	1 per campus	Included in 23 : 1 teacher allocation
Band Assistant Director	1 per campus	Included in 23 : 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	8.0
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 Freshman Center Staffing Analysis

2026 - 2027 Projected Enrollment: 787		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal / AP Intern	2 per campus minimum 400 students : 1	2.0
Principal Resident	Based on Federal Funding	
COUNSELING SERVICES		
Counselor	2 per campus minimum 400 students : 1	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
Administrative Intern	Based on Needs Analysis	Included in 21 : 1 teacher allocation
SPECIAL SERVICES		
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 1 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 ARD Committee	5.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	1.0

North Forney High Freshman Center Staffing Analysis

2026 - 2027 Projected Enrollment: 787		
POSITION	**RATIO**	**FISCAL YEAR 2027 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	1.0
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	Included in NFHS allocation
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

2026 - 2027 Projected Enrollment: 96 (GOALS Enrollment Only)		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Director of Forney Learning Academy	1 per campus	1.0
Assistant Principal / Program Administrator	Based on Needs Analysis	2.0
Program Coordinator	Based on Needs Analysis	2.0
COUNSELING SERVICES		
Counselor	Based on Needs Analysis	
LIBRARY SERVICES		
Innovative Media Specialist	Based on Needs Analysis	
Aide - Library	1 per campus at 1000+ students	
HEALTH SERVICES		
LVN or Registered Nurse	1 per campus	1.0
SPECIAL SERVICES		
Teacher - Alternative Education	Based on Needs Analysis	12.0
Teacher - Disciplinary AEP	Based on Needs Analysis	7.0
Aide - Alternative Education	Based on Needs Analysis	3.0
Aide - Disciplinary AEP	Based on Needs Analysis	4.0
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	2.0
Special Education Teacher - Behavior Intervention (ASPIRE)	Based on Student Needs Identified by ARD Committee	6.0
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	4.0
Special Education Aide - Behavior Intervention (ASPIRE)	Based on Student Needs Identified by ARD Committee	10.0
SUPPORT STAFF		
Campus Secretary	1 per campus	1.0
Receptionist	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	2.0
CUSTODIAL SERVICES		
Custodians	1 per 25,000 s.f.	1.0

Virtual Academy Staffing Analysis

2026 - 2027 Projected Enrollment: 367		
POSITION	**RATIO**	**FISCAL YEAR 2027 ALLOCATION**
CAMPUS		
Principal	1 per campus	1.0
Assistant Principal	2 per campus	
Principal Resident	Based on Federal Funding	
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	
TEACHING SERVICES		
Teacher	22 students : 1	22.0
SPECIAL EDUCATION (District-wide Allocation)		
Special Education Teacher - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	1.0
Special Education Teacher - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Teacher - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Resource / Inclusion	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Structured Learning Class (SLC)	Based on Student Needs Identified by ARD Committee	
Special Education Aide - Behavior Intervention (PASS)	Based on Student Needs Identified by ARD Committee	
Teacher - ECSE	Based on Student Needs Identified by ARD Committee	
Special Education Aide - ECSE	Based on Student Needs Identified by ARD Committee	
SUPPORT STAFF		
Campus Secretary / PEIMS	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	
CUSTODIAL SERVICES		
Custodians	3 per campus minimum (1 per 25,000 s.f.)	

Glossary



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

Glossary of Terms

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

ABATEMENT

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

ACCOUNT

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

ACCOUNTING PERIOD

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

ACCOUNTING PROCEDURE

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

ACCOUNTING SYSTEM

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

ACCRUAL BASIS

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

ACCRUE

To record revenues when earned or when levies are made and to record expenditures as soon they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned

but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also Estimated Revenues and Expenditures.

ACTUARIAL BASIS

A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to he 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 statement, 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 with 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 form 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).

MAXIMUM COMPRESSED RATE (MCR)
The tax rate for the current 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 to which the district is entitled under Education Code Chapter 48. The Texas Education Agency (TEA) shall calculate and make available school districts' MCRs.

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.

Glossary of Terms

PERSONNEL, GUIDANCE

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

PERSONNEL, HEALTH

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

PERSONNEL, INSTRUCTIONAL ADMINISTRATION

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

PERSONNEL, MAINTENANCE

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

PROGRAM

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

PROGRAM BUDGET

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

RECEIPTS, NON REVENUE

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

RECEIPTS, REVENUE

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

REFINED ADA

Glossary of Terms

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

REFUNDING BONDS

Bonds issued to pay off bonds already outstanding.

RESERVED FUND BALANCE

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

TAX RATE, EFFECTIVE
See definition of no-new-revenue tax rate.

TAX RATE, MAXIMUM
The sum of the maximum compressed rate and $0.17.

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.

Glossary of Terms

TAX RATIFICATION ELECTION (TRE)
An election that is required when the school board adopts a tax rate that is more than the maximum compressed rate plus the greater of the districts enrichment tax rate in the prior year or $0.05. The voters must ratify the board adopted tax rate or the rate is rolled back to the prior year rate.

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 extent 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.

This page is left blank intentionally.

Appendix



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education

This page is left blank intentionally.

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Forney Independent School District
School District's Name

(469) 762-4100
Phone *(area code and number)*

600 S. Bois d'arc Street, Forney, Texas 76126
School District's Address, City, State, ZIP Code

www.forneyisd.net
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 Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://www.forneyisd.net/fs/resource-manager/view/c735069b-4a49-47d0-b96c-22531aefed40

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). [2]	$ 10,584,944,460
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. [3]	$ 601,245,203
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 9,983,699,257
4.	**Prior year total adopted tax rate**.	$ 1.2869 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 22,753,000 **B. Prior year values resulting from final court decisions:** – $ 21,117,000 **C. Prior year value loss.** Subtract B from A. [4]	$ 1,636,000

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 0 **B. Prior year disputed value:** – $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 1,636,000
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 9,985,335,257
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. [6]	$ 0
10.	**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. **A. Absolute exemptions.** Use prior year market value: $ 6,004,815 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 286,437,968 **C. Value loss.** Add A and B. [7]	$ 292,442,783
11.	**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. **A. Prior year market value.** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 292,442,783
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 9,692,892,474
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 124,737,833
15.	**Taxes refunded for years preceding 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. [9]	$ 1,003,350
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 125,741,183

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**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. [11] **A. Certified values.**[12] ..... $ 10,905,105,858 **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: ..... - $ 0 **C. Total current year value.** Subtract B from A.	$ 10,905,105,858
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **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. [14] ..... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
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.[16]	$ 578,260,686
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 10,326,845,172
22.	**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.	$ 0
23.	**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.	$ 418,511,616
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 418,511,616
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 9,908,333,556
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.2690 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

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.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] 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. [26]

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. [27] 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*. [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**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. [29]	$ .6169 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ .1700 /$100 B. $0.05 per $100 of taxable value ..... $ .0500 /$100	$ .1700 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ .7869 /$100
30.	**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. [32] Enter debt amount: ..... $ 64,345,169 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 2,771,434 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. ..... – $ 11,411,084 D. **Adjust debt:** Subtract B and C from A.	$ 50,162,651

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 50,162,651
33.	**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%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 97.15 % B. Enter the prior year actual collection rate 98.21 % C. Enter the 2024 actual collection rate 98.34 % D. Enter the 2023 actual collection rate 97.15 %	97.15 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 51,634,226
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 10,326,845,172
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.5000 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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 29 and 36. [36]	$ 1.2869 /$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [39] 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
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**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

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ _____/$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (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 ..... $ 1.2690 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2869 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: 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. [40]

print here John G. Chase

Printed Name of School District Representative

sign here john.chase Digitally signed by john.chase Date: 2026.07.20 19:36:24 -05'00' 07-20-2026

School District Representative Date

[40] Tex. Tax Code §26.04(c)



FORNEY INDEPENDENT SCHOOL DISTRICT

Inspiring Learners Through Innovative Education