

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2016-2017 Budget
July 18, 2016



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Region IV School Board of the Year*

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Friendswood Independent School District

Trish Hanks
Superintendent of Schools



July 18, 2016

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, 2016, and ending August 31, 2017.

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 84th 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,

Trish Hanks,
Superintendent

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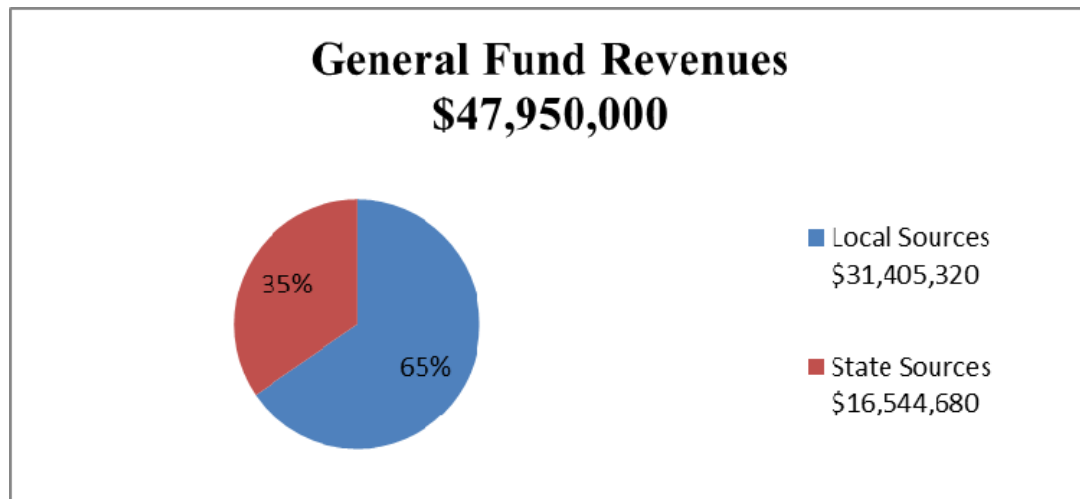
Executive Summary – General Fund

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 2016-17 budget was based on a projected enrollment of 6120 which is an increase of .19% or 12 students over the 2015-16 enrollment. The expected average daily attendance (ADA) is 5888.

General Fund Revenues

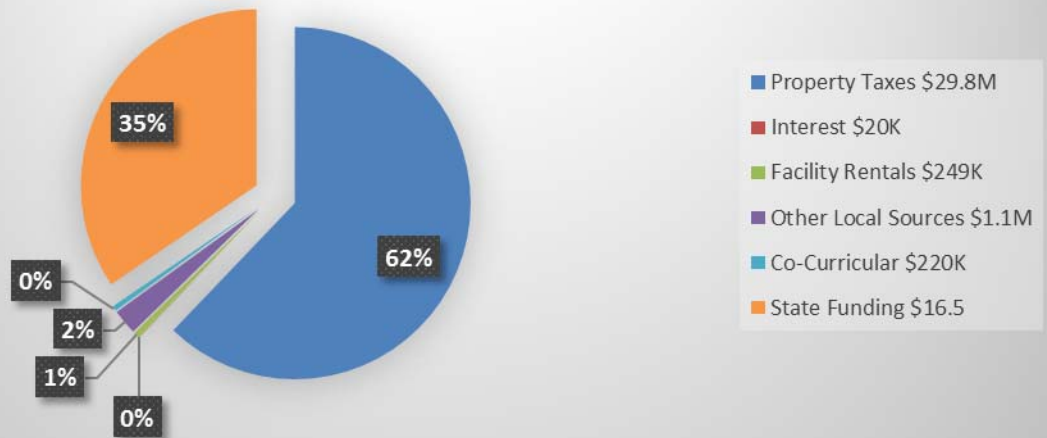
There are two sources of revenue for Friendswood ISD's General Operating Fund (General Fund): local sources and state sources. The majority of local sources is from local tax collections. The general fund revenue budget for 2016-2017 is \$47,950,000.



Highlights from this year's revenue budget:

- Tax collections are estimated at \$29.8M which represent an increase of \$3.6M over last year due to higher property values and an increase in the M&O tax rate of nine cents.
- Because of the inverse relationship between property values and state funding, state revenues are estimated to decrease \$2.0M.
- In the 2015-16 revenue budget, 40% of the revenues were from state sources and 60% were from local sources as compared to 35% and 65%, respectively, for 2016-17.
- The chart at the top of the next page shows the revenues by major source.

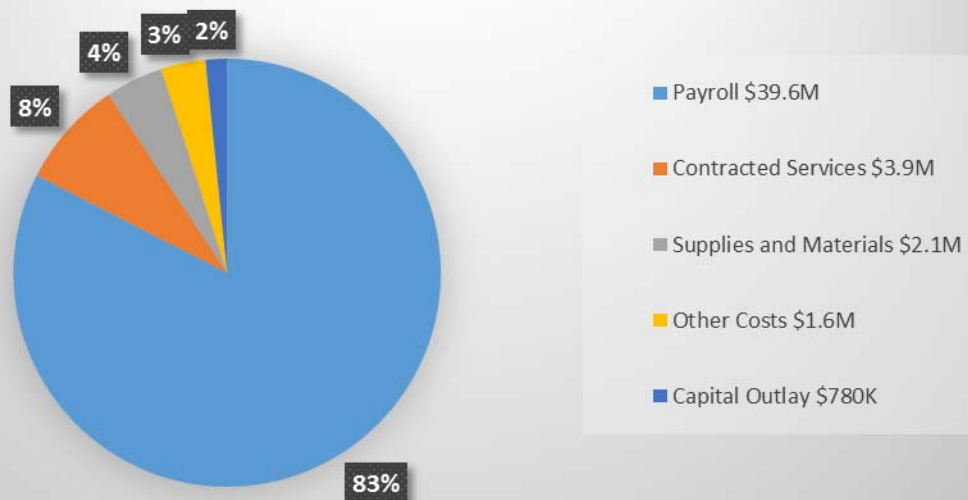
Revenues by Major Source



General Fund Expenditures

The general fund expenditure budget for the 2016-2017 school year is \$47,950,000. 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.

General Fund Expenditures by Major Object



PAYROLL COSTS

Like the previous fiscal year, payroll costs account for 83 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 \$1,500 pay increase for all teachers, and a 2.5 percent increase for all other employees to cover cost of living and inflation increases. Additionally, bus drivers were given an average increase of 9.6% to stay competitive with surrounding districts. Market adjustments were also given to SLP's, LSSP's, Counselors, and Assistant Principals in order to stay competitive with the market. This expense combined with 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 8 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 forty-one 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 14 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 56 percent of the total of other operating costs.

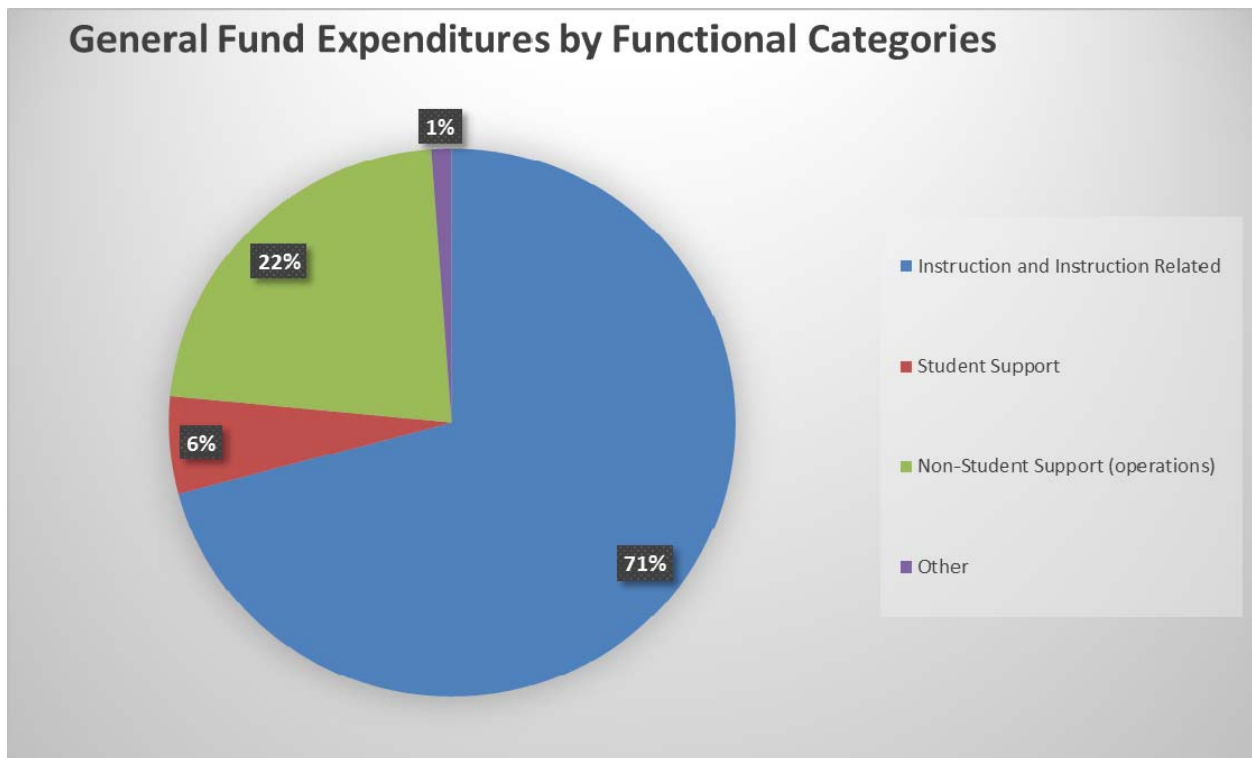
CAPITAL OUTLAY

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. Two percent of the general operating budget is designated for these types of expenditures. The

majority of this account, \$690,000, 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 \$12,458,046 of which \$8.8M was unrestricted at August 31, 2015. A \$250,000 surplus is projected at the end of fiscal year 2016. With this operating surplus, the district would expect to end the 2015-2016 fiscal year with a reserve of approximately \$12.7M. The District's expenditures are expected to average \$3.9M per month in FY 2016-17, which equates to a 97-day reserve, or 3.2 months of total fund balance, and a 69-day reserve or 2.3 months of unrestricted fund balance. The budget is balanced for the fiscal year ending August 31, 2017, with revenues equaling expenditures of \$47,950,000.

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>2016-2017 FISD Tax Rate</u>	
M&O Rate	\$1.130
I&S Rate	<u>\$.257</u>
Total FISD Tax Rate	\$ 1.387

On June 13, 2016, the Board of Trustees adopted a maintenance and operations tax rate of \$1.13, nine cents above the 2015 M&O tax rate and the rollback rate for tax year 2016; therefore, the District must hold a Tax Ratification Election. This election will be held in September 2016. The additional tax revenue will fund teacher and staff salary increases and balance the budget in fiscal year 2016-2017. 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. In March 2016, the District refunded its Series 2008 bonds saving the taxpayers \$16.7M in interest. These savings, coupled with higher property values, resulted in a drop in the I&S tax rate of seven cents from the prior year.

Overall, the total tax rate adopted by the Board increased by two cents for tax year 2016 and will require voter approval for ratification.

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 \$7,080,000 for 2016-2017. This represents a decrease of \$1,193,967 over last year's revenues due to an increase in property values and refunding the 2008 bond series, resulting in \$16.7M in interest savings. The expenditure budget which is used to make bond payments is \$6,994,434. The debt service fund balance at the August 31, 2016 fiscal year-end is projected to be approximately \$1.3M.

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 2016-2017 is \$2,780,403 which is \$184K more than last year. The expenditure budget decreased by \$99K and is \$2,461,918. The food service fund is anticipating a surplus for 2016-2017 of approximately \$318K which will increase the fund balance. The food service fund balance was \$507K at August 31, 2015.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	65.5%	60.3%
PERCENT OF REVENUE FROM STATE SOURCES	34.5%	39.7%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.0%	0.0%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	82.5%	80.8%
Instruction and Related Services	58.8%	58.4%
Maintenance and Operations	12.0%	12.1%
Campus Administration	5.7%	5.7%
General Administration	4.9%	4.6%
Student Transportation	3.9%	3.7%
Extracurricular and Co-Curricular	3.8%	4.0%
Data Services	2.3%	2.3%
Instructional Administration	2.2%	2.1%
Guidance and Counseling Services	1.9%	1.8%
Other	3.0%	3.5%
Health Services	1.1%	1.2%
Security	0.4%	0.5%

**Friendswood Independent School District
2016-2017
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	29,654,909	6,795,000	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	20,000	5,000	700
5743 Rent	249,000	-	-
5748 Activity Revenue	23,911	-	-
5749 Local Sources	692,500	-	44,900
5751 Food Service Sales	-	-	2,446,410
5752 Athletic Activity	220,000	-	-
5755 Community Education	245,000	-	-
5811 Per Capita Apportionment	1,511,935	-	-
5812 Foundation School Program	12,929,926	-	-
5826 Pre-K State Program	2,106	-	-
5829 Revenues From TEA	-	210,000	4,500
5831 Other State Agencies	2,100,713	-	-
5921 School Breakfast Prog	-	-	26,345
5922 Nat'l School Lunch Prog	-	-	207,118
5923 USDA Commodities	-	-	50,430
5949 Federal Revenues	-	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	<u>47,950,000</u>	<u>7,080,000</u>	<u>2,780,403</u>
EXPENDITURES			
11 Instruction	27,244,710.00	-	-
12 Instructional Resources	713,341.00	-	-
13 Curr & Inst Staff Dev	234,774.00	-	-
21 Instructional Leadership	1,062,207.00	-	-
23 School Leadership	2,731,334.00	-	-
31 Guidance/Counseling	895,882.00	-	-
32 Social Work Services	8,136.00	-	-
33 Health Services	538,301.00	-	-
34 Student Transportation	1,855,078.00	-	-
35 Food Services	-	-	2,461,918
36 Extracurr Activities	1,800,094.00	-	-
41 General Admin	2,354,325.00	-	-
51 Maintenance and Oper	5,745,476.00	-	-
52 Security and Monitoring	195,945.00	-	-
53 Data Processing Svcs	1,105,122.00	-	-
61 Community Services	263,725.00	-	-
71 Debt Service	-	6,994,434	-
81 Construction	740,000.00	-	-
93 Shared Services	109,000.00	-	-
95 JJAEP	51,800.00	-	-
99 Intergov Charges	300,750.00	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 47,950,000</u>	<u>\$ 6,994,434</u>	<u>\$ 2,461,918</u>
BUDGET SURPLUS (DEFICIT)	-	85,566	318,485

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 31,405,320
STATE PROGRAM REVENUES	\$ 16,544,680
FEDERAL PROGRAM REVENUES	\$ -
TOTAL REVENUES	<u>\$ 47,950,000</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 27,244,710
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 713,341
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 234,774
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 1,062,207
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 2,731,334
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 895,882
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 8,136
FUNCTION: 33 HEALTH SERVICES	\$ 538,301
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 1,855,078
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 1,800,094
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,354,325
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,745,476
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 195,945
FUNCTION: 53 DATA SERVICES	\$ 1,105,122
FUNCTION: 61 COMMUNITY SERVICES	\$ 263,725
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 740,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 109,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 51,800
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 300,750
TOTAL EXPENDITURES	\$ 47,950,000
OTHER USES / NON-OPERATING EXPENSES	\$ -
TOTAL EXPENDITURES & OTHER USES	<u>\$ 47,950,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 6,870,000
STATE PROGRAM REVENUES	<u>\$ 210,000</u>
TOTAL REVENUES	<u>\$ 7,080,000</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 6,994,434</u>
TOTAL EXPENDITURES	<u>\$ 6,994,434</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 85,566</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,492,010
STATE PROGRAM REVENUES	\$ 4,500
OTHER RESOURCES	<u>\$ 283,893</u>
TOTAL REVENUES	<u>\$ 2,780,403</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,461,918
TOTAL EXPENDITURES	<u>\$ 2,461,918</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 318,485</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016/2017 - 2015/2016
BUDGETARY COMPARISON

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	31,405,320	27,784,217	3,621,103
STATE PROGRAM REVENUES	16,544,680	18,256,320	(1,711,640)
FEDERAL PROGRAM REVENUES	-	-	-
TOTAL REVENUES	47,950,000	46,040,537	1,909,463
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	27,244,710	26,173,282	1,071,428
FUNCTION: 12 INSTRUCTIONAL RESOURCES	713,341	722,409	(9,068)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	234,774	357,817	(123,043)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	1,062,207	989,739	72,468
FUNCTION: 23 SCHOOL ADMINISTRATION	2,731,334	2,656,202	75,132
FUNCTION: 31 GUIDANCE & COUNSELING	895,882	861,185	34,697
FUNCTION: 32 SOCIAL WORK SERVICES	8,136	2,500	5,636
FUNCTION: 33 HEALTH SERVICES	538,301	538,335	(34)
FUNCTION: 34 STUDENT TRANSPORTATION	1,855,078	1,750,078	105,000
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 COCURRICULAR	1,800,094	1,854,835	(54,741)
FUNCTION: 41 GENERAL ADMINISTRATION	2,354,325	2,152,045	202,280
FUNCTION: 51 PLANT MAINTENANCE	5,745,476	5,657,448	88,028
FUNCTION: 52 SECURITY AND MONITORING SERVICES	195,945	243,030	(47,085)
FUNCTION: 53 DATA SERVICES	1,105,122	1,057,007	48,115
FUNCTION: 61 COMMUNITY SERVICES	263,725	281,597	(17,872)
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	740,000	978,127	(238,127)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	109,000	91,180	17,820
FUNCTION: 95 PAYMENTS TO JJAEP	51,800	51,800	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	300,750	275,750	25,000
TOTAL EXPENDITURES	47,950,000	46,694,367	1,255,633
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	3,233	(3,233)
TOTAL EXPENDITURES & OTHER USES	47,950,000	46,697,600	1,252,400
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(657,063)	657,063

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016/2017 - 2015/2016
BUDGETARY COMPARISON**

DEBT SERVICE FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	6,870,000	8,273,967	(1,403,967)
STATE PROGRAM REVENUES	210,000	-	210,000
OTHER RESOURCES	-	-	-
TOTAL REVENUES	<u>7,080,000</u>	<u>8,273,967</u>	<u>(1,193,967)</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>6,994,434</u>	<u>8,220,000</u>	<u>(1,225,566)</u>
TOTAL EXPENDITURES	<u>6,994,434</u>	<u>8,220,000</u>	<u>(1,225,566)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>85,566</u>	<u>53,967</u>	<u>31,599</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016/2017 - 2015/2016
BUDGETARY COMPARISON**

FOOD SERVICE FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,492,010	2,372,158	119,852
STATE PROGRAM REVENUES	4,500	4,500	-
OTHER RESOURCES	283,893	219,342	64,551
TOTAL REVENUES	<u>2,780,403</u>	<u>2,596,000</u>	<u>184,403</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,461,918	2,561,428	(99,510)
TOTAL EXPENDITURES	<u>2,461,918</u>	<u>2,561,428</u>	<u>(99,510)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>318,485</u>	<u>34,572</u>	<u>283,913</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	26,178,684	25,025,746	1,152,938
6200 CONTRACTED SERVICES	299,193	375,440	(76,247)
6300 SUPPLIES AND MATERIALS	656,581	694,149	(37,568)
6400 OTHER COSTS	85,151	70,998	14,153
6600 CAPITAL OUTLAY	25,101	6,950	18,151
TOTAL FOR FUNCTION 11	27,244,710	26,173,282	1,071,428
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	583,977	525,500	58,477
6200 CONTRACTED SERVICES	124,488	135,076	(10,588)
6300 SUPPLIES AND MATERIALS	836	57,269	(56,433)
6400 OTHER COSTS	4,040	4,564	(524)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	713,341	722,409	(9,068)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	93,404	218,575	(125,171)
6200 CONTRACTED SERVICES	78,500	55,951	22,549
6300 SUPPLIES AND MATERIALS	400	526	(126)
6400 OTHER COSTS	62,470	82,766	(20,296)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	234,774	357,817	(123,043)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	1,010,274	916,962	93,312
6200 CONTRACTED SERVICES	20,620	33,381	(12,761)
6300 SUPPLIES AND MATERIALS	11,258	16,144	(4,886)
6400 OTHER COSTS	20,055	23,253	(3,198)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	1,062,207	989,739	72,468

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,651,357	2,557,245	94,112
6200 CONTRACTED SERVICES	9,059	30,102	(21,043)
6300 SUPPLIES AND MATERIALS	40,038	36,962	3,076
6400 OTHER COSTS	30,880	31,893	(1,013)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	2,731,334	2,656,202	75,132
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	855,951	813,433	42,518
6200 CONTRACTED SERVICES	3,010	3,102	(92)
6300 SUPPLIES AND MATERIALS	33,291	41,222	(7,931)
6400 OTHER COSTS	3,630	3,428	202
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	895,882	861,185	34,697
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	7,736	1,500	6,236
6300 SUPPLIES AND MATERIALS	400	1,000	(600)
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	8,136	2,500	5,636
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	517,691	503,143	14,548
6200 CONTRACTED SERVICES	8,950	12,782	(3,832)
6300 SUPPLIES AND MATERIALS	11,000	21,750	(10,750)
6400 OTHER COSTS	660	660	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 32	538,301	538,335	(34)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,397,629	1,291,897	105,732
6200 CONTRACTED SERVICES	51,213	77,150	(25,937)
6300 SUPPLIES AND MATERIALS	443,775	420,294	23,481
6400 OTHER COSTS	(37,539)	(39,263)	1,724
6600 CAPITAL OUTLAY			
TOTAL FOR FUNCTION 34	1,855,078	1,750,078	105,000
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,156,338	1,074,370	81,968
6200 CONTRACTED SERVICES	150,060	173,773	(23,713)
6300 SUPPLIES AND MATERIALS	169,804	290,750	(120,946)
6400 OTHER COSTS	308,892	296,246	12,646
6600 CAPITAL OUTLAY	15,000	19,697	(4,697)
TOTAL FOR FUNCTION 36	1,800,094	1,854,835	(54,741)
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,676,096	1,506,708	169,388
6200 CONTRACTED SERVICES	456,334	442,180	14,154
6300 SUPPLIES AND MATERIALS	75,193	63,564	11,629
6400 OTHER COSTS	146,702	139,593	7,109
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,354,325	2,152,045	202,280
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,439,254	2,346,396	92,858
6200 CONTRACTED SERVICES	1,938,972	1,904,724	34,248
6300 SUPPLIES AND MATERIALS	514,240	431,705	82,535
6400 OTHER COSTS	853,010	974,623	(121,613)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 51	5,745,476	5,657,448	88,028

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST			
6200 CONTRACTED SERVICES	164,340	192,482	(28,142)
6300 SUPPLIES AND MATERIALS	30,255	24,898	5,357
6400 OTHER COSTS	1,350	100	1,250
6600 CAPITAL OUTLAY		25,550	(25,550)
TOTAL FOR FUNCTION 52	195,945	243,030	(47,085)
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	791,507	753,200	38,307
6200 CONTRACTED SERVICES	206,960	204,519	2,441
6300 SUPPLIES AND MATERIALS	83,455	85,038	(1,583)
6400 OTHER COSTS	23,200	14,250	8,950
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 53	1,105,122	1,057,007	48,115
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	215,900	200,964	14,936
6200 CONTRACTED SERVICES	30,500	65,776	(35,276)
6300 SUPPLIES AND MATERIALS	17,200	14,082	3,118
6400 OTHER COSTS	125	775	(650)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	263,725	281,597	(17,872)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	25,275	(25,275)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	740,000	952,852	(212,852)
TOTAL FOR FUNCTION 81	740,000	978,127	(238,127)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	109,000	91,180	17,820
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	109,000	91,180	17,820
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	51,800	51,800	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	51,800	51,800	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	300,750	275,750	25,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	300,750	275,750	25,000
OPERATING TRANSFER INS (OUT)	-	3,233	(3,233)
TOTAL FOR GENERAL FUND	47,950,000	46,697,600	1,252,400
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COST	39,568,062	37,734,138	1,833,924
6200 CONTRACTED SERVICES	3,902,485	4,060,762	(158,277)
6300 SUPPLIES AND MATERIALS	2,087,726	2,199,353	(111,627)
6400 OTHER COSTS	1,611,626	1,695,064	(83,438)
6600 CAPITAL OUTLAY	780,101	1,005,049	(224,948)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	3,233	(3,233)
TOTAL	47,950,000	46,697,600	1,252,400

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	6,994,434	8,220,000	(1,225,566)
TOTAL FOR FUNCTION	<u>6,994,434</u>	<u>8,220,000</u>	<u>(1,225,566)</u>
TOTAL FOR DEBT SERVICE FUND	<u>6,994,434</u>	<u>8,220,000</u>	<u>(1,225,566)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	152,775	157,428	(4,653)
6200 CONTRACTED SERVICES	2,196,861	2,308,510	(111,649)
6300 SUPPLIES AND MATERIALS	94,132	71,340	22,792
6400 OTHER COSTS	3,150	3,150	-
6600 CAPITAL OUTLAY	15,000	21,000	(6,000)
TOTAL FOR FUNCTION	<u>2,461,918</u>	<u>2,561,428</u>	<u>(99,510)</u>
TOTAL FOR FOOD SERVICE FUND	<u>2,461,918</u>	<u>2,561,428</u>	<u>(99,510)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
REVENUE BY SOURCE**

GENERAL FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	29,654,909	26,018,979	3,635,930
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	20,000	32,000	(12,000)
5743 RENT	249,000	245,000	4,000
5748 ACTIVITY REVENUE	23,911	23,300	611
5749 OTHER REVENUE FROM LOCAL SOURCES	692,500	715,938	(23,438)
5752 ATHLETIC ACTIVITY	220,000	204,000	16,000
5755 COMMUNITY EDUCATION	245,000	245,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	31,405,320	27,784,217	3,621,103
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	1,511,935	1,664,470	(152,535)
5812 FOUNDATION SCHOOL FUND	12,929,926	14,595,530	(1,665,604)
5826 PRE-K STATE PROGRAM REVENUE	2,106	2,003	103
5829 ALTERNATIVE EDUCATION	-	-	-
5831 TRS ON-BEHALF	2,100,713	1,994,317	106,396
TOTAL FROM STATE PROGRAM REVENUES	16,544,680	18,256,320	(1,711,640)
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5949 PROPANE FUEL CREDITS	-	-	-
TOTAL FOR GENERAL FUND	47,950,000	46,040,537	1,909,463

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	6,795,000	8,180,967	(1,385,967)
5713 DELINQUENT TAXES	30,000	50,000	(20,000)
5718 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	5,000	3,000	2,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	6,870,000	8,273,967	(1,403,967)
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION IN	210,000	-	210,000
TOTAL FROM STATE PROGRAM REVENUES	210,000	-	210,000
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	7,080,000	8,273,967	(1,193,967)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2016-2017
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2016-2017 PROPOSED BUDGET	2015-2016 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	700	700	-
5749 DISTRICT CATERING	44,900	47,300	(2,400)
5751 FOOD SERVICE SALES	2,446,410	2,324,158	122,252
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,492,010	2,372,158	119,852
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	26,345	14,334	12,011
5922 NATIONAL SCHOOL LUNCH PROGRAM	207,118	158,910	48,208
5923 USDA COMMODITIES	50,430	46,098	4,332
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	283,893	219,342	64,551
TOTAL FOR FOOD SERVICE FUND	2,780,403	2,596,000	184,403

Friendswood Independent School District



Leading to Achieve Excellence

2016-2017 Final Budget Worksheets General Fund

July 18, 2016

Friendswood Independent School District
ORIGINAL Budget
 For the Year Ended August 31, 2016

FINAL
 Budget Worksheets
 July 2016

	Surplus	Total
Fund Balance - 2010	\$ 1,308,782	\$ 8,663,963
Fund Balance - 2011	\$ 1,282,842	\$ 9,946,805
Fund Balance - 2012	\$ 67,589	\$ 10,014,394
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

Based on ADA of 5878

Total Fund Balance as of 8/31/2015 \$ 12,458,046

Proposed Revenue Budget \$ 46,015,000

Proposed Expenditure Budget \$ 45,610,000

Projected Budget Surplus (Deficit) \$ 405,000

Projected Fund Balance as of 8/31/2016 **\$ 12,863,046**

Fund Balance Recap

Nonspendable - inventories and prepaid Items	\$ 944,382
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 8,813,664
Total General Fund Balance	<u>\$ 12,458,046</u>

Estimates based on General Fund numbers only.

Friendswood Independent School District
REVISED Budget
 For the Year Ended August 31, 2016

FINAL
 Budget Worksheets
 July 2016

	Surplus	Total
Fund Balance - 2010	\$ 1,308,782	\$ 8,663,963
Fund Balance - 2011	\$ 1,282,842	\$ 9,946,805
Fund Balance - 2012	\$ 67,589	\$ 10,014,394
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
Based on ADA of 5876.8		
Total Fund Balance as of 8/31/2015		\$ 12,458,046
Revenues - <i>Revised Estimate</i>	\$ 46,536,824	
Expenditures - <i>Revised Estimate</i> **	\$ 46,697,600	
Projected Budget Surplus (Deficit) **		\$ (160,775)
Projected Fund Balance as of 8/31/2016		\$ 12,297,271

****If expenditures are 98.5%, 99%, or 99.5% of the Revised Expenditure Budget, the surplus would be \$551K, \$317K, or \$84K, respectively.**

Over the last 3 fiscal years, on average, the District expended 97.6% of its revised expenditure budget. At this time, the projected surplus is \$250K.

**Friendswood Independent School District
Budgeted, Actual and Projected Revenues
For the Fiscal Year Ending August 31, 2016**

FINAL
Budget Worksheets
July 2016

Based on ADA of 5876.8

Revenues	2015-2016 Original Budget	2015-2016 Revised Budget	2015-2016 YTD Revenues	Balance	2015-2016 Projected Revenue Estimates	Projected Revenues are Greater (Less) than the Original Budget
Current Taxes	26,018,979	26,018,979	25,701,963	317,016	26,020,135	1,156
Delinquent Taxes	150,000	150,000	135,051	14,950	150,000	-
Penalties and Interest	150,000	150,000	129,372	20,628	150,000	-
Community Education	245,000	245,000	264,154	(19,154)	264,154	19,154
Interest (less market adjustments)	32,000	32,000	13,057	18,943	32,000	-
Rentals - All Other	207,000	207,000	224,161	(17,161)	224,161	17,161
Natorium Revenue	53,500	53,500	41,862	11,639	53,500	-
Printing Revenue	3,000	3,000	1,444	1,556	3,000	-
Rentals - Student Groups	15,000	15,000	29,884	(14,884)	29,884	14,884
Miscellaneous Revenue from Local Sources	45,000	52,385	74,225	(21,840)	74,225	29,225
Revenue from Campus Activities	45,000	45,001	38,347	6,654	45,000	-
Advertising (scoreboard split out below)	86,000	86,000	29,500	56,500	29,500	(56,500)
Donations	-	18,000	110,684	(92,684)	110,684	110,684
ERATE	54,200	54,200	-	54,200	46,653	(7,547)
UIL Participation Fees	193,000	193,000	196,283	(3,283)	196,283	3,283
Parking Permits	40,000	40,000	44,310	(4,310)	44,310	4,310
Course Fees	175,000	170,000	183,537	(13,537)	183,537	8,537
Scoreboard Advertising	-	-	64,440	(64,440)	64,440	64,440
SAT Review Fees	12,000	12,000	3,900	8,100	3,900	(8,100)
Athletic Activities- Football	170,000	170,000	195,663	(25,663)	195,663	25,663
Athletic Activities - All Other Sports	34,000	34,000	50,958	(16,958)	50,958	16,958
State Available	1,664,470	1,664,470	579,516	1,084,954	1,032,174	(632,296)
State Foundation	14,595,530	14,595,530	9,203,827	5,391,703	15,481,013	885,483
Other State Revenue	2,004	3,921	4,024	(103)	4,024	2,020
TRS On Behalf	1,994,317	1,994,317	1,721,106	273,211	1,994,317	-
Medicare On Behalf	-	-	21,616	(21,616)	-	-
Federal Propane Credits	-	-	-	-	20,077	20,077
Operating Transfers In	-	3,233	3,233	-	3,233	3,233
Summer School	30,000	30,000	-	30,000	30,000	-
Totals	46,015,000	46,040,537	39,066,113	6,974,424	46,536,824	521,824

Recap of Revenue Increase

Tax Revenue	\$	1,156
Local Revenue & Federal Tax Credits	\$	265,460
State Funding	\$	255,208
Total	\$	521,824

**Friendswood Independent School District
2015-2016 Estimate of Revenues from State
Based on Latest Superintendent's Six Weeks Reports**

FINAL
Budget Worksheets
July 2016

		<i>Per the Superintendent's Six Weeks Report</i>							
Using Omar Garcia's Funding Templates	Original Budget Approved by the Board on 8/24/2015	1st	2nd	3rd	4th	5th	6th Includes TEA Waiver Day for Flooding	Average	
ADA per Six Weeks	5878	5954.1	5911.2	5874.7	5870.7	5835.57	5821.5	5876.8	
<i>Increase in ADA from Original</i>		76	33	-3	-7	-42	-57	-1.3	
Attendance Percentage		97.79%	96.94%	96.37%	96.47%	95.91%	96.50%	96.50%	
Foundation School Fund	\$ 14,595,530	\$ 15,100,378	\$ 14,795,609	\$ 15,511,723	\$ 15,534,868	\$ 15,330,054	\$ 15,225,285	\$ 15,481,373	
Available School Fund	1,664,470	1,664,470	1,664,470	1,032,174	1,032,174	1,032,174	1,032,174	1,032,174	
Total	\$ 16,260,000	\$ 16,764,848	\$ 16,460,079	\$ 16,543,897	\$ 16,567,042	\$ 16,362,228	\$ 16,257,459	\$ 16,513,547	
Increase (Decrease) from Estimate		\$ 504,848	\$ 200,079	\$ 283,897	\$ 307,042	\$ 102,228	\$ (2,541)	\$ 253,547	
Regular Program Allotment	\$ 29,937,334	\$ 30,366,805	\$ 29,906,294	\$ 29,948,433	\$ 29,872,403	\$ 29,690,268	\$ 29,601,140	\$ 29,942,213	
Program Intent Codes:									
21 - Gifted and Talented	\$ 196,242	\$ 199,584	198,142	196,909	196,774	195,594	195,119	196,981	
22 - Career & Technology	\$ 2,842,088	\$ 2,839,056	2,796,614	2,716,278	2,792,825	2,750,383	2,729,920	2,751,520	
23 - Special Education	\$ 3,155,140	\$ 3,198,368	3,404,672	3,418,362	3,437,059	3,474,785	3,543,726	3,409,453	
24/30 - Compensatory Education	\$ 289,682	\$ 289,682	289,682	295,094	289,682	289,682	292,388	292,659	
25 - Bilingual Education	\$ 76,350	\$ 70,512	76,800	75,789	76,350	77,585	77,193	75,155	
31 - High School Allotment	\$ 572,424	\$ 582,230	575,528	570,862	569,113	562,678	555,563	569,052	
Transportation Allotment	\$ 421,103	\$ 421,103	421,103	421,103	421,103	421,103	373,991	373,991	
Sub-total - PIC Codes	\$ 7,553,029	\$ 7,600,535	\$ 7,762,541	\$ 7,694,397	\$ 7,782,906	\$ 7,771,810	\$ 7,767,900	\$ 7,668,811	
Total Cost of Tier 1	\$ 37,490,363	\$ 37,967,340	\$ 37,668,835	\$ 37,642,830	\$ 37,655,309	\$ 37,462,078	\$ 37,369,040	\$ 37,611,024	
Students	FTE's Used in Original Budget	1st Six Weeks	2nd Six Weeks	3rd Six Weeks	4th Six Weeks	5th Six Weeks	6th Six Weeks	Final Numbers	
SpecEd Main Refined ADA	29.3	36.3	32.4	38.4	43.1	41.8	40.9	41.0	
CTE FTE's	375	374.6	369.0	358.4	368.5	362.9	360.2	363.0	
Comp Ed FTE's	258	258.0	258.0	258.0	258.0	258.0	258.0	258.0	
Preg Related FTE	0	0.0	0.5	0.4	0.0	0.0	0.2	0.2	
Bilingual ADA	136	125.6	136.8	135.0	136.0	138.2	137.5	132.9	
GT FTE's	292.74	297.7	295.6	293.7	293.5	291.8	291.1	293.9	
Special Education FTE's	170.38	166.2	182.8	181.7	181.1	184.1	192.2	182.5	
High School Students ADA	2081.54	2117.2	2092.8	2075.9	2069.5	2046.1	2020.2	2,070.3	
2014-2015 ADA	5878	5917	5861	5811	5832	5851	5830	5,850.1	
Increase from PY	0	38	50	64	39	-16	-8	26.65	
PY Average		5916.6	5888.7	5863	5855	5839	5831		
Attendance Percentage PY		97.69%	96.65%	95.66%	95.77%	95.87%	95.47%	96.19%	
<i>Attendance - Increase from PY</i>		0.10%	0.29%	0.71%	0.70%	0.04%	1.03%	0.31%	

**Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2016**

FINAL
Budget Worksheets
July 2016

Expenditures by Function	Original Budget	Revised Budget	Expenditures to Date	Encumbrances	Unencumbered Balance	Projected Expenditures	Projected Expenditures are Greater (Less) than Original Budget
11 Instruction	26,221,951	26,176,515	21,653,890	76,640	4,445,986	26,176,515	(45,436)
12 Instructional Resources and Media	656,224	722,409	545,414	76,406	100,589	722,409	66,185
13 Curriculum and Staff Development	339,043	357,817	241,289	5,846	110,682	357,817	18,774
21 Instructional Leadership	969,366	989,739	815,941	2,605	171,193	989,739	20,373
23 School Leadership	2,624,654	2,656,202	2,213,786	9,597	432,819	2,656,202	31,548
31 Guidance and Counseling	857,259	861,185	721,656	1,407	138,121	861,185	3,926
32 Social Work Services	2,500	2,500	1,500		1,000	2,500	-
33 Health Services	536,585	538,335	445,103	1,000	92,232	538,335	1,750
34 Student Transportation	1,766,402	1,750,078	1,277,842	115,753	356,483	1,750,078	(16,324)
36 Cocurricular/Extracurricular Activities	1,711,292	1,854,835	1,440,311	176,186	238,338	1,854,835	143,543
41 General Administration	2,156,226	2,152,045	1,773,607	133,390	245,048	2,152,045	(4,181)
51 Maintenance and Operations **	5,640,976	5,657,448	4,325,741	679,945	651,763	5,657,448	16,472
52 Security and Monitoring Services	240,390	243,030	160,449	73,050	9,531	243,030	2,640
53 Data Processing Services	1,150,135	1,057,007	901,827	38,626	116,554	1,057,007	(93,128)
61 Community Services	263,197	281,597	160,134	13,214	108,249	281,597	18,400
81 Facilities Acquisition and Construction	50,000	978,127	184,494	788,871	4,761	978,127	928,127
93 Payments to Fiscal Agents	96,250	91,180	76,974	13,526	680	91,180	(5,070)
95 Payments to JJAEP Programs	51,800	51,800	21,949		29,851	51,800	-
99 Other Governmental Charges	275,750	275,750	203,063	67,647	5,040	275,750	-
Totals	\$ 45,610,000	\$ 46,697,600	\$ 37,164,970	\$ 2,273,710	\$ 7,258,920	\$ 46,697,600	1,087,600

Recap of Budget Increases:

Amendments offset by Revenues	\$ 105,462	Grants, donations, fees and sales
January Budget Amendment	\$ 21,500	Engineering fees for Bales replacement chiller
February Budget Amendment	\$ 295,000	Bales chiller
March Budget Amendment	\$ 115,638	Band uniforms
April Budget Amendment	\$ 175,000	HS Turf Upgrade
June Budget Amendment	\$ 375,000	HS Turf - Additional dirt work needed
Total of Budget Increases	<u>\$ 1,087,600</u>	

Campus and Department Budget Managers currently project a \$250,000 budget surplus at year-end.

Estimate of Tax Collections and Rates
For Fiscal Year 2015/2016
Tax Year: 2015

Numbers updated from Supplement 9, June 30, 2016.

Certified Roll received from GCAD & BCAD (total taxable before freeze)	\$	2,613,809,960
Add back values from ARB review	\$	-
Net Taxable Before Freeze	\$	2,613,809,960
(minus) Over 65 & Disabled Persons Taxable	\$	(366,936,781)
Estimated Net Taxable Minus Over-65 & Disabled Values	\$	2,246,873,179
	2015 Adopted Rate	\$ 1.367
2015 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	30,714,756

Levy Calculations By Fund Based on 2015 Tax Rate of 1.367

Estimated Net Taxable Minus Over-65 & Disabled Values	\$	2,246,873,179
76.08% Percent M&O	\$	1.040
Estimated Levy minus Over 65 & Disabled for M & O	\$	23,367,481

Estimated Net Taxable Minus Over-65 & Disabled Values	\$	2,246,873,179
23.92% Percent I&S	\$	0.327
Estimated Levy minus Over 65 & Disabled for I & S	\$	7,347,275

	M & O	I&S	
Over 65 & DP Ceilings	\$ 3,738,216	\$ 3,738,216	
	76.08%	23.92%	
Levy for Over 65 & DP	\$ 2,843,998	\$ 894,218	
General	\$ 23,367,481	\$ 7,347,275	
Over 65 & DP	\$ 2,843,998	\$ 894,218	
2014 Estimated Levy	\$ 26,211,479	\$ 8,241,494	Total Estimated Levy
Collection Percentages	99.27%	99.27%	\$ 34,452,972
	\$ 26,020,135	\$ 8,181,331	

Add Delinquent:	\$ 150,000	\$ 50,000	Budget Estimate
Anticipated Collections* (Budgeted as Revenues)	\$ 26,170,135	\$ 8,231,331	Template~ Line 26 and 28
		\$ (6,264,209)	Less: 2016 Bond Payments
		\$ (2,019,153)	Less: Additional Called Bonds
		\$ (52,031)	Projected Deficit @ 8/31/16

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2009	99.23%
2010	99.20%
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%

Debt Service Fund Balance Recap

Fund Balance at 8/31/14	\$	751,407
Surplus for 2014/15	\$	621,044
Fund Balance at 8/31/15	\$	1,372,451
Projected Surplus (Deficit)	\$	(52,031)
Projected Fund Balance at 8/31/16	\$	1,320,420

Change in Net Taxable Values from PY

2015 Net Taxable Values	\$ 2,246,873,179
2014 Net Taxable Values	\$ 2,061,879,373
Increase of 9.09%	\$ 184,993,806

Recap of Values under ARB Review

Amount under ARB Review	\$	-
Expected loss in value	\$	-
Amount to add back	\$	-

*Prior year's anticipated collections were \$24,116,617. This represents an increase of \$2,053,518 or 8.51%.

Friendswood Independent School District
Proposed Budget with Adopted Tax Rate of \$1.387
 For the Year Ended August 31, 2017

FINAL
 Budget Worksheets
 July 2016

Based on ADA of 5888

Projected Fund Balance as of 8/31/2016		\$	12,297,271
<i>Proposed Revenue Budget (\$1.4MK more than PY Revised)</i>	\$		47,950,000
<i>Proposed Expenditure Budget (See Recap Below)</i>	\$		<u>47,950,000</u>
Projected Budget Surplus (Deficit)		\$	0
<hr/>			
Projected Fund Balance as of 8/31/2017		\$	<u>12,297,271</u>

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget		\$	45,610,000
Add: Proposed Salary Increases for FY 16-17:			
\$1,500 Increase to teacher bands with market adjustments	\$		481,657
2.5% Increase for all other personnel			272,788
Market Adjustments (SLP's, LSSP's, Counselors, A/P's, and Bus Drivers)			183,452
New Positions in 16/17 (Approved - Released)			414,062
New Positions in 16/17 (Approved - On Hold)			53,550
Personnel Changes in 2015/16			128,698
Band step increase for teachers			163,443
Increase in benefits			113,590
New stipend requests			42,550
Savings from attrition			<u>(86,379)</u>
Total Increase in Salaries		\$	1,767,411
Plus: Capital Improvement Plan		\$	690,000
Less: Reduction in Campus and Department Budgets		\$	(117,411)
Proposed 2016-17 Expenditure Budget		<u>\$</u>	<u>47,950,000</u>

Adopted Tax Rate		
M&O	\$	1.130
I&S	\$	<u>0.257</u>
Total	\$	1.387
<i>9 cents increase in M&O</i>		
<i>7 cents decrease in I&S</i>		
<i>Net increase of 2 cents on Total Tax Rate</i>		

Friendswood Independent School District
Proposed Revenue Budget with Adopted Tax Rate of \$1.387
For the Fiscal Year Ending August 31, 2017

FINAL
 Budget Worksheets
 July 2016

Based on ADA of 5888

Revenues	2015-2016 Original Budget	2015-2016 Projected Revenue Estimates	2016-2017 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Estimates
Current Taxes	26,018,979	26,020,135	29,654,909	3,635,930	3,634,774
Delinquent Taxes	150,000	150,000	150,000	-	-
Penalties and Interest	150,000	150,000	150,000	-	-
Community Education	245,000	264,154	245,000	-	(19,154)
Interest (less market adjustments)	32,000	32,000	20,000	(12,000)	(12,000)
Rentals - All Other	207,000	224,161	217,000	10,000	(7,161)
Natatorium Revenue	53,500	53,500	43,000	(10,500)	(10,500)
Printing Revenue	3,000	3,000	1,500	(1,500)	(1,500)
Rentals - Student Groups	15,000	29,884	16,911	1,911	(12,973)
Miscellaneous Revenue from Local Sources	50,000	74,225	57,000	7,000	(17,225)
Revenue from Campus Activities	45,001	45,000	36,000	(9,001)	(9,000)
Advertising	35,000	29,500	30,000	(5,000)	500
Donations	-	110,684	25,000	25,000	(85,684)
ERATE	54,200	46,653	30,000	(24,200)	(16,653)
UIL Participation Fees	193,000	196,283	193,000	-	(3,283)
Parking Permits	40,000	44,310	40,000	-	(4,310)
Course Fees	170,000	183,537	175,000	5,000	(8,537)
Scoreboard Advertising	51,000	64,440	67,000	16,000	2,560
SAT Review Fees	12,000	3,900	4,000	(8,000)	100
Athletic Activities- Football	170,000	195,663	180,000	10,000	(15,663)
Athletic Activities - All Other Sports	34,000	50,958	40,000	6,000	(10,958)
State Available	1,664,470	1,032,174	1,511,935	(152,535)	479,761
State Foundation	14,595,530	15,481,013	12,929,926	(1,665,604)	(2,551,087)
Other State Revenue	2,003	4,024	2,106	103	(1,918)
TRS On Behalf	1,994,317	1,994,317	2,100,713	106,396	106,396
Medicare On Behalf	-	-	-	-	-
Federal Propane Credits	-	20,077	-	-	(20,077)
Operating Transfers In	-	3,233	-	-	(3,233)
Summer School	30,000	30,000	30,000	-	-
Totals	46,015,000	46,536,824	47,950,000	1,935,000	1,413,176

Note:

Revenues are based on PTAD values of \$2,520,417,783 which reflect our local values, since they were found to be valid, and not the State's values of \$2,630,615,675. If our local values had not been validated, our District would have lost \$2,119,472 in funding.

Recap of Increases

Tax Revenue	\$ 3,635,930	\$ 3,634,774
Local Rev. & Fed. Tax Credits	\$ 10,710	\$ (254,749)
State Funding & TRS	\$ (1,711,640)	\$ (1,966,849)
Total	\$ 1,935,000	\$ 1,413,176

**Friendswood Independent School District
Proposed Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2017**

FINAL
Budget Worksheets
July 2016

Expenditures by Function	2015-2016 Original Budget	<i>2015-2016</i> <i>Revised Budget</i>	2015-2016 Projected Expenditures	2016-2017 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
11 Instruction	26,221,951	26,176,515	26,176,515	27,244,710	1,022,759
12 Instructional Resources and Media	656,224	722,409	722,409	713,341	57,117
13 Curriculum and Staff Development	339,043	357,817	357,817	234,774	(104,269)
21 Instructional Leadership	969,366	989,739	989,739	1,062,207	92,841
23 School Leadership	2,624,654	2,656,202	2,656,202	2,731,334	106,680
31 Guidance and Counseling	857,259	861,185	861,185	895,882	38,623
32 Social Work Services	2,500	2,500	2,500	8,136	5,636
33 Health Services	536,585	538,335	538,335	538,301	1,716
34 Student Transportation	1,766,402	1,750,078	1,750,078	1,855,078	88,676
36 Cocurricular/Extracurricular Activities	1,711,292	1,854,835	1,854,835	1,800,094	88,802
41 General Administration	2,156,226	2,152,045	2,152,045	2,354,325	198,099
51 Maintenance and Operations **	5,640,976	5,657,448	5,657,448	5,745,476	104,500
52 Security and Monitoring Services	240,390	243,030	243,030	195,945	(44,445)
53 Data Processing Services	1,150,135	1,057,007	1,057,007	1,105,122	(45,013)
61 Community Services	263,197	281,597	281,597	263,725	528
81 Facilities Acquisition and Construction	50,000	978,127	978,127	740,000	690,000
93 Payments to Fiscal Agents	96,250	91,180	91,180	109,000	12,750
95 Payments to JJAEP Programs	51,800	51,800	51,800	51,800	-
99 Other Governmental Charges	275,750	275,750	275,750	300,750	25,000
Totals	\$ 45,610,000	\$ 46,697,600	\$ 46,697,600	\$ 47,950,000	2,340,000

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2016 and 2017

FINAL
Budget Worksheets
July 2016

Amounts from Salary Negotiations - \$1,500 Increase for Teachers; 2.5% increase for all other personnel

Detail of Expenditures	2016-2017 Proposed	2015-2016 Original Budget	Change from PY Original Budget
Salaries	\$ 32,463,147	\$ 31,109,200	\$ 1,353,946
Stipends, OT, Extra Duty, & Retirement Payments	1,606,567	1,417,088	189,479
Substitutes	497,000	493,000	4,000
TRS On Behalf	2,100,713	1,994,317	106,396
Benefits (see details below)	2,616,573	2,502,983	113,590
Salaries - Subtotal	\$ 39,284,000	\$ 37,516,589	\$ 1,767,411
Campuses	798,028	867,215	(69,187)
Departments	7,867,972	7,226,196	641,776
Total Expenditure Budget	\$ 47,950,000	\$ 45,610,000	\$ 2,340,000

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 14,084	\$ 13,740	\$ 344
6141 - FICA Medicare	463,365	431,888	31,477
6142 - Group Health Insurance	1,037,700	1,035,038	2,662
6143 - Workers' Compensation	-	-	-
6145 - Unemployment	45,208	40,138	5,070
6146 - TRS Care for Retirees (includes the new 1.5% payment)	829,674	770,913	58,761
6147 - LTD Insurance	37,917	34,252	3,665
6148 - Life Insurance	9,268	8,731	537
6149 - TRS District Contribution	179,358	168,283	11,075
Total	\$ 2,616,573	\$ 2,502,983	\$ 113,590

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2016 and 2017**

GENERAL FUND (excludes benefits)	2016-2017			2015-2016			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	26,967,322	5,495,825	32,463,147	25,943,690	5,165,511	31,109,200	A	1,353,946
Stipends	783,427	-	783,427	739,523	-	739,523	B	43,904
Employee Allowance	53,040	-	53,040	50,207	-	50,207		2,833
Retirement Incentive	200,000	-	200,000	110,000	-	110,000	C	90,000
Substitutes	428,800	68,200	497,000	425,900	67,100	493,000		4,000
Extra Duty / Overtime	88,900	481,200	570,100	80,400	436,958	517,358	D	52,742
Total - General Fund	28,521,489	6,045,225	34,566,714	27,349,720	5,669,569	33,019,289		1,547,425
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	114,261	10,793	125,054	122,852	13,908	136,760	E	(11,706)
Idea B Formula	800,910	107,560	908,470	739,704	92,677	832,381	F	76,089
Idea B Preschool	16,333	1,903	18,236	18,583	4,859	23,442		(5,206)
Child Nutrition	136,805	15,970	152,775	144,176	13,258	157,434		(4,659)
Title 3 - Part A - ESL	9,823	3,823	13,646	9,581	3,796	13,376		270
Total - All Other Funds	1,078,132	140,049	1,218,181	1,034,896	128,498	1,163,394		54,787
Grand Total	29,599,621	6,185,274	35,784,895	28,384,615	5,798,067	34,182,682		1,602,213

Notes to Explain Large Variances from Prior Year:

- A - Increase due to increase in personnel (new positions), market adjustments, \$1500 increase for teachers and 2.5% increase for all other employees.
- B - Increase due to new stipends, stipends associated with new positions, and equity adjustments.
- C - Increased based on prior year expenditures exceeding budget.
- D - Increase reflects an increase in daily rates for non-exempt employees including market increases for bus drivers.
- E - Decrease based on anticipated decrease in Title 1 funding per TEA.
- F - Increase due to \$1,500 increase for teachers, market adjustments, and 2.5% increase for all other employees.

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2016-2017 School Year

FINAL
Budget Worksheets
July 2016

Campuses	2016/2017 <i>Proposed Budget</i>	2015/16 <i>Original Budget</i>	Change from Prior Year
Friendswood High School	358,176	389,200	(31,024)
Cline Elementary	88,585	91,520	(2,935)
Bales Elementary	51,102	55,200	(4,098)
Windsong Elementary	64,594	75,900	(11,306)
Westwood Elementary	61,958	63,770	(1,812)
Friendswood Junior High	173,613	191,625	(18,012)
Total for All Campuses	\$ 798,028	\$ 867,215	\$ (69,187)
Departments			
Superintendent	227,865	213,687	14,178
Human Resources	43,820	-	43,820
Tax Office	330,345	308,500	21,845
Public Information	31,205	31,205	-
Business Department	255,435	235,431	20,004
Print Shop	57,200	57,200	-
Elementary Curriculum	66,808	122,550	(55,742)
Nurses	12,110	12,110	-
Transportation	535,311	552,000	(16,689)
Special Education	281,796	369,235	(87,439)
Maintenance & Operations	971,820	922,435	49,385
Secondary Curriculum	74,542	-	74,542
Technology	372,415	379,935	(7,520)
Athletics	311,074	301,074	10,000
Band	105,095	105,095	-
Gifted and Talented	20,761	11,520	9,241
At Risk (Comp Ed)	151,800	151,800	-
ESL	30,000	30,000	-
CATE	248,420	247,269	1,151
Transportation Charges	30,000	30,000	-
Deputy Superintendent	3,500,000	2,935,000	565,000
Community Education	130,150	130,150	-
Athletic Camps	80,000	80,000	-
Total for All Departments	\$ 7,867,972	\$ 7,226,196	\$ 641,776
Grand Total for all Budget Managers	\$ 8,666,000	\$ 8,093,411	\$ 572,589

Includes \$690K for Capital Projects

Estimate of Taxable Values and State Funding
For Fiscal Year 2016-17
Tax Year 2016: Adopted Tax Rate \$1.387

FINAL
Budget Worksheets
July 2016

Source: Preliminary 2016 Net Taxable Before Freeze as of 6/27/2016.

Preliminary Roll received from GCAD & BCAD (total taxable before freeze)	\$ 2,896,814,520
Expected loss in values due to protests (estimated at 4% per GCAD Chief Appraiser)	\$ (115,806,809)
Net Taxable Before Freeze	<u>\$ 2,781,007,711</u>
(minus) Over 65 & Disabled Persons Taxable	\$ (412,210,589)
Estimated Net Taxable Minus Over-65 & Disabled Values	<u>\$ 2,368,797,122</u>
2016 Proposed Rate	<u>\$ 1.387</u>
2016 Total Levy Estimate MINUS Over 65 and Disabled Levy	<u>\$ 32,855,216</u>

Levy Calculations By Fund

Estimated Levy minus Over 65 & Disabled for M & O	\$ 2,368,797,122
81.47% % M&O	<u>\$ 1.130</u>
	\$ 26,767,407

Estimated Levy minus Over 65 & Disabled for I & S	\$ 2,368,797,122
18.53% % I&S	<u>\$ 0.257</u>
	\$ 6,087,809

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 3,911,887	\$ 3,911,887	
	81.47%	18.53%	
Levy for Over 65 & DP	<u>\$ 3,187,046</u>	<u>\$ 724,841</u>	
General	\$ 26,767,407	\$ 6,087,809	
Over 65 & DP	<u>\$ 3,187,046</u>	<u>\$ 724,841</u>	
<u>Estimated Levy</u>	<u>\$ 29,954,453</u>	<u>\$ 6,812,650</u>	<u>Total Estimated Levy</u>
Collection Percentages	99.00%	99.00%	<u>\$ 36,767,103</u>
	<u>\$ 29,654,909</u>	<u>\$ 6,744,524</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 29,804,909	\$ 6,774,524	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (6,994,434)	Less: 2017 Bond Payments
		<u>\$ 211,985</u>	Plus: State Aid Hold Harmless for HE
		<u><u>\$ (7,925)</u></u>	Projected Deficit @ 8/31/17

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2009	99.23%
2010	99.20%
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%

Debt Service Fund Balance Recap

Fund Balance at 8/31/15	\$ 1,372,451
Projected Surplus(Deficit) for FY 2016	\$ (52,031)
Projected Fund Balance at 8/31/16	\$ 1,320,420
Projected Deficit for FY 2017	\$ (7,925)
Projected Fund Balance at 8/31/17	<u>\$ 1,312,495</u>

Change in Net Taxable Values from PY

2016 Net Taxable Values	\$ 2,368,797,122
2015 Net Taxable Values	<u>\$ 2,246,873,179</u>
Increase	<u><u>\$ 121,923,943</u></u>

Comparison of PY Tax Collections

2016 Estimated Collections	\$ 29,804,909
2015 Estimated Collections	<u>\$ 26,170,135</u>
Increase	<u><u>\$ 3,634,774</u></u>

Friendswood Independent School District
Budget Forecasts for the Next Three Fiscal Years
Assumes Adopted Tax Rate of \$1.387

Adopted Tax Rate	
M&O	\$ 1.130
I&S	\$ 0.257
Total	\$ 1.387

	Original Budget	Budget Projections		
	2015-16	2016-17	2017-18	2018-19
ADA (projected growth .5%)	5878	5888	5917	5947
Local Revenues	\$ 1,589,700	\$ 1,600,411	\$ 1,600,411	\$ 1,600,411
Tax Collections	\$ 26,168,979	\$ 29,804,909	\$ 31,663,631	\$ 32,651,804
State Funding (net of recapture)	\$ 16,262,004	\$ 14,443,967	\$ 11,939,783	\$ 10,863,510
TRS On-Behalf	\$ 1,994,317	\$ 2,100,713	\$ 2,142,727	\$ 2,185,582
Total Revenues	\$ 46,015,000	\$ 47,950,000	\$ 47,346,552	\$ 47,301,307
Increase (Decrease) in Revenues		\$ 1,935,000	\$ (603,448)	\$ (45,245)
Salaries	\$ 37,516,589	\$ 39,284,000	\$ 40,069,680	\$ 40,871,073
Operating Budgets	\$ 8,093,411	\$ 8,666,000	\$ 8,666,000	\$ 8,666,000
Total Expenditures	\$ 45,610,000	\$ 47,950,000	\$ 48,735,680	\$ 49,537,073
Surplus (Deficit)	\$ 405,000	\$ (0)	\$ (1,389,128)	\$ (2,235,766)
Projected Fund Balance	\$ 12,863,046	\$ 12,863,046	\$ 11,473,918	\$ 9,238,152

Each penny increase in the tax rate results in a corresponding increase of \$25.64 in annual taxes to a taxpayer with an average home value of \$256,354.

<u>Budget Assumptions</u>			Growth			Growth			Growth
Property Values	2,613,809,960	2,781,007,711	6%	2,944,410,049	6%	3,032,742,351	3%		
CPTD Values	2,256,621,524	2,520,417,783	12%	2,753,743,260	9%	2,863,892,990	4%		
Difference	<u>357,188,436</u>	<u>260,589,928</u>		<u>190,666,789</u>		<u>168,849,361</u>			

Future biennium projections include a 2% salary increase and no additional personnel. All fiscal years include \$690,000 for capital improvement projects. The total amount of identified priority capital improvement projects needed is \$4,800,000 over the next 3 fiscal years.

Amount of two percent salary increase built into future biennium projections	\$ 785,680	\$ 801,394
Amount of surplus (deficit) with no salary increase and no capital improvement projects	\$ 86,552	\$ (744,373)
Recapture @ \$1.387	\$220,466	\$365,656
Local Taxes & State Funding Projections @ \$1.387	\$ 44,248,876	\$ 43,603,414
		\$ 43,515,314

Friendswood Independent School District
Budget Forecasts for the Next Three Fiscal Years
Assumes Rollback Rate of \$1.297

Rollback Rate (if TRE fails)

M&O	\$ 1.040
I&S	\$ 0.257
Total	\$ 1.297

	Original Budget	Budget Projections		
	2015-16	2016-17	2017-18	2018-19
ADA (projected growth .5%)	5878	5888	5917	5947
Local Revenues	\$ 1,589,700	\$ 1,600,411	\$ 1,600,411	\$ 1,600,411
Tax Collections	\$ 26,168,979	\$ 27,644,516	\$ 29,357,162	\$ 30,266,631
State Funding (net of recapture)	\$ 16,262,004	\$ 14,090,655	\$ 11,785,403	\$ 10,800,118
TRS On-Behalf	\$ 1,994,317	\$ 2,100,713	\$ 2,142,727	\$ 2,185,582
Total Revenues	\$ 46,015,000	\$ 45,436,295	\$ 44,885,703	\$ 44,852,742
Decrease in Revenues		\$ (578,705)	\$ (550,592)	\$ (32,961)
Salaries	\$ 37,516,589	\$ 39,284,000	\$ 40,069,680	\$ 40,871,073
Operating Budgets	\$ 8,093,411	\$ 8,666,000	\$ 8,666,000	\$ 8,666,000
Total Expenditures	\$ 45,610,000	\$ 47,950,000	\$ 48,735,680	\$ 49,537,073
Surplus (Deficit)	\$ 405,000	\$ (2,513,706)	\$ (3,849,976)	\$ (4,684,331)
Projected Fund Balance	\$ 12,863,046	\$ 10,349,341	\$ 6,499,364	\$ 1,815,033

Each penny increase in the tax rate results in a corresponding increase of \$25.64 in annual taxes to a taxpayer with an average home value of \$256,354.

Budget Assumptions

		<i>Growth</i>		<i>Growth</i>		<i>Growth</i>
Property Values	2,613,809,960	6%	2,944,410,049	6%	3,032,742,351	3%
CPTD Values	2,256,621,524	12%	2,753,743,260	9%	2,863,892,990	4%
Difference	<u>357,188,436</u>		<u>190,666,789</u>		<u>168,849,361</u>	

Future biennium projections include a 2% salary increase and no additional personnel. All fiscal years include \$690,000 for capital improvement projects. The total amount of identified priority capital improvement projects needed is \$4,800,000 over the next 3 fiscal years.

Amount of two percent salary increase built into future biennium projections	\$ 785,680	\$ 801,394
Amount of surplus (deficit) with no salary increase and no capital improvement projects	\$ (2,374,296)	\$ (3,192,938)

Recapture @ \$1.297	\$0	\$0	\$0
Local Taxes & State Funding Projections @ \$1.297	\$ 41,735,171	\$ 41,142,565	\$ 41,066,749

Friendswood Independent School District



Stipend List
For the 2016-2017 School Year

Friendswood ISD

2016-2017 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 DAYS - 5	\$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.	\$8,000	\$16,000
BAND DRUMLINE	\$2,500	\$2,500
BASEBALL JV	\$2,500	\$2,500
BASEBALL SOPHOMORE	\$2,400	\$2,400
BASEBALL VARSITY	\$2,900	\$2,900
BASEBALL VARSITY ASST.	\$2,500	\$2,500
BASEBALL VARSITY HEAD	\$6,000	\$6,000
BASKETBALL 9TH BOYS	\$2,400 - \$2,600	\$5,000
BASKETBALL 9TH GIRLS A	\$2,600	\$2,600
BASKETBALL BOYS ASST.	\$2,900	\$2,900
BASKETBALL BOYS HEAD	\$6,000	\$6,000
BASKETBALL BOYS JH	\$1,940	\$11,640
BASKETBALL BOYS VARSITY ASSISTANT	\$3,400	\$6,800
BASKETBALL GIRLS HEAD	\$6,000	\$6,000
BASKETBALL GIRLS JH	\$1,940	\$11,640
BASKETBALL GIRLS VARSITY ASSISTANT	\$2,600	\$2,600
BASKETBALL JV BOYS	\$1,800	\$1,800
BASKETBALL JV GIRLS	\$3,400	\$3,400
BASKETBALL YOUTH	\$2,000	\$2,000
BUSINESS PROF. OF AMERICA	\$350 - \$1,000	\$1,350
CAR DUTY	\$400	\$800
CELL PHONE	\$360 - \$480	\$840
CHEERLEAD/VARS/JVFOOTBALL/BBAL	\$4,000	\$4,000
CHEERLEADERS	\$2,250	\$2,250
CHEERLEADERS / PEP CLUB	\$1,300 - \$1,950	\$3,250
CHEERLEADERS/FRESH/FOOTBALL/BB	\$1,500	\$1,500
CHOIR	\$800 - \$6,000	\$11,400
CHOIR ASSISTANT	\$400 - \$3,000	\$5,700
CLASS SPONSOR	\$100 - \$600	\$1,600
COMPUTER CLUB	\$300	\$300
COMPUTER TECHNOLOGY	\$1,600	\$1,600
COORDINATOR ATHLETICS JH	\$1,100	\$2,200
CROSS COUNTRY JH	\$1,747	\$3,494

<u>STIPEND</u>	<u>AMOUNT OR RANGE</u>	<u>TOTAL AMOUNT</u>
CROSS COUNTRY HS	\$3,400	\$6,800
CTE - EXTRA DAYS	\$750 - \$1,500	\$11,250
CURRICULUM SPECIALIST - EXTRA DAYS	\$3,500	\$10,500
DECA	\$500	\$500
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 - EXTRA DAYS	\$1,500	\$1,500
EQUIPMENT	\$1,200	\$1,200
EQUIPMENT/SCOUTING	\$1,245	\$1,245
ESL COORDINATOR	\$800	\$800
FACILITY MANAGER - ATHLETIC	\$3,000	\$6,000
FCCLA	\$1,075	\$2,150
FFA	\$1,450	\$2,900
FOOTBALL 9TH	\$6,000	\$18,000
FOOTBALL JH	\$3,250	\$39,000
FOOTBALL VARSITY ASST.	\$6,000 - \$8,000	\$70,000
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$300	\$300
GERMAN CLUB	\$300	\$300
GERMAN HONOR SOCIETY	\$400	\$400
GOLF (FALL/SPRING)	\$2,000 - \$3,700	\$5,700
GOLF GIRLS	\$3,700	\$3,700
GRADUATION VIDEO STEAMING	\$350	\$350
HIGH SCHOOL COUNSELOR	\$2,500	\$10,000
HONOR SOCIETY	\$1,200	\$1,200
HOSA	\$1,050	\$2,100
I-COACH	\$200	\$1,600
I-COACH - EXTRA DAYS	\$3,100	\$6,200
INTERACT	\$400	\$400
INTERVENTION SPECIALIST - EXTRA DAYS	\$1,000	\$10,000
ISM	\$2,000	\$4,000
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
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	\$1,700	\$1,700

<u>STIPEND</u>	<u>AMOUNT OR RANGE</u>	<u>TOTAL AMOUNT</u>
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)	\$1,500	\$1,500
NATATORIUM SUPERVISOR - EXTRA DAYS	\$2,000	\$2,000
NATIONAL FORENSIC LEAGUE	\$400	\$400
NATIONAL HONOR SOCIETY CO	\$425	\$850
ODYSSEY OF THE MIND/DEST IMAG	\$250	\$250
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$1,000
PERFORMING ARTS	\$500	\$500
PROJECT LEAD THE WAY	\$500	\$500
PTO LIAISON	\$800	\$800
ROBOTICS	\$500 - \$1,500	\$5,400
RODEO ART	\$350	\$350
SCIENCE FAIR	\$600	\$600
SCIENCE FAIR COORDINATOR	\$750	\$750
SCORE BOARD	\$2,500	\$2,500
SE - EXTRA DAYS	\$800	\$1,600
SENIOR GRADUATION COORDINATOR	\$1,000	\$1,000
SENIOR LARGE EVENT COORDINATOR	\$1,000	\$1,000
SKILLS USA	\$500 - \$1,000	\$2,000
SOCCER	\$2,000 - \$2,500	\$9,000
SOCCER HEAD	\$5,000	\$10,000
SOCCER JH	\$1,500	\$6,000
SOFTBALL HEAD	\$5,000	\$5,000
SOFTBALL JV	\$2,200 - \$2,500	\$7,200
SPANISH CLUB	\$300	\$300
SPANISH HONOR SOCIETY	\$400	\$400
SPECIAL EDUCATION ABA SPECIALIST	\$3,300	\$3,300
SPECIAL EDUCATION ABA SPECIALIST	\$3,000	\$3,000
SPECIAL EDUCATION BRAILLIST	\$2,000	\$2,000
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
SPECIAL EDUCATION LSSP INTERN SUPERVISOR	\$2,500	\$2,500
SPECIAL EDUCATION LSSP SUPERVI	\$1,250	\$1,250
SPECIAL EDUCATION TRANSITION C	\$1,200	\$1,200
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500
SPECIAL OLYMPICS	\$1,000 - \$1,100	\$2,100
SPEECH ASSISTANT COACH	\$1,000	\$1,000
SPEECH CLUB	\$300	\$300
STATISTICIAN	\$1,000	\$1,000

<u>STIPEND</u>	<u>AMOUNT OR RANGE</u>	<u>TOTAL AMOUNT</u>
STEM INITIATIVES	\$3,000	\$3,000
STUDENT COUNCIL	\$250 - \$1,150	\$4,950
SWIMMERS DIVE COACH	\$2,000	\$2,000
SWIMMING ASSISTANT	\$2,000	\$2,000
SWIMMING HEAD	\$4,750	\$4,750
TEAM COORDINATOR	\$1,250	\$18,750
TEAM LEADER - EXTRA DAYS	\$850 - \$2,500	\$57,248
TECH TASK FORCE	\$250	\$250
TENNIS	\$1,747	\$3,494
TENNIS JV & VARSITY	\$3,200	\$6,400
TENNIS SPRING/TEAM	\$5,000	\$5,000
THEATER ARTS	\$700	\$1,400
THESPIANS	\$300	\$300
TRACK	\$1,747 - \$2,500	\$26,476
TRACK HEAD	\$4,000	\$8,000
TRAINER	\$8,435	\$8,435
TRAINER LEAD	\$12,235	\$12,235
TRAVEL/GAS	\$1,200 - \$5,000	\$52,200
TSA CO	\$1,000	\$2,000
UIL ACADEMIC CONTEST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL	\$600 - \$3,080	\$19,180
VOLLEYBALL 9TH	\$3,250	\$3,250
VOLLEYBALL JH	\$1,940	\$11,640
VOLLEYBALL JV	\$4,000	\$4,000
VOLLEYBALL VARSITY	\$1,800 - \$6,000	\$7,800
WEBMASTER	\$1,000 - \$5,000	\$10,000
WEIGHT ROOM SUPV.	\$1,575	\$1,575
WELLNESS	\$400	\$3,200
WRESTLING	\$5,000	\$5,000
WRESTLING ASSISTANT	\$2,200	\$2,200
YEARBOOK	\$1,000 - \$1,925	\$5,650
ZERO HOUR	\$500	\$6,000
TOTAL		<u><u>\$861,217</u></u>