



FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2018-2019 Budget
August 13, 2018



2018-2019 Board of Trustees

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 13, 2018

Board of Trustees
Friendswood Independent School District
Friendswood, Texas 77546

Dear Trustees,

I am pleased to submit the Friendswood Independent School District's budget for the upcoming fiscal year beginning September 1, 2018, and ending August 31, 2019.

The Texas Education Code establishes the legal basis for budget development and adoption in Texas public school districts. Budgets for the General Fund, Debt Service Fund, and Food Service Fund must be prepared and approved at the fund and function levels to comply with the State's legal level of control mandates. The District budget must be approved by the Board of Trustees no later than August 31st each fiscal year.

Through the hard work, dedication and collaboration of board members, district administrators and staff, the attached budgets for the General Fund, Debt Service Fund, and Food Service Fund have been prepared based upon the school finance provisions adopted by the 85th Legislature, Regular Session.

We appreciate the support of the Board, the community, and the staff who all work together to ensure the best education for our students. It is because of this that FISD is an award-winning District with a reputation for academic excellence.

Respectfully submitted,

Thad Roher,
Superintendent

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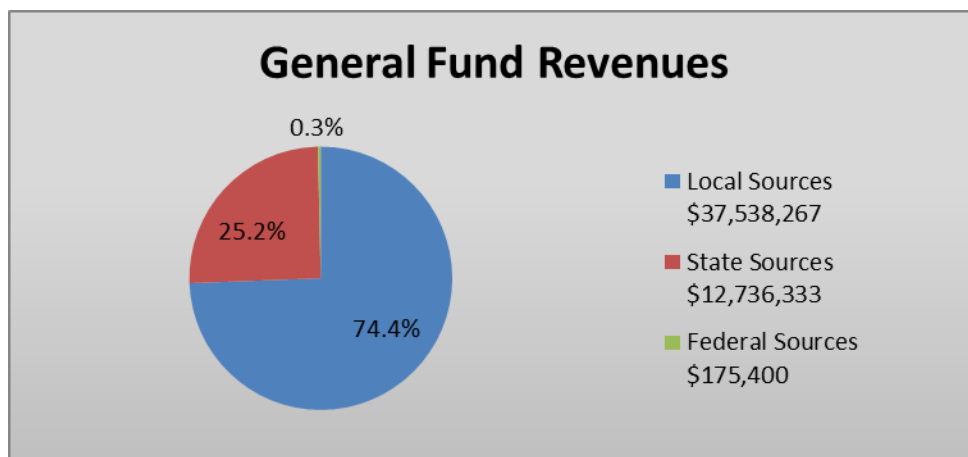
Executive Summary – General Fund

The General Operating Fund is a classification of school district dollars that includes revenues from local maintenance taxes, earnings from investments, participation and registration fees, co-curricular/athletic sales, and state revenues. Expenses from this fund include payroll of faculty and staff of the district, expenses directly related to student education, maintenance and operation of facilities, transportation of students, and other district operating expenses.

The 2018-19 budget was based on a projected enrollment of 6141 which is an increase of 1.12% or 69 students over the 2017-18 enrollment. The expected average daily attendance (ADA) is 5825.

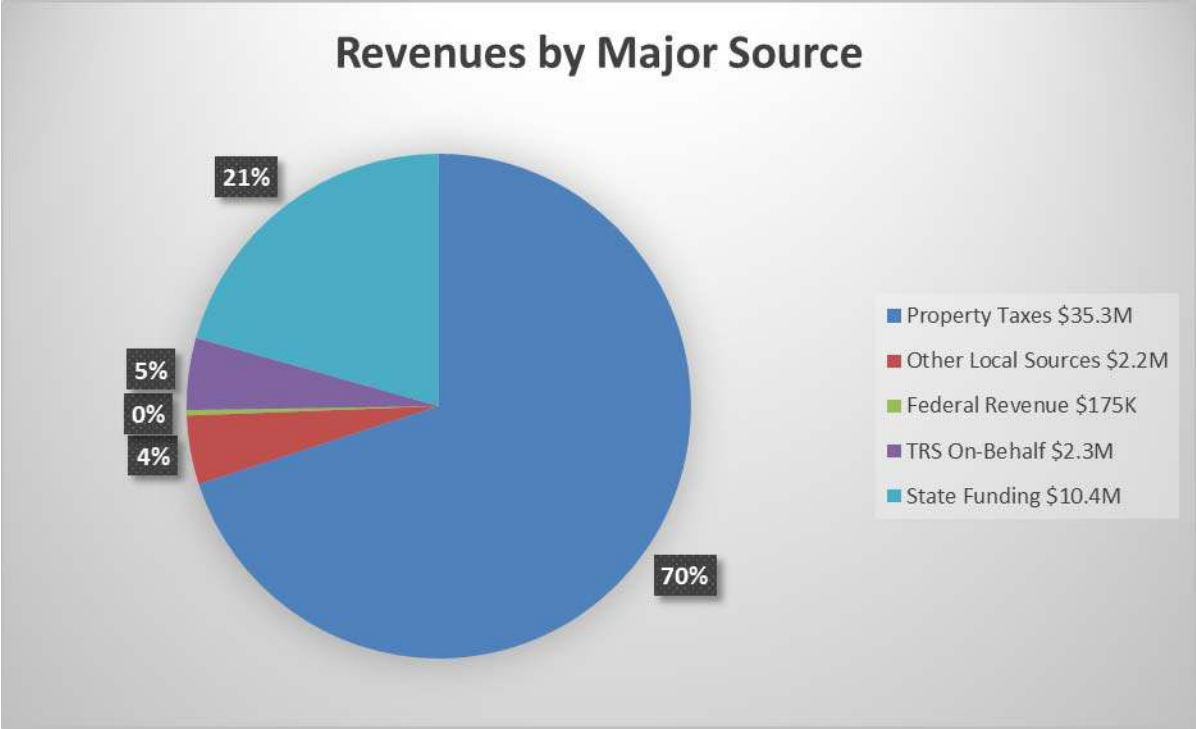
General Fund Revenues

There are three sources of revenue for Friendswood ISD's General Operating Fund (General Fund): local, state and federal. The majority of local sources is from local tax collections. The general fund revenue budget for 2018-2019 is \$50,450,000.



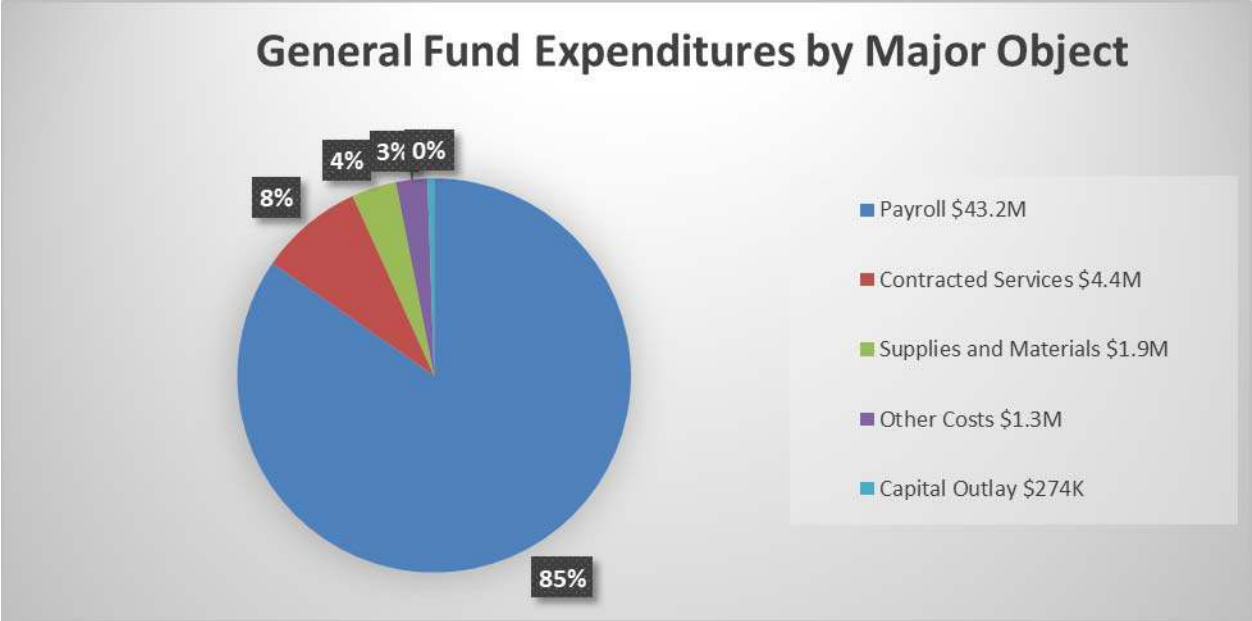
Highlights from this year's revenue budget:

- Tax collections are estimated at \$35.1M which represent an increase of \$2.1M over last year due to higher property values.
- Because of the inverse relationship between property values and state funding, state revenues are estimated to decrease \$2.4M.
- In the 2017-18 revenue budget, 30% of the revenues were from state sources and 69.7% were from local sources as compared to 25.2% and 74.4%, respectively, for 2018-19.
- The chart at the top of the next page shows the revenues by major source.



General Fund Expenditures

The general fund expenditure budget for the 2018-2019 school year is \$51,000,000. The state requires school districts to follow the Financial Accountability System Resource Guide when classifying these expenditures. The five major object categories are: payroll costs, professional and contracted services, supplies and materials, other operating costs, and capital outlay.



PAYROLL COSTS

Payroll costs account for 85 percent of total general operating expenditures in Friendswood ISD. This major classification consists of the gross salaries or wages and benefit costs for employee services. This includes pay for teachers, other professional personnel, support personnel, substitutes, and employee benefits contributed by the district. The Board of Trustees approved a 2.0 percent increase for all employees to cover cost of living and inflation increases. This expense combined with an overall increase in safety and security of \$500K, and a limited number of new faculty and staff positions account for the majority of increases in expenditures.

PROFESSIONAL AND CONTRACTED SERVICES

This major account classification is used to record expenditures for services rendered to the school district by firms, individuals and other organizations. Approximately 9 percent of the total district total operating expenses are spent on professional or contracted services. Of this category, the single largest expenditure is for utilities to operate the district campuses and buildings; it totals 38 percent. The staff of Fisd has made huge strides to reduce these costs and become more efficient energy users. Other expenditures in this category are audit fees, legal fees, contracted services for students with special needs, and professional services for staff development and training.

SUPPLIES AND MATERIALS

Four percent of the general operating budget is dedicated to equipping our students and employees with the supplies needed to be successful. These expenses include supplies and materials for maintenance and operations, textbooks and other reading materials, testing materials, and general supplies. Also included in this category, accounting for 11 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

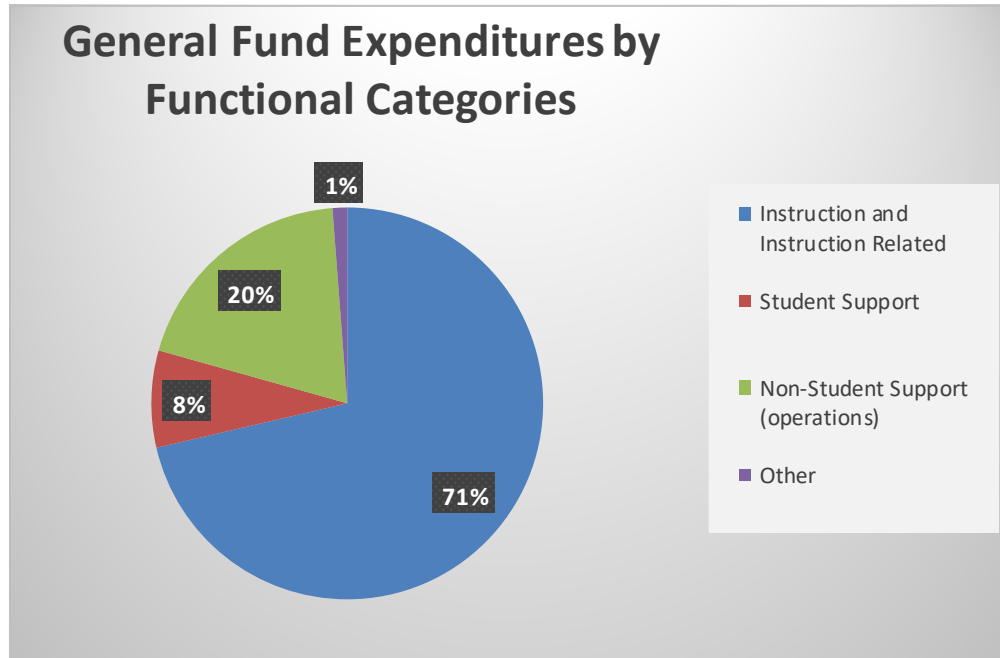
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for three percent of the total Fisd operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 51 percent of the total of other operating costs.

CAPITAL OUTLAY

This major account code classification is used for capital assets. Capital assets are typically defined as items having a per-unit cost of 5,000 dollars or more and a useful life of more than one year. Land purchases and improvements, building purchases and improvements, vehicles, and large furniture and equipment items are all considered to be capital outlay expenditures. One percent of the general operating budget is designated for these types of expenditures. The majority of this account, \$274,000, is budgeted for priority capital improvement projects needed in the next fiscal year.

EXPENDITURES BY FUNCTION

School districts are required to budget expenditures by function and the budget must be approved by at least the fund and function level. FISD's expenditure budget by major functional categories is represented below:



SUMMARY OF EXPENDITURES

Although there are many expenses associated with operating a school district, it is clear that payroll expenses make up the majority of obligations for Friendswood ISD. Analysis is done on an annual basis to ensure the staffing ratios are adequate and to adjust positions in the district due to changes in student needs or enrollment. Furthermore, an emphasis on keeping our teachers' salaries competitive with area school districts has been and will continue to be an area of focus.

FISD has been recognized as one of the top five most efficient school districts in the state of Texas. The continued dedication by all employees to spend taxpayer dollars in the most efficient and effective way is just one way FISD is leading to achieve excellence.

Fund Balance

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. The GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

FISD's total general fund balance was \$12,553,964 of which \$8.9M was unassigned at August 31, 2017. A \$38,000 deficit is projected at the end of fiscal year 2018. With this operating deficit, the district would expect to end the 2017-2018 fiscal year with a reserve of approximately \$12.5M. The District's expenditures are expected to average \$4.25M per month in FY 2018-19, which equates to an 86-day reserve, or 2.9 months of total fund balance, and a 60-day reserve or 2.0 months of unassigned fund balance. After increasing the budget by \$500K for safety and security next year, the District is anticipating a deficit budget of \$550,000 for the year ending August 31, 2019.

Property Taxes

Residents of the Friendswood ISD school district are responsible for paying property taxes annually. The amount taxed to community members is made up of two figures: Maintenance and Operations Taxes (M&O) and Interest and Sinking Taxes (I&S).

<u>2018-2019 Proposed FISD Tax Rate</u>	
M&O Rate	\$1.170
I&S Rate	<u>\$.197</u>
Total FISD Tax Rate	\$1.367

The only portion of tax dollars collected that can be used to fund the general operation of the school district is the M&O taxed amount. The I&S tax (also called Debt Service) is reserved for the repayment of bond funds that are approved by voters – similar to a mortgage payment – and cannot be included in the General Fund. On July 16, 2018, the Board of Trustees approved a proposed maintenance and operations tax rate of \$1.17 and an interest and sinking tax rate of \$.197. The proposed maintenance and operations tax rate is four cents higher than the 2017 M & O tax rate. The proposed interest and sinking tax rate is four cents lower than the 2017 I&S tax rate. The four cent tax rate increase on the M&O tax rate is a one-year option for the District as a result of additional expenditures related to Hurricane Harvey per Section 26.8 (a) of the Tax Code, and will not trigger a rollback election or TRE. Rather than increase the overall tax rate, the District decided to lower the I&S rate by four cents, also known as a tax swap, and will use debt service fund balance to make up the additional dollars needed for bond payments next year. The M&O tax rate will automatically revert back to the \$1.13 rate in tax year 2019. The District anticipates the I&S rate will also increase four cents in order to make the \$7M in bond payments.

Executive Summary – Debt Service Fund

The Debt Service Fund is used to account for resources set aside to pay interest and principal on general long-term debt. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

The debt service fund's revenue budget is \$6,038,180 for 2018-2019. This represents a decrease of \$962,820 over last year's revenues due to the decrease of the I&S tax rate. See the section on Property Taxes for more information. The expenditure budget which is used to make bond payments is \$7,018,900. The debt service fund balance at the August 31, 2018 fiscal year-end is projected to be approximately \$1.8M, but is expected to be \$958K at the end of August 2019 due to the tax swap.

Executive Summary – Food Service Fund

The Food Service Fund is a Special Revenue Fund and is used to account for all food service operations. FISC contracts with Aramark to manage the food service operations for the District. The revenue budget for 2018-2019 is \$2,654,497 which is \$130K more than last year. The expenditure budget decreased by \$9K and is \$2,443,765. The food service fund is anticipating a surplus for 2018-2019 of approximately \$210K which will increase the fund balance. The food service fund balance was \$549K at August 31, 2017.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	74.4%	69.7%
PERCENT OF REVENUE FROM STATE SOURCES	25.2%	30.0%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.3%	0.3%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	84.7%	83.4%
Instruction and Related Services	60.0%	59.0%
Maintenance and Operations	11.0%	11.4%
Campus Administration	5.8%	5.7%
General Administration	4.6%	4.9%
Student Transportation	3.6%	3.8%
Extracurricular and Co-Curricular	3.9%	3.8%
Data Services	2.2%	2.5%
Instructional Administration	1.5%	1.6%
Guidance and Counseling Services	3.4%	2.8%
Other	1.6%	2.5%
Health Services	1.0%	1.1%
Security	1.4%	0.7%

**Friendswood Independent School District
2018-2019
Budgets For Adoption - ALL FUNDS**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Food Service</u>
	<u>Proposed</u>	<u>Proposed</u>	<u>Proposed</u>
REVENUES			
5711 Current Property Taxes	35,160,457	5,920,180	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	347,000	48,000	2,400
5743 Rent	375,000	-	-
5748 Activity Revenue	20,000	-	-
5749 Local Sources	824,810	-	31,813
5751 Food Service Sales	-	-	2,396,289
5752 Athletic Activity	240,000	-	-
5755 Community Education	271,000	-	-
5811 Per Capita Apportionment	2,590,061	-	-
5812 Foundation School Program	7,803,838	-	-
5826 Pre-K State Program	-	-	-
5829 Revenues From TEA	14,000	163,652	4,500
5831 Other State Agencies	2,328,434	-	-
5921 School Breakfast Prog	-	-	19,611
5922 Nat'l School Lunch Prog	-	-	141,391
5923 USDA Commodities	-	-	58,493
5931 SHARS	175,400	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	<u>50,450,000</u>	<u>6,201,832</u>	<u>2,654,497</u>
EXPENDITURES			
11 Instruction	29,321,384.00	-	-
12 Instructional Resources	684,284.00	-	-
13 Curr & Inst Staff Dev	607,069.00	-	-
21 Instructional Leadership	745,708.00	-	-
23 School Leadership	2,954,983.00	-	-
31 Guidance/Counseling	1,737,746.00	-	-
32 Social Work Services	1,650.00	-	-
33 Health Services	519,997.00	-	-
34 Student Transportation	1,825,115.00	-	-
35 Food Services	-	-	2,443,765
36 Extracurr Activities	1,995,596.00	-	-
41 General Admin	2,340,387.00	-	-
51 Maintenance and Oper	5,587,172.00	-	-
52 Security and Monitoring	711,049.00	-	-
53 Data Processing Svcs	1,111,187.00	-	-
61 Community Services	294,192.00	-	-
71 Debt Service	-	7,018,900	-
81 Construction	158,000.00	-	-
93 Shared Services	45,406.00	-	-
95 JJAEP	40,000.00	-	-
99 Intergov Charges	319,075.00	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 51,000,000</u>	<u>\$ 7,018,900</u>	<u>\$ 2,443,765</u>
BUDGET SURPLUS (DEFICIT)	<u>(550,000)</u>	<u>(817,068)</u>	<u>210,732</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 37,538,267
STATE PROGRAM REVENUES	\$ 12,736,333
FEDERAL PROGRAM REVENUES	<u>\$ 175,400</u>
TOTAL REVENUES	<u>\$ 50,450,000</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 29,321,384
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 684,284
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 607,069
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 745,708
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 2,954,983
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 1,737,746
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 1,650
FUNCTION: 33 HEALTH SERVICES	\$ 519,997
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 1,825,115
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 1,995,596
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,340,387
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,587,172
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 711,049
FUNCTION: 53 DATA SERVICES	\$ 1,111,187
FUNCTION: 61 COMMUNITY SERVICES	\$ 294,192
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 158,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 45,406
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 40,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 319,075
TOTAL EXPENDITURES	\$ 51,000,000
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 51,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (550,000)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 6,038,180
STATE PROGRAM REVENUES	<u>\$ 163,652</u>
TOTAL REVENUES	<u>\$ 6,201,832</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 7,018,900</u>
TOTAL EXPENDITURES	<u>\$ 7,018,900</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (817,068)</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,430,502
STATE PROGRAM REVENUES	\$ 4,500
OTHER RESOURCES	<u>\$ 219,495</u>
TOTAL REVENUES	<u>\$ 2,654,497</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,443,765
TOTAL EXPENDITURES	<u>\$ 2,443,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 210,732</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018/2019 - 2017/2018
BUDGETARY COMPARISON

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	37,538,267	34,834,069	2,704,198
STATE PROGRAM REVENUES	12,736,333	14,965,531	(2,229,198)
FEDERAL PROGRAM REVENUES	175,400	150,400	25,000
TOTAL REVENUES	50,450,000	49,950,000	500,000
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	29,321,384	28,731,641	589,743
FUNCTION: 12 INSTRUCTIONAL RESOURCES	684,284	720,764	(36,480)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	607,069	524,470	82,599
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	745,708	792,791	(47,083)
FUNCTION: 23 SCHOOL ADMINISTRATION	2,954,983	2,920,244	34,739
FUNCTION: 31 GUIDANCE & COUNSELING	1,737,746	1,445,663	292,083
FUNCTION: 32 SOCIAL WORK SERVICES	1,650	1,726	(76)
FUNCTION: 33 HEALTH SERVICES	519,997	574,723	(54,726)
FUNCTION: 34 STUDENT TRANSPORTATION	1,825,115	1,934,102	(108,987)
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 COCURRICULAR	1,995,596	1,907,548	88,048
FUNCTION: 41 GENERAL ADMINISTRATION	2,340,387	2,483,070	(142,683)
FUNCTION: 51 PLANT MAINTENANCE	5,587,172	5,769,589	(182,417)
FUNCTION: 52 SECURITY AND MONITORING SERVICES	711,049	369,569	341,480
FUNCTION: 53 DATA SERVICES	1,111,187	1,279,821	(168,634)
FUNCTION: 61 COMMUNITY SERVICES	294,192	299,187	(4,995)
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	158,000	608,185	(450,185)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	45,406	60,540	(15,134)
FUNCTION: 95 PAYMENTS TO JJAEP	40,000	51,800	(11,800)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	319,075	315,250	3,825
TOTAL EXPENDITURES	51,000,000	50,790,684	209,316
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	51,000,000	50,790,684	209,316
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(550,000)	(840,684)	290,684

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018/2019 - 2017/2018
BUDGETARY COMPARISON**

DEBT SERVICE FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	6,038,180	7,001,000	(962,820)
STATE PROGRAM REVENUES	163,652	201,481	(37,829)
OTHER RESOURCES	-	-	-
TOTAL REVENUES	<u>6,201,832</u>	<u>7,202,481</u>	<u>(1,000,649)</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>7,018,900</u>	<u>7,018,850</u>	50
TOTAL EXPENDITURES	<u>7,018,900</u>	<u>7,018,850</u>	50
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>(817,068)</u>	183,631	<u>(1,000,699)</u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018/2019 - 2017/2018
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,430,502	2,320,757	109,745
STATE PROGRAM REVENUES	4,500	4,500	-
OTHER RESOURCES	219,495	199,728	19,767
TOTAL REVENUES	<u>2,654,497</u>	<u>2,524,985</u>	<u>129,512</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,443,765	2,452,842	(9,077)
TOTAL EXPENDITURES	<u>2,443,765</u>	<u>2,452,842</u>	<u>(9,077)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>210,732</u>	<u>72,143</u>	<u>138,589</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	28,249,150	27,635,117	614,033
6200 CONTRACTED SERVICES	360,068	366,661	(6,593)
6300 SUPPLIES AND MATERIALS	650,813	652,729	(1,916)
6400 OTHER COSTS	45,353	40,749	4,604
6600 CAPITAL OUTLAY	16,000	36,385	(20,385)
TOTAL FOR FUNCTION 11	29,321,384	28,731,641	589,743
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	600,336	600,191	145
6200 CONTRACTED SERVICES	92,443	118,165	(25,722)
6300 SUPPLIES AND MATERIALS	(18,131)	(20,023)	1,892
6400 OTHER COSTS	9,636	9,432	204
6600 CAPITAL OUTLAY	-	13,000	(13,000)
TOTAL FOR FUNCTION 12	684,284	720,764	(36,480)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	464,576	401,043	63,533
6200 CONTRACTED SERVICES	66,158	74,784	(8,626)
6300 SUPPLIES AND MATERIALS	1,900	(7,775)	9,675
6400 OTHER COSTS	74,435	56,418	18,017
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	607,069	524,470	82,599
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	686,248	728,379	(42,131)
6200 CONTRACTED SERVICES	23,748	25,430	(1,682)
6300 SUPPLIES AND MATERIALS	14,806	9,480	5,326
6400 OTHER COSTS	20,906	29,502	(8,596)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	745,708	792,791	(47,083)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,868,945	2,827,940	41,005
6200 CONTRACTED SERVICES	9,845	10,666	(821)
6300 SUPPLIES AND MATERIALS	48,313	46,680	1,633
6400 OTHER COSTS	27,880	32,959	(5,079)
6600 CAPITAL OUTLAY	-	2,000	(2,000)
TOTAL FOR FUNCTION 23	2,954,983	2,920,244	34,739
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	1,671,682	1,393,402	278,280
6200 CONTRACTED SERVICES	26,234	4,327	21,907
6300 SUPPLIES AND MATERIALS	34,050	40,507	(6,457)
6400 OTHER COSTS	5,780	7,427	(1,647)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	1,737,746	1,445,663	292,083
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	1,650	1,650	-
6300 SUPPLIES AND MATERIALS	-	76	(76)
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	1,650	1,726	(76)
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	507,587	546,684	(39,097)
6200 CONTRACTED SERVICES	450	17,255	(16,805)
6300 SUPPLIES AND MATERIALS	11,000	9,824	1,176
6400 OTHER COSTS	960	960	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 32	519,997	574,723	(54,726)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,520,216	1,458,029	62,187
6200 CONTRACTED SERVICES	56,629	93,233	(36,604)
6300 SUPPLIES AND MATERIALS	347,102	326,189	20,913
6400 OTHER COSTS	(98,832)	(35,934)	(62,898)
6600 CAPITAL OUTLAY	-	92,585	(92,585)
TOTAL FOR FUNCTION 34	1,825,115	1,934,102	(108,987)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,198,276	1,216,484	(18,208)
6200 CONTRACTED SERVICES	193,960	196,210	(2,250)
6300 SUPPLIES AND MATERIALS	191,178	159,853	31,325
6400 OTHER COSTS	412,182	335,001	77,181
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 36	1,995,596	1,907,548	88,048
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,691,899	1,795,606	(103,707)
6200 CONTRACTED SERVICES	458,069	524,468	(66,399)
6300 SUPPLIES AND MATERIALS	45,238	24,593	20,645
6400 OTHER COSTS	145,181	138,402	6,779
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,340,387	2,483,070	(142,683)
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,550,186	2,587,974	(37,788)
6200 CONTRACTED SERVICES	1,947,804	2,122,315	(174,511)
6300 SUPPLIES AND MATERIALS	376,172	190,805	185,367
6400 OTHER COSTS	613,010	853,746	(240,736)
6600 CAPITAL OUTLAY	100,000	14,750	85,250
TOTAL FOR FUNCTION 51	5,587,172	5,769,589	(182,417)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	119,899	99,955	19,944
6200 CONTRACTED SERVICES	516,850	255,689	261,161
6300 SUPPLIES AND MATERIALS	74,300	12,380	61,920
6400 OTHER COSTS	-	1,545	(1,545)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 52	711,049	369,569	341,480
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	808,525	845,478	(36,953)
6200 CONTRACTED SERVICES	211,167	234,357	(23,190)
6300 SUPPLIES AND MATERIALS	75,595	54,258	21,337
6400 OTHER COSTS	15,900	20,728	(4,828)
6600 CAPITAL OUTLAY	-	125,000	(125,000)
TOTAL FOR FUNCTION 53	1,111,187	1,279,821	(168,634)
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	237,367	217,529	19,838
6200 CONTRACTED SERVICES	39,500	63,024	(23,524)
6300 SUPPLIES AND MATERIALS	17,200	17,933	(733)
6400 OTHER COSTS	125	701	(576)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	294,192	299,187	(4,995)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	158,000	608,185	(450,185)
TOTAL FOR FUNCTION 81	158,000	608,185	(450,185)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	45,406	60,540	(15,134)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	45,406	60,540	(15,134)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	40,000	51,800	(11,800)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	40,000	51,800	(11,800)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	319,075	315,250	3,825
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	319,075	315,250	3,825
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	51,000,000	50,790,684	209,316
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COST	43,174,892	42,353,811	821,081
6200 CONTRACTED SERVICES	4,363,650	4,475,284	(111,634)
6300 SUPPLIES AND MATERIALS	1,869,536	1,517,510	352,026
6400 OTHER COSTS	1,317,922	1,552,174	(234,252)
6600 CAPITAL OUTLAY	274,000	891,904	(617,904)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL	51,000,000	50,790,684	209,316

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	7,018,900	7,018,850	50
TOTAL FOR FUNCTION	7,018,900	7,018,850	50
TOTAL FOR DEBT SERVICE FUND	7,018,900	7,018,850	50

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	140,097	155,963	(15,866)
6200 CONTRACTED SERVICES	2,167,585	2,110,106	57,479
6300 SUPPLIES AND MATERIALS	100,083	151,348	(51,265)
6400 OTHER COSTS	6,000	5,350	650
6600 CAPITAL OUTLAY	30,000	30,075	(75)
TOTAL FOR FUNCTION	2,443,765	2,452,842	(9,077)
TOTAL FOR FOOD SERVICE FUND	2,443,765	2,452,842	(9,077)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
REVENUE BY SOURCE**

GENERAL FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	35,160,457	32,992,492	2,167,965
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	347,000	60,000	287,000
5743 RENT	375,000	259,000	116,000
5748 ACTIVITY REVENUE	20,000	27,000	(7,000)
5749 OTHER REVENUE FROM LOCAL SOURCES	824,810	684,577	140,233
5752 ATHLETIC ACTIVITY	240,000	240,000	-
5755 COMMUNITY EDUCATION	271,000	271,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	37,538,267	34,834,069	2,704,198
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	2,590,061	1,161,432	1,428,629
5812 FOUNDATION SCHOOL FUND	7,803,838	11,628,857	(3,825,019)
5826 PRE-K STATE PROGRAM REVENUE	-	2,106	(2,106)
5829 OTHER STATE PROGRAM REVENUE	14,000	-	14,000
5831 TRS ON-BEHALF	2,328,434	2,173,136	155,298
TOTAL FROM STATE PROGRAM REVENUES	12,736,333	14,965,531	(2,229,198)
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5931 SCHOOL HEALTH AND RELATED SERVICES	175,400	150,400	25,000
TOTAL FROM FEDERAL PROGRAM REVENUES	175,400	150,400	25,000
TOTAL FOR GENERAL FUND	50,450,000	49,950,000	500,000

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	5,920,180	6,920,000	(999,820)
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	48,000	11,000	37,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	6,038,180	7,001,000	(962,820)
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION IN	163,652	201,481	(37,829)
TOTAL FROM STATE PROGRAM REVENUES	163,652	201,481	(37,829)
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	6,201,832	7,202,481	(1,000,649)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2018-2019
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2018-2019 PROPOSED BUDGET	2017-2018 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	2,400	700	1,700
5749 DISTRICT CATERING	31,813	40,300	(8,487)
5751 FOOD SERVICE SALES	2,396,289	2,279,757	116,532
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,430,502	2,320,757	109,745
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,500	4,500	-
TOTAL FROM STATE PROGRAM REVENUES	4,500	4,500	-
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	19,611	13,484	6,127
5922 NATIONAL SCHOOL LUNCH PROGRAM	141,391	123,744	17,647
5923 USDA COMMODITIES	58,493	62,500	(4,007)
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	219,495	199,728	19,767
TOTAL FOR FOOD SERVICE FUND	2,654,497	2,524,985	129,512

Friendswood Independent School District



Leading to Achieve Excellence

2018-2019 Final Budget Worksheets General Fund

August 13, 2018

Friendswood Independent School District
ORIGINAL Budget
 For the Fiscal Year Ending August 31, 2018

Final
 Budget Worksheets
 August 2018

	Surplus	Total
Fund Balance - 2013	\$ 1,536,343	\$ 11,550,737
Fund Balance - 2014	\$ 202,284	\$ 11,753,021
Fund Balance - 2015	\$ 705,025	\$ 12,458,046
Fund Balance - 2016	\$ 95,918	\$ 12,553,964
Fund Balance - 2017	\$ -	\$ 12,553,964

Based on ADA of 5835

Total Fund Balance as of 8/31/2017		\$ 12,553,964
Adopted Revenue Budget	\$ 49,950,000	
Adopted Expenditure Budget	\$ 49,950,000	
Projected Budget Surplus (Deficit)		\$ -
Projected Fund Balance as of 8/31/2018		\$ 12,553,964

Adopted Tax Rate		
M&O	\$	1.130
I&S	\$	0.237
Total	\$	1.367

The District dropped the I&S tax rate by two pennies from the prior year.

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 829,763
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 9,024,201
Total General Fund Balance	\$ 12,553,964

Estimates based on General Fund numbers only.

Friendswood Independent School District
Revised Budget
 For the Fiscal Year Ending August 31, 2018

Final
 Budget Worksheets
 August 2018

Based on ADA of 5792

Total Fund Balance as of 8/31/2017 (See Note 1)		\$	12,553,964
Revenues - <i>Revised Estimate</i>	\$		50,752,533
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>50,790,684</u>
Projected Budget Surplus (Deficit)		\$	(38,152)
Projected Fund Balance as of 8/31/2018		\$	<u><u>12,515,812</u></u>

Note 1: Currently there are 92 days in reserve; however, based on the projected expenditures for FY 2018 there will be 87 days or 2.9 months in reserve at August 31, 2018.

Note 2: This estimate is based on spending 100% of the Revised Expenditure Budget which includes \$500K (approximately 1%) in savings. On average, over the past four fiscal years, the District expended 97.7% of the revised expenditure budget (with no budgeted savings). If the District spends 98% of the budget, excluding the savings, the expected surplus is \$487K.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2018

Final
Budget Worksheets
August 2018

Based on ADA of 5792

Revenues	2017-2018	2017-2018	2017-2018	2017-2018	Balance	Projected Revenues are Greater (Less) than
	Original Budget	Revised Budget	Projected Budget	YTD Revenues		Original Budget
Current Taxes	32,992,492	32,992,492	33,125,435	33,125,321	(132,829)	132,943
Delinquent Taxes	150,000	150,000	195,713	195,713	(45,713)	45,713
Penalties and Interest	150,000	150,000	208,850	208,850	(58,850)	58,850
Community Education	271,000	271,000	296,144	296,144	(25,144)	25,144
Interest (less market adjustments)	60,000	60,000	304,250	304,250	(244,250)	244,250
Rentals - All Other	220,000	220,000	330,509	330,509	(110,509)	110,509
Natatorium Revenue	50,000	50,000	57,746	57,746	(7,746)	7,746
Printing Revenue	1,500	1,500	1,500	847	653	-
Rentals - Student Groups	20,000	20,000	20,000	19,825	175	-
Miscellaneous Revenue from Local Sources	41,077	41,077	68,865	68,865	(27,788)	27,788
Revenue from Campus Activities	36,000	36,000	38,331	38,331	(2,331)	2,331
Advertising	30,000	30,000	28,680	28,680	1,320	(1,320)
Donations	25,000	25,000	133,528	133,528	(108,528)	108,528
ERATE	26,000	26,000	56,189	56,189	(30,189)	30,189
UIL Participation Fees	191,000	191,000	191,665	191,665	(665)	665
Parking Permits	42,000	42,000	43,213	43,213	(1,213)	1,213
Course Fees & College of the Mainland	185,000	185,000	185,983	185,983	(983)	983
Scoreboard Advertising	67,000	67,000	70,274	70,274	(3,274)	3,274
SAT Review Fees	6,000	6,000	4,800	4,800	1,200	(1,200)
Athletic Activities- Football	200,000	200,000	199,009	199,009	991	(991)
Athletic Activities - All Other Sports	40,000	40,000	43,089	43,089	(3,089)	3,089
State Available	1,161,432	1,161,432	1,199,562	892,598	268,834	38,130
Foundation School Program (net of recapture)	11,628,857	11,628,857	11,559,728	9,004,089	2,624,768	(69,129)
Other State Revenue	2,106	2,106	2,106	-	2,106	-
FEMA Reimbursement	-	-	32,465	32,465	(32,465)	32,465
TRS On Behalf	2,173,136	2,173,136	2,173,136	2,107,663	65,473	-
Medicare On Behalf	-	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	150,400	150,400	152,841	152,841	(2,441)	2,441
Operating Transfers In	-	-	-	-	-	-
Summer School	30,000	30,000	28,922	28,922	1,078	(1,078)
Totals	49,950,000	49,950,000	50,752,533	47,821,408	2,128,592	802,533

Recap of Changes from Original Budget

Tax Revenue	\$	237,506
Local Rev. & Fed. Tax Credits	\$	563,560
State Funding & TRS	\$	1,466
Total	\$	802,533

Friendswood Independent School District
 Estimated Revenues from State
 For the Fiscal Year Ending August 31, 2018

Final
 Budget Worksheets
 August 2018

From the Superintendent's Six Weeks' Report

Using Omar Garcia's Funding Templates	Original Budget Approved by the Board 8-14-2017	1st	2nd	3rd	4th	5th	6th	Summer PEIMS Submission
ADA per Six Weeks	5835	5891.8	5821.3	5732.7	5768.6	5792.5	5750.2	5792.0
<i>Change in ADA from Original</i>		57	-14	-102	-66	-43	-85	-43
Attendance Percentage		97.65%	96.58%	95.33%	95.81%	96.27%	95.59%	96.10%
Foundation School Fund	\$ 12,015,102	\$ 12,609,888	\$ 12,012,716	\$ 11,468,664	\$ 11,808,320	\$ 11,411,397	\$ 11,714,610	\$ 11,865,350
Available School Fund	1,161,432	1,161,432	1,199,562	1,199,562	1,199,562	1,199,562	1,199,562	1,199,562
Total	\$ 13,176,534	\$ 13,771,320	\$ 13,212,278	\$ 12,668,226	\$ 13,007,882	\$ 12,610,959	\$ 12,914,172	\$ 13,064,912
Increase (Decrease) from Estimate		\$ 594,786	\$ 35,744	\$ (508,308)	\$ (168,652)	\$ (565,575)	\$ (262,362)	\$ (111,622)
Regular Program Allotment	\$ 29,519,198	\$ 29,584,040	\$ 29,273,400	\$ 28,783,882	\$ 29,230,751	\$ 29,352,307	\$ 28,926,635	\$ 29,113,811
Program Intent Codes:								
21 - Gifted and Talented	\$ 195,575	\$ 197,487	195,114	192,174	194,528	194,150	192,719	194,160
22 - Career & Technology	\$ 2,955,771	\$ 3,203,601	3,140,696	3,108,107	3,135,012	3,068,697	2,997,455	3,101,059
23 - Special Education	\$ 3,597,073	\$ 3,821,720	3,698,701	3,784,616	3,549,394	3,143,531	3,921,782	3,812,808
24/30 - Compensatory Education	\$ 584,642	\$ 584,642	584,642	584,642	643,364	643,364	643,364	643,364
25 - Bilingual Education	\$ 73,948	\$ 61,193	64,729	64,000	63,309	65,965	66,638	64,578
31 - High School Allotment	\$ 558,250	\$ 564,047	555,123	549,442	554,609	547,456	536,723	550,435
Transportation Allotment	\$ 378,039	\$ 331,840	331,840	331,840	331,840	331,840	331,840	331,840
Sub-total - PIC Codes	\$ 8,343,298	\$ 8,764,530	\$ 8,570,845	\$ 8,614,821	\$ 8,472,056	\$ 7,995,003	\$ 8,690,521	\$ 8,698,244
Total Cost of Tier 1	\$ 37,862,496	\$ 38,348,570	\$ 37,844,245	\$ 37,398,703	\$ 37,702,807	\$ 37,347,310	\$ 37,617,156	\$ 37,812,055
	FTE's Used in							Summer PEIMS
Students	Original Budget	1st Six Weeks	2nd Six Weeks	3rd Six Weeks	4th Six Weeks	5th Six Weeks	6th Six Weeks	Submission
SpecEd Main Refined ADA	51.62	59.5	58.4	60.6	62.5	62.1	67.3	61.6
CTE FTE's	390	422.7	414.4	410.1	407.4	404.9	395.5	413.0
Comp Ed FTE's	520.7	573	573	573	573	573	573	573.0
Preg Related FTE	0	0.00	0.0	0.0	0.0	0.0	0.0	0.0
Bilingual ADA	131.72	109.0	115.3	114.0	115.7	117.5	118.7	115.0
GT FTE's	293	294.6	291.1	286.6	288.4	289.6	287.5	290.8
Special Education FTE's	186.86	199.4	200.8	196.8	197.4	199.9	202.0	199.2
High School Students ADA	2030	2051.1	2018.6	1998.0	1999.3	1990.8	1951.7	2001.6
2016-2017 ADA	5888	5897	5835	5790	5788	5789	5744	5807
Difference from PY	-53	-5	-14	-57	-19	4	6	-15
Attendance Percentage PY		97.71%	96.56%	95.73%	95.90%	96.04%	95.41%	96.23%
<i>Attendance - Change from PY</i>		-0.06%	0.02%	-0.40%	-0.09%	0.23%	0.18%	-0.13%

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2018

Final
Budget Worksheets
August 2018

Expenditures by Function	2017-2018 Original Budget @ 99% of Total Budget	2017-2018 <i>Revised</i> Budget	2017-2018 Expenditures to Date	2017-2018 Encumbrances	2017-2018 Balance	2017-2018 Projected Expenditures
11 Instruction	29,107,378.00	28,731,640.88	27,154,725.24	99,554.55	1,477,361.09	28,731,641
12 Instructional Resources and Media	718,260.00	720,764.43	653,391.41	21,942.32	45,430.70	720,764
13 Curriculum and Staff Development	531,276.00	524,469.63	461,891.55	1,693.71	60,884.37	524,470
21 Instructional Leadership	749,642.00	792,790.95	724,279.16	1,744.16	66,767.63	792,791
23 School Leadership	2,901,296.00	2,920,244.24	2,784,305.61	4,933.62	131,005.01	2,920,244
31 Guidance and Counseling	1,003,085.00	1,445,662.54	1,384,842.97	3,215.88	57,603.69	1,445,663
32 Social Work Services	1,776.00	1,726.00	1,650.00		76	1,726
33 Health Services	567,831.00	574,722.99	537,371.59	4,630.19	32,721.21	574,723
34 Student Transportation	1,883,562.00	1,934,102.25	1,728,833.83	84,048.41	121,220.01	1,934,102
36 Cocurricular/Extracurricular Activities	1,899,562.00	1,907,547.89	1,770,350.61	49,310.54	87,886.74	1,907,548
41 General Administration	2,479,032.00	2,483,069.88	2,139,692.72	104,929.67	238,447.49	2,483,070
51 Maintenance and Operations **	5,735,263.00	5,769,589.34	5,028,841.29	562,985.50	177,762.55	5,769,589
52 Security and Monitoring Services	236,492.00	369,569.35	372,183.70	16,604.46	-19,218.81	369,569
53 Data Processing Services	1,156,198.00	1,279,821.44	1,161,408.48	29,826.08	88,586.88	1,279,821
61 Community Services	293,757.00	299,187.48	236,972.41	75	62,140.07	299,187
81 Facilities Acquisition and Construction	258,000.00	608,185.01	478,010.87	108,402.00	21,772.14	608,185
93 Payments to Fiscal Agents	60,540.00	60,540.00	42,379.70	13,010.30	5,150.00	60,540
95 Payments to JJAEP Programs	51,800.00	51,800.00	30,534.79		21,265.21	51,800
99 Other Governmental Charges	315,250.00	315,250.00	233,351.37	78,532.31	3,366.32	315,250
Totals	\$ 49,950,000	\$ 50,790,684	\$ 46,925,017	\$ 1,185,439	\$ 2,680,228	\$ 50,790,684

Recap of Budget Increases:

Amendments offset by Revenues	\$ 99,867	Grants, donations, fees, rebates, and sales
September Budget Amendment	97,451	Purchase orders rolled from PY, increase for transporting displaced students due to Hurricane Harvey
October Budget Amendment	18,038	Quest paraprofessional at Windsong, Follett textbook buyback
November Budget Amendment	18,000	JH Pass aide
March Budget Amendment	455,000	Purchase of real property
April Budget Amendment	87,579	Retirement payouts
June Budget Amendment	64,749	Community Education contractors, retirement payouts
Total of Budget Increases	\$ 840,684	

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2018
 Tax Year: 2017

Final
 Budget Worksheets
 August 2018

Source: Certified Rolls as of Supplement 11. Values have decreased \$52.3M since preliminary values were released in April.

Certified Roll received from GCAD & BCAD (total taxable before freeze)	\$ 3,109,959,093
Less: Estimated loss in values from ARB review	\$ -
Net Taxable Before Freeze	\$ 3,109,959,093
(minus) Over 65 & Disabled Persons Taxable	\$ (518,690,612)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$ 2,591,268,481
2017 Rate	\$ 1.367
 2017 Total Levy Estimate MINUS Over 65 and Disabled Levy	 \$ 35,422,640

Levy Calculations By Fund

Estimated Levy minus Over 65 & Disabled Persons for M & O	\$ 2,591,268,481
82.66% % M&O	\$ 1.130
	\$ 29,281,334
 Estimated Levy minus Over 65 & Disabled Persons for I & S	 \$ 2,591,268,481
17.34% % I&S	\$ 0.237
	\$ 6,141,306

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 4,897,302	\$ 4,897,302	
	82.66%	17.34%	
Levy for Over 65 & DP	\$ 4,048,245	\$ 849,057	
 General	 \$ 29,281,334	 \$ 6,141,306	
Over 65 & DP	\$ 4,048,245	\$ 849,057	
Estimated Levy	\$ 33,329,579	\$ 6,990,363	Total Estimated Levy
Collection Percentages	99.39%	99.39%	\$ 40,319,942
	\$ 33,125,435	\$ 6,947,547	
 Add Delinquent:	 \$ 195,713	 \$ 30,000	 Budget Estimate
Anticipated Collections*	\$ 33,321,148	\$ 6,977,547	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,016,850)	Less: 2018 Bond Payments
		<u>\$ (39,303)</u>	Projected Deficit @ 8/31/18

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%
2016	99.38%

Debt Service Fund Balance Recap

Fund Balance at 8/31/16	\$ 1,553,413
Surplus in FY 2017	\$ 346,554
Fund Balance at 8/31/17	\$ 1,899,967
Projected Deficit for FY 2018	\$ (39,303)
Projected Fund Balance at 8/31/18	\$ 1,860,664

Change in Net Taxable Values from PY

2017 Net Taxable Values	\$ 2,591,268,481
2016 Net Taxable Values	\$ 2,458,640,246
Increase	5.39% \$ 132,628,235

Comparison of PY Tax Collections

CY Estimated Collections	\$ 33,321,148
PY Estimated Collections	\$ 30,868,480
Increase	7.95% \$ 2,452,668

Prepared by: Connie Morgenroth, CPA
 Assistant Superintendent of Business and Operations
 8/9/2018

Friendswood Independent School District
 2018-19 Budget Forecasts under Various Tax Rate Options
 Includes 2% Raises, \$500K in Additional Security and Reductions of \$1.1M

Final
 Budget Worksheets
 August 2018

ADA	Original	Projected	Budget Projections for 2018-19 with Various Tax Rate Options			
	2017-18	2017-18	No Tax Rate Swap	2 Cent Swap	3 Cent Swap	4 Cent Swap
	5835	5792	5825	5850	5850	5850
Local Revenues	\$ 1,691,577	\$ 2,311,546	\$ 2,227,810	\$ 2,227,810	\$ 2,227,810	\$ 2,227,810
Tax Collections	\$ 33,142,492	\$ 33,321,148	\$ 34,108,390	\$ 34,709,424	\$ 35,009,940	\$ 35,310,457
State Funding	\$ 12,792,395	\$ 12,761,396	\$ 10,698,735	\$ 10,553,328	\$ 10,480,617	\$ 10,407,899
Federal Revenues (SHARS)	\$ 150,400	\$ 185,306	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
TRS On-Behalf	\$ 2,173,136	\$ 2,173,136	\$ 2,328,434	\$ 2,328,434	\$ 2,328,434	\$ 2,328,434
Total Revenues	\$ 49,950,000	\$ 50,752,533	\$ 49,538,769	\$ 49,994,396	\$ 50,222,201	\$ 50,450,000
Increase (Decrease) in Revenues		\$ 802,533	\$ (1,213,764)	\$ (758,137)	\$ (530,332)	\$ (302,532)
Salaries	\$ 41,472,634	\$ 41,623,042	\$ 42,880,238	\$ 42,880,238	\$ 42,880,238	\$ 42,880,238
Operating Budgets	\$ 8,477,366	\$ 9,167,641	\$ 8,119,762	\$ 8,119,762	\$ 8,119,762	\$ 8,119,762
Total Expenditures **	\$ 49,950,000	\$ 50,790,684	\$ 51,000,000	\$ 51,000,000	\$ 51,000,000	\$ 51,000,000
Surplus (Deficit)	\$ -	\$ (38,152)	\$ (1,461,231)	\$ (1,005,604)	\$ (777,799)	\$ (550,000)
Projected Fund Balance	\$ 12,553,964	\$ 12,515,812	\$ 11,054,581	\$ 11,510,208	\$ 11,738,013	\$ 11,965,812
Days in Reserve	92	90	79	82	84	86
<i>Projected Deficit with TEA Hold-Harmless Funds of \$1.0M from Harvey</i>			\$ (461,231)	\$ (5,604)	\$ 222,201	\$ 450,000
Recapture		\$ 388,825	\$ 508,722	\$ 654,128	\$ 726,840	\$ 799,558
Debt Service Fund Balance		\$ 1,860,664	\$ 2,159,663	\$ 1,558,629	\$ 1,258,112	\$ 957,596

Each penny increase in the tax rate increases revenues by \$227K (net of recapture). Recapture increases \$72K per penny.

** \$500K savings built-in to 2017-18 Original Budget. If we spend 98% of the budget, the expected surplus is \$487K.

Friendswood Independent School District
 Budget Forecasts with 2% Raise for Employees, Reductions Taken and \$500K for Security
 Proposed Tax Rate 2018: \$1.367 (\$1.17 + \$.197)

Final
 Budget Worksheets
 August 2018

FOUR CENT TAX SWAP

Note: Budget projections for 2018-19 and beyond, include an additional \$500K for security.

	Original 2017-18 5835	Projected 2017-18 5792	Budget Projections		
			2018-19 5825	2019-20 5865	2020-21 5880
ADA					
Local Revenues	\$ 1,691,577	\$ 2,311,546	\$ 2,227,810	\$ 2,227,810	\$ 2,227,810
Tax Collections	\$ 33,142,492	\$ 33,321,148	\$ 35,310,457	\$ 35,637,870	\$ 38,082,042
State Funding	\$ 12,792,395	\$ 12,761,396	\$ 10,407,899	\$ 10,171,740	\$ 8,409,914
Federal Revenues (SHARS)	\$ 150,400	\$ 185,306	\$ 175,400	\$ 175,400	\$ 175,400
TRS On-Behalf	\$ 2,173,136	\$ 2,173,136	\$ 2,328,434	\$ 2,375,003	\$ 2,422,503
Total Revenues	\$ 49,950,000	\$ 50,752,533	\$ 50,450,000	\$ 50,587,823	\$ 51,317,669
Increase (Decrease) in Revenues		\$ 802,533	\$ (302,532)	\$ 137,823	\$ 729,846
Salaries	\$ 41,472,634	\$ 41,623,042	\$ 42,880,238	\$ 43,737,843	\$ 44,612,600
Operating Budgets	\$ 8,477,366	\$ 9,167,641	\$ 8,119,762	\$ 8,119,762	\$ 8,119,762
Total Expenditures **	\$ 49,950,000	\$ 50,790,684	\$ 51,000,000	\$ 51,857,605	\$ 52,732,362

Surplus (Deficit)	\$ -	\$ (38,152)	\$ (550,000)	\$ (1,269,782)	\$ (1,414,693)
Projected Fund Balance	\$ 12,553,964	\$ 12,515,812	\$ 11,965,812	\$ 10,696,030	\$ 9,281,337

Projected Deficit with TEA Hold-Harmless Funds of \$1.0M from Harvey \$ 450,000

Numbers in red are estimates.

Budget Assumptions	2016-17	2017-18	2018-19	Growth	2019-20	Growth	2019-20	Growth
Property Values	2,866,966,306	3,109,959,093	3,186,047,681	2.4%	3,361,280,303	5.5%	3,579,763,523	6.5%
CPTD Values	2,520,417,783	2,744,057,750	2,954,935,933	7.7%	3,027,231,708	2.4%	3,193,729,451	5.5%
Difference	346,548,523	365,901,343	231,111,748		334,048,595		386,034,071	

Recapture \$ 388,825 \$ 799,558 \$ 559,935 \$ 681,022

**** \$500K savings built-in to 2017-18 original budget. If we spend 98% of the budget, the expected surplus is \$487K; however, if we spend 100% of the budget the deficit will be \$538K.**

Amount of 2% Raises included above \$ 685,387 \$ 857,605 \$ 874,757

Number of Days in Reserve 92 90 86 75 ** 64 **

**** Beginning in FY 2019-20, TEA's FIRST Rating will require 75 days of Assigned and Unassigned Fund Balance or an average change of less than 25% over a 3 year period. If a district fails this indicator, the maximum points and highest rating that the district may receive is 89 points, B=Above Standard Achievement.**

Preliminary values from GCAD & BCAD	\$ 3,195,819,526
Less: 8% Estimated Loss from ARB Review	\$ (9,771,845)
Estimate of 2018 Property Values	\$ 3,186,047,681

Budget Reductions Included Above:	
Personnel & Stipends	\$ 427,199
Property Insurance **	\$ 240,000
Budget Managers' Cuts	\$ 224,434
Priority Maintenance	\$ 100,000
Fuel	\$ 100,000
UTMB Mustang Clinic	\$ 50,000
Total	\$ 1,141,633

Hurricane Harvey Update:

Loss from Hurricane Harvey was estimated at \$52.7M on 3/26/18. Actual loss to date \$59.3M or 1.86%.
 There were a total of 1,141 properties adjusted for flood damage, per GCAD.
 Average loss per parcel \$52,011. Amount under ARB Review is \$122.1M.

****Allows for 15% increase in premiums next year**

Friendswood Independent School District
Proposed Budget with Tax Rate of \$1.367
 For the Fiscal Year Ending August 31, 2019

Final
 Budget Worksheets
 August 2018

Based on ADA of 5825

Projected Fund Balance as of 8/31/2018	\$	12,515,812
<i>Proposed Revenue Budget</i>	\$	50,450,000
<i>Proposed Expenditure Budget</i>	\$	<u>51,000,000</u>
Projected Budget Surplus (Deficit)	\$	(550,000)
Projected Fund Balance as of 8/31/2019	\$	<u>11,965,812</u>

Note: Texas Education Code Section 42.2523 instructs the Commissioner of Education to adjust the taxable value of property of a school district in an area declared a disaster by the governor, as necessary, to ensure the district does not lose funding as a result of the disaster. FISD expects to lose from \$700K - \$1.M in funding in 2018-19 as a result of the decrease in values due to Hurricane Harvey. The Commissioner's letter to FISD on May 1, 2018, states that while he has no funds available, he will work closely with State leadership to determine the availability of funds for this purpose.

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget	\$	49,950,000
Add back savings built-in to prior year budget		<u>500,000</u>
Prior Year Total Budget	\$	50,450,000
Changes from Prior Year:		
2% Raise for all employees	\$	685,387
Safety and security		500,000
Increase in TRS On-Behalf expenditures and benefits		347,482
Band increase for teachers		145,497
ESY, salaries from IDEA to GF and Hired 2 SpEd Paras		133,345
Adjustments from PY budget to actuals and mid-yr changes		41,927
Reserve for market adjustments		31,214
UTMB Mustang Clinic		(50,000)
Priority Maintenance		(100,000)
Fuel		(100,000)
Savings from attrition		(193,219)
Budget Managers - 2.5% Cuts		(224,434)
Property Insurance (allows for 15% increase)		(240,000)
Personnel (salaries and stipends)		<u>(427,199)</u>
Subtotal	\$	550,000
Proposed Budget for 2018-2019	\$	<u>51,000,000</u>

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2019

Final
Budget Worksheets
August 2018

Based on ADA of 5825

Revenues	2017-2018 Original Revenue Budget	2017-2018 Projected Revenue Budget	2018-2019 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	32,992,492	33,125,435	35,160,457	2,167,965	2,035,022
Delinquent Taxes	150,000	195,713	150,000	-	(45,713)
Penalties and Interest	150,000	208,850	150,000	-	(58,850)
Community Education	271,000	296,144	271,000	-	(25,144)
Interest (less market adjustments)	60,000	304,250	347,000	287,000	42,750
Rentals - All Other	220,000	330,509	334,000	114,000	3,491
Natorium Revenue	50,000	57,746	45,000	(5,000)	(12,746)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	20,000	20,000	20,000	-	-
Miscellaneous Revenue from Local Sources	41,077	68,865	51,997	10,920	(16,868)
Revenue from Campus Activities	36,000	38,331	36,000	-	(2,331)
Advertising	30,000	28,680	30,000	-	1,320
Donations	25,000	133,528	100,000	75,000	(33,528)
ERATE	26,000	56,189	76,313	50,313	20,124
UIL Participation Fees	191,000	191,665	191,000	-	(665)
Parking Permits	42,000	43,213	42,000	-	(1,213)
Course Fees & College of the Mainland	185,000	185,983	185,000	-	(983)
Scoreboard Advertising	67,000	70,274	72,000	5,000	1,726
SAT Review Fees	6,000	4,800	5,000	(1,000)	200
Athletic Activities- Football	200,000	199,009	200,000	-	991
Athletic Activities - All Other Sports	40,000	43,089	40,000	-	(3,089)
State Available	1,161,432	1,199,562	2,590,061	1,428,629	1,390,499
Foundation School Program (net of recapture)	11,628,857	11,559,728	7,803,838	(3,825,019)	(3,755,891)
Other State Revenue	2,106	2,106	14,000	11,894	11,894
FEMA Reimbursement	-	32,465	-	-	(32,465)
TRS On Behalf	2,173,136	2,173,136	2,328,434	155,298	155,298
Medicare On Behalf	-	-	-	-	-
School Health Services - SHARS	150,400	152,841	175,400	25,000	22,559
Operating Transfers In	-	-	-	-	-
Summer School	30,000	28,922	30,000	-	1,078
Totals	49,950,000	50,752,533	50,450,000	500,000	(302,532)

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$ 2,167,965	\$ 1,930,459
Local Rev. & Fed. Tax Credit	\$ 561,233	\$ (2,327)
State Funding & TRS	\$ (2,229,198)	\$ (2,230,664)
Total	\$ 500,000	\$ (302,532)

Prepared by: Connie Morgenroth, CPA
Assistant Superintendent of Business and Operations
8/9/2018

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2019

Final
Budget Worksheets
August 2018

Expenditures by Function	2017-18 Original Budget	2017-2018 <i>Revised</i> Budget	2017-2018 Projected Expenditures @ 100% of Budget - including \$500K of built- in savings	2018-2019 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
11 Instruction	29,107,378	28,731,641	28,731,641	29,321,384	214,006
12 Instructional Resources and Media	718,260	720,764	720,764	684,284	(33,976)
13 Curriculum and Staff Development	531,276	524,470	524,470	607,069	75,793
21 Instructional Leadership	749,642	792,791	792,791	745,708	(3,934)
23 School Leadership	2,901,296	2,920,244	2,920,244	2,954,983	53,687
31 Guidance and Counseling	1,003,085	1,445,663	1,445,663	1,737,746	734,661
32 Social Work Services	1,776	1,726	1,726	1,650	(126)
33 Health Services	567,831	574,723	574,723	519,997	(47,834)
34 Student Transportation	1,883,562	1,934,102	1,934,102	1,825,115	(58,447)
36 Cocurricular/Extracurricular Activities	1,899,562	1,907,548	1,907,548	1,995,596	96,034
41 General Administration	2,479,032	2,483,070	2,483,070	2,340,387	(138,645)
51 Maintenance and Operations **	5,735,263	5,769,589	5,769,589	5,587,172	(148,091)
52 Security and Monitoring Services	236,492	369,569	369,569	711,049	474,557
53 Data Processing Services	1,156,198	1,279,821	1,279,821	1,111,187	(45,011)
61 Community Services	293,757	299,187	299,187	294,192	435
81 Facilities Acquisition and Construction	258,000	608,185	608,185	158,000	(100,000)
93 Payments to Fiscal Agents	60,540	60,540	60,540	45,406	(15,134)
95 Payments to JJAEP Programs	51,800	51,800	51,800	40,000	(11,800)
99 Other Governmental Charges	315,250	315,250	315,250	319,075	3,825
Totals	\$ 49,950,000	\$ 50,790,684	\$ 50,790,684	\$ 51,000,000	1,050,000

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2018 and 2019

Final
Budget Worksheets
August 2018

Amounts from Salary Negotiations - 2% increase and \$31K in market adjustments

Detail of Expenditures	2018-2019 Proposed	2017-2018 Original Budget (adding back \$500K savings)	Change from PY Original Budget
Salaries	\$ 35,299,667	\$ 34,714,466	\$ 585,201
Stipends, OT, Extra Duty, & Local Leave Payments	1,660,090	1,603,540	56,550
Substitutes	539,000	535,000	4,000
TRS On Behalf	2,328,434	2,173,136	155,298
Benefits <i>(see details below)</i>	3,053,047	2,860,862	192,185
Salaries - Subtotal	\$ 42,880,238	\$ 41,887,004	\$ 993,234
Campuses	818,215	811,803	6,412
Departments	7,301,547	7,751,193	(449,646)
Total Expenditure Budget	\$ 51,000,000	\$ 50,450,000	\$ 550,000

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 21,745	\$ 15,025	\$ 6,720
6141 - FICA Medicare	511,802	499,585	12,218
6142 - Group Health Insurance	1,111,821	1,057,931	53,890
6143 - Workers' Compensation	-	-	-
6145 - Unemployment	49,150	48,343	807
6146 - TRS Care for Retirees & Federal Matching for all funds	1,044,099	929,317	114,782
6147 - LTD Insurance	39,145	40,740	(1,595)
6148 - Life Insurance	10,153	10,156	(3)
6149 - TRS District Contribution	265,131	259,767	5,364
Total	\$ 3,053,047	\$ 2,860,863	\$ 192,184

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2018 and 2019**

GENERAL FUND (excludes benefits)	2018-2019			2017-2018			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	29,420,064	5,879,603	35,299,667	28,806,937	5,907,529	34,714,466	A	585,201
Stipends	831,190	-	831,190	830,240	-	830,240		950
Employee Allowance	62,300	-	62,300	55,800	-	55,800		6,500
Local leave payments	100,000	-	100,000	100,000	-	100,000		-
Substitutes	470,800	68,200	539,000	466,800	68,200	535,000		4,000
Extra Duty / Overtime	133,000	533,600	666,600	65,000	552,500	617,500	B	49,100
Total - General Fund	31,017,354	6,481,403	37,498,757	30,324,777	6,528,229	36,853,006		645,751
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	245,581	30,654	276,234	234,133	34,637	268,770		7,465
Idea B Formula	834,653	103,340	937,993	871,349	106,308	977,657	C	(39,665)
Idea B Preschool	16,745	2,026	18,771	16,566	4,664	21,230		(2,459)
Child Nutrition	126,635	13,466	140,101	139,072	13,923	152,995		(12,894)
Title 2 - Training	5,000	594	5,594					
Title 3 - Part A - ESL	8,678	3,732	12,410	8,511	3,690	12,201		208
Total - All Other Funds	1,237,291	153,812	1,391,103	1,269,631	163,222	1,432,853		(41,750)
Grand Total	32,254,645	6,635,215	38,889,861	31,594,408	6,691,451	38,285,859		604,001

Notes to Explain Large Variances from Prior Year:

A - Increase due to 2% raises for employees and market adjustments in the amount of \$31K; these increases were offset by \$427K in personnel cuts.

B - Expected increase in overtime based on increase in hourly wages for bus drivers and other hourly employees.

C - IDEA B was overbudget in the prior year.

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2018-2019 School Year

Final
Budget Worksheets
August 2018

Campuses	<i>2018/2019 Proposed Budget</i>	<i>2017/2018 Original Budget</i>	Change from Prior Year	Explanation of Major Changes
Friendswood High School	359,550	360,400	(850)	Decrease for enrollment
Cline Elementary	79,516	88,580	(9,064)	Decrease for enrollment
Bales Elementary	75,760	60,814	14,946	Increase for enrollment
Windsong Elementary	58,724	67,098	(8,374)	Decrease for enrollment
Westwood Elementary	71,265	59,111	12,154	Increase for enrollment
Friendswood Junior High	173,400	175,800	(2,400)	Decrease for enrollment
Total for All Campuses	\$ 818,215	\$ 811,803	\$ 6,412	
Departments				
Superintendent	248,865	227,865	21,000	Election cost
Human Resources	39,420	47,826	(8,406)	General reduction
Tax Office	345,925	342,100	3,825	GCAD fees
Public Information	32,405	31,205	1,200	Social Media platform site license
Business Department	264,600	279,069	(14,469)	General reduction
Print Shop	8,200	57,200	(49,000)	Copier lease renewal
Elementary Curriculum	79,750	78,158	1,592	Increase for Tier II & Tier III services (includes general reduction)
Nurses	12,410	12,410	-	
Transportation	444,304	544,311	(100,007)	Fuel
Special Education	292,496	331,096	(38,600)	General reduction
Maintenance & Operations	880,010	955,910	(75,900)	Increase for rental house warranties & service calls (includes general reduction)
Secondary Curriculum	217,492	194,492	23,000	Uteach Blended Learning & Increase for Tier II & Tier III services (includes general reduction)
Technology	422,996	405,067	17,929	Increase to move Follett out of campus budgets
Athletics	337,524	340,224	(2,700)	Decrease for JH Athletic trainer (moved to ASBO budget)
Band	108,495	114,095	(5,600)	Decrease for furniture & equipment - purchased in 17-18
Gifted and Talented	19,896	20,761	(865)	General reduction
At Risk (Comp Ed)	3,000	20,000	(17,000)	Move contractor to employee
ESL	29,500	30,000	(500)	General reduction
CATE	251,760	251,760	-	
Transportation Charges	-	30,000	(30,000)	General reduction
Asst. Superintendent of Business & Operations	3,023,349	3,198,494	(175,145)	Increase for Security and JH Athletic trainer (from Athletics budget) & Decrease for property insurance and general reserves
Community Education	139,150	139,150	-	
Athletic Camps	100,000	100,000	-	
Total for All Departments	\$ 7,301,547	\$ 7,751,193	\$ (449,646)	
Grand Total for all Budget Managers	\$ 8,119,762	\$ 8,562,996	\$ (443,234)	

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2019
 Tax Year: 2018

Final
 Budget Worksheets
 August 2018

FOUR CENT TAX SWAP

Source: GCAD & BCAD Certified Rolls as of 7-25-2018.

Preliminary Estimate of Property Values from GCAD & BCAD	\$	3,195,819,526
Less: Amount lost from ARB review (est. 8% of \$122.1M under review)	\$	(9,771,845)
Net Taxable Before Freeze	\$	3,186,047,681
(minus) Over 65 & Disabled Persons Taxable	\$	(547,290,155)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	2,638,757,526
2018 Proposed Rate	\$	1.367
2018 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	36,071,815

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	2,638,757,526
85.59% % M&O	\$	1.170
	\$	30,873,463
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$	2,638,757,526
14.41% % I&S	\$	0.197
	\$	5,198,352

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 5,381,905	\$ 5,381,905	
	85.59%	14.41%	
Levy for Over 65 & DP	\$ 4,606,312	\$ 775,593	
General	\$ 30,873,463	\$ 5,198,352	
Over 65 & DP	\$ 4,606,312	\$ 775,593	
<u>Estimated Levy</u>	\$ 35,479,775	\$ 5,973,945	<u>Total Estimated Levy</u>
Collection Percentages	99.10%	99.10%	\$ 41,453,720
	\$ 35,160,457	\$ 5,920,180	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 35,310,457	\$ 5,950,180	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,016,900)	Less: 2019 Bond Payments
		\$163,652	Plus: HH - Homestead Exemption
		\$ (903,068)	Projected Deficit @ 8/31/19

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%
2016	99.38%

Debt Service Fund Balance Recap

Fund Balance at 8/31/17	\$	1,899,967
Projected Deficit in FY 2018	\$	(39,303)
Projected Fund Balance at 8/31/18	\$	1,860,664
Projected Deficit for FY 2019	\$	(903,068)
Projected Fund Balance at 8/31/19	\$	957,596

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	2,638,757,526
PY Net Taxable Values	\$	2,591,268,481
Increase	1.83%	\$ 47,489,045

Comparison of PY Tax Collections

CY Estimated Collections	\$	35,310,457
PY Estimated Collections	\$	33,321,148
Increase	5.97%	\$ 1,989,309

Prepared by: Connie Morgenroth, CPA
 Assistant Superintendent of Business and Operations
 8/9/2018

Friendswood Independent School District



Stipend List For the 2018-2019 School Year

Friendswood ISD
2018-2019 Stipend List

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
ACADEMIC DECATHLON	\$3,700 - \$5,700	\$13,100
ACADEMIC OCTATHLON	\$1,100	\$2,200
ARD FACILITATOR - EXTRA 5 DAYS	\$1,500	\$1,500
ART VASE	\$400	\$400
ASSISTANT ATHLETIC DIRECTOR	\$6,000	\$6,000
ATHLETIC COORDINATOR	\$3,000	\$6,000
ATHLETIC DIRECTOR JH	\$3,000	\$3,000
AV	\$2,000	\$2,000
BAND	\$6,000 - \$7,500	\$19,500
BAND DIRECTOR ASST.	\$8,500	\$17,000
BAND DRUMLINE	\$2,500	\$2,500
BAND MARCHING VISUAL ASSISTANT	\$2,500	\$2,500
BASEBALL JV	\$3,000	\$3,000
BASEBALL ROVING ASSISTANT	\$2,500	\$2,500
BASEBALL SOPHOMORE	\$2,900	\$2,900
BASEBALL VARSITY ASSISTANT	\$3,000	\$3,000
BASEBALL VARSITY HEAD	\$7,000	\$7,000
BASKETBALL BOYS FRESHMAN A	\$3,500	\$3,500
BASKETBALL BOYS FRESHMAN B	\$3,000	\$3,000
BASKETBALL BOYS HEAD	\$7,000	\$7,000
BASKETBALL BOYS JH	\$2,140	\$8,560
BASKETBALL BOYS JV	\$3,350	\$3,350
BASKETBALL BOYS SOPHOMORE	\$3,000	\$3,000
BASKETBALL GIRLS FRESHMAN	\$3,000	\$3,000
BASKETBALL GIRLS HEAD	\$7,000	\$7,000
BASKETBALL GIRLS JH	\$2,140	\$8,560
BASKETBALL GIRLS JV	\$3,350	\$3,350
BASKETBALL GIRLS VARSITY ASSISTANT	\$3,600	\$3,600
BASKETBALL YOUTH	\$2,000	\$2,000
BUSINESS PROF. OF AMERICA	\$450 - \$1,000	\$1,450
CAR DUTY	\$800	\$800
CHEERLEAD/VARS/JVFOOTBALL/BBAL	\$4,000	\$4,000
CHEERLEADERS / PEP CLUB	\$1,625	\$3,250
CHEERLEADERS/FRESH/FOOTBALL/BB	\$1,875	\$3,750
CHESS CLUB	\$500	\$500
CHOIR ASSISTANT	\$400 - \$4,500	\$7,200
CHOIR DIRECTOR-Head	\$800 - \$6,000	\$11,400
CLASS SPONSOR	\$200 - \$300	\$2,100
COMPUTER CLUB	\$300	\$300
COMPUTER TECHNOLOGY	\$1,600	\$1,600
CONTENT LEAD - PLC FACILITATOR	\$300	\$1,500
COORDINATOR ATHLETICS JH	\$1,100	\$2,200
CROSS COUNTRY ASSISTANT	\$2,500	\$2,500

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
CROSS COUNTRY JH	\$1,897	\$3,794
CROSS COUNTRY HS	\$3,900	\$7,800
CTE - EXTRA DAYS	\$750 - \$1,500	\$10,500
CURRICULUM SPECIALIST	\$3,500	\$10,500
DECA	\$1,000	\$1,000
DRAMA	\$2,750	\$2,750
DRAMA ASST.	\$950	\$950
DRAMA CLUB	\$300	\$300
DRILL AND ASST DRILL	\$3,000 - \$8,000	\$11,000
DYSLEXIA MONITORING	\$1,500	\$1,500
EQUIPMENT	\$1,500	\$1,500
EQUIPMENT/SCOUTING	\$1,245	\$1,245
ESL COORDINATOR	\$800	\$800
FACILITIES MANAGER	\$6,000	\$6,000
FACILITY MANAGER - ATHLETIC	\$2,500	\$2,500
FCCLA	\$1,000	\$2,000
FFA	\$1,450	\$2,900
FOOTBALL ASSISTANT	\$6,250	\$68,750
FOOTBALL COORDINATOR	\$7,000 - \$8,000	\$22,000
FOOTBALL JH	\$3,450	\$41,400
FOOTBALL STATISTICIAN	\$1,000	\$1,000
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$300	\$300
GERMAN CLUB	\$300	\$300
GERMAN HONOR SOCIETY	\$400	\$400
GOLF ASSISTANT	\$2,000	\$4,000
GOLF HS	\$4,200	\$8,400
GRADUATION VIDEO STEAMING	\$350	\$350
HIGH SCHOOL COUNSELOR	\$2,500	\$12,500
HIGH SCHOOL LEAD COUNSELOR	\$1,000	\$1,000
HONOR SOCIETY	\$1,267	\$1,267
HOSA	\$500 - \$1,000	\$2,500
I-COACH - EXTRA DAYS	\$750 - \$3,100	\$6,950
I-COACH	\$200	\$1,600
INTERACT	\$400	\$400
INTERVENTION SPECIALIST - EXTRA DAYS	\$1,000	\$10,000
ISM	\$2,000	\$2,000
KNITTING/CHARACTER CLUB	\$400	\$400
LARGE SCHOOL STIPEND	\$1,500	\$1,500
LARIAT	\$1,375	\$1,375
LATIN CLUB	\$300	\$300
LIBRARIAN - EXTRA DAYS	\$3,100	\$18,600
LINK CREW	\$500 - \$700	\$1,200
LITERACY COACH - EXTRA DAYS	\$1,500	\$4,500
LITERACY COORDINATOR	\$2,500	\$5,000

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
MATH CLUB	\$300	\$300
MU ALPHA THETA	\$300	\$300
MUSICAL ART/PROGRAM/PR	\$750	\$750
MUSICAL ARTWORK/CALIGRAPHY	\$450	\$450
MUSICAL BAND	\$1,500	\$1,500
MUSICAL CHOIR	\$1,700	\$1,700
MUSICAL DANCE	\$850	\$1,700
MUSICAL DRAMA	\$1,700	\$3,400
MUSICAL PIANO	\$1,000	\$1,000
MUSICAL SETS	\$1,700	\$1,700
MUSICAL SOUND	\$450	\$450
MUSICAL TICKETS	\$500	\$500
MUSTANG APPS (STUDY HALL)	\$1,000	\$1,000
NATATORIUM SUPERVISOR	\$2,000	\$2,000
NATIONAL FORENSIC LEAGUE	\$400	\$400
NATIONAL HONOR SOCIETY CO	\$425	\$850
NATIONAL TECHNICAL HONOR SOCIETY	\$450	\$900
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$1,000
PERFORMING ARTS	\$500	\$500
PLTW PURCHASING	\$200	\$200
PTO LIAISON	\$800	\$800
ROBOTICS	\$500 - \$1,000	\$5,200
RODEO ART	\$350	\$350
SCIENCE FAIR	\$600 - \$1,267	\$2,617
SCORE BOARD	\$2,500	\$2,500
SENIOR LARGE EVENT COORDINATOR	\$1,000	\$1,000
SKILLS USA	\$1,000	\$6,000
SOCCER BOYS HEAD	\$6,000	\$6,000
SOCCER BOYS JV	\$3,250	\$3,250
SOCCER BOYS SOPHOMORE	\$2,750	\$2,750
SOCCER GIRLS HEAD	\$6,000	\$6,000
SOCCER GIRLS JV	\$3,250	\$3,250
SOCCER GIRLS SOPHOMORE	\$2,750	\$2,750
SOCCER JH	\$1,500	\$6,000
SOFTBALL HEAD	\$7,000	\$7,000
SOFTBALL JV	\$3,000	\$3,000
SOFTBALL VARSITY ASSISTANT	\$3,000	\$3,000
SPANISH CLUB	\$300	\$300
SPANISH HONOR SOCIETY	\$400	\$400
SPECIAL EDUCATION - EXTRA DAYS	\$800	\$1,600
SPECIAL EDUCATION CPI DISTRICT	\$3,000	\$3,000
SPECIAL EDUCATION ESY COORDINA	\$2,500	\$2,500
SPECIAL EDUCATION ESY SPEECH P	\$2,500	\$2,500
SPECIAL EDUCATION FACILITATOR	\$2,000	\$2,000

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
SPECIAL EDUCATION LSSP LEAD	\$3,250	\$3,250
SPECIAL EDUCATION SLP SUPERVI	\$1,250	\$1,250
SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
SPECIAL EDUCATION TRANSITION COORD	\$1,200	\$1,200
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500
SPECIAL OLYMPICS	\$1,000-\$1,100	\$3,100
SPEECH ASSISTANT COACH	\$1,500	\$1,500
SPEECH CLUB	\$300	\$300
STUDENT COUNCIL	\$250 - \$1,267	\$5,317
SWIMMERS DIVE COACH	\$2,500	\$2,500
SWIMMING ASSISTANT	\$2,500	\$2,500
SWIMMING HEAD	\$5,250	\$5,250
TEAM COORDINATOR	\$1,250	\$18,750
TEAM LEADER	\$850 - \$2,500	\$63,488
TECH TASK FORCE	\$250	\$250
TENNIS	\$1,897	\$3,794
TENNIS ASSISTANT	\$3,700	\$7,400
TENNIS HEAD	\$6,000	\$6,000
THEATER ARTS	\$700	\$1,400
THESPIANS	\$300	\$300
TRACK ASSISTANT	\$1,897 - \$3,250	\$28,176
TRACK HEAD	\$5,000	\$10,000
TRAINER	\$8,435	\$8,435
TRAINER LEAD	\$12,235	\$12,235
TRAVEL/GAS	\$1,200 - \$5,000	\$62,300
UIL ACADEMIC CONTEST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$600 - \$3,080	\$20,380
VOLLEYBALL FRESHMAN	\$3,500	\$3,500
VOLLEYBALL HEAD	\$7,000	\$7,000
VOLLEYBALL JH	\$2,140	\$8,560
VOLLEYBALL JV	\$4,000	\$4,000
VOLLEYBALL VARSITY ASSISTANT	\$4,000	\$4,000
WEBMASTER	\$1,000 - \$2,000	\$6,000
WEIGHT ROOM SUPERVISOR	\$1,575	\$1,575
WELLNESS	\$200 - \$400	\$2,400
WELLNESS NURSE COORDINATOR	\$800	\$800
WRESTLING ASSISTANT	\$3,000	\$3,000
WRESTLING HEAD	\$5,000	\$5,000
YEARBOOK	\$1,000 - \$1,925	\$5,650
ZERO HOUR	\$500	\$7,000
		<u>\$914,928</u>