



FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2013-2014 Budget

August 26, 2013



Leading to Achieve Excellence

302 Laurel Drive, Friendswood, Texas 77546

Visit us online @ www.fisd12.net

Friendswood Independent School District

Trish Hanks
Superintendent of Schools



August 26, 2013

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, 2013, and ending August 31, 2014.

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 83rd 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

Table of Contents

Section 1

Executive Summary	
General Fund	1
Debt Service and Food Service Funds	5
General Fund Budget Statistics	6
Summary of Budgets for Adoption – <i>All Funds</i>	7
Budget for Adoption - General Fund	8
Budget for Adoption - Debt Service Fund	9
Budget for Adoption - Food Service Fund	10
Budgetary Comparisons	
General Fund	11
Debt Service Fund	12
Food Service Fund	13
Expenditures by Function & Major Object	
General Fund	14
Debt Service Fund	19
Food Service Fund	20
Revenues by Source	
General Fund	22
Debt Service Fund	22
Food Service Fund	23

Section 2

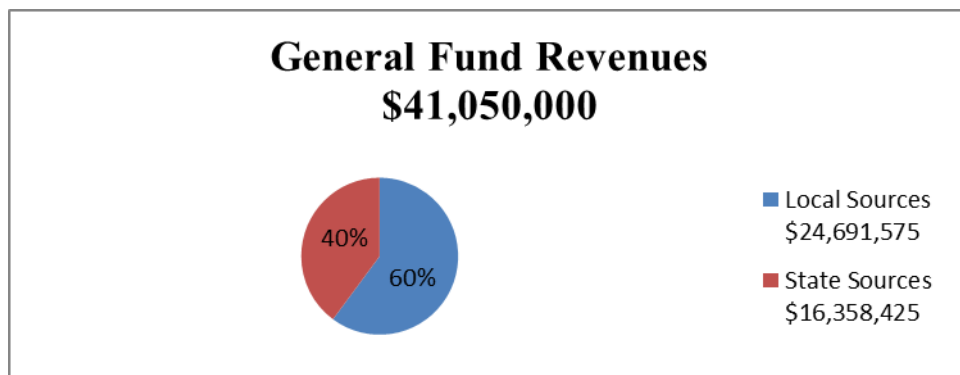
Budget Worksheets (Final)	1-12
---------------------------	------

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.

General Fund Revenues

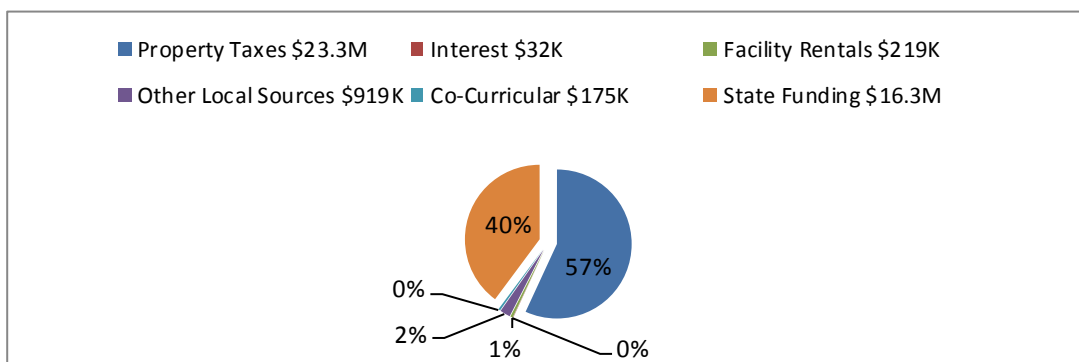
There are two sources of revenue for Friendswood ISD’s General Operating Fund (General Fund): local sources and state sources. FISD does not receive any federal revenues for the General Fund. The general fund revenue budget for 2013-2014 is \$41,050,000.



Highlights from this year’s revenue budget:

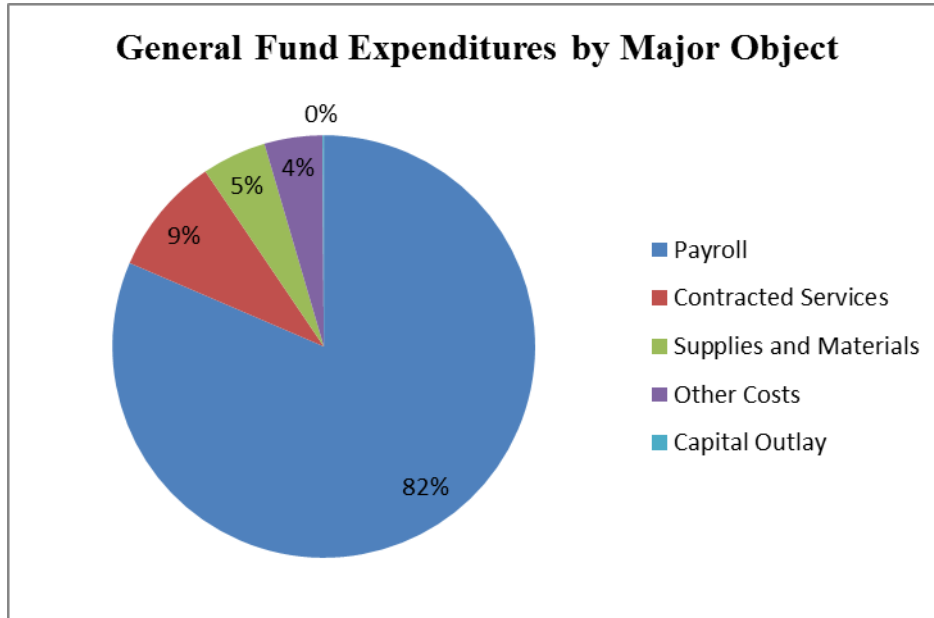
- Tax collections are estimated at \$23.1M which represents an increase of \$1.7M over last year due to higher property values
- Other local revenues are budgeted \$563k higher due to budgeting student fees which were not previously budgeted
- State revenues are estimated to increase \$1.9M due to an increase in state funding and a slight increase in student enrollment

Revenues by Source



General Fund Expenditures

The general fund expenditure budget for the 2013-2014 school year is \$41,050,000. 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 82 percent of total general operating fund 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 paid by the employee as well as benefits contributed by the district. As a whole, the payroll classification increased by 5 percent from the 2012-2013 year compared to the 2013-2014 budget year. The Board of Trustees approved a 3.5 percent salary adjustment for all employees to cover cost of living and inflation increases. 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 9 percent of the total district total operating expenses are spent on professional or contracted services. Of this category, the single largest expenditure is for utilities to operate the district campuses and buildings; these total thirty-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

Five 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 15 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

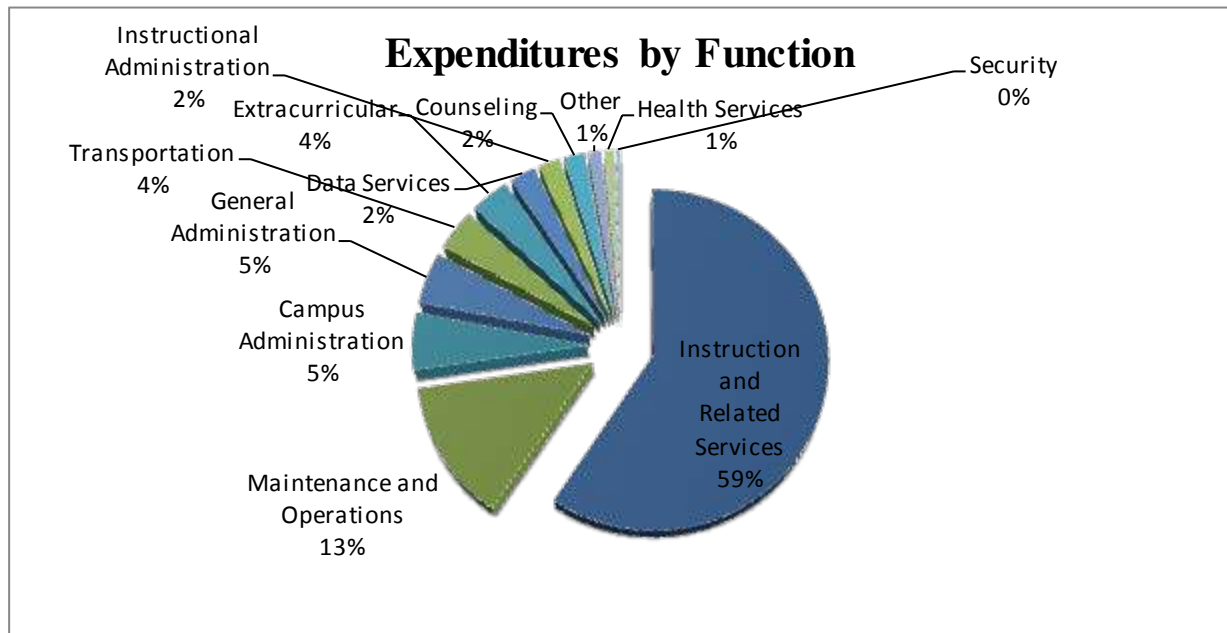
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for only 4 percent of the total FISD operating budget. Almost 67 percent of operating costs are spent on property and casualty insurance for the district.

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 purchase and improvement, building purchases and improvements, vehicles, and large furniture and equipment items are all considered to be capital outlay expenditures. Less than 1 percent of the general operating budget is designated for these types of expenditures.

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 function 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.

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 tax payer dollars in the most efficient and effective way is just one way FISD is leading to achieve excellence.

Property Taxes

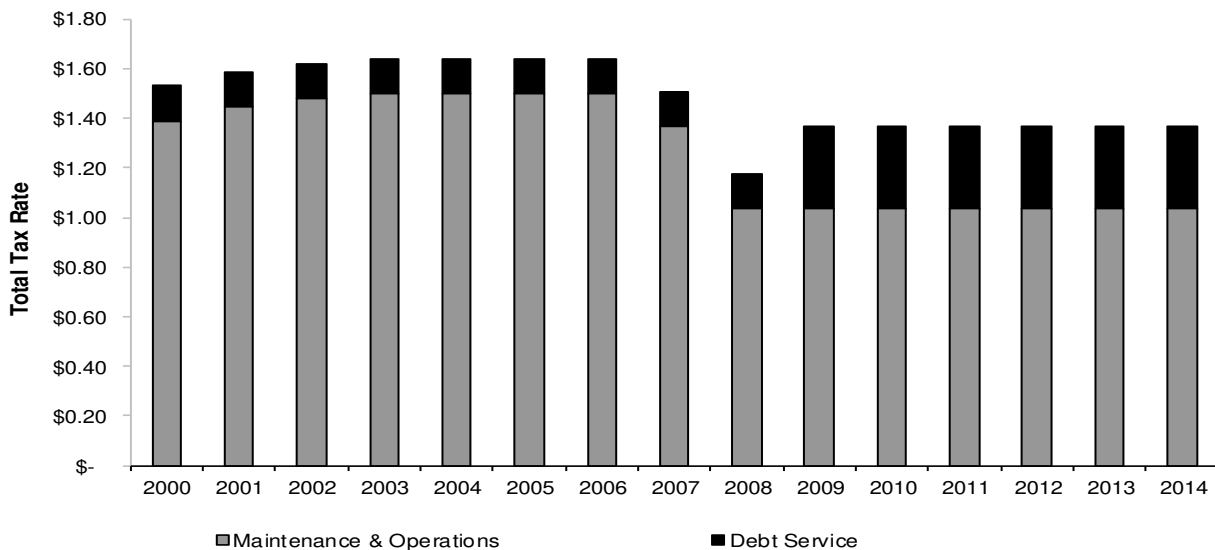
Residents of the Friendswood ISD school district are responsible for paying property taxes annually. The amount taxed to community members is made up of two figures: Maintenance and Operations Taxes (M&O) and Interest and Sinking Taxes (I&S).

2013-2014 FISD Tax Rate

M&O Rate	\$1.040
I&S Rate	\$.327
Total Tax Rate	\$ 1.367

The only portion of tax dollars collected that can be used to fund the general operation of the school district is the M&O taxed amount. The I&S tax 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.

TAX RATE HISTORY



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 revenue budget is \$7,331,000 for 2013-2014. This represents an increase of \$335,564 over last year's revenues due to an increase in property values. The expenditure budget which is used to make bond payments is \$7,012,000 and is almost unchanged from last year. The debt service fund balance at the August 31, 2013 fiscal year-end is projected to be approximately \$450K; therefore, the expected surplus of \$319,000 in 2013-2014 will help to bring the fund balance to a more optimum level.

Executive Summary – Food Service Fund

The Food Service Fund is a Special Revenue Fund and is used to account for all food service operations. FISSD contracts with Aramark to manage the food service operations for the District. The revenue budget for 2013-2014 is \$2,405,812 which is \$115k less than last year due to a modest decrease in school lunch participation at the elementary campuses. Correspondingly, the expenditure budget has also decreased from the prior year by \$106K and is \$2,439,183. The food service fund is anticipating a small deficit for 2013-2014 of approximately \$33K which will decrease the fund balance. The food service fund balance was \$463K at the end of August 2012 and is anticipated to be around \$430k at the end of the 2013 fiscal year.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 ORIGINAL BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	60.2%	61.3%
PERCENT OF REVENUE FROM STATE SOURCES	39.9%	38.7%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	81.5%	80.8%
Instruction and Related Services	59.3%	59.4%
Maintenance and Operations	13.3%	14.1%
Campus Administration	5.4%	5.2%
General Administration	4.9%	4.7%
Student Transportation	3.9%	3.5%
Extracurricular and Co-Curricular	3.8%	3.8%
Data Services	2.5%	2.4%
Instructional Administration	2.1%	2.0%
Guidance and Counseling Services	2.0%	2.1%
Other	1.3%	1.3%
Health Services	1.0%	1.0%
Security	0.4%	0.4%

**Friendswood Independent School District
2013-2014
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	22,952,075	7,228,370	-
5712 Delinquent Prop. Taxes	180,000	60,000	-
5719 Other Tax Revenue	215,000	40,000	-
5742 Interest	32,000	2,630	2,000
5743 Rent	203,000	-	-
5745 Printing	3,000	-	-
5748 Activity Revenue	23,300	-	-
5749 Local Sources	701,200	-	39,710
5751 Food Service Sales	-	-	2,169,519
5752 Athletic Activity	175,000	-	-
5755 Community Education	207,000	-	-
5811 Per Capita Apportionment	1,611,764	-	-
5812 Foundation School Program	13,068,944	-	-
5829 Revenues From TEA	103	-	4,400
5831 Other State Agencies	1,677,614	-	-
5921 School Breakfast Prog	-	-	16,498
5922 Nat'l School Lunch Prog	-	-	126,145
5923 USDA Commodities	-	-	47,540
8911 Transfers In	-	-	-
TOTAL REVENUES	41,050,000	7,331,000	2,405,812
EXPENDITURES			
11 Instruction	23,520,754.00	-	-
12 Instructional Resources	566,960.00	-	-
13 Curr & Inst Staff Dev	259,194.00	-	-
21 Instructional Leadership	852,466.00	-	-
23 School Leadership	2,221,070.00	-	-
31 Guidance/Counseling	828,880.00	-	-
32 Social Work Services	1,000.00	-	-
33 Health Services	416,297.00	-	-
34 Student Transportation	1,620,994.00	-	-
35 Food Services	-	-	2,439,183
36 Extracurr Activities	1,540,424.00	-	-
41 General Admin	2,019,492.00	-	-
51 Maintenance and Oper	4,297,186.00	-	-
52 Security and Monitoring	177,000.00	-	-
53 Data Processing Svcs	1,019,651.00	-	-
61 Community Services	211,332.00	-	-
71 Debt Service	-	7,012,000	-
81 Construction	3,100.00	-	-
93 Shared Services	1,187,400.00	-	-
95 JJAEP	41,800.00	-	-
99 Intergov Charges	265,000.00	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 41,050,000	\$ 7,012,000	\$ 2,439,183
BUDGET SURPLUS (DEFICIT)	-	319,000	(33,371)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2013-2014

BUDGET FOR ADOPTION

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 24,691,575
STATE PROGRAM REVENUES	\$ 16,358,425
TOTAL REVENUES	<u>\$ 41,050,000</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 23,520,754
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 566,960
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 259,194
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 852,466
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 2,221,070
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 828,880
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 1,000
FUNCTION: 33 HEALTH SERVICES	\$ 416,297
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 1,620,994
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 1,540,424
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,019,492
FUNCTION: 51 PLANT MAINTENANCE	\$ 4,297,186
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 177,000
FUNCTION: 53 DATA SERVICES	\$ 1,019,651
FUNCTION: 61 COMMUNITY SERVICES	\$ 211,332
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 3,100
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 1,187,400
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 41,800
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 265,000
TOTAL EXPENDITURES	\$ 41,050,000
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 41,050,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ -</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 7,331,000
STATE PROGRAM REVENUES	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 7,331,000</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 7,012,000</u>
TOTAL EXPENDITURES	<u>\$ 7,012,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 319,000</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,211,229
STATE PROGRAM REVENUES	\$ 4,400
OTHER RESOURCES	<u>\$ 190,183</u>
TOTAL REVENUES	<u>\$ 2,405,812</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,439,183
TOTAL EXPENDITURES	<u>\$ 2,439,183</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (33,371)</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2012/2013 - 2013/2014
BUDGETARY COMPARISON

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	24,691,575	22,924,931	1,766,644
STATE PROGRAM REVENUES	16,358,425	14,448,713	1,909,712
TOTAL REVENUES	41,050,000	37,373,644	3,676,356
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	23,520,754	22,589,412	931,342
FUNCTION: 12 INSTRUCTIONAL RESOURCES	566,960	588,132	(21,172)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	259,194	242,260	16,934
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	852,466	801,002	51,464
FUNCTION: 23 SCHOOL ADMINISTRATION	2,221,070	2,039,501	181,569
FUNCTION: 31 GUIDANCE & COUNSELING	828,880	826,889	1,991
FUNCTION: 32 SOCIAL WORK SERVICES	1,000	1,097	(97)
FUNCTION: 33 HEALTH SERVICES	416,297	400,020	16,277
FUNCTION: 34 STUDENT TRANSPORTATION	1,620,994	1,398,744	222,250
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 COCURRICULAR	1,540,424	1,501,182	39,242
FUNCTION: 41 GENERAL ADMINISTRATION	2,019,492	1,861,223	158,269
FUNCTION: 51 PLANT MAINTENANCE	4,297,186	4,192,496	104,690
FUNCTION: 52 SECURITY AND MONITORING SERVICES	177,000	155,244	21,756
FUNCTION: 53 DATA SERVICES	1,019,651	931,320	88,331
FUNCTION: 61 COMMUNITY SERVICES	211,332	24,856	186,476
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	3,100	195,251	(192,151)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	1,187,400	1,391,300	(203,900)
FUNCTION: 95 PAYMENTS TO JJAEP	41,800	41,800	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	265,000	265,000	-
TOTAL EXPENDITURES	41,050,000	39,446,729	1,603,271
OTHER USES / NON-OPERATING EXPENSES	-	-	-
TOTAL EXPENDITURES & OTHER USES	41,050,000	39,446,729	1,603,271
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	-	(2,073,085)	2,073,085

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2012/2013 - 2013/2014
BUDGETARY COMPARISON**

DEBT SERVICE FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	7,331,000	6,995,436	335,564
STATE PROGRAM REVENUES	-	-	-
OTHER RESOURCES	-	-	-
TOTAL REVENUES	7,331,000	6,995,436	335,564
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	7,012,000	7,016,479	(4,479)
TOTAL EXPENDITURES	7,012,000	7,016,479	(4,479)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	319,000	(21,043)	340,043

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2012/2013 - 2013/2014
BUDGETARY COMPARISON**

FOOD SERVICE FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,211,229	2,337,961	(126,732)
STATE PROGRAM REVENUES	4,400	5,000	(600)
OTHER RESOURCES	190,183	178,378	11,805
TOTAL REVENUES	2,405,812	2,521,339	(115,527)
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,439,183	2,545,255	(106,072)
TOTAL EXPENDITURES	2,439,183	2,545,255	(106,072)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(33,371)	(23,916)	(9,455)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	22,309,654	21,513,159	796,495
6200 CONTRACTED SERVICES	353,352	297,043	56,309
6300 SUPPLIES AND MATERIALS	725,380	624,306	101,074
6400 OTHER COSTS	103,628	89,400	14,228
6600 CAPITAL OUTLAY	28,740	65,504	(36,764)
TOTAL FOR FUNCTION	23,520,754	22,589,412	931,342
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	441,235	424,729	16,506
6200 CONTRACTED SERVICES	123,988	77,443	46,545
6300 SUPPLIES AND MATERIALS	(2,863)	69,806	(72,669)
6400 OTHER COSTS	4,600	16,154	(11,554)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	566,960	588,132	(21,172)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	204,097	164,200	39,897
6200 CONTRACTED SERVICES	2,000	3,055	(1,055)
6300 SUPPLIES AND MATERIALS	200	400	(200)
6400 OTHER COSTS	52,897	74,605	(21,708)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	259,194	242,260	16,934
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	777,144	700,360	76,784
6200 CONTRACTED SERVICES	33,902	65,688	(31,786)
6300 SUPPLIES AND MATERIALS	21,370	20,712	658
6400 OTHER COSTS	20,050	14,242	5,808
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	852,466	801,002	51,464

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,158,401	1,966,446	191,955
6200 CONTRACTED SERVICES	12,244	15,279	(3,035)
6300 SUPPLIES AND MATERIALS	23,295	28,576	(5,281)
6400 OTHER COSTS	27,130	29,200	(2,070)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	2,221,070	2,039,501	181,569
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	791,780	786,348	5,432
6200 CONTRACTED SERVICES	5,000	5,050	(50)
6300 SUPPLIES AND MATERIALS	28,050	31,636	(3,586)
6400 OTHER COSTS	4,050	3,855	195
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	828,880	826,889	1,991
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	1,000	1,069	(69)
6400 OTHER COSTS	-	28	(28)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	1,000	1,097	(97)
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	387,187	374,094	13,093
6200 CONTRACTED SERVICES	18,450	13,900	4,550
6300 SUPPLIES AND MATERIALS	10,000	11,366	(1,366)
6400 OTHER COSTS	660	660	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	416,297	400,020	16,277

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,131,494	993,451	138,043
6200 CONTRACTED SERVICES	43,277	45,150	(1,873)
6300 SUPPLIES AND MATERIALS	498,460	411,380	87,080
6400 OTHER COSTS	(52,237)	(51,237)	(1,000)
6600 CAPITAL OUTLAY			
TOTAL FOR FUNCTION	1,620,994	1,398,744	222,250
FUNCTION: 36 COCURRICULAR			
6100 PAYROLL COST	939,059	885,018	54,041
6200 CONTRACTED SERVICES	133,900	124,674	9,226
6300 SUPPLIES AND MATERIALS	167,965	174,704	(6,739)
6400 OTHER COSTS	291,500	275,452	16,048
6600 CAPITAL OUTLAY	8,000	41,334	(33,334)
TOTAL FOR FUNCTION	1,540,424	1,501,182	39,242
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,349,950	1,409,018	(59,068)
6200 CONTRACTED SERVICES	481,155	282,601	198,554
6300 SUPPLIES AND MATERIALS	57,680	47,918	9,762
6400 OTHER COSTS	130,707	121,686	9,021
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	2,019,492	1,861,223	158,269
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,128,155	2,067,231	60,924
6200 CONTRACTED SERVICES	615,295	600,631	14,664
6300 SUPPLIES AND MATERIALS	369,620	320,171	49,449
6400 OTHER COSTS	1,184,116	1,179,019	5,097
6600 CAPITAL OUTLAY	-	25,444	(25,444)
TOTAL FOR FUNCTION	4,297,186	4,192,496	104,690

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST			
6200 CONTRACTED SERVICES	154,500	152,566	1,934
6300 SUPPLIES AND MATERIALS	22,500	2,678	19,822
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	177,000	155,244	21,756
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	638,316	547,585	90,731
6200 CONTRACTED SERVICES	275,615	294,898	(19,283)
6300 SUPPLIES AND MATERIALS	83,870	70,547	13,323
6400 OTHER COSTS	21,850	18,290	3,560
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	1,019,651	931,320	88,331
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	186,332	24,856	161,476
6200 CONTRACTED SERVICES	10,000	-	10,000
6300 SUPPLIES AND MATERIALS	15,000	-	15,000
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	211,332	24,856	186,476
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	3,100	195,251	(192,151)
TOTAL FOR FUNCTION	3,100	195,251	(192,151)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	1,153,800	1,353,800	(200,000)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	33,600	37,500	(3,900)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	1,187,400	1,391,300	(203,900)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	41,800	41,800	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	41,800	41,800	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	265,000	265,000	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	265,000	265,000	-
TOTAL FOR GENERAL FUND	41,050,000	39,446,729	1,603,271
TOTAL FOR ALL FUNCTIONS			
6100 PAYROLL COST	33,442,804	31,856,495	1,586,309
6200 CONTRACTED SERVICES	3,723,278	3,638,578	84,700
6300 SUPPLIES AND MATERIALS	2,021,527	1,815,269	206,258
6400 OTHER COSTS	1,822,551	1,808,854	13,697
6500 DEBT SERVICE	-	-	-
6600 CAPITAL OUTLAY	39,840	327,533	(287,693)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMEN	-	-	-
TOTAL	41,050,000	39,446,729	1,603,271

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

EXPENDITURES BY FUNCTION

DEBT SERVICE FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	7,012,000	7,016,479	(4,479)
TOTAL FOR FUNCTION	<u>7,012,000</u>	<u>7,016,479</u>	<u>(4,479)</u>
TOTAL FOR DEBT SERVICE FUND	<u>7,012,000</u>	<u>7,016,479</u>	<u>(4,479)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2013-2014
EXPENDITURES BY FUNCTION**

FOOD SERVICE FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	216,071	235,119	(19,048)
6200 CONTRACTED SERVICES	2,134,772	2,164,649	(29,877)
6300 SUPPLIES AND MATERIALS	73,740	56,478	17,262
6400 OTHER COSTS	2,600	1,000	1,600
6600 CAPITAL OUTLAY	12,000	88,009	(76,009)
TOTAL FOR FUNCTION	2,439,183	2,545,255	(106,072)
TOTAL FOR FOOD SERVICE FUND	2,439,183	2,545,255	(106,072)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2013-2014

REVENUE BY SOURCE

GENERAL FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	22,952,075	21,869,174	1,082,901
5712 DELINQUENT TAXES	180,000	228,237	(48,237)
5719 PENALTY & INTEREST	215,000	150,000	65,000
5742 INTEREST	32,000	60,000	(28,000)
5743 RENT	203,000	165,000	38,000
5745 PRINTING	3,000	7,500	(4,500)
5748 ACTIVITY REVENUE	23,300	40,000	(16,700)
5749 OTHER REVENUE FROM LOCAL SOURCES	701,200	240,020	461,180
5752 ATHLETIC ACTIVITY	175,000	165,000	10,000
5755 COMMUNITY EDUCATION	207,000	-	207,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	24,691,575	22,924,931	1,766,644
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	1,611,764	2,390,748	(778,984)
5812 FOUNDATION SCHOOL FUND	13,068,944	10,414,001	2,654,943
5829 ALTERNATIVE EDUCATION	103	7,000	(6,897)
5831 TRS ON-BEHALF	1,677,614	1,636,964	40,650
TOTAL FROM STATE PROGRAM REVENUES	16,358,425	14,448,713	1,909,712
TOTAL FOR GENERAL FUND	41,050,000	37,373,644	3,676,356

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2013-2014

REVENUE BY SOURCE

DEBT SERVICE FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	7,228,370	6,876,936	351,434
5713 DELINQUENT TAXES	60,000	71,000	(11,000)
5718 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	2,630	7,500	(4,870)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	7,331,000	6,995,436	335,564
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	-	-	-
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	7,331,000	6,995,436	335,564

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2012-2013

REVENUE BY SOURCE

FOOD SERVICE FUND

	2013-2014 PROPOSED BUDGET	2012-2013 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	2,000	-	2,000
5749 DISTRICT CATERING	39,710	46,315	(6,605)
5751 FOOD SERVICE SALES	2,169,519	2,291,646	(122,127)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,211,229	2,337,961	(126,732)
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,400	5,000	(600)
TOTAL FROM STATE PROGRAM REVENUES	4,400	5,000	(600)
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	16,498	8,582	7,916
5922 NATIONAL SCHOOL LUNCH PROGRAM	126,145	125,742	403
5923 USDA COMMODITIES	47,540	44,054	3,486
5939 FROM OTHER STATE AGENCIES - FEMA			-
TOTAL FROM OTHER RESOURCES	190,183	178,378	11,805
TOTAL FOR FOOD SERVICE FUND	2,405,812	2,521,339	(115,527)

Friendswood Independent School District



Leading to Achieve Excellence

2013-2014 Final Budget Worksheets

August 26, 2013

Friendswood Independent School District
ORIGINAL Budget
 For the Year Ended August 31, 2013

FINAL
 Budget Worksheets
 8-26-2013

	<u>Reserved</u>	<u>Unassigned</u>	<u>Total</u>
Fund Balance - 2008	\$ 1,886,581	\$ 6,647,516	\$ 8,534,097
Fund Balance - 2009	\$ 825,209	\$ 6,529,972	\$ 7,355,181
Fund Balance - 2010	\$ 3,842,734	\$ 4,821,229	\$ 8,663,963
Fund Balance - 2011	\$ 3,040,904	\$ 6,905,901	\$ 9,946,805
Fund Balance - 2012	\$ 2,970,070	\$ 7,044,324	\$ 10,014,394

Based on ADA of 5710

Total Fund Balance as of August 31, 2012 \$ 10,014,394

Board Approved ~ Budgeted Revenues \$ 37,373,644

Board Approved ~ Budgeted Expenditures \$ 39,101,363

Budgeted Deficit \$ (1,727,719)

Projected Total Fund Balance as of 8/31/2013 \$ 8,286,675

Fund Balance Recap

Nonspendable - Inventories and Prepaid Items	\$ 270,070
Committed - \$1.2M dec in state funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	<u>\$ 7,044,324</u>
Total Fund Balance	<u><u>\$ 10,014,394</u></u>

Estimates based on General Fund numbers only.

Friendswood Independent School District
REVISED Budget
 For the Year Ended August 31, 2013

FINAL
 Budget Worksheets
 8-26-2013

	<u>Reserved</u>	<u>Unassigned</u>	<u>Total</u>
Fund Balance - 2008	\$ 1,886,581	\$ 6,647,516	\$ 8,534,097
Fund Balance - 2009	\$ 825,209	\$ 6,529,972	\$ 7,355,181
Fund Balance - 2010	\$ 3,842,734	\$ 4,821,229	\$ 8,663,963
Fund Balance - 2011	\$ 3,040,904	\$ 6,905,901	\$ 9,946,805
Fund Balance - 2012	\$ 2,970,070	\$ 7,044,324	\$ 10,014,394

Based on ADA of 5756

Total Fund Balance as of August 31, 2012 \$ 10,014,394

Revenues - Revised Estimates \$ 38,976,594

Expenditures - Revised Estimates \$ 39,724,341

Projected Budgeted Deficit **\$ (747,747)**

Projected Total Fund Balance as of 8/31/2013 **\$ 9,266,647**

Estimates based on General Fund numbers only.

**Friendswood Independent School District
Budgeted, Actual and Projected Revenues
For the Fiscal Year Ending August 31, 2013**

FINAL
Budget Worksheets
8-26-2013

Based on PEIMS ADA of 5756

Revenues	2012-2013 Original Budget	2012-2013 YTD Revenues	Balance	2012-2013 Revised Revenue Estimates	Revised Revenues are Greater (Less) than the Original Budget
Current Taxes	21,869,174	22,173,217	(304,043)	22,176,273	307,099
Delinquent Taxes	228,237	197,776	30,461	197,776	(30,461)
Penalties and Interest	150,000	215,895	(65,895)	215,895	65,895
Community Education	-	261,541	(261,541)	261,541	261,541
Interest	60,000	18,747	41,253	30,000	(30,000)
Rentals - All Other	165,000	165,603	(603)	165,603	603
Natatorium Rental Revenue	-	54,071	(54,071)	54,071	54,071
Printing Revenue	7,500	2,828	4,672	3,000	(4,500)
Rentals - Student Groups	40,000	14,637	25,363	15,000	(25,000)
Miscellaneous Revenue from Local Sources	240,020	154,622	85,398	154,621	(85,399)
ERATE	-	-	-	38,667	38,667
Revenue from Campus Activities	-	52,693	(52,693)	52,693	52,693
Advertising	-	29,327	(29,327)	30,000	30,000
UIL Participation Fees	-	205,680	(205,680)	205,680	205,680
Parking Permits	-	47,290	(47,290)	47,290	47,290
Course Fees	-	135,041	(135,041)	135,041	135,041
Summer School	-	-	-	30,000	30,000
SAT Review Fees	-	11,475	(11,475)	11,475	11,475
Athletic Activities- Football	165,000	144,689	20,311	144,689	(20,311)
Athletic Activities - All Other Sports	-	32,522	(32,522)	32,522	32,522
State Available*	2,390,748	2,546,335	(155,587)	2,553,228	162,480
State Foundation *	10,414,001	8,409,869	2,004,132	10,784,465	370,464
Texas Virtual School Network	7,000	100	6,900	100	(6,900)
TRS On Behalf	1,636,964	1,664,683	(27,719)	1,636,964	-
Medicare On Behalf	-	-	-	-	-
Totals	37,373,644	36,538,639	835,005	38,976,594	1,602,950

* Increase is due to projected increase in ADA (from 5710 to 5760), Comp Ed FTE's (from 266 to 508), and in two Special Education instructional settings with higher funding weights.

Recap of Revenue Increase		
Tax Revenue	\$	276,638
Local Revenue	\$	800,268
State Funding*	\$	526,044
Total	\$	1,602,950

**Friendswood Independent School District
2012-2013 Estimate of Revenues from State
Based on Latest Superintendent's Six Weeks Reports**

FINAL
Budget Worksheets
8-26-2013

Six Weeks ADA numbers were adjusted as per the Summer Collection, Resubmission Report

Using Omar Garcia's Funding Templates	Original Budget Approved by the Board on 8/13/2012	1st	2nd	3rd	4th	5th	6th	Final
ADA per Six Weeks	5710	5804.9	5768.1	5706.5	5753.3	5745.4	5759.5	5756.3
<i>Average</i>		<i>5804.9</i>	<i>5786.5</i>	<i>5759.8</i>	<i>5758.2</i>	<i>5755.6</i>		
Foundation School Fund	\$ 10,414,001	\$ 11,215,032	\$ 10,984,986	\$ 10,640,988	\$ 10,992,532	\$ 10,664,591	\$ 10,786,569	\$ 10,784,465
Available School Fund	2,390,748	2,313,674	2,313,674	2,313,674	2,130,095	2,313,674	2,313,674	2,553,228
Total	<u>\$ 12,804,749</u>	<u>\$ 13,528,706</u>	<u>\$ 13,298,660</u>	<u>\$ 12,954,662</u>	<u>\$ 13,122,627</u>	<u>\$ 12,978,265</u>	<u>\$ 13,100,243</u>	<u>\$ 13,337,693</u>
Increase (Decrease) from Estimate		\$ 723,957	\$ 493,911	\$ 149,913	\$ 317,878	\$ 173,516	\$ 295,494	\$ 532,944
Regular Program Allotment		\$ 27,741,474	\$ 27,536,418	\$ 27,223,733	\$ 27,493,571	\$ 27,415,017	\$ 27,531,317	\$ 27,571,079
Program Intent Codes:								
21 - Gifted and Talented		180,760	179,435	177,012	177,012	177,012	177,012	178,261
22 - Career & Technology		1,930,279	1,910,604	1,889,524	1,834,013	1,823,473	1,823,473	1,547,321
23 - Special Education		2,448,682	2,370,242	2,323,293	2,266,038	2,219,089	2,219,089	2,670,074
24/30 - Compensatory Education		528,828	528,828	528,828	528,828	528,828	528,828	530,082
25 - Bilingual Education		60,742	65,271	64,386	65,999	66,832	66,832	65,063
31 - High School Allotment		559,213	553,740	547,635	549,670	546,618	546,618	548,955
Transportation Allotment		340,342	340,342	340,342	340,342	340,342	340,342	340,342
Sub-total - PIC Codes		6,048,846	5,948,462	5,871,020	5,761,902	5,702,194	5,702,194	5,880,098
Total Cost of Tier 1		<u>\$ 33,790,320</u>	<u>\$ 33,484,880</u>	<u>\$ 33,094,753</u>	<u>\$ 33,255,473</u>	<u>\$ 33,117,211</u>	<u>\$ 33,233,511</u>	<u>\$ 33,451,177</u>

SUMMARY OF FINANCES FROM TEA WEBSITE	Preliminary Summary of Finances as of 8/2/2012	TEA Updated as of 1/31/2013	TEA Updated as of 4/11/2013	TEA Updated as of 7/17/2013
ADA reported on SOF	5898.53	5898.53	5791.81	5791.809
WADA	6658.49	6661.15	6550.23	6602.12
Foundation School Fund	\$ 11,837,624	\$ 11,579,553	\$ 10,775,171	\$ 10,925,878
Available School Fund	\$ 2,112,567	\$ 2,313,669	\$ 2,553,229	\$ 2,673,253
EDA	\$ -	\$ -	\$ -	\$ -
IFA	\$ -	\$ -	\$ -	\$ -
Total FSP/ASF State Aid	<u>\$ 13,950,191</u>	<u>\$ 13,893,222</u>	<u>\$ 13,328,400</u>	<u>\$ 13,599,131</u>

Friendswood Independent School District
Budgeted, Actual and Projected Expenditures by Function
For the Fiscal Year Ending August 31, 2013

FINAL
 Budget Worksheets
 8-26-2013

Expenditures by Function	2012-2013 Original Budget	2012-2013 <i>Revised Budget*</i>	2012-2013 YTD Actual	Encumbered Amount	2012-2013 Balance	2012-2013 Projected Expenditures	Projected Expenditures are Greater(Less) than Original Budget
Instruction	\$ 22,665,753	\$ 22,589,412	\$ 21,264,805	\$ 104,749	\$ 1,219,858	22,689,412	23,659
Instructional Resources and Media	588,132	588,132	454,703	185,831	(52,402)	638,132	50,000
Curriculum and Staff Development	47,225	242,259	223,267	5,435	13,557	242,259	195,034
Instructional Leadership	801,034	801,001	745,615	23,581	31,805	851,001	49,967
School Leadership	2,027,711	2,039,501	1,956,719	6,130	76,652	2,039,501	11,790
Guidance and Counseling	835,107	826,889	785,763	3,146	37,980	826,889	(8,218)
Social Work Services	800	1,097	957	-	140	1,097	297
Health Services	428,204	400,020	373,378	3,805	22,837	400,020	(28,184)
Student Transportation	1,398,744	1,398,744	1,320,589	98,113	(19,958)	1,498,744	100,000
Extracurricular Activities	1,465,374	1,501,182	1,358,494	36,496	106,192	1,501,182	35,808
General Administration	1,861,723	1,861,223	1,653,017	49,974	158,232	1,861,223	(500)
Maintenance and Operations	4,176,280	4,192,496	3,731,857	199,513	261,126	4,113,503	(62,777)
Security and Monitoring Services	152,000	155,244	111,903	50,495	(7,154)	155,244	3,244
Data Processing Servcies	930,320	931,320	782,255	45,688	103,377	931,320	1,000
Community Services	24,856	24,856	279,863	1,539	(256,546)	281,463	256,607
Facilities Acquisition and Construction **	-	195,251	195,251	-	(0)	195,251	195,251
Payments to Fiscal Agents	1,391,300	1,391,300	1,063,510	297,397	30,393	1,191,300	(200,000)
Payments to JJAEP Programs	41,800	41,800	-	-	41,800	41,800	-
Other Governmental Charges	265,000	265,000	221,669	-	43,331	265,000	-
Totals	\$ 39,101,363	\$ 39,446,727	\$ 36,523,615	\$ 1,111,892	\$ 1,811,220	\$ 39,724,341	\$ 622,978

* Reflects budget amendments for fees collected.

**Includes \$200,000 for land purchase.

Estimates are based on General Fund numbers only.

Friendswood Independent School District
PROPOSED Budget
 For the Year Ended August 31, 2014

FINAL
 Budget Worksheets
 8-26-2013

	<u>Reserved</u>	<u>Unassigned</u>	<u>Total</u>
Fund Balance - 2008	\$ 1,886,581	\$ 6,647,516	\$ 8,534,097
Fund Balance - 2009	\$ 825,209	\$ 6,529,972	\$ 7,355,181
Fund Balance - 2010	\$ 3,842,734	\$ 4,821,229	\$ 8,663,963
Fund Balance - 2011	\$ 3,040,904	\$ 6,905,901	\$ 9,946,805
Fund Balance - 2012	\$ 2,970,070	\$ 7,044,324	\$ 10,014,394

Based on Average ADA of 5767

Projected Fund Balance as of 8/31/2013 \$ 9,266,647

Proposed Revenue Budget - includes new State funding \$ 41,050,000

Proposed Expenditure Budget - includes 3.5% raises & approved positions \$ 41,050,000

Projected Budget Surplus (Deficit) \$ 0

Projected Fund Balance as of 8/31/2014 **\$ 9,266,647**

Estimates are based on General Fund numbers only.

**Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2014**

FINAL
Budget Worksheets
8-26-2013

Based on Average ADA of 5767

Revenues	2012-2013		2013-2014 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Revised Budget
	Original Budget	Revised Revenue Estimates			
Current Taxes	21,869,174	22,176,273	22,952,075	1,082,901	775,802
Delinquent Taxes	228,237	197,776	180,000	(48,237)	(17,776)
Penalties and Interest	150,000	215,895	215,000	65,000	(895)
Community Education	-	261,541	207,000	207,000	(54,541)
Interest	60,000	30,000	32,000	(28,000)	2,000
Rentals - All Other	165,000	165,603	165,000	-	(603)
Natatorium Revenue	-	54,071	53,500	53,500	(571)
Printing Revenue	7,500	3,000	3,000	(4,500)	-
Rentals - Student Groups	40,000	15,000	15,000	(25,000)	-
Miscellaneous Revenue from Local Sources	240,020	154,621	154,000	(86,020)	(621)
ERATE	-	38,667	30,000	30,000	(8,667)
Revenue from Campus Activities	-	52,693	52,000	52,000	(693)
Advertising	-	30,000	30,000	30,000	-
UIL Participation Fees	-	205,680	205,000	205,000	(680)
Parking Permits	-	47,290	47,000	47,000	(290)
Course Fees	-	135,041	135,000	135,000	(41)
Summer School	-	30,000	30,000	30,000	-
SAT Review Fees	-	11,475	11,000	11,000	(475)
Athletic Activities- Football	165,000	144,689	145,000	(20,000)	311
Athletic Activities - All Other Sports	-	32,522	30,000	30,000	(2,522)
State Available	2,390,748	2,553,228	1,611,764	(778,984)	(941,464)
State Foundation	10,414,001	10,784,465	13,068,944	2,654,943	2,284,479
Texas Virtual School Network	7,000	100	104	(6,896)	4
TRS On Behalf	1,636,964	1,636,964	1,677,614	40,650	40,650
Medicare On Behalf	-	-	-	-	-
Totals	\$ 37,373,644	\$ 38,976,594	\$ 41,050,000	\$ 3,676,356	\$ 2,073,406

Estimates based on ADA of 5767 using current funding template and the Certified Taxable Values from appraisal districts, allowing for reductions due to protests. Also includes increase in SCE, CTE and Special Education FTE's.

<u>Recap of Revenue Increase</u>	
Tax Revenue	\$ 758,026
Local Revenue	\$ (68,288)
State Funding & TRS	\$ 1,383,669
Total	\$ 2,073,406

**Friendswood Independent School District
Proposed Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2014**

FINAL
Budget Worksheets
8-26-2013

Expenditures by Function	2012-2013 Original Budget	2012-2013 <i>Revised Budget*</i>	2012-2013 Projected Expenditures	2013-2014 Proposed Expenditures	Proposed Expenditures are Greater(Less) than Revised Budget
Instruction	\$ 22,665,753	\$ 22,589,412	\$ 22,689,412	\$ 23,520,754	\$ 931,342
Instructional Resources and Media	588,132	588,132	638,132	566,960	(21,172)
Curriculum and Staff Development	47,225	242,259	242,259	259,194	16,935
Instructional Leadership	801,034	801,001	851,001	852,466	51,465
School Leadership	2,027,711	2,039,501	2,039,501	2,221,070	181,569
Guidance and Counseling	835,107	826,889	826,889	828,880	1,991
Social Work Services	800	1,097	1,097	1,000	(97)
Health Services	428,204	400,020	400,020	416,297	16,277
Student Transportation	1,398,744	1,398,744	1,498,744	1,620,994	222,250
Extracurricular Activities	1,465,374	1,501,182	1,501,182	1,540,424	39,242
General Administration	1,861,723	1,861,223	1,861,223	2,019,492	158,269
Maintenance and Operations	4,176,280	4,192,496	4,113,503	4,297,186	104,690
Security and Monitoring Services	152,000	155,244	155,244	177,000	21,756
Data Processing Servcies	930,320	931,320	931,320	1,019,651	88,331
Community Services	24,856	24,856	281,463	211,332	186,476
Facilities Acquisition and Construction	-	195,251	195,251	3,100	(192,151)
Payments to Fiscal Agents	1,391,300	1,391,300	1,191,300	1,187,400	(203,900)
Payments to JJAEP Programs	41,800	41,800	41,800	41,800	-
Other Governmental Charges	265,000	265,000	265,000	265,000	-
Totals	\$ 39,101,363	\$ 39,446,727	\$ 39,724,341	\$ 41,050,000	1,603,273

Estimates are based on General Fund numbers only.

Friendswood ISD
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2013 and 2014

FINAL
Budget Worksheets
8-26-2013

Amounts from Salary Negotiations - Base Plan + 3.5%

Detail of Expenditures	2013/2014 Proposed	2012/2013 Revised Budget	Change from PY Revised Budget
Salaries	\$ 27,963,793	\$ 27,259,515	\$ 704,278
Stipends, OT, Extra Duty, & Retirement Incentive	1,207,524	841,190	366,334
Substitutes	417,000	416,920	80
TRS On Behalf	1,677,614	1,636,964	40,650
Benefits	1,955,780	1,627,806	327,974
Salaries - Subtotal	\$ 33,221,710	\$ 31,782,395	\$ 1,439,315
Campuses	828,644	849,333	(20,689)
Departments	6,999,646	6,814,999	184,647
Total Expenditure Budget	\$ 41,050,000	\$ 39,446,727	\$ 1,603,273

Detail of Benefits			
6141 - FICA Medicare	392,870	355,793	37,077
6142 - Health Insurance	1,052,900	830,264	222,636
6143 - Workers Comp	-	-	-
6145 - Unemployment	19,543	17,668	1,875
6146 - TRS Care for Retirees	290,903	242,341	48,562
6147 - LTD Insurance	35,417	32,338	3,079
6148 - Life Insurance	8,573	8,040	533
6149 - TRS Contribution	155,574	141,362	14,212
Total	\$ 1,955,780	\$ 1,627,806	\$ 327,974

Cost of 3.5% raise is approximately \$943,829

**FRIENDSWOOD ISD
2 YR DETAIL COMPARISON OF SALARY BUDGET - BY FUND**

GENERAL FUND (excludes benefits)	2013/2014			2012/2013			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	23,097,651	4,866,141	27,963,793	22,273,287	4,986,228	27,259,515	A	704,278
Stipends	667,724	-	667,724	638,850	-	638,850		28,874
Employee Allowance	49,800	-	49,800	42,600	-	42,600		7,200
Retirement Incentive	110,000	-	110,000	100,000	-	100,000		10,000
Substitutes	373,900	43,100	417,000	384,920	32,000	416,920		80
Extra Duty / Overtime	85,000	295,000	380,000	21,700	38,040	59,740	B	320,260
Total - General Fund	24,384,075	5,204,241	29,588,317	23,461,357	5,056,268	28,517,625		1,070,692
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	135,823	13,865	149,688	194,613	9,165	203,778	C	(54,090)
Idea B Formula	690,663	78,998	769,661	670,021	80,536	750,557		19,104
Idea B Preschool	17,746	1,592	19,338	16,839	-	16,839		2,499
Child Nutrition	137,951	10,353	148,304	208,151	26,968	235,119	D	(86,815)
Title 2 - Part A	24,145	3,200	27,345	65,945	4,833	70,778	C	(43,434)
Title 3 - Part A	9,122	818	9,940	8,736	-	8,736		1,204
Activity Funds	-	-	-	16,868	1,531	18,399	E	(18,399)
Vending	-	-	-	13,500	2,429	15,929	F	(15,929)
Total - All Other Funds	1,015,449	108,826	1,124,275	1,194,673	125,462	1,320,135		(195,860)
Grand Total	25,399,524	5,313,067	30,712,591	24,656,030	5,181,730	29,837,760		874,831

Notes to Explain Large Variances from Prior Year:

- A - Increase primarily due to increase in personnel (new positions).
- B - Increase primarily due to increase in overtime budget for bus drivers, and to correct account coding.
- C - Decrease is primarily due to reduction in Federal funding.
- D - As Fisd food service employees retire or leave, new employees are hired directly by Aramark.
- E - Decrease due to moving Community Education accounting to Fund 198 (from 461).
- F - We will pay Aramark for this service; our employee is no longer assigned this task.

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2013-2014 School Year

FINAL
Budget Worksheets
8-26-2013

Budget Manager	Campuses	2013/2014 Projected Enrollment	2013/2014 Allocation Per	2013/2014 Total Allocation	2012/2013 Revised Budget	Change from Prior Year
Barry Clifford	Cline Elementary	857	\$ 99	\$ 84,758	\$ 85,509	(751)
Terri Bruce	Westwood Elementary	613	\$ 118	72,553	73,479	(926)
Terri Bruce	Bales Elementary	369	\$ 120	44,377	46,292	(1,915)
Nelda Guerra	Windsong Elementary	519	\$ 127	66,015	66,694	(679)
Dana Drew	Friendswood Junior High	1555	\$ 117	181,641	187,577	(5,936)
Mark Griffon	Friendswood High School	2085	\$ 182	379,300	389,782	(10,482)
Total for All Campuses		5998		\$ 828,644	\$ 849,333	\$ (20,689)
Budget Managers						
Lynn Hobratschk	At Risk (Comp Ed)			\$ 109,000	\$ 115,000	(6,000)
Robert Koopman	Athletics			286,965	276,556	10,409
Robert Koopman	Athletic Camps (<i>not previously budgeted</i>)			111,000	-	111,000
Gregory Dick	Band			103,734	134,754	(31,020)
Connie Morgenroth	Business Department			184,100	172,866	11,234
Debbie Woodson	CATE			235,512	252,931	(17,419)
Leanna Bridgett	Community Education (<i>not previously budgeted</i>)			69,000	-	69,000
Lynn Hobratschk	Curriculum			42,400	82,455	(40,055)
Thad Roher	Deputy Superintendent (<i>includes healthcare clinic</i>)			3,021,238	2,865,550	155,688
w/Deputy Supt.	Electricity			-	-	-
w/Deputy Supt.	Energy Management			-	-	-
Lynn Hobratschk	ESL			17,890	17,890	-
Lynn Hobratschk	Gifted and Talented			15,520	20,408	(4,888)
Lynn Hobratschk	JJAEP			41,800	41,800	-
Joel Hannemann	Maintenance & Operations			853,915	1,023,933	(170,018)
w/Deputy Supt.	Natatorium			-	-	-
Barbara Steinhauser	Nurses			11,110	11,110	-
Diana Blissitt	Print Shop			52,000	89,678	(37,678)
Karolyn Gephart	Public Information			28,005	34,705	(6,700)
Trish Hanks	School Board			148,690	148,690	-
w/Deputy Supt.	Security			-	-	-
Karen Deshotel	Special Education			322,435	248,575	73,860
w/Deputy Supt.	State Travel			-	-	-
Myrlene Kennedy	Student Affairs			3,000	-	3,000
Trish Hanks	Superintendent			64,997	64,997	-
Becky Carbone	Tax Office			297,500	296,813	687
Tonia Meadows	Technology			374,335	380,735	(6,400)
Mike Jones	Transportation			574,500	505,293	69,207
Connie Morgenroth	Transportation Charges			30,000	29,163	837
Lisa Sargent	Truancy			1,000	1,097	(97)
Total for All Budget Managers				\$ 6,999,646	\$ 6,814,999	\$ 184,647
Grand Total for Campuses and Budget Managers				\$ 7,828,290	\$ 7,664,332	\$ 163,958

Preliminary Estimate of Tax Collections and Rates
For Fiscal Year 2013/2014
Tax Year: 2013

FINAL
Budget Worksheets
8-26-2013

Certified Roll received from GCAD and BCAD July 2013 (net taxable before freeze)	\$ 2,227,265,285
Add back values from ARB review (\$9M expected loss in value)	\$ 63,736,704
Net Taxable Before Freeze	\$ 2,291,001,989
(minus) Over 65 & Disabled Persons Taxable	\$ (311,676,999)
Estimated Taxable Net Minus Over-65 & Disabled Value	\$ 1,979,324,990
2013 Proposed Rate	\$ 1.367
2013 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$ 27,057,373

Levy Calculations By Fund Based on 2013 Tax Rate of 1.367

Estimated Levy minus Over 65 & Disabled for M & O	\$ 1,979,324,990
76.08% % M&O	\$ 1.040
	\$ 20,584,980
Estimated Levy minus Over 65 & Disabled for I & S	\$ 1,979,324,990
23.92% % I&S	\$ 0.327
	\$ 6,472,393
Over 65 & Disability Ceilings	\$ 3,339,339

	M & O	I&S	
Over 65 & DP Ceilings	\$ 3,339,339	\$ 3,339,339	
	76.08%	23.92%	
Levy for Over 65 & DP	\$ 2,540,536	\$ 798,803	
General	\$ 20,584,980	\$ 6,472,393	
Over 65 & DP	\$ 2,540,536	\$ 798,803	
2013 Estimated Levy	\$ 23,125,516	\$ 7,271,196	
Collection Percentages	99.25%	99.25%	
	\$ 22,952,075 *	\$ 7,216,662	
Add Delinquent:	\$ 180,000	\$ 100,000	Budget Estimate
Anticipated Collections	\$ 23,132,075	\$ 7,316,662	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ 7,007,986	Less: Bond Payments 13/14
		\$ 308,676	Projected Surplus @ 8/31/14

Tax Year	Collection %	
2007	99.01%	
2008	98.70%	
2009	99.23%	
2010	99.20%	
2011	99.15%	
2012	99.25%	Estimate

Debt Service Fund Balance Recap

Fund Balance at 8/31/12	\$ 371,117
Projected Surplus for 2012/13	\$ 79,473
Projected Fund Balance at 8/31/13	\$ 450,590
Projected Surplus for 2013/14	\$ 308,676
Projected Fund Balance at 8/31/14	\$ 759,266

Change in Certified Values from PY

2013 Certified Values	\$ 2,227,265,285	
2012 Certified Values	\$ 2,105,746,100	
Increase	\$ 121,519,185	5.77%

Recap of Values under ARB Review

<i>Amount under ARB Review</i>	\$ 72,736,704
<i>Expected loss in value</i>	\$ (9,000,000)
<i>Amount to add back</i>	\$ 63,736,704