

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2020-2021 Budget
August 24, 2020



2020-2021 Board of Trustees

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Thad Roher, Superintendent

302 Laurel Drive, Friendswood, Texas 77546
Visit us online @ www.fisd12.net

Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 24, 2020

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, 2020, and ending August 31, 2021.

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 86th 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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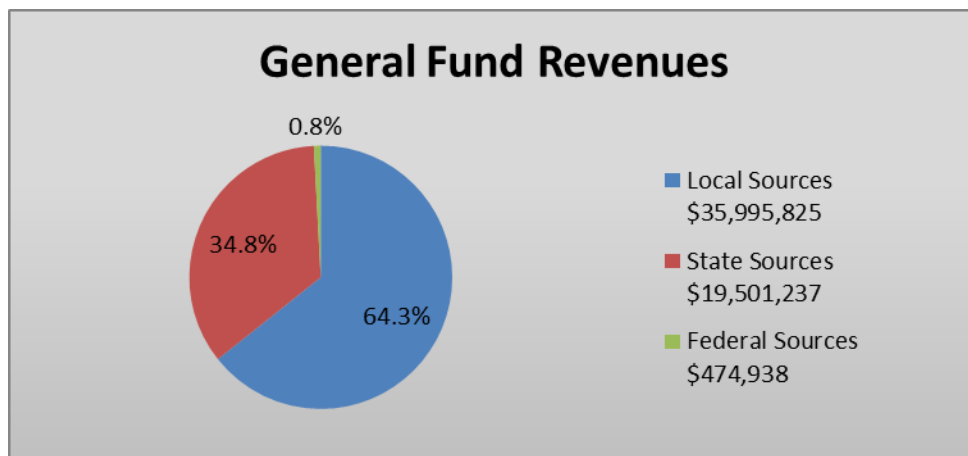
Executive Summary – General Fund

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 2020-21 budget was based on a projected enrollment of 6100 which is a decrease of .20% or 12 students under the 2019-20 enrollment. The expected average daily attendance (ADA) is 5890.

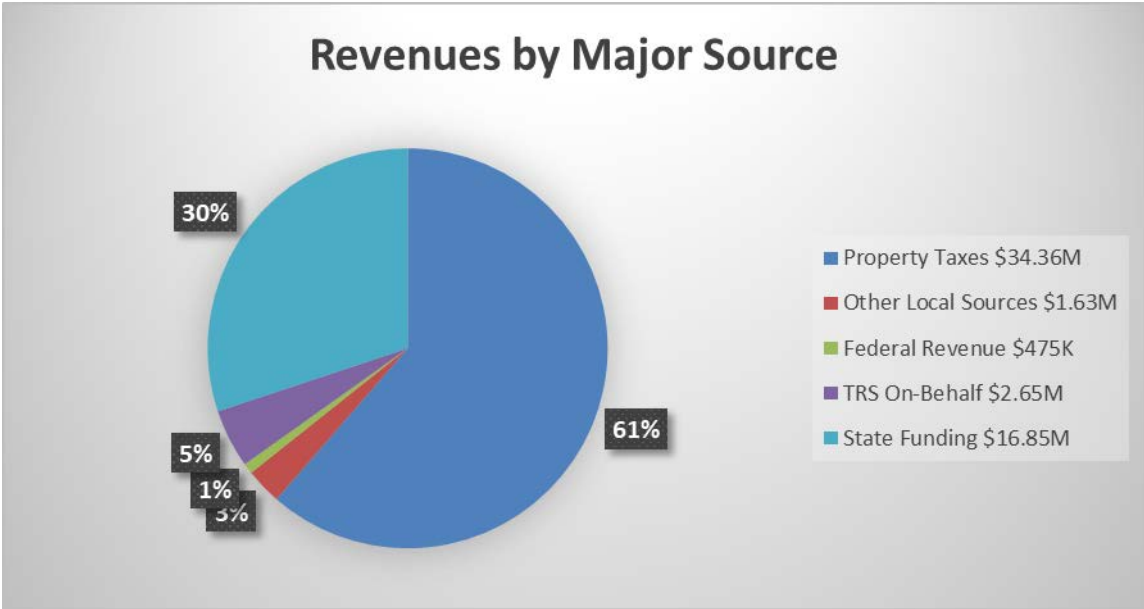
General Fund Revenues

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 2020-2021 is \$55,972,000.



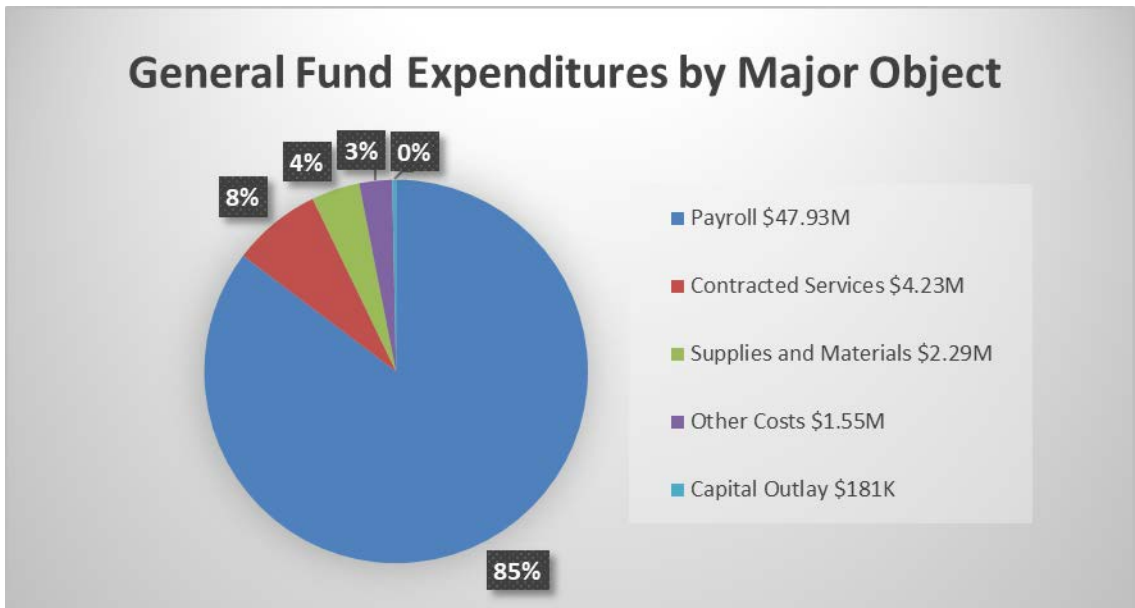
Highlights from this year's revenue budget:

- Tax collections are estimated at \$34.36M which represent an increase of \$741K over last year due to increased property values.
- Because of the increase to the basic allotment and other formula changes from HB3, state revenues are estimated to increase \$2.06M.
- In the 2019-20 revenue budget, 32.4% of the revenues were from state sources and 66.6% were from local sources as compared to 34.8% and 64.3%, respectively, for 2020-21.
- 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 2020-2021 school year is \$56,187,000. 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 conditional 1% one-time salary supplement for eligible employees. This expense combined with COVID related personnel 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. 7.5 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 34 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

4.1 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 8 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

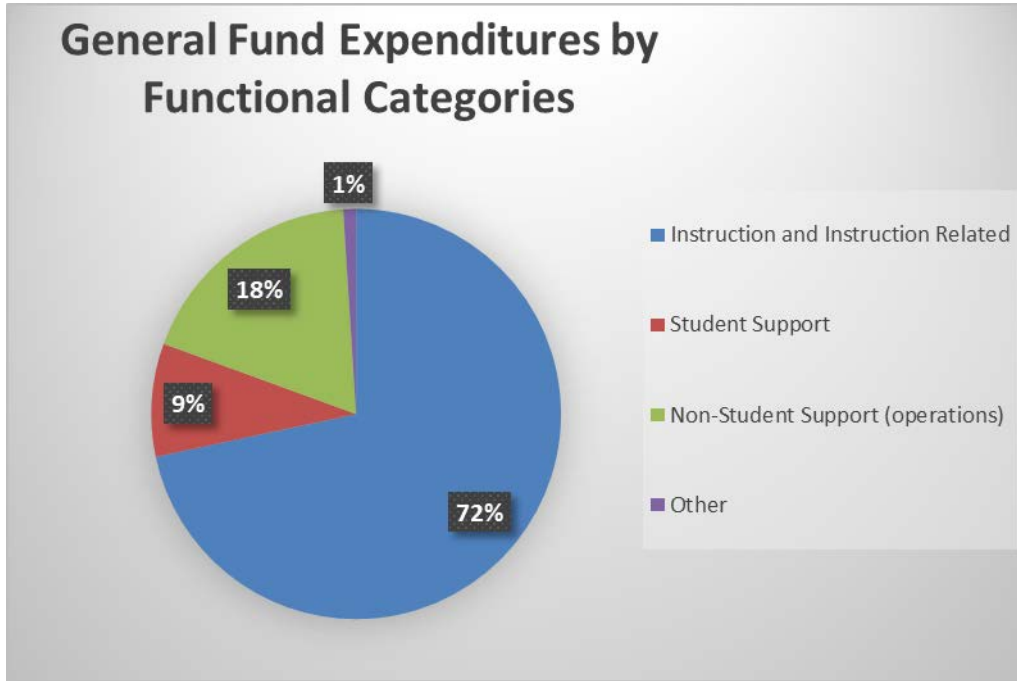
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for three percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 51percent 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. The majority of this account, \$130,000, 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 \$14,298,827 of which \$10.8M was unassigned at August 31, 2019. A \$462K surplus is projected at the end of fiscal year 2020. With this operating surplus, the district projects to end the 2019-2020 fiscal year with a reserve of approximately \$14.8M. The District's expenditures are expected to average \$4.68M per month in 2020-2021, which equates to a 94-day reserve, or 3.1 months of total fund balance, and a 70-day reserve or 2.3 months of unassigned fund balance. The District is anticipating a deficit budget of \$215,000 for fiscal year ending August 31, 2021.

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>2020-2021 Proposed FISD Tax Rate</u>	
M&O Rate	\$0.9835
I&S Rate	<u>\$0.2759</u>
Total FISD Tax Rate	\$1.2594

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. As part of HB3, the M&O rate has been compressed by \$.0589 for 2020-2021. The proposed I&S rate increased by \$.0589 which includes a component of \$0.0469 to liquidate and reduce interest and indebtedness, thereby strengthening the district's financial position. The overall proposed tax rate will not change from the prior year.

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 \$9,841,394 for 2020-2021. This represents an increase of \$2,595,874 over last year's revenues due to the increase in 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 \$8,423,000. The debt service fund balance at the August 31, 2020 fiscal year-end is projected to be approximately \$1.7M, and is expected to be \$3.1M at the end of August 2021.

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 2020-2021 is \$2,685,513 which is \$50K more than last year due a increase in a la carte item sales. The expenditure budget increased by \$57K and is \$2,483,772. The food service fund is anticipating a surplus for 2020-2021 of approximately \$201K which will increase the fund balance. The food service fund balance was \$562K at August 31, 2019.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	64.3%	66.6%
PERCENT OF REVENUE FROM STATE SOURCES	34.8%	32.4%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.9%	1.0%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	85.3%	83.6%
Instruction and Related Services	61.0%	59.4%
Maintenance and Operations	10.3%	10.0%
Campus Administration	5.4%	5.6%
General Administration	4.3%	4.5%
Student Transportation	3.7%	3.7%
Extracurricular and Co-Curricular	3.6%	3.8%
Data Services	2.5%	2.7%
Instructional Administration	1.5%	1.4%
Guidance and Counseling Services	3.6%	3.2%
Other	1.2%	3.2%
Health Services	1.4%	1.0%
Security	1.4%	1.4%

Friendswood Independent School District
2020-2021
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	34,212,622	9,597,623	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	225,000	6,300	2,400
5743 Rent	379,500	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	615,203	-	19,179
5751 Food Service Sales	-	-	2,362,834
5752 Athletic Activity	40,000	-	-
5755 Community Education	216,000	-	-
5811 Per Capita Apportionment	2,823,446	-	-
5812 Foundation School Program	14,021,396	-	-
5826 Pre-K State Program	-	-	-
5829 Revenues From TEA	-	167,471	4,500
5839 State Revenue - Other Agencies	6,000	-	-
5831 TRS On-Behalf	2,650,395	-	-
5921 School Breakfast Prog	-	-	22,115
5922 Nat'l School Lunch Prog	-	-	214,646
5923 USDA Commodities	-	-	59,839
5929 Federal Revenue from TEA	110,000	-	-
5931 SHARS	344,938	-	-
5949 Revenue from Federal Agencies	20,000	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	55,972,000	9,841,394	2,685,513
EXPENDITURES			
11 Instruction	32,461,621	-	-
12 Instructional Resources	679,662	-	-
13 Curr & Inst Staff Dev	1,115,335	-	-
21 Instructional Leadership	867,100	-	-
23 School Leadership	3,032,827	-	-
31 Guidance/Counseling	2,048,334	-	-
32 Social Work Services	3,300	-	-
33 Health Services	802,806	-	-
34 Student Transportation	2,102,831	-	-
35 Food Services	-	-	2,483,772
36 Extracurricular Activities	2,040,316	-	-
41 General Admin	2,418,560	-	-
51 Maintenance and Operations	5,780,330	-	-
52 Security and Monitoring	758,886	-	-
53 Data Processing Svcs	1,394,280	-	-
61 Community Services	222,964	-	-
71 Debt Service	-	8,423,000	-
81 Construction	50,000	-	-
93 Shared Services	51,847	-	-
95 JJAEP	11,000	-	-
99 Intergov Charges	345,000	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 56,187,000	\$ 8,423,000	\$ 2,483,772
BUDGET SURPLUS (DEFICIT)	(215,000)	1,418,394	201,741

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 35,995,825
STATE PROGRAM REVENUES	\$ 19,501,237
FEDERAL PROGRAM REVENUES	<u>\$ 474,938</u>
TOTAL REVENUES	<u>\$ 55,972,000</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 32,461,621
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 679,662
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 1,115,335
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 867,100
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,032,827
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 2,048,334
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 3,300
FUNCTION: 33 HEALTH SERVICES	\$ 802,806
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,102,831
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 2,040,316
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,418,560
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,780,330
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 758,886
FUNCTION: 53 DATA SERVICES	\$ 1,394,280
FUNCTION: 61 COMMUNITY SERVICES	\$ 222,964
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 50,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 51,847
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 11,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 345,000
TOTAL EXPENDITURES	\$ 56,187,000
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 56,187,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (215,000)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 9,673,923
STATE PROGRAM REVENUES	<u>\$ 167,471</u>
TOTAL REVENUES	<u>\$ 9,841,394</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 8,423,000</u>
TOTAL EXPENDITURES	<u>\$ 8,423,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 1,418,394</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,384,413
STATE PROGRAM REVENUES	\$ 4,500
OTHER RESOURCES	<u>\$ 296,600</u>
TOTAL REVENUES	<u>\$ 2,685,513</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,483,772
TOTAL EXPENDITURES	<u>\$ 2,483,772</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 201,741</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020/2021 - 2019/2020
BUDGETARY COMPARISON

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	35,995,825	35,725,888	269,937
STATE PROGRAM REVENUES	19,501,237	17,377,112	2,124,125
FEDERAL PROGRAM REVENUES	474,938	557,000	(82,062)
TOTAL REVENUES	55,972,000	53,660,000	2,312,000
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	32,461,621	30,992,055	1,469,566
FUNCTION: 12 INSTRUCTIONAL RESOURCES	679,662	672,075	7,586
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	1,115,335	980,739	134,596
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	867,100	783,528	83,572
FUNCTION: 23 SCHOOL ADMINISTRATION	3,032,827	3,055,612	(22,785)
FUNCTION: 31 GUIDANCE & COUNSELING	2,048,334	1,780,112	268,223
FUNCTION: 32 SOCIAL WORK SERVICES	3,300	9,060	(5,760)
FUNCTION: 33 HEALTH SERVICES	802,806	547,623	255,183
FUNCTION: 34 STUDENT TRANSPORTATION	2,102,831	2,051,306	51,525
FUNCTION: 35 FOOD SERVICES	-	70,254	(70,254)
FUNCTION: 36 COCURRICULAR	2,040,316	2,060,908	(20,592)
FUNCTION: 41 GENERAL ADMINISTRATION	2,418,560	2,473,384	(54,823)
FUNCTION: 51 PLANT MAINTENANCE	5,780,330	5,522,004	258,326
FUNCTION: 52 SECURITY AND MONITORING SERVICES	758,886	781,200	(22,313)
FUNCTION: 53 DATA SERVICES	1,394,280	1,483,188	(88,909)
FUNCTION: 61 COMMUNITY SERVICES	222,964	290,264	(67,299)
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	50,000	996,388	(946,388)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	51,847	46,000	5,847
FUNCTION: 95 PAYMENTS TO JJAEP	11,000	10,000	1,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	345,000	345,000	-
TOTAL EXPENDITURES	56,187,000	54,950,698	1,236,302
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	56,187,000	54,950,698	1,236,302
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(215,000)	(1,290,698)	1,075,698

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020/2021 - 2019/2020
BUDGETARY COMPARISON

DEBT SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	9,673,923	7,073,716	2,600,207
STATE PROGRAM REVENUES	167,471	171,804	(4,333)
OTHER RESOURCES	-	-	-
TOTAL REVENUES	<u>9,841,394</u>	<u>7,245,520</u>	<u>2,595,874</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>8,423,000</u>	<u>7,017,800</u>	<u>1,405,200</u>
TOTAL EXPENDITURES	<u>8,423,000</u>	<u>7,017,800</u>	<u>1,405,200</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>1,418,394</u>	<u>227,720</u>	<u>1,190,674</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020/2021 - 2019/2020
BUDGETARY COMPARISON**

FOOD SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,384,413	2,383,428	985
STATE PROGRAM REVENUES	4,500	4,500	-
OTHER RESOURCES	296,600	247,138	49,462
TOTAL REVENUES	2,685,513	2,635,066	50,447
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,483,772	2,427,076	56,696
TOTAL EXPENDITURES	2,483,772	2,427,076	56,696
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	201,741	207,990	(6,249)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	31,217,875	29,835,952	1,381,923
6200 CONTRACTED SERVICES	384,653	258,919	125,734
6300 SUPPLIES AND MATERIALS	767,966	818,528	(50,562)
6400 OTHER COSTS	42,043	43,338	(1,295)
6600 CAPITAL OUTLAY	49,084	35,317	13,767
TOTAL FOR FUNCTION 11	32,461,621	30,992,055	1,469,566
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	610,162	614,017	(3,856)
6200 CONTRACTED SERVICES	89,443	91,193	(1,750)
6300 SUPPLIES AND MATERIALS	(27,954)	(41,498)	13,544
6400 OTHER COSTS	8,011	8,363	(352)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	679,662	672,075	7,586
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	982,735	842,973	139,762
6200 CONTRACTED SERVICES	68,843	78,212	(9,369)
6300 SUPPLIES AND MATERIALS	1,900	3,416	(1,516)
6400 OTHER COSTS	61,857	56,138	5,719
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	1,115,335	980,739	134,596
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	807,225	722,181	85,044
6200 CONTRACTED SERVICES	26,378	26,453	(75)
6300 SUPPLIES AND MATERIALS	8,561	16,611	(8,050)
6400 OTHER COSTS	24,936	18,283	6,653
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	867,100	783,528	83,572

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,933,428	2,937,187	(3,759)
6200 CONTRACTED SERVICES	11,381	14,188	(2,807)
6300 SUPPLIES AND MATERIALS	54,193	70,183	(15,990)
6400 OTHER COSTS	33,825	34,053	(228)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	3,032,827	3,055,612	(22,785)
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	1,984,469	1,720,338	264,131
6200 CONTRACTED SERVICES	19,165	8,517	10,648
6300 SUPPLIES AND MATERIALS	37,645	45,705	(8,060)
6400 OTHER COSTS	7,055	5,551	1,504
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	2,048,334	1,780,112	268,223
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	3,300	9,060	(5,760)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 32	3,300	9,060	(5,760)
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	700,396	531,755	168,641
6200 CONTRACTED SERVICES	450	450	-
6300 SUPPLIES AND MATERIALS	101,000	12,258	88,742
6400 OTHER COSTS	960	960	-
6600 CAPITAL OUTLAY	-	2,200	(2,200)
TOTAL FOR FUNCTION 33	802,806	547,623	255,183

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,752,159	1,717,082	35,077
6200 CONTRACTED SERVICES	65,140	63,464	1,676
6300 SUPPLIES AND MATERIALS	366,935	365,675	1,260
6400 OTHER COSTS	(83,403)	(100,880)	17,477
6600 CAPITAL OUTLAY	2,000	5,965	(3,965)
TOTAL FOR FUNCTION 34	2,102,831	2,051,306	51,525
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	70,254	(70,254)
TOTAL FOR FUNCTION 35	-	70,254	(70,254)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,247,816	1,279,147	(31,331)
6200 CONTRACTED SERVICES	179,202	189,623	(10,421)
6300 SUPPLIES AND MATERIALS	192,861	207,735	(14,874)
6400 OTHER COSTS	420,437	384,403	36,034
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 36	2,040,316	2,060,908	(20,592)
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,718,166	1,738,675	(20,508)
6200 CONTRACTED SERVICES	464,477	506,072	(41,595)
6300 SUPPLIES AND MATERIALS	70,881	84,058	(13,177)
6400 OTHER COSTS	165,036	144,579	20,457
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,418,560	2,473,384	(54,823)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,649,701	2,704,331	(54,630)
6200 CONTRACTED SERVICES	1,749,615	1,725,734	23,881
6300 SUPPLIES AND MATERIALS	494,929	403,920	91,009
6400 OTHER COSTS	806,085	632,450	173,635
6600 CAPITAL OUTLAY	80,000	55,569	24,432
TOTAL FOR FUNCTION 51	5,780,330	5,522,004	258,326
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	189,194	170,705	18,489
6200 CONTRACTED SERVICES	546,264	563,507	(17,243)
6300 SUPPLIES AND MATERIALS	23,428	29,077	(5,649)
6400 OTHER COSTS	-	2,020	(2,020)
6600 CAPITAL OUTLAY	-	15,891	(15,891)
TOTAL FOR FUNCTION 52	758,886	781,200	(22,313)
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	961,875	897,322	64,553
6200 CONTRACTED SERVICES	235,360	243,879	(8,519)
6300 SUPPLIES AND MATERIALS	183,845	327,843	(143,998)
6400 OTHER COSTS	13,200	9,066	4,134
6600 CAPITAL OUTLAY	-	5,078	(5,078)
TOTAL FOR FUNCTION 53	1,394,280	1,483,188	(88,909)
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	175,339	224,548	(49,208)
6200 CONTRACTED SERVICES	32,500	52,205	(19,705)
6300 SUPPLIES AND MATERIALS	12,000	13,386	(1,386)
6400 OTHER COSTS	3,125	125	3,000
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	222,964	290,264	(67,299)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	50,000	996,388	(946,388)
TOTAL FOR FUNCTION 81	50,000	996,388	(946,388)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	51,847	46,000	5,847
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	51,847	46,000	5,847
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	11,000	10,000	1,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	11,000	10,000	1,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	345,000	345,000	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	345,000	345,000	-
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	56,187,000	54,950,698	1,236,302

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COST	47,930,541	45,936,214	1,994,327
6200 CONTRACTED SERVICES	4,232,171	4,186,475	45,696
6300 SUPPLIES AND MATERIALS	2,288,190	2,356,899	(68,709)
6400 OTHER COSTS	1,555,014	1,284,450	270,564
6600 CAPITAL OUTLAY	181,084	1,186,661	(1,005,577)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL	56,187,000	54,950,698	1,236,302

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	8,423,000	7,017,800	1,405,200
TOTAL FOR FUNCTION	<u>8,423,000</u>	<u>7,017,800</u>	<u>1,405,200</u>
TOTAL FOR DEBT SERVICE FUND	<u>8,423,000</u>	<u>7,017,800</u>	<u>1,405,200</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	134,247	126,135	8,112
6200 CONTRACTED SERVICES	2,216,420	2,157,614	58,806
6300 SUPPLIES AND MATERIALS	102,604	117,327	(14,723)
6400 OTHER COSTS	5,500	6,000	(500)
6600 CAPITAL OUTLAY	25,000	20,000	5,000
TOTAL FOR FUNCTION	2,483,772	2,427,076	56,696
TOTAL FOR FOOD SERVICE FUND	2,483,772	2,427,076	56,696

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
REVENUE BY SOURCE**

GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	34,212,622	33,471,262	741,360
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	225,000	347,000	(122,000)
5743 RENT	379,500	401,000	(21,500)
5748 ACTIVITY REVENUE	7,500	20,000	(12,500)
5749 OTHER REVENUE FROM LOCAL SOURCES	615,203	725,626	(110,423)
5752 ATHLETIC ACTIVITY	40,000	190,000	(150,000)
5755 COMMUNITY EDUCATION	216,000	271,000	(55,000)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	35,995,825	35,725,888	269,937
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	2,823,446	1,432,093	1,391,353
5812 FOUNDATION SCHOOL FUND	14,021,396	13,356,728	664,668
5826 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	2,650,395	2,588,291	62,104
5839 STATE REVENUE FROM OTHER AGENCIES	6,000	-	6,000
TOTAL FROM STATE PROGRAM REVENUES	19,501,237	17,377,112	2,124,125
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	110,000	115,000	(5,000)
5931 SCHOOL HEALTH AND RELATED SERVICES	344,938	442,000	(97,062)
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	20,000	-	20,000
TOTAL FROM FEDERAL PROGRAM REVENUES	474,938	557,000	(82,062)
TOTAL FOR GENERAL FUND	55,972,000	53,660,000	2,312,000

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	9,597,623	6,967,716	2,629,907
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	6,300	36,000	(29,700)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	9,673,923	7,073,716	2,600,207
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	167,471	171,804	(4,333)
TOTAL FROM STATE PROGRAM REVENUES	167,471	171,804	(4,333)
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	9,841,394	7,245,520	2,595,874

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2020-2021
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	2,400	2,400	-
5749 DISTRICT CATERING	19,179	31,150	(11,971)
5751 FOOD SERVICE SALES	2,362,834	2,349,878	12,956
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,384,413	2,383,428	985
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	22,115	18,559	3,556
5922 NATIONAL SCHOOL LUNCH PROGRAM	214,646	172,123	42,523
5923 USDA COMMODITIES	59,839	56,456	3,383
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	296,600	247,138	49,462
TOTAL FOR FOOD SERVICE FUND	2,685,513	2,635,066	50,447

Friendswood Independent School District



2020-2021 Final Budget Worksheets General Fund

August 24, 2020

Friendswood Independent School District
Original Budget
 For the Fiscal Year Ending August 31, 2020

Final
 Budget Worksheets
 August 2020

	Surplus	Total
Fund Balance - 2015	\$ 705,025	\$ 12,458,046
Fund Balance - 2016	\$ 95,918	\$ 12,553,964
Fund Balance - 2017	\$ -	\$ 12,553,964
Fund Balance - 2018	\$ 106,569	\$ 12,660,533
Fund Balance - 2019	\$ 1,638,294	\$ 14,298,827

Based on ADA of 5803

Total Fund Balance as of 8/31/2019		\$ 14,298,827
Adopted Revenue Budget	\$ 53,660,000	
Adopted Expenditure Budget	\$ 53,660,000	
Projected Budget Surplus (Deficit)		\$ -
Projected Fund Balance as of 8/31/2020		\$ 14,298,827

Adopted Tax Rate	
M&O	\$ 1.0424
I&S	\$ 0.2170
Total	\$ 1.2594

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 801,777
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 10,797,050
Total General Fund Balance	\$ 14,298,827

Estimates based on General Fund numbers only.

Friendswood Independent School District
Revised Budget
 For the Fiscal Year Ending August 31, 2020

Final
 Budget Worksheets
 August 2020

Based on ADA of 5922

Total Fund Balance as of 8/31/2019 (See Note 1)		\$	14,298,827
Revenues - <i>Revised Estimate</i>	\$		55,436,390
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>54,973,454</u>
Projected Budget Surplus (Deficit)		\$	462,936
Projected Fund Balance as of 8/31/2020		\$	<u><u>14,761,763</u></u>

Note 1: Currently there are 97 days in reserve.

Note 2: This estimate is based on spending 100% of the Revised Expenditure Budget. On average, over the last five fiscal years, the District expended 97.9% of the revised expenditure budget. If the District spends 98% of the budget, the surplus would be \$1.5M.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2020

Final
Budget Worksheets
August 2020

Based on ADA of 5922

Revenues	2019-2020 Original Budget	2019-2020 Revised Budget	2019-2020 Projected Budget	2019-2020 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes	33,471,262	33,471,262	33,366,122	33,303,935	167,327	(105,140)
Delinquent Taxes	150,000	150,000	207,191	207,191	(57,191)	57,191
Penalties and Interest	150,000	150,000	196,923	196,923	(46,923)	46,923
Community Education	271,000	271,000	159,744	159,744	111,256	(111,256)
Interest (less market adjustments)	347,000	347,000	347,000	318,386	28,614	-
Rentals - All Other	350,000	350,000	348,012	348,012	1,988	(1,988)
Natorium Revenue	55,000	55,000	53,434	53,434	1,566	(1,566)
Printing Revenue	1,500	1,500	1,500	816	684	-
Rentals - Student Groups	20,000	20,000	7,647	7,647	12,353	(12,353)
Miscellaneous Revenue from Local Sources	53,530	53,530	177,488	177,488	(123,958)	123,958
Revenue from Campus Activities	36,000	36,000	36,071	36,071	(71)	71
Advertising	30,000	30,000	8,900	8,900	21,100	(21,100)
Donations	35,000	35,000	81,486	81,486	(46,486)	46,486
ERATE	40,596	40,596	40,596	28,992	11,604	-
UIL Participation Fees	191,000	191,000	179,063	179,063	11,937	(11,937)
Parking Permits	42,000	42,000	45,528	45,528	(3,528)	3,528
Course Fees & College of the Mainland	185,000	185,000	186,997	186,997	(1,997)	1,997
UIL Participation Fees	72,000	72,000	74,857	74,857	(2,857)	2,857
SAT Review Fees	5,000	5,000	4,050	4,050	950	(950)
Athletic Activities- Football	150,000	150,000	148,205	148,205	1,795	(1,795)
Athletic Activities - All Other Sports	40,000	40,000	28,667	28,667	11,333	(11,333)
State Available	1,432,093	1,432,093	1,849,277	1,403,204	28,889	417,184
Foundation School Program (net of recapture)	13,356,728	13,356,728	14,736,985	11,854,205	1,502,523	1,380,257
TRS On Behalf	2,588,291	2,588,291	2,588,291	2,462,812	125,479	-
Medicare On Behalf	-	-	-	-	-	-
Other State Revenue	-	-	4,776	4,776	(4,776)	4,776
Indirect Cost from Federal Funds	115,000	115,000	115,000	40,567	74,433	-
Other Federal Sources (SHARS & Propane Credit)	442,000	442,000	390,883	338,883	103,117	(51,117)
Operating Transfers In	-	-	22,756	22,756	(22,756)	22,756
Summer School	30,000	30,000	28,941	28,941	1,059	(1,059)
Totals	53,660,000	53,660,000	55,436,390	51,752,536	1,907,464	1,776,390

Recap of Changes from Original Budget

Tax Revenue	\$	(1,025)
Local Rev. & Fed. Tax Credits	\$	(20,025)
State Funding & TRS	\$	1,797,441
Total	\$	1,776,390

Friendswood Independent School District
 Estimated Revenues from State
 For the Fiscal Year Ending August 31, 2020

Final
 Budget Worksheets
 August 2020

From the Superintendent's Six Weeks' Report

Using Omar Garcia's Funding Templates	Original Budget Approved by the Board 8-12-2019	1st	2nd	3rd	4th	Estimated Final per TEA calculation
ADA per Six Weeks	5803	6010.6	5961.7	5896.6	5896.4	5922.8
<i>Change in ADA from Original</i>		208	159	94	93	120
Attendance Percentage	95.80%	97.70%	96.56%	95.15%	95.41%	96.90%
Enrollment	6060	6152	6174	6197	6180	6112
Foundation School Fund	\$ 13,356,728	\$ 15,708,609	\$ 15,510,310	\$ 15,057,688	\$ 14,562,174	\$ 14,726,998
Available School Fund	\$ 1,432,093	\$ 1,499,300	\$ 1,499,300	\$ 1,499,300	\$ 1,499,300	\$ 1,849,277
Total	<u>\$ 14,788,821</u>	<u>\$ 17,207,909</u>	<u>\$ 17,009,610</u>	<u>\$ 16,556,988</u>	<u>\$ 16,061,474</u>	<u>\$ 16,576,275</u>

Increase (Decrease) from Estimate	\$ 2,419,088	\$ 2,220,789	\$ 1,768,167	\$ 1,272,653	\$ 1,787,454
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Regular Program Allotment	\$ 32,012,947	\$ 33,259,257	\$ 32,981,833	\$ 32,702,602	\$ 32,869,254	\$ 32,844,203
Program Intent Codes:						
22 - Career & Technology	\$ 3,560,410	\$ 3,624,475	3,557,072	3,453,026	3,359,055	\$ 3,487,002
23 - Special Education	\$ 4,039,073	\$ 4,371,904	4,535,413	4,521,089	4,420,736	\$ 4,451,952
24/30 - Compensatory Education	\$ 970,200	\$ 986,062	986,216	986,216	986,216	\$ 986,216
25 - Bilingual Education	\$ 66,220	\$ 71,394	78,848	79,033	76,815	\$ 76,273
36 - Early Education Allotment	\$ 123,200	\$ 165,347	167,744	168,754	168,754	\$ 167,103
37 - Dyslexia Allotment	\$ 200,816	\$ 315,392	315,392	320,320	320,320	\$ 317,035
38 - CCMR Bonus	\$ 744,000	\$ 744,000	744,000	744,000	744,000	\$ 744,000
College Prep Assessment Reimb.	\$ -	\$ 27,860	27,860	27,860	27,860	\$ 27,860
Certification Exam Reimbursement	\$ -	\$ 18,220	18,220	18,220	18,220	\$ 18,220
AP Tests Set-Aside	\$ -	\$ (616)	(616)	(616)	(616)	\$ (616)
School Safety Allotment	\$ 56,405	\$ 58,423	57,948	57,315	57,313	\$ 57,561
Transportation Allotment	\$ 316,443	\$ 316,443	316,443	316,443	316,443	\$ 225,400
Sub-total - PIC Codes	\$ 10,076,767	\$ 10,698,904	\$ 10,804,540	\$ 10,691,660	\$ 10,495,116	\$ 10,558,006
Total Cost of Tier 1	<u>\$ 42,089,714</u>	<u>\$ 43,958,161</u>	<u>\$ 43,786,373</u>	<u>\$ 43,394,262</u>	<u>\$ 43,364,370</u>	<u>\$ 43,402,209</u>

Students	FTE's Used in Original Budget	1st Six Weeks	2nd Six Weeks	3rd Six Weeks	4th Six Weeks	Estimated Final per TEA calculation
SpecEd Main Refined ADA	90.9	138.7	149.7	168.7	197.6	163.1
CTE FTE's	428.3	435.6	427.5	415.0	403.7	419.1
Advanced CTE FTE's	0	40.5	39.6	37.7	39.3	38.8
Comp Ed	700.0	690.0	690.0	690.0	690.0	690
Dyslexia Enrollment	326.0	512.0	512.0	520.0	520.0	515
Early Education ADA	200.0	268.4	272.3	274.0	274.0	271
Preg Related FTE	0	0.00	0.00	0.00	0.00	0.00
Bilingual ADA	107.5	115.9	128.0	128.3	124.7	123.8
Special Education FTE's	177.79	183.1	180.8	172.8	161.6	171.0
High School Students ADA	1980.9	2028.2	1998.8	1946.2	1942.4	1972.5
2018 - 2019 ADA	5825	5871	5825	5730	5782	5784
Difference from PY	-22	140	136	166	114	139
Attendance Percentage PY		97.65%	96.58%	95.33%	95.81%	96.10%
Attendance - Change from PY		0.05%	-0.02%	-0.18%	-0.40%	0.80%

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2020

Final
Budget Worksheets
August 2020

Expenditures by Function	2019-2020 Original Budget	2019-2020 Revised Budget	2019-2020 Expenditures to Date	2019-2020 Encumbrances	2019-2020 Balance	2019-2020 Projected Expenditures
00 Operating Transfers Out	-	-	22,756.19	0.00	-22,756.19	22,756
11 Instruction	30,773,323	30,992,055.21	30,150,459.89	137,123.93	704,471.39	30,992,055
12 Instructional Resources and Media	691,031	672,075.35	653,376.72	26,658.41	-7,959.78	672,075
13 Curriculum and Staff Development	984,012	980,739.04	977,593.04	6,631.00	-3,485.00	980,739
21 Instructional Leadership	784,497	783,527.94	814,745.34	2,943.36	-34,160.76	783,528
23 School Leadership	3,028,336	3,055,611.50	3,015,691.21	12,660.39	27,259.90	3,055,612
31 Guidance and Counseling	1,786,538	1,780,111.80	1,766,626.94	5,115.71	8,369.15	1,780,112
32 Social Work Services	1,650	9,060.00	1,650.00	0	7,410.00	9,060
33 Health Services	544,165	547,622.79	573,021.85	8,377.82	-33,776.88	547,623
34 Student Transportation	2,046,097	2,051,305.64	1,645,190.64	81,635.03	324,479.97	2,051,306
35 Food Services	-	70,254.00	41,756.27	30,305.25	-1,807.52	70,254
36 Cocurricular/Extracurricular Activities	2,089,342	2,060,908.11	1,869,513.18	66,744.79	124,650.14	2,060,908
41 General Administration	2,463,135	2,473,383.75	2,154,587.97	140,617.85	178,177.93	2,473,384
51 Maintenance and Operations **	5,521,689	5,522,003.65	4,897,138.28	483,213.98	141,651.39	5,522,004
52 Security and Monitoring Services	750,908	781,199.70	663,133.73	47,231.60	70,834.37	781,200
53 Data Processing Services	1,455,034	1,483,188.21	1,433,448.31	48,606.51	1,133.39	1,483,188
61 Community Services	289,243	290,263.77	174,697.67	148.23	115,417.87	290,264
81 Facilities Acquisition and Construction	50,000	996,387.70	950,099.63	0	46,288.07	996,388
93 Payments to Fiscal Agents	46,000	46,000.00	38,268.36	6,607.64	1,124.00	46,000
95 Payments to JJAEP Programs	10,000	10,000.00	0	10,000.00	0.00	10,000
99 Other Governmental Charges	345,000	345,000.00	254,745.74	84,875.46	5,378.80	345,000
Totals	\$ 53,660,000	\$ 54,950,698	\$ 52,098,501	\$ 1,199,497	\$ 1,652,700	\$ 54,973,454

Recap of Budget Increases:

Amendments offset by Revenues	\$ 151,073	Grants and donations
November Budget Amendment	187,625	Rollover PO's, personnel, training, SRO increased cost
December Budget Amendment	952,000	Property purchase

Total of Budget Increases \$ 1,290,698

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2020
 Tax Year: 2019

Final
 Budget Worksheets
 August 2020

Source: Certified Rolls as of Supplement 7.

Certified Roll received from GCAD & BCAD (total taxable before freeze)	\$	3,354,718,222
Less: Estimated loss in values from ARB review	\$	-
Net Taxable Before Freeze	\$	3,354,718,222
(minus) Over 65 & Disabled Persons Taxable	\$	(667,631,531)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	2,687,086,691
2019 Proposed Rate	\$	1.2594
2019 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	33,841,621

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	2,687,086,691
82.77% % M&O	\$	1.0424
	\$	28,010,643
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$	2,687,086,691
17.23% % I&S	\$	0.2170
	\$	5,830,978

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 6,774,954	\$ 6,774,954	
	82.77%	17.23%	
Levy for Over 65 & DP	\$ 5,607,616	\$ 1,167,338	
General	\$ 28,010,643	\$ 5,830,978	
Over 65 & DP	\$ 5,607,616	\$ 1,167,338	
Estimated Levy	\$ 33,618,259	\$ 6,998,316	Total Estimated Levy
Collection Percentages	99.25%	99.25%	\$ 40,616,575
	\$ 33,366,122	\$ 6,945,829	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 33,516,122	\$ 6,975,829	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,017,800)	Less: 2020 Bond Payments
		\$175,579	Plus: HH - Homestead Exemption
		<u>\$ 133,608</u>	Projected Surplus @ 8/31/20

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2013	99.37%
2014	99.27%
2015	99.30%
2016	99.38%
2017	99.51%
2018	99.28%

Debt Service Fund Balance Recap

Fund Balance at 8/31/19	\$	1,438,109
Projected Surplus for FY 2020	\$	133,608
Projected Fund Balance at 8/31/20	\$	1,571,717

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 2,687,086,691
PY Net Taxable Values	\$ 2,642,784,747
Increase	1.68% <u>\$ 44,301,944</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$	33,516,122
PY Estimated Collections	\$	35,411,177
Decrease	-5.35%	<u>\$ (1,895,055)</u>

Friendswood Independent School District
 Budget Forecasts with Band Roll Up for Teachers and Conditional 1% One-Time Salary Supplement
 Proposed Tax Rate 2020: \$1.2594 (\$0.9835 + \$0.2759)

Final
 Budget Worksheets
 August 2020

Budget Assumptions	Original 2019-20	Projected 2019-20	Projected 2020-21	Projected 2021-22
ADA	5803	5922	5890	5915
PV Growth		5.3%	9.4%	5.0%
Proposed M&O Tax Rate	\$1.0424	\$1.0424	\$0.9835	\$0.9657
Local Revenues	\$ 2,104,626	\$ 2,177,864	\$ 1,633,204	\$ 1,633,204
Tax Collections	\$ 33,621,262	\$ 33,573,313	\$ 34,362,622	\$ 36,217,347
State Funding	\$ 14,788,821	\$ 16,591,038	\$ 16,850,842	\$ 16,082,443
Federal Revenues (Indirect Costs & SHARS)	\$ 557,000	\$ 505,883	\$ 474,938	\$ 474,938
TRS On-Behalf	\$ 2,588,291	\$ 2,588,291	\$ 2,650,395	\$ 2,650,395
Total Revenues	\$ 53,660,000	\$ 55,436,390	\$ 55,972,000	\$ 57,058,326
Increase (Decrease) in Revenues		\$ 1,776,390	\$ 535,610	\$ 1,086,326
Salaries	\$ 45,559,639	\$ 45,683,480	\$ 47,656,599	\$ 47,786,599
Operating Budgets	\$ 8,100,361	\$ 9,289,975	\$ 8,530,401	\$ 8,530,401
Total Expenditures	\$ 53,660,000	\$ 54,973,455	\$ 56,187,000	\$ 56,317,000
Surplus (Deficit)	\$ -	\$ 462,936	\$ (215,000)	\$ 741,326
Projected Fund Balance	\$ 14,298,827	\$ 14,761,763	\$ 14,546,763	\$ 15,288,088
Total Expenditures at 98%	\$ 52,586,800	\$ 53,873,986	\$ 55,063,260	\$ 55,190,660
Surplus (Deficit) at 98% spending	\$ 1,073,200	\$ 1,562,405	\$ 908,740	\$ 1,867,666

Additional Items impacting 2019-20 Budget:
 The district will apply for ESSER (CARES Act) funds of \$ 140,894 Not new money, TEA will reduce FSP funding by this amount.

<u>Budget Assumptions</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Growth</u>	<u>2021-22</u>	<u>Growth</u>
Property Values	3,185,881,973	3,354,718,222	3,670,900,620	9.4%	3,854,445,651	5.0%
CPTD Values	2,954,935,933	3,211,207,211	3,371,767,572	5.0%	3,540,355,950	5.0%
Difference	230,946,040	143,511,011	299,133,049		314,089,701	
Recapture	\$ -	\$ -	\$ -		\$ 31,362	
Number of Days in Reserve	97	98 **	94 **		99 **	

** 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.

Friendswood Independent School District
Proposed Budget with Tax Rate of \$1.2594
 For the Fiscal Year Ending August 31, 2021

Final
 Budget Worksheets
 August 2020

Based on ADA of 5890

Projected Fund Balance as of 8/31/2020		\$	14,761,763
<i>Proposed Revenue Budget</i>	\$		55,972,000
<i>Proposed Expenditure Budget</i>	\$		<u>56,187,000</u>
Projected Budget Surplus (Deficit)		\$	(215,000)
Projected Fund Balance as of 8/31/2021		\$	<u>14,546,763</u>

Proposed Tax Rate		
M&O	\$	0.9835
I&S	\$	0.2759
Total	\$	1.2594

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2021

Final
Budget Worksheets
August 2020

Based on ADA of 5890

Revenues	2019-2020 Original Revenue Budget	2019-2020 Projected Revenue Budget	2020-2021 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	33,471,262	33,366,122	34,212,622	741,360	846,499
Delinquent Taxes	150,000	207,191	150,000	-	(57,191)
Penalties and Interest	150,000	196,923	150,000	-	(46,923)
Community Education	271,000	159,744	216,000	(55,000)	56,256
Interest (less market adjustments)	347,000	347,000	225,000	(122,000)	(122,000)
Rentals - All Other	350,000	348,012	338,500	(11,500)	(9,512)
Natorium Revenue	55,000	53,434	45,000	(10,000)	(8,434)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	20,000	7,647	7,500	(12,500)	(147)
Miscellaneous Revenue from Local Sources	53,530	177,488	54,296	766	(123,192)
Revenue from Campus Activities	36,000	36,071	36,000	-	(71)
Advertising	30,000	8,900	20,000	(10,000)	11,100
Donations	35,000	81,486	65,500	30,500	(15,986)
ERATE	40,596	40,596	33,408	(7,188)	(7,188)
UIL Participation Fees	191,000	179,063	191,000	-	11,937
Parking Permits	42,000	45,528	32,500	(9,500)	(13,028)
Course Fees & College of the Mainland	185,000	186,997	70,000	(115,000)	(116,997)
Scoreboard Advertising	72,000	74,857	72,000	-	(2,857)
SAT Review Fees	5,000	4,050	5,000	-	950
Athletic Activities- Football	150,000	148,205	30,000	(120,000)	(118,205)
Athletic Activities - All Other Sports	40,000	28,667	10,000	(30,000)	(18,667)
State Available	1,432,093	1,849,277	2,823,446	1,391,353	974,169
Foundation School Program (net of recapture)	13,356,728	14,736,985	14,021,396	664,668	(715,589)
TRS On Behalf	2,588,291	2,588,291	2,650,395	62,104	62,104
Medicare On Behalf	-	-	-	-	-
Other State Revenue	-	4,776	6,000	6,000	1,224
Indirect Cost from Federal Funds	115,000	115,000	110,000	(5,000)	(5,000)
Other Federal Sources (SHARS & Propane Credit)	442,000	390,883	364,938	(77,062)	(25,946)
Operating Transfers In	-	22,756	-	-	(22,756)
Summer School	30,000	28,941	30,000	-	1,059
Totals	53,660,000	55,436,390	55,972,000	2,312,000	535,610

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$ 741,360	\$ 742,385
Local Rev. & Fed. Tax Credits	\$ (547,484)	\$ (527,459)
State Funding & TRS	\$ 2,118,124	\$ 320,683
Total	\$ 2,312,000	\$ 535,610

Friendswood Independent School District
Proposed Expenditure Budget
For the Fiscal Year Ending August 31, 2021

Final
Budget Worksheets
August 2020

Expenditures by Function	2019-2020 Original Budget	2019-2020 <i>Revised</i> Budget	2019-2020 Projected Expenditures @ 100% of Budget	2020-2021 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
00 Operating Transfers Out	-	-	22,756	-	-
11 Instruction	30,773,323	30,992,055	30,992,055	32,461,621	1,688,298
12 Instructional Resources and Media	691,031	672,075	672,075	679,662	(11,369)
13 Curriculum and Staff Development	984,012	980,739	980,739	1,115,335	131,323
21 Instructional Leadership	784,497	783,528	783,528	867,100	82,603
23 School Leadership	3,028,336	3,055,612	3,055,612	3,032,827	4,491
31 Guidance and Counseling	1,786,538	1,780,112	1,780,112	2,048,334	261,796
32 Social Work Services	1,650	9,060	9,060	3,300	1,650
33 Health Services	544,165	547,623	547,623	802,806	258,641
34 Student Transportation	2,046,097	2,051,306	2,051,306	2,102,831	56,734
35 Food Services	-	70,254	70,254	-	-
36 Cocurricular/Extracurricular Activities	2,089,342	2,060,908	2,060,908	2,040,316	(49,026)
41 General Administration	2,463,135	2,473,384	2,473,384	2,418,560	(44,575)
51 Maintenance and Operations	5,521,689	5,522,004	5,522,004	5,780,330	258,641
52 Security and Monitoring Services	750,908	781,200	781,200	758,886	7,978
53 Data Processing Services	1,455,034	1,483,188	1,483,188	1,394,280	(60,754)
61 Community Services	289,243	290,264	290,264	222,964	(66,279)
81 Facilities Acquisition and Construction	50,000	996,388	996,388	50,000	-
93 Payments to Fiscal Agents	46,000	46,000	46,000	51,847	5,847
95 Payments to JJAEP Programs	10,000	10,000	10,000	11,000	1,000
99 Other Governmental Charges	345,000	345,000	345,000	345,000	-
Totals	\$ 53,660,000	\$ 54,950,698	\$ 54,973,454	\$ 56,187,000	\$ 2,527,000

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2020 and 2021

Final
Budget Worksheets
August 2020

**Amounts from Salary Negotiations - Teacher band roll ups
and conditional 1% one-time salary supplement**

Detail of Expenditures	2020-2021 Proposed	2019-2020 Original Budget	Change from PY Original Budget
Salaries	\$ 39,060,329	\$ 37,451,541	\$ 1,608,788
Stipends, OT, Extra Duty, & Local Leave Payments	1,975,237	1,770,890	204,347
Substitutes	612,835	544,835	68,000
TRS On Behalf	2,649,368	2,588,292	61,076
Benefits (see details below)	3,358,830	3,204,081	154,749
Salaries - Subtotal	\$ 47,656,599	\$ 45,559,639	\$ 2,096,960
Campuses	817,873	814,222	3,651
Departments	7,712,528	7,286,139	426,389
Total Expenditure Budget	\$ 56,187,000	\$ 53,660,000	\$ 2,527,000

Detail of Benefits				
6140- TRS Retiree Surcharges	\$ 22,967	\$ 22,967	\$	-
6141 - FICA Medicare	568,388	\$ 547,413		20,975
6142 - Group Health Insurance	1,140,156	\$ 1,090,503		49,653
6143 - Workers' Compensation	-	\$ -		-
6145 - Unemployment	64,308	\$ 52,122		12,186
6146 - TRS Care for Retirees & Federal Matching for all funds	1,223,228	\$ 1,158,224		65,005
6147 - LTD Insurance	38,076	\$ 40,845		(2,770)
6148 - Life Insurance	8,811	\$ 8,506		305
6149 - TRS District Contribution	292,896	\$ 283,501		9,395
Total	\$ 3,358,830	\$ 3,204,081	\$	154,749

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2020 and 2021**

GENERAL FUND (excludes benefits)	2020-2021			2019-2020			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	32,317,550	6,742,779	39,060,329	31,097,361	6,354,181	37,451,541	A	1,608,788
Stipends	911,837	-	911,837	855,190	-	855,190	B	56,647
Employee Allowance	63,700	-	63,700	60,100	-	60,100		3,600
Local leave payments	100,000	-	100,000	100,000	-	100,000		-
Substitutes	528,550	84,285	612,835	460,550	84,285	544,835	C	68,000
Extra Duty / Overtime	120,000	779,700	899,700	120,000	635,600	755,600	D	144,100
Total - General Fund	34,041,637	7,606,764	41,648,401	32,693,201	7,074,066	39,767,266		1,881,135
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	174,956	23,785	198,741	174,956	23,703	198,659		82
Idea B Formula	801,079	111,018	912,098	800,345	110,471	910,816		1,281
Idea B Preschool	8,942	1,143	10,085	9,230	1,710	10,940		(856)
Child Nutrition	113,604	20,643	134,247	113,942	12,192	126,135		8,113
Title 2 - Training	-	-	-	7,500	921	8,421		(8,421)
Title 3 - Part A - ESL	10,557	2,089	12,647	8,940	3,825	12,765		(119)
Total - All Other Funds	1,109,139	158,678	1,267,817	1,114,914	152,823	1,267,736		81
Grand Total	35,150,776	7,765,442	42,916,218	33,808,114	7,226,888	41,035,003		1,881,216

Notes to Explain Large Variances from Prior Year:

- A - Increase due to conditional 1% one-time salary supplement, COVID personnel, and approved new personnel units
- B - Market adjustments for a portion of existing stipends and restructuring of some extracurricular contracts
- C - Increase for substitutes needed due to COVID
- D - Increase for 6 clinic assistants due to COVID

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2020-2021 School Year

Final
Budget Worksheets
August 2020

Campuses	<i>2020/2021 Proposed Budget</i>	<i>2019/2020 Original Budget</i>	Change from Prior Year
Friendswood High School	335,775	353,600	(17,825)
Cline Elementary	88,086	79,394	8,692
Bales Elementary	75,124	72,580	2,544
Windsong Elementary	63,706	60,420	3,286
Westwood Elementary	84,982	75,548	9,434
Friendswood Junior High	170,200	172,680	(2,480)
Total for All Campuses	\$ 817,873	\$ 814,222	\$ 3,651
Departments			
Superintendent	222,865	237,865	(15,000)
Human Resources	49,660	51,360	(1,700)
Tax Office	371,850	371,850	-
Public Information	32,405	32,405	-
Business Department	316,283	307,643	8,640
Print Shop	8,200	8,200	-
Elementary Curriculum	70,750	70,750	-
Nurses	12,410	12,410	-
Transportation	452,484	467,984	(15,500)
Special Education	310,314	231,496	78,818
Maintenance & Operations	958,400	920,240	38,160
Secondary Curriculum	205,452	186,452	19,000
Technology	536,635	661,522	(124,887)
Athletics	337,894	337,756	138
Band	118,195	118,195	-
Gifted and Talented	19,896	19,896	-
ESL	29,500	29,500	-
CATE	267,760	274,660	(6,900)
Transportation Charges	-	-	-
CFO	3,203,275	2,718,805	484,470
Community Education	88,300	127,150	(38,850)
Athletic Camps	100,000	100,000	-
Total for All Departments	\$ 7,712,528	\$ 7,286,139	\$ 426,389
Grand Total for all Budget Managers	\$ 8,530,401	\$ 8,100,361	\$ 430,040

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2021
 Tax Year: 2020

Final
 Budget Worksheets
 August 2020

Source: GCAD Certified Roll and BCAD Certified Estimate as of 7/25/2020.

Preliminary Estimate of Property Values from GCAD & BCAD	\$ 3,683,099,409
Less: Amount lost from ARB review	\$ (12,198,789)
Net Taxable Before Freeze	<u>\$ 3,670,900,620</u>
(minus) Over 65 & Disabled Persons Taxable	\$ (674,192,609)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	<u>\$ 2,996,708,011</u>
2020 Proposed Rate	\$ 1.2594
2020 Total Levy Estimate MINUS Over 65 and Disabled Levy	<u><u>\$ 37,740,541</u></u>

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 2,996,708,011
78.09% % M&O	\$ 0.9835
	<u>\$ 29,472,623</u>
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 2,996,708,011
21.91% % I&S	\$ 0.2759
	<u>\$ 8,267,917</u>

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 6,400,764	\$ 6,400,764	
	78.09%	21.91%	
Levy for Over 65 & DP	<u>\$ 4,998,532</u>	<u>\$ 1,402,232</u>	
General	\$ 29,472,623	\$ 8,267,917	
Over 65 & DP	\$ 4,998,532	\$ 1,402,232	
<u>Estimated Levy</u>	<u>\$ 34,471,155</u>	<u>\$ 9,670,149</u>	<u>Total Estimated Levy</u>
Collection Percentages	99.25%	99.25%	<u>\$ 44,141,305</u>
	<u>\$ 34,212,622</u>	<u>\$ 9,597,623</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 34,362,622	\$ 9,627,623	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (8,423,000)	Less: 2021 Bond Payments & defeasance of debt
		<u>\$ 167,471</u>	Plus: HH - Homestead Exemption
		<u><u>\$ 1,372,094</u></u>	Projected Surplus @ 8/31/21

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2013	99.37%
2014	99.27%
2015	99.30%
2016	99.38%
2017	99.51%
2018	99.28%

Debt Service Fund Balance Recap

Fund Balance at 8/31/19	\$ 1,438,109
Projected Surplus in FY 2020	<u>\$ 133,608</u>
Projected Fund Balance at 8/31/20	\$ 1,571,717
Projected Surplus for FY 2021	<u>\$ 1,372,094</u>
Projected Fund Balance at 8/31/21	<u><u>\$ 2,943,811</u></u>

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 2,996,708,011
PY Net Taxable Values	\$ 2,687,086,691
Increase	11.52% <u>\$ 309,621,320</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$ 34,362,622
PY Estimated Collections	\$ 33,516,122
Decrease	2.53% <u>\$ 846,499</u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/21/2020

Friendswood Independent School District



Stipend List For the 2020-2021 School Year

**Friendswood ISD
2020-2021 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
ACADEMIC DECATHLON	\$4,100 - \$6,500	\$14,700
ACADEMIC OCTATHLON	\$1,100	\$2,200
ARD FACILITATOR	\$1,500	\$1,500
ART VASE	\$400	\$400
ASSISTANT ATHLETIC DIRECTOR	\$6,000	\$6,000
ATHLETIC COORDINATOR	\$3,000	\$3,000
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 DIRECTOR-HEAD	\$16,000	\$16,000
BAND DRUMLINE	\$2,500	\$2,500
BASEBALL JV	\$3,000	\$3,000
BASEBALL SOPHOMORE	\$3,000	\$3,000
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 BOYS VARSITY ASSISTANT	\$3,600	\$3,600
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	\$3,750	\$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	\$550	\$550
COMPUTER TECHNOLOGY	\$1,600	\$1,600
CONTENT LEAD - PLC FACILITATOR	\$300	\$1,500
COORDINATOR ATHLETICS	\$1,100	\$2,200
CROSS COUNTRY ASSISTANT	\$2,500	\$2,500
CROSS COUNTRY JH	\$1,897	\$3,794
CROSS COUNTRY HS	\$3,900	\$7,800
CTE - EXTRA DAYS	\$750 - \$2987	\$17,956
CURRICULUM SPECIALIST	\$3,500	\$10,500
DECA	\$1,000	\$1,000

**Friendswood ISD
2020-2021 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
DRAMA	\$2,750	\$2,750
DRAMA ASST.	\$950	\$950
DRAMA CLUB	\$550	\$550
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	\$500 - \$1,000	\$2,500
FFA	\$1,450	\$4,350
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 TIGHT END	\$6,250	\$6,250
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$550	\$550
GERMAN CLUB	\$550	\$550
GERMAN HONOR SOCIETY	\$400	\$400
GOLF ASSISTANT	\$2,000	\$4,000
GOLF HS	\$4,200	\$8,400
GRADUATION VIDEO STEAMING	\$600	\$600
HIGH SCHOOL COUNSELOR	\$2,500	\$12,500
HIGH SCHOOL LEAD COUNSELOR	\$1,000	\$1,000
HIGH SCHOOL SEL COUNSELOR	\$2,500	\$2,500
HONOR SOCIETY	\$1,767	\$1,767
HOSA	\$1,000	\$3,000
I-COACH - EXTRA DAYS	\$750 - \$3,100	\$6,950
I-COACH	\$200	\$1,600
INTERACT	\$650	\$650
INTERVENTION SPECIALIST	\$1,000	\$11,000
ISM	\$2,000	\$2,000
KNITTING/CHARACTER CLUB	\$400	\$400
LARGE SCHOOL STIPEND	\$1,500	\$1,500
LARIAT	\$1,375	\$1,375
LATIN CLUB	\$550	\$550
LINK CREW	\$500 - \$750	\$1,200
LITERACY COACH - EXTRA DAYS	\$1,500	\$6,000
LSSP OR DIAGNOSTICIAN - EXTRA DAYS	\$1,724 - \$2,103	\$14,852
LSSP/DIAG HIRING BONUS	\$4,000	\$8,000
MATH CLUB	\$550	\$550
MEDIA INTEGRATION SPECIALIST	\$3,100	\$18,600
MU ALPHA THETA	\$300	\$300
MUSICAL ART/PROGRAM/PR	\$750	\$750
MUSICAL ARTWORK/CALIGRAPHY	\$450	\$450
MUSICAL BAND	\$1,500	\$1,500

**Friendswood ISD
2020-2021 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
MUSICAL CHOIR	\$600 - \$1,700	\$2,900
MUSICAL DANCE - JH	\$1,000	\$2,000
MUSICAL DANCE - HS	\$1,700	\$3,400
MUSICAL DRAMA JH	\$1,000	\$2,000
MUSICAL DRAMA - HS	\$1,700	\$3,400
MUSICAL PIANO	\$1,000	\$1,000
MUSICAL SETS	\$850 - \$1,000	\$2,700
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	\$675	\$1,350
NATIONAL TECHNICAL HONOR SOCIETY	\$250 - 450	\$1,125
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 - \$2,000	\$8,500
RODEO ART	\$350	\$350
SCIENCE FAIR	\$1,867	\$1,867
SCIENCE FAIR COORDINATOR	\$1,000	\$1,000
SCORE BOARD	\$2,500	\$2,500
SECONDARY LEARNING SUPPORT	\$2,000	\$2,000
SENIOR LARGE EVENT COORDINATOR	\$1,000	\$1,000
SKILLS USA	\$1,150 - \$1,400	\$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
SOFTBALL/BASEBALL FACILITY MANAGER	\$2,500	\$2,500
SPANISH CLUB	\$550	\$550
SPANISH HONOR SOCIETY	\$400	\$400
SPECIAL ED TRANSITION COORDINATOR	\$1,200	\$1,200
SPECIAL EDUCATION	\$800	\$1,600
SPECIAL EDUCATION CPI DISTRICT	\$1,500	\$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 LEAD	\$3,250	\$3,250
SPECIAL EDUCATION SLP SUPERVISOR	\$1,250	\$1,250

**Friendswood ISD
2020-2021 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
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	\$550	\$550
STRENGTH AND CONDITIONING	\$6,250	\$6,250
STUDENT COUNCIL	\$250 - \$1,267	\$5,317
SWIMMERS DIVE COACH	\$2,500	\$2,500
SWIMMING ASSISTANT	\$2,500	\$2,500
SWIMMING HEAD COACH	\$5,250	\$5,250
TEAM COORDINATOR ELECTIVES	\$1,250	\$18,750
TEAM LEADER	\$2,000	\$66,738
TECH TASK FORCE	\$250	\$250
TENNIS	\$1,897	\$3,794
TENNIS ASSISTANT FALL	\$3,000	\$6,000
TENNIS ASSISTANT SPRING	\$3,000	\$6,000
TENNIS HEAD FALL	\$5,000	\$5,000
TENNIS HEAD SPRING	\$5,000	\$5,000
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	\$63,700
UIL ACADEMIC CONTEST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$1,000 - \$3,480	\$28,780
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	\$400	\$3,200
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 DECATHLON CO	\$500	\$1,000
ZERO HOUR UIL	\$500	\$6,000
		\$1,015,611