

**2017 - 2018 Actual Financial Data
Totals for FRISCO ISD (043905)
Total Enrolled Membership: 58,278**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Revenues									
Operating Revenue									
Local Property Tax from M&O (excluding recapture)	\$353,939,043	72.67%	\$6,073	\$353,939,043	67.34%	\$6,073	\$23,311,618,526	43.58%	\$4,329
State Operating Funds	\$96,467,382	19.81%	\$1,655	\$100,538,323	19.13%	\$1,725	\$21,133,674,345	39.51%	\$3,925
Federal Funds	\$2,858,270	0.59%	\$49	\$16,954,825	3.23%	\$291	\$6,395,395,368	11.96%	\$1,188
Other Local	\$33,757,956	6.93%	\$579	\$54,153,307	10.30%	\$929	\$2,654,122,803	4.96%	\$493
Total Operating Revenue	\$487,022,651	100.00%	\$8,357	\$525,585,498	100.00%	\$9,019	\$53,494,811,042	100.00%	\$9,934
Other Revenue									
Local Property Tax from I&S	\$0	0.00%	\$0	\$164,195,173	98.82%	\$2,817	\$6,707,359,396	80.09%	\$1,246
State Assistance for Debt Service	\$0	0.00%	\$0	\$1,846,410	1.11%	\$32	\$544,840,760	6.51%	\$101
Other Receipts (excluding debt service financing)	\$29,940	100.00%	\$1	\$110,940	0.07%	\$2	\$1,122,685,839	13.41%	\$208
Total Other Revenue	\$29,940	100.00%	\$1	\$166,152,523	100.00%	\$2,851	\$8,374,885,995	100.00%	\$1,555
Subtotal: Operating and Other Revenue	\$487,052,591	100.00%	\$8,357	\$691,738,021	100.00%	\$11,870	\$61,869,697,037	100.00%	\$11,490
Recapture Revenue									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	100.00%	\$384
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	100.00%	\$384
Subtotal: Operating, Other and Recaptured Revenue	\$487,052,591	100.00%	\$8,357	\$691,738,021	100.00%	\$11,870	\$63,938,219,460	100.00%	\$11,874
Debt Service Financing and TRS Estimate Revenue									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$4,115,875,564	66.55%	\$764
Estimated State TRS Contributions	\$21,385,063	100.00%	\$367	\$21,385,063	100.00%	\$367	\$2,068,751,527	33.45%	\$384
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$21,385,063	100.00%	\$367	\$21,385,063	100.00%	\$367	\$6,184,627,091	100.00%	\$1,149
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$508,437,654	100.00%	\$8,724	\$713,123,084	100.00%	\$12,237	\$68,054,324,128	100.00%	\$12,638
Expenditures									
Operating Expenditures by Object (61xx-64xx only)									
Payroll Expenditures (Object 61xx)	\$393,470,555	89.21%	\$6,752	\$410,901,281	86.03%	\$7,051	\$41,575,937,660	79.29%	\$7,721

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Professional & Contracted Services (Object 62xx)	\$27,784,671	6.30%	\$477	\$30,257,116	6.33%	\$519	\$5,014,875,873	9.56%	\$931
Supplies & Materials (Object 63xx)	\$13,565,515	3.08%	\$233	\$29,818,752	6.24%	\$512	\$4,404,653,622	8.40%	\$818
Other Operating Expenditures (Object 64xx)	\$6,235,638	1.41%	\$107	\$6,665,414	1.40%	\$114	\$1,439,914,626	2.75%	\$267
Total Operating Expenditures by Object	\$441,056,379	100.00%	\$7,568	\$477,642,563	100.00%	\$8,196	\$52,435,381,781	100.00%	\$9,738
Non-Operating Expenditures by Object									
Debt Services(Object 65xx)	\$0	0.00%	\$0	\$136,971,428	70.02%	\$2,350	\$7,697,906,295	45.77%	\$1,430
Capital Outlay(Object 66xx)	\$2,141,049	100.00%	\$37	\$58,646,627	29.98%	\$1,006	\$9,119,400,592	54.23%	\$1,694
Total Non-Operating Expenditures by Object	\$2,141,049	100.00%	\$37	\$195,618,055	100.00%	\$3,357	\$16,817,306,887	100.00%	\$3,123
Grand Total: Operating and Non-Operating Expenditures by Object	\$443,197,428	100.00%	\$7,605	\$673,260,618	100.00%	\$11,553	\$69,252,688,668	100.00%	\$12,861
Operating Expenditures by Function (61xx-64xx only)									
Instruction(Function 11,95)	\$284,474,560	64.50%	\$4,881	\$293,854,428	61.52%	\$5,042	\$29,424,134,733	56.12%	\$5,464
Instructional Resources & Media Services (Function 12)	\$5,682,716	1.29%	\$98	\$5,704,825	1.19%	\$98	\$602,171,978	1.15%	\$112
Curriculum & Staff Development (Function 13)	\$9,078,345	2.06%	\$156	\$9,371,612	1.96%	\$161	\$1,174,027,339	2.24%	\$218
Instructional Leadership (Function 21)	\$7,035,837	1.60%	\$121	\$7,134,197	1.49%	\$122	\$833,541,635	1.59%	\$155
School Leadership (Function 23)	\$29,881,721	6.78%	\$513	\$29,899,164	6.26%	\$513	\$3,098,498,544	5.91%	\$575
Guidance Counseling Services (Function 31)	\$15,258,275	3.46%	\$262	\$18,159,381	3.80%	\$312	\$1,925,975,683	3.67%	\$358
Social Work Services (Function 32)	\$192,850	0.04%	\$3	\$192,850	0.04%	\$3	\$142,320,696	0.27%	\$26
Health Services (Function 33)	\$5,544,071	1.26%	\$95	\$5,551,452	1.16%	\$95	\$536,355,618	1.02%	\$100
Transportation (Function 34)	\$11,793,849	2.67%	\$202	\$11,793,849	2.47%	\$202	\$1,568,320,677	2.99%	\$291
Food Services (Function 35)	\$344,703	0.08%	\$6	\$22,639,938	4.74%	\$388	\$2,824,086,188	5.39%	\$524
Extracurricular (Function 36)	\$14,628,775	3.32%	\$251	\$15,241,612	3.19%	\$262	\$1,597,992,112	3.05%	\$297
General Administration (Function 41,92)	\$9,068,101	2.06%	\$156	\$9,068,101	1.90%	\$156	\$1,761,407,933	3.36%	\$327
Facilities Maintenance & Operations (Function 51)	\$35,990,097	8.16%	\$618	\$36,231,812	7.59%	\$622	\$5,268,534,020	10.05%	\$978
Security & Monitoring Services (Function 52)	\$3,527,118	0.80%	\$61	\$3,527,118	0.74%	\$61	\$488,298,074	0.93%	\$91
Data Processing Services (Function 53)	\$7,693,223	1.74%	\$132	\$7,693,223	1.61%	\$132	\$931,377,981	1.78%	\$173
Community Services (Function 61)	\$862,138	0.20%	\$15	\$1,579,001	0.33%	\$27	\$258,338,570	0.49%	\$48
Total Operating Expenditures by Function	\$441,056,379	100.00%	\$7,568	\$477,642,563	100.00%	\$8,196	\$52,435,381,781	100.00%	\$9,738
Non-Operating Expenditures by Function									

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	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$0	0.00%	\$0	\$136,971,428	70.02%	\$2,350	\$7,697,906,295	45.77%	\$1,430
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$2,141,049	100.00%	\$37	\$58,646,627	29.98%	\$1,006	\$9,119,400,592	54.23%	\$1,694
Total Non-Operating Expenditures by Function	\$2,141,049	100.00%	\$37	\$195,618,055	100.00%	\$3,357	\$16,817,306,887	100.00%	\$3,123
Grand Total: Operating and Non-Operating Expenditures by Function	\$443,197,428	100.00%	\$7,605	\$673,260,618	100.00%	\$11,553	\$69,252,688,668	100.00%	\$12,861
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)									
Basic Educational Services (PIC 11)	\$256,078,997	58.06%	\$4,394	\$260,772,382	54.60%	\$4,475	\$23,351,370,557	44.53%	\$4,336
Gifted and Talented (PIC 21)	\$5,818,501	1.32%	\$100	\$5,845,291	1.22%	\$100	\$396,916,794	0.76%	\$74
Career and Technical (PIC 22)	\$11,888,948	2.70%	\$204	\$11,949,542	2.50%	\$205	\$1,595,168,761	3.04%	\$296
Students with Disabilities (PICs 23,33)	\$65,489,887	14.85%	\$1,124	\$71,910,572	15.06%	\$1,234	\$6,244,503,312	11.91%	\$1,160
State Compensatory Education (PICs 24,26,28,29,30,34)	\$8,008,572	1.82%	\$137	\$8,949,103	1.87%	\$154	\$4,556,355,015	8.69%	\$846
Bilingual (PICs 25,35)	\$6,259,427	1.42%	\$107	\$6,602,619	1.38%	\$113	\$736,801,391	1.41%	\$137
High School Allotment (PIC 31)	\$7,885,871	1.79%	\$135	\$7,885,871	1.65%	\$135	\$568,930,627	1.09%	\$106
PreKindergarten (PIC 32)	\$1,644,385	0.37%	\$28	\$1,862,919	0.39%	\$32	\$553,448,852	1.06%	\$103
Athletics/Related Activities (PIC 91)	\$11,391,706	2.58%	\$195	\$11,391,977	2.39%	\$195	\$1,056,539,734	2.01%	\$196
Un-Allocated (PIC 99)	\$66,590,085	15.10%	\$1,143	\$90,472,287	18.94%	\$1,552	\$13,375,346,738	25.51%	\$2,484
Total Operating Expenditures by Program Intent Code (PIC)	\$441,056,379	100.00%	\$7,568	\$477,642,563	100.00%	\$8,196	\$52,435,381,781	100.00%	\$9,738
Non-Operating Expenditures by PIC									
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$0	0.00%	\$0	\$136,971,428	70.02%	\$2,350	\$7,697,906,295	45.77%	\$1,430
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$2,141,049	100.00%	\$37	\$58,646,627	29.98%	\$1,006	\$9,119,400,592	54.23%	\$1,694
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$2,141,049	100.00%	\$37	\$195,618,055	100.00%	\$3,357	\$16,817,306,887	100.00%	\$3,123
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$443,197,428	100.00%	\$7,605	\$673,260,618	100.00%	\$11,553	\$69,252,688,668	100.00%	\$12,861
Disbursements									
Total Disbursements									
Operating Expenditures	\$441,056,379	92.09%	\$7,568	\$477,642,563	67.37%	\$8,196	\$52,435,381,781	71.88%	\$9,738

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Totals for FRISCO ISD (043905)
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	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	2.84%	\$384
Total Other Uses	\$7,256,000	1.52%	\$125	\$7,285,940	1.03%	\$125	\$971,298,085	1.33%	\$180
Intergovernmental Charge	\$28,468,481	5.94%	\$488	\$28,468,481	4.02%	\$488	\$656,200,804	0.90%	\$122
Debt Service (Object 6500)	\$0	0.00%	\$0	\$136,971,428	19.32%	\$2,350	\$7,697,906,295	10.55%	\$1,430
Capital Projects (Object 6600)	\$2,141,049	0.45%	\$37	\$58,646,627	8.27%	\$1,006	\$9,119,400,592	12.50%	\$1,694
Total Disbursements	\$478,921,909	100.00%	\$8,218	\$709,015,039	100.00%	\$12,166	\$72,948,709,980	100.00%	\$13,547

Tax Rates

2017 - 2018 (current tax year) Tax Rates

Maintenance & Operations				1.0400			1.0933		
Interest & Sinking				0.4200			0.2108		
Total Tax Rate				1.4600			1.3041		

Fund Balance**

Fund Balance

Nonspendable Fund Balance	\$171,510		\$3	\$224,742		\$4	\$239,176,837		\$47
Restricted Fund Balance	\$0		\$0	\$205,123,183		\$3,520	\$17,226,468,243		\$3,385
Committed Fund Balance	\$0		\$0	\$2,516,879		\$43	\$3,318,730,683		\$652
Assigned Fund Balance	\$3,665,783		\$63	\$10,469,329		\$180	\$2,536,919,034		\$499
Unassigned Fund Balance	\$158,970,627		\$2,728	\$158,970,627		\$2,728	\$12,529,551,989		\$2,462
Total Fund Balance**	\$162,807,920		\$2,794	\$377,304,760		\$6,474	\$35,850,846,786		\$7,045

Fund Balance Reconciliation

2016-2017 Total Fund Balance (Previous Year)	\$133,262,297		\$2,391	\$317,086,611		\$5,688	\$33,590,717,467		\$6,624
2017-2018 Excess (Deficiency) Operating Expenditures	\$36,771,683		\$631	\$9,547,298		\$164	\$-7,644,108,910		\$-1,502
2017-2018 Excess (Deficiency) Non-Operating Expenditures	\$-7,226,060		\$-124	\$50,670,851		\$869	\$9,701,792,793		\$1,906
2017-2018 Uncommon Items	\$0		\$0	\$0		\$0	\$202,445,436		\$40
2017-2018 Total Fund Balance	\$162,807,920		\$2,794	\$377,304,760		\$6,474	\$35,850,846,786		\$7,045