

**FRIENDSWOOD
INDEPENDENT SCHOOL
DISTRICT**

2022-2023 Budget
August 22, 2022



2022-2023 Board of Trustees

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 22, 2022

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, 2022, and ending August 31, 2023.

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 87th 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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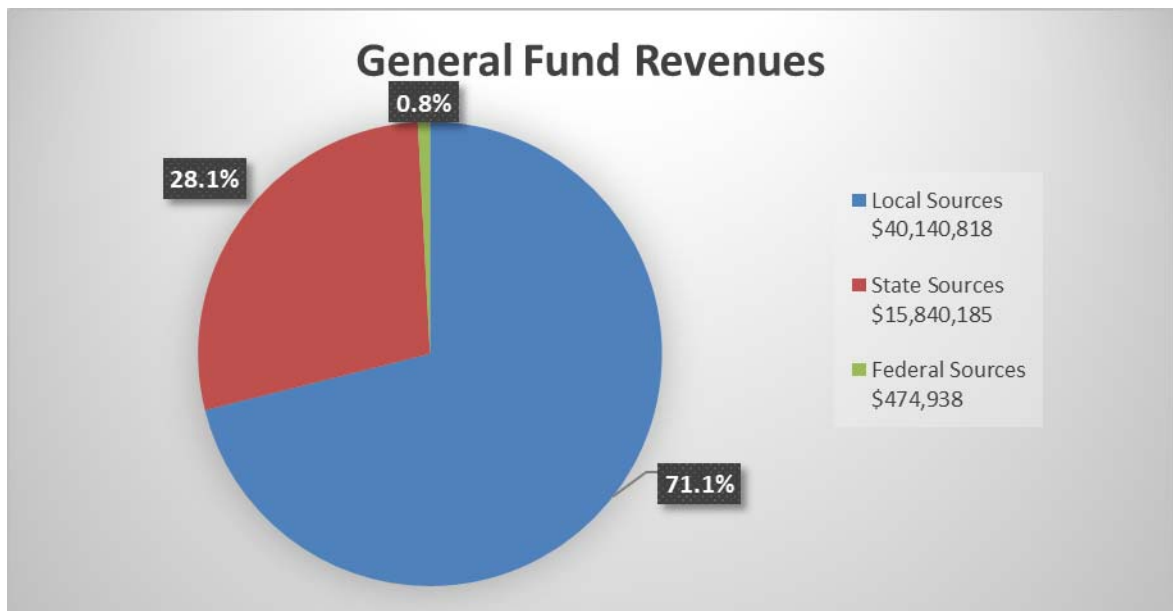
Executive Summary – General Fund

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 2022-23 budget was based on a projected enrollment of 6200 which is an increase of .003% or 20 students over the 2021-22 enrollment. The expected average daily attendance (ADA) is 5890.

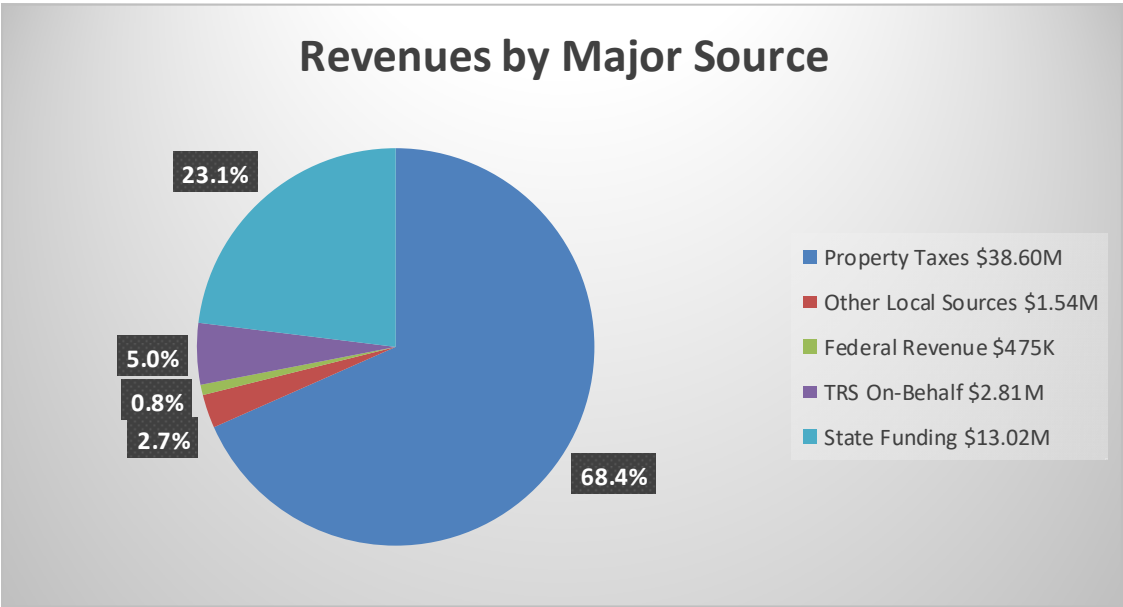
General Fund Revenues

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 2022-2023 is \$56,455,941.



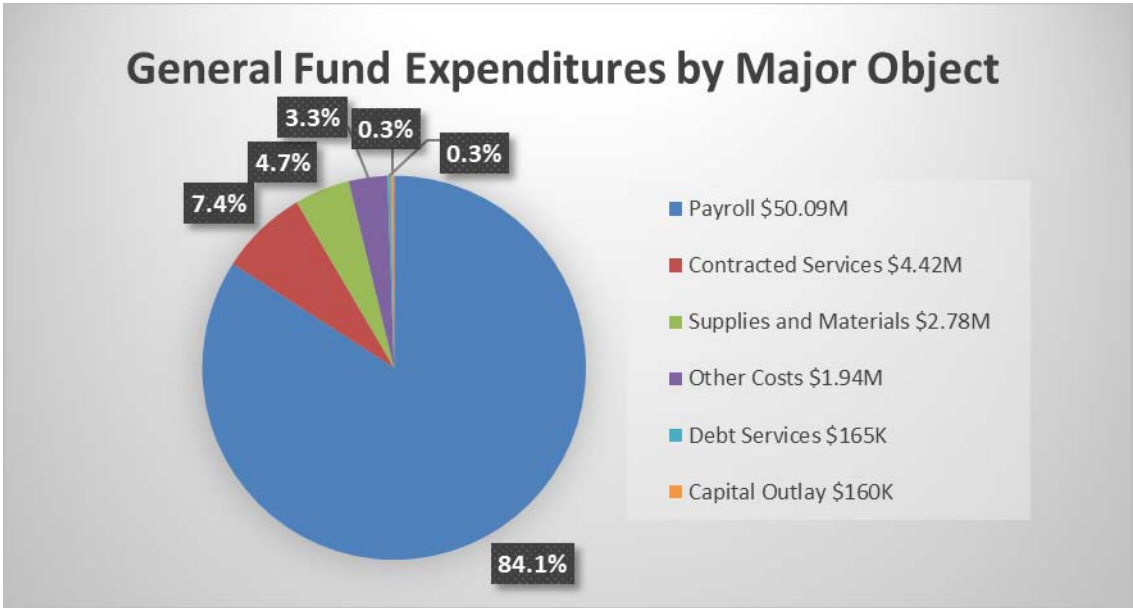
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$38.6M which represent an increase of \$2.35M over last year due to increased property values.
- State revenues are estimated to stay constant at \$15.8M.
- In the 2021-22 revenue budget, 29.3% of the revenues were from state sources and 69.9% were from local sources as compared to 28.1% and 71.1%, respectively, for 2022-23.
- 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 2022-2023 school year is \$59,555,941. 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 84 percent of total general operating expenditures in Friendswood ISD. This major classification consists of the gross salaries or wages and benefit costs for employee services. This includes pay for teachers, other professional personnel, support personnel, substitutes, and employee benefits contributed by the district. The Board of Trustees approved a 1% salary increase for eligible employees as well as a flat rate increase for maintenance and custodial employees. This expense accounts 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. 7.4 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 34.7 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

4.7 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 8.9 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

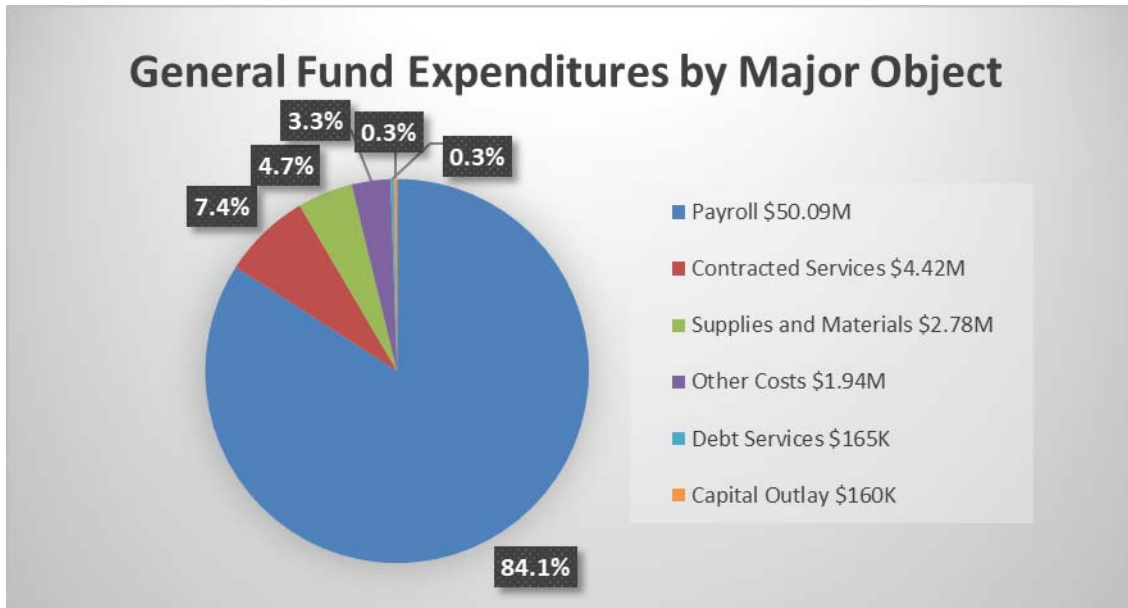
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for three percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 66.5 percent of the total of other operating costs.

DEBT SERVICES

GASB 87 went into effect for the 2021-22 fiscal year. As a result, all payments on leases greater than \$5,000 are required to be recorded as debt services. The 2022-23 budget reflects the lease payments as debt service payments. The district currently has copier, postage meter, and custodial supply leases.

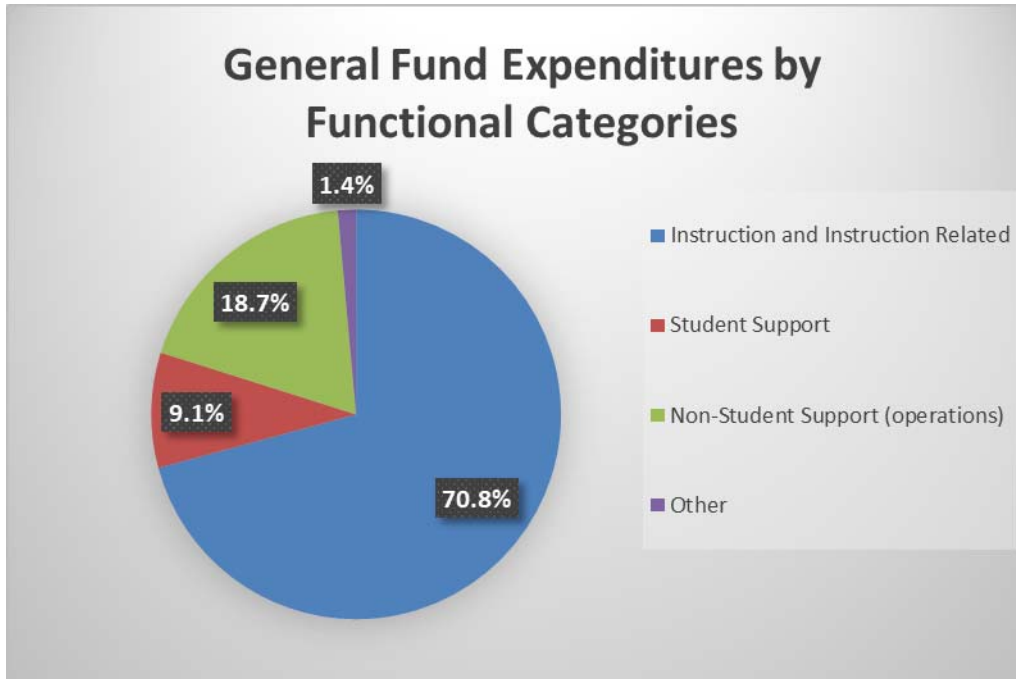
CAPITAL OUTLAY

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 \$18,394,656 of which \$14.7M was unassigned at August 31, 2021. A \$1.42M deficit is projected at the end of fiscal year 2022. With this operating deficit, the district projects to end the 2021-2022 fiscal year with a reserve of approximately \$16.97M. The District's expenditures are expected to average \$4.96M per month in 2022-2023, which equates to an 85-day reserve, or 2.8 months of total fund balance, and an 81-day reserve or 2.7 months of unassigned fund balance. The District is anticipating a deficit budget of \$3,100,000 for fiscal year ending August 31, 2023.

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>2022-2022 Proposed FISD Tax Rate</u>	
M&O Rate	\$0.9170
I&S Rate	<u>\$0.2924</u>
Total FISD Tax Rate	\$1.2094

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 \$.0174 for 2022-2023. The proposed I&S rate decreased by \$.0126. The overall proposed tax rate will decrease three-cents 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 \$12,332,061 for 2022-2023. This represents an increase of \$483,225 over last year's revenues due to the increase in property values. See the section on Property Taxes for more information. The expenditure budget which is used to make bond payments is \$12,621,725. The debt service fund balance at the August 31, 2022 fiscal year-end is projected to be approximately \$3.9M, and is expected to be \$3.8M at the end of August 2023.

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 2022-2023 is \$2,800,928 which is same as last year. The expenditure budget increased by \$102K and is \$2,506,608 due to a meal rate increase impacted by the consumer price index. The food service fund is anticipating a surplus for 2022-2023 of approximately \$397K which will increase the fund balance. The food service fund balance was \$585K at August 31, 2021.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	71.1%	69.9%
PERCENT OF REVENUE FROM STATE SOURCES	28.1%	29.3%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.8%	0.8%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	84.1%	83.9%
Instruction and Related Services	60.3%	60.3%
Maintenance and Operations	10.5%	10.1%
Campus Administration	5.2%	5.3%
General Administration	4.3%	4.4%
Student Transportation	3.8%	3.8%
Extracurricular and Co-Curricular	3.8%	3.8%
Data Services	2.6%	3.1%
Instructional Administration	1.4%	1.6%
Guidance and Counseling Services	4.2%	3.7%
Other	1.6%	1.3%
Health Services	1.1%	1.0%
Security	1.2%	1.5%

Friendswood Independent School District
2022-2023
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	38,450,529	12,260,561	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	85,000	1,500	100
5743 Rent	241,000	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	605,789	-	37,761
5751 Food Service Sales	-	-	2,486,553
5752 Athletic Activity	180,000	-	-
5755 Community Education	271,000	-	-
5811 Per Capita Apportionment	2,639,133	-	-
5812 Foundation School Program	10,382,604	-	-
5826 Pre-K State Program	-	-	-
5829 Revenues From TEA	-	246,905	4,250
5839 State Revenue - Other Agencies	-	-	-
5831 TRS On-Behalf	2,818,448	-	-
5921 School Breakfast Prog	-	-	16,496
5922 Nat'l School Lunch Prog	-	-	186,196
5923 USDA Commodities	-	-	69,572
5929 Federal Revenue from TEA	174,938	-	-
5931 SHARS	300,000	-	-
5949 Revenue from Federal Agencies	-	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	56,455,941	12,578,966	2,800,928
EXPENDITURES			
11 Instruction	34,225,391	-	-
12 Instructional Resources	654,253	-	-
13 Curr & Inst Staff Dev	1,043,948	-	-
21 Instructional Leadership	814,336	-	-
23 School Leadership	3,096,095	-	-
31 Guidance/Counseling	2,489,697	-	-
32 Social Work Services	-	-	-
33 Health Services	634,927	-	-
34 Student Transportation	2,285,377	-	-
35 Food Services	1,850	-	2,506,608
36 Extracurricular Activities	2,278,433	-	-
41 General Admin	2,553,333	-	-
51 Maintenance and Operations	6,257,373	-	-
52 Security and Monitoring	733,053	-	-
53 Data Processing Svcs	1,555,264	-	-
61 Community Services	282,321	-	-
71 Debt Service	164,289	12,621,725	-
81 Construction	30,000	-	-
93 Shared Services	40,000	-	-
95 JJAEP	11,000	-	-
99 Intergov Charges	405,000	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 59,555,941	\$ 12,621,725	\$ 2,506,608
BUDGET SURPLUS (DEFICIT)	(3,100,000)	(42,759)	294,320

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 40,140,818
STATE PROGRAM REVENUES	\$ 15,840,185
FEDERAL PROGRAM REVENUES	<u>\$ 474,938</u>
TOTAL REVENUES	<u>\$ 56,455,941</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 34,225,391
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 654,253
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 1,043,948
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 814,336
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,096,095
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 2,489,697
FUNCTION: 32 SOCIAL WORK SERVICES	\$ -
FUNCTION: 33 HEALTH SERVICES	\$ 634,927
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,285,377
FUNCTION: 35 FOOD SERVICES	\$ 1,850
FUNCTION: 36 COCURRICULAR	\$ 2,278,433
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,553,333
FUNCTION: 51 PLANT MAINTENANCE	\$ 6,257,373
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 733,053
FUNCTION: 53 DATA SERVICES	\$ 1,555,264
FUNCTION: 61 COMMUNITY SERVICES	\$ 282,321
FUNCTION: 71 DEBT SERVICES	\$ 164,289
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 30,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 40,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 11,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 405,000
TOTAL EXPENDITURES	\$ 59,555,941
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 59,555,941</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (3,100,000)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 12,332,061
STATE PROGRAM REVENUES	<u>\$ 246,905</u>
TOTAL REVENUES	<u>\$ 12,578,966</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 12,621,725</u>
TOTAL EXPENDITURES	<u>\$ 12,621,725</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (42,759)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,524,414
STATE PROGRAM REVENUES	\$ 4,250
OTHER RESOURCES	<u>\$ 272,264</u>
TOTAL REVENUES	<u>\$ 2,800,928</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,506,608
TOTAL EXPENDITURES	<u>\$ 2,506,608</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 294,320</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022/2023 - 2021/2022
BUDGETARY COMPARISON

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	40,140,818	37,832,831	2,307,987
STATE PROGRAM REVENUES	15,840,185	15,838,145	2,040
FEDERAL PROGRAM REVENUES	474,938	454,938	20,000
TOTAL REVENUES	56,455,941	54,125,914	2,330,027
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	34,225,391	32,848,141	1,377,251
FUNCTION: 12 INSTRUCTIONAL RESOURCES	654,253	650,555	3,698
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	1,043,948	1,063,896	(19,949)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	814,336	896,539	(82,203)
FUNCTION: 23 SCHOOL ADMINISTRATION	3,096,095	3,016,147	79,948
FUNCTION: 31 GUIDANCE & COUNSELING	2,489,697	2,141,103	348,594
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	634,927	586,725	48,202
FUNCTION: 34 STUDENT TRANSPORTATION	2,285,377	2,166,950	118,427
FUNCTION: 35 FOOD SERVICES	1,850	10,680	(8,830)
FUNCTION: 36 COCURRICULAR	2,278,433	2,185,977	92,457
FUNCTION: 41 GENERAL ADMINISTRATION	2,553,333	2,514,305	39,029
FUNCTION: 51 PLANT MAINTENANCE	6,257,373	5,792,790	464,583
FUNCTION: 52 SECURITY AND MONITORING SERVICES	733,053	859,263	(126,210)
FUNCTION: 53 DATA SERVICES	1,555,264	1,782,611	(227,347)
FUNCTION: 61 COMMUNITY SERVICES	282,321	281,884	438
FUNCTION: 71 DEBT SERVICES	164,289	-	164,289
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	30,000	29,822	178
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	40,000	45,081	(5,081)
FUNCTION: 95 PAYMENTS TO JJAEP	11,000	11,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	405,000	388,000	17,000
TOTAL EXPENDITURES	59,555,941	57,271,466	2,284,474
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	59,555,941	57,271,466	2,284,474
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(3,100,000)	(3,145,552)	45,553

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022/2023 - 2021/2022
BUDGETARY COMPARISON

DEBT SERVICE FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	12,332,061	11,853,542	478,519
STATE PROGRAM REVENUES	246,905	242,199	4,706
OTHER RESOURCES	-	-	-
TOTAL REVENUES	12,578,966	12,095,741	483,225
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	12,621,725	11,665,225	956,500
TOTAL EXPENDITURES	12,621,725	11,665,225	956,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(42,759)	430,516	(473,275)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022/2023 - 2021/2022
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,524,414	2,524,414	-
STATE PROGRAM REVENUES	4,250	4,250	-
OTHER RESOURCES	272,264	272,264	-
TOTAL REVENUES	2,800,928	2,800,928	-
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,506,608	2,404,255	102,353
TOTAL EXPENDITURES	2,506,608	2,404,255	102,353
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	294,320	396,673	(102,353)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	32,357,737	31,065,261	1,292,476
6200 CONTRACTED SERVICES	321,140	367,120	(45,980)
6300 SUPPLIES AND MATERIALS	1,472,314	1,350,699	121,615
6400 OTHER COSTS	44,500	44,860	(360)
6600 CAPITAL OUTLAY	29,700	20,200	9,500
TOTAL FOR FUNCTION 11	34,225,391	32,848,141	1,377,251
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	667,988	594,835	73,152
6200 CONTRACTED SERVICES	12,819	89,443	(76,624)
6300 SUPPLIES AND MATERIALS	(31,679)	(39,131)	7,452
6400 OTHER COSTS	5,125	5,407	(282)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	654,253	650,555	3,698
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	927,246	935,240	(7,994)
6200 CONTRACTED SERVICES	55,345	71,009	(15,664)
6300 SUPPLIES AND MATERIALS	5,200	8,928	(3,728)
6400 OTHER COSTS	56,157	48,719	7,438
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	1,043,948	1,063,896	(19,949)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	756,686	836,520	(79,834)
6200 CONTRACTED SERVICES	26,268	25,389	879
6300 SUPPLIES AND MATERIALS	6,856	11,169	(4,313)
6400 OTHER COSTS	24,526	23,459	1,067
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	814,336	896,539	(82,203)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	3,012,038	2,918,761	93,276
6200 CONTRACTED SERVICES	600	11,536	(10,936)
6300 SUPPLIES AND MATERIALS	52,096	41,272	10,824
6400 OTHER COSTS	31,361	44,578	(13,217)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	3,096,095	3,016,147	79,948
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	2,413,692	2,062,850	350,842
6200 CONTRACTED SERVICES	6,800	8,039	(1,239)
6300 SUPPLIES AND MATERIALS	58,650	62,566	(3,916)
6400 OTHER COSTS	10,555	7,648	2,907
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	2,489,697	2,141,103	348,594
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 32	-	-	-
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	622,017	572,823	49,194
6200 CONTRACTED SERVICES	450	350	100
6300 SUPPLIES AND MATERIALS	11,500	13,392	(1,892)
6400 OTHER COSTS	960	160	800
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 33	634,927	586,725	48,202

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,874,783	1,812,959	61,824
6200 CONTRACTED SERVICES	69,740	74,958	(5,218)
6300 SUPPLIES AND MATERIALS	409,678	353,436	56,242
6400 OTHER COSTS	(68,824)	(74,403)	5,579
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 34	2,285,377	2,166,950	118,427
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	1,850	10,680	(8,830)
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 35	1,850	10,680	(8,830)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,445,456	1,358,158	87,298
6200 CONTRACTED SERVICES	210,022	177,907	32,115
6300 SUPPLIES AND MATERIALS	193,862	207,390	(13,528)
6400 OTHER COSTS	429,093	442,521	(13,428)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 36	2,278,433	2,185,977	92,457
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,826,358	1,783,468	42,890
6200 CONTRACTED SERVICES	469,161	438,047	31,114
6300 SUPPLIES AND MATERIALS	86,087	124,969	(38,882)
6400 OTHER COSTS	171,727	167,821	3,906
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,553,333	2,514,305	39,029

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,761,716	2,628,660	133,056
6200 CONTRACTED SERVICES	1,845,166	1,848,729	(3,563)
6300 SUPPLIES AND MATERIALS	365,906	405,509	(39,603)
6400 OTHER COSTS	1,184,585	909,535	275,050
6600 CAPITAL OUTLAY	100,000	356	99,644
TOTAL FOR FUNCTION 51	6,257,373	5,792,790	464,583
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	197,322	234,199	(36,877)
6200 CONTRACTED SERVICES	517,631	593,639	(76,008)
6300 SUPPLIES AND MATERIALS	18,100	31,162	(13,062)
6400 OTHER COSTS	-	263	(263)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 52	733,053	859,263	(126,210)
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	998,458	1,007,568	(9,109)
6200 CONTRACTED SERVICES	429,739	280,114	149,625
6300 SUPPLIES AND MATERIALS	115,597	481,360	(365,763)
6400 OTHER COSTS	11,470	13,570	(2,100)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 53	1,555,264	1,782,611	(227,347)
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	225,496	225,059	438
6200 CONTRACTED SERVICES	39,500	39,500	-
6300 SUPPLIES AND MATERIALS	14,200	14,200	-
6400 OTHER COSTS	3,125	3,125	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	282,321	281,884	438
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	164,289	-	164,289
TOTAL FOR FUNCTION	164,289	-	164,289

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 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	30,000	29,822	178
TOTAL FOR FUNCTION 81	30,000	29,822	178
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	40,000	45,081	(5,081)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	40,000	45,081	(5,081)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	11,000	11,000	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	11,000	11,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	405,000	388,000	17,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	405,000	388,000	17,000
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	59,555,941	57,271,466	2,284,474

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT				
6100	PAYROLL COST	50,088,844	48,047,041	2,041,802
6200	CONTRACTED SERVICES	4,420,381	4,424,780	(4,399)
6300	SUPPLIES AND MATERIALS	2,778,367	3,066,923	(288,556)
6400	OTHER COSTS	1,944,360	1,682,345	262,015
6500	DEBT SERVICE	164,289	-	164,289
6600	CAPITAL OUTLAY	159,700	50,378	109,322
8900	OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL		<u>59,555,941</u>	<u>57,271,466</u>	<u>2,284,474</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	12,621,725	11,665,225	956,500
TOTAL FOR FUNCTION	<u>12,621,725</u>	<u>11,665,225</u>	<u>956,500</u>
TOTAL FOR DEBT SERVICE FUND	<u>12,621,725</u>	<u>11,665,225</u>	<u>956,500</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	94,531	107,232	(12,701)
6200 CONTRACTED SERVICES	2,223,083	2,120,870	102,213
6300 SUPPLIES AND MATERIALS	125,178	112,337	12,841
6400 OTHER COSTS	5,500	5,500	-
6600 CAPITAL OUTLAY	58,316	58,316	-
TOTAL FOR FUNCTION	2,506,608	2,404,255	102,353
TOTAL FOR FOOD SERVICE FUND	2,506,608	2,404,255	102,353

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
REVENUE BY SOURCE**

GENERAL FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	38,450,529	36,095,542	2,354,987
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	85,000	71,000	14,000
5743 RENT	241,000	241,000	-
5748 ACTIVITY REVENUE	7,500	7,500	-
5749 OTHER REVENUE FROM LOCAL SOURCES	605,789	656,789	(51,000)
5752 ATHLETIC ACTIVITY	180,000	190,000	(10,000)
5755 COMMUNITY EDUCATION	271,000	271,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	40,140,818	37,832,831	2,307,987
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	2,639,133	1,198,721	1,440,412
5812 FOUNDATION SCHOOL FUND	10,382,604	11,942,429	(1,559,825)
5826 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	2,818,448	2,696,995	121,453
5839 STATE REVENUE FROM OTHER AGENCIES	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	15,840,185	15,838,145	2,040
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	174,938	110,000	64,938
5931 SCHOOL HEALTH AND RELATED SERVICES	300,000	344,938	(44,938)
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	-	-	-
TOTAL FROM FEDERAL PROGRAM REVENUES	474,938	454,938	20,000
TOTAL FOR GENERAL FUND	56,455,941	54,125,914	2,330,027

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	12,260,561	11,782,042	478,519
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	1,500	1,500	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	12,332,061	11,853,542	478,519
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	246,905	242,199	4,706
TOTAL FROM STATE PROGRAM REVENUES	246,905	242,199	4,706
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	12,578,966	12,095,741	483,225

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2022-2023
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2022-2023 PROPOSED BUDGET	2021-2022 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	100	100	-
5749 DISTRICT CATERING	37,761	37,761	-
5751 FOOD SERVICE SALES	2,486,553	2,486,553	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,524,414	2,524,414	-
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,250	4,250	-
TOTAL FROM STATE PROGRAM REVENUES	4,250	4,250	-
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	16,496	16,496	-
5922 NATIONAL SCHOOL LUNCH PROGRAM	186,196	186,196	-
5923 USDA COMMODITIES	69,572	69,572	-
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	272,264	272,264	-
TOTAL FOR FOOD SERVICE FUND	2,800,928	2,800,928	-

Friendswood Independent School District



2022-2023 Final Budget Worksheets General Fund

August 22, 2022

Friendswood Independent School District
Original Budget
 For the Fiscal Year Ending August 31, 2022

Final
 Budget Worksheets
 August 2022

	Surplus	Total
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
Fund Balance - 2020	\$ 418,461	\$ 14,717,288
Fund Balance - 2021	\$ 3,677,368	\$ 18,394,656

Based on ADA of 5809

Total Fund Balance as of 8/31/2021		\$ 18,394,656
Adopted Revenue Budget	\$ 54,125,914	
Adopted Expenditure Budget	\$ 56,625,914	
Projected Budget Surplus (Deficit)		\$ (2,500,000)
Projected Fund Balance as of 8/31/2022		\$ 15,894,656

Adopted Tax Rate	
M&O	\$ 0.9344
I&S	\$ 0.3050
Total	\$ 1.2394

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 994,457
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 14,700,199
Total General Fund Balance	\$ 18,394,656

Estimates based on General Fund numbers only.

Friendswood Independent School District
Revised Budget
 For the Fiscal Year Ending August 31, 2022

Final
 Budget Worksheets
 August 2022

Based on ADA of 5865

Total Fund Balance as of 8/31/2021 (See Note 1)		\$	18,394,656
Revenues - <i>Revised Estimate</i>	\$		56,818,777
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>58,241,466</u>
Projected Budget Surplus (Deficit)		\$	<u>(1,422,689)</u>
Projected Fund Balance as of 8/31/2022		\$	<u><u>16,971,967</u></u>

Note 1: Currently there are 102 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 97.5% of the revised expenditure budget. If the District spends 98% of the budget, the deficit would be \$258K.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2022

Final
Budget Worksheets
August 2022

Based on ADA of 5865

Revenues	2021-2022 Original Budget	2021-2022 Revised Budget	2021-2022 Projected Budget	2021-2022 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes	36,095,542	36,095,542	36,291,553	36,291,553	(196,011)	196,011
Delinquent Taxes	150,000	150,000	150,000	142,565	7,435	-
Penalties and Interest	150,000	150,000	214,738	214,738	(64,738)	64,738
Community Education	271,000	271,000	352,679	352,679	(81,679)	81,679
Interest (less market adjustments)	71,000	71,000	161,604	161,604	(90,604)	90,604
Rentals - All Other	200,000	200,000	283,566	283,566	(83,566)	83,566
Natatorium Revenue	45,000	45,000	110,518	110,518	(65,518)	65,518
Printing Revenue	1,500	1,500	2,090	2,090	(590)	590
Rentals - Student Groups	7,500	7,500	10,595	10,595	(3,095)	3,095
Miscellaneous Revenue from Local Sources	47,806	47,806	101,699	101,699	(53,893)	53,893
Revenue from Campus Activities	36,000	36,000	36,025	36,025	(25)	25
Advertising	20,000	20,000	5,000	2,000	18,000	(15,000)
Donations	131,589	131,589	131,589	118,219	13,370	-
ERATE	36,394	36,394	36,394	26,471	9,924	-
UIL Participation Fees	170,000	170,000	167,448	167,448	2,552	(2,552)
Parking Permits	32,500	32,500	48,965	48,965	(16,465)	16,465
Course Fees & College of the Mainland	70,000	70,000	86,363	86,363	(16,363)	16,363
Scoreboard Advertising	72,000	72,000	35,774	35,774	36,226	(36,226)
SAT Review Fees	5,000	5,000	-	-	5,000	(5,000)
Athletic Activities- Football	150,000	150,000	132,499	132,499	17,501	(17,501)
Athletic Activities - All Other Sports	40,000	40,000	56,962	56,962	(16,962)	16,962
State Available	1,198,721	1,198,721	2,343,509	2,640,001	(1,441,280)	1,144,788
Foundation School Program (net of recapture)	11,942,429	11,942,429	11,840,974	9,329,577	2,612,852	(101,455)
Other State Revenue	-	-	10,000	10,000	(10,000)	10,000
TRS On Behalf	2,696,995	2,696,995	2,831,235	2,831,235	(134,240)	134,240
Medicare On Behalf	-	-	-	-	-	-
ESSER Funding (CARES Act)	-	-	722,089	722,089	(722,089)	722,089
Indirect Cost from Federal Funds	110,000	110,000	350,985	350,985	(240,985)	240,985
Other Federal Sources (FEMA)	-	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	344,938	344,938	263,265	263,265	81,673	(81,673)
Operating Transfers In	-	-	-	-	-	-
Summer School	30,000	30,000	40,660	40,660	(10,660)	10,660
Totals	54,125,914	54,125,914	56,818,777	54,570,143	(444,229)	2,692,863

Recap of Changes from Original Budget

Tax Revenue	\$	260,748
Local Rev. & Fed. Tax Credits	\$	352,481
Federal Rev.	\$	892,061
State Funding & TRS	\$	1,187,573
Total	\$	2,692,863

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2022

Final
Budget Worksheets
August 2022

Expenditures by Function	2021-2022 Original Budget	2021-2022 Revised Budget	2021-2022 Expenditures to Date	2021-2022 Encumbrances	2021-2022 Balance	2021-2022 Projected Expenditures
00 Operating Transfers Out	-	-	-	-	-	-
11 Instruction	32,244,761	32,848,141	32,573,526	233,013	41,602	33,054,940.59
12 Instructional Resources and Media	653,212	650,555	593,044	33,831	23,679	690,554.55
13 Curriculum and Staff Development	1,068,525	1,063,896	1,085,663	1,116	(22,883)	1,103,941.29
21 Instructional Leadership	898,953	896,539	878,491	4,095	13,952	901,378.59
23 School Leadership	3,007,461	3,016,147	2,976,534	13,697	25,915	3,022,146.88
31 Guidance and Counseling	2,158,265	2,141,103	2,171,658	4,716	(35,271)	2,201,762.79
32 Social Work Services	-	-	-	-	-	3,000.00
33 Health Services	585,733	586,725	597,824	185	(11,284)	611,724.74
34 Student Transportation	2,153,132	2,166,950	2,229,476	91,431	(153,956)	2,433,450.16
35 Food Services	10,680	10,680	979	-	9,701	3,180.00
36 Cocurricular/Extracurricular Activities	2,182,839	2,185,977	2,143,475	104,130	(61,629)	2,295,976.54
41 General Administration	2,515,894	2,514,305	2,319,047	81,934	113,324	2,433,304.65
51 Maintenance and Operations **	5,751,263	5,792,790	5,355,594	721,196	(284,001)	6,175,789.58
52 Security and Monitoring Services	843,000	859,263	784,190	84,614	(9,542)	890,418.14
53 Data Processing Services	1,779,787	1,782,611	1,348,617	28,306	405,689	1,412,611.36
61 Community Services	283,409	281,884	348,417	-	(66,534)	358,883.57
71 Debt Service	-	-	140,354	-	(140,354)	183,000.00
81 Facilities Acquisition and Construction	50,000	29,822	-	-	29,822	8,821.68
93 Payments to Fiscal Agents	40,000	45,081	40,547	-	4,534	49,081.00
95 Payments to JJAEP Programs	11,000	11,000	-	-	11,000	11,000.00
99 Other Governmental Charges	388,000	388,000	291,015	96,855	130	396,500.00
Totals	56,625,914	57,271,466	55,878,454	1,499,118	(106,106)	58,241,466

Recap of Budget Increases:

Amendments offset by Revenues	\$ 61,785	Donations, Insurance Proceeds, Auction Proceeds
November Budget Amendment	84,728	
February Budget Amendment	494,134	
March Budget Amendment	4,905	
Total of Budget Increases	\$ 645,552	

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2022
 Tax Year: 2021

Final
 Budget Worksheets
 August 2022

Source: Certified Rolls as of Supplement 6.

Certified roll received from GCAD & BCAD	\$ 4,118,636,030
Less: Amount lost from ARB review	\$ -
Net Taxable Before Freeze	\$ 4,118,636,030
(minus) Over 65 & Disabled Persons Taxable	\$ (889,684,681)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$ 3,228,951,349
2021 Rate	\$ 1.2394
2021 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$ 40,019,623

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 3,228,951,349
75.39% % M&O	\$ 0.9344
	\$ 30,171,321

Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 3,228,951,349
24.61% % I&S	\$ 0.3050
	\$ 9,848,302

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 8,372,987	\$ 8,372,987	
	75.39%	24.61%	
Levy for Over 65 & DP	\$ 6,312,506	\$ 2,060,482	
General	\$ 30,171,321	\$ 9,848,302	
Over 65 & DP	\$ 6,312,506	\$ 2,060,482	
Estimated Levy	\$ 36,483,827	\$ 11,908,783	Total Estimated Levy
Collection Percentages	99.25%	99.25%	\$ 48,392,610
	\$ 36,210,198	\$ 11,819,468	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 36,360,198	\$ 11,849,468	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (11,665,225)	Less: 2022 Bond Payments
		\$127,983	Plus: HH - Homestead Exemption
		<u>\$ 312,225</u>	Projected Surplus @ 8/31/22

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2015	99.30%
2016	99.38%
2017	99.51%
2018	99.28%
2019	99.26%
2020	99.50%

Debt Service Fund Balance Recap

Fund Balance at 8/31/21	\$ 3,587,795
Projected Surplus in FY 2022	\$ 312,225
Projected Fund Balance at 8/31/22	\$ 3,900,020

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 3,228,951,349
PY Net Taxable Values	\$ 2,888,424,581
Increase 11.79%	<u>\$ 340,526,768</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$ 36,360,198
PY Estimated Collections	\$ 34,206,571
Increase 6.30%	<u>\$ 2,153,627</u>

Friendswood Independent School District
 Budget Forecasts with 1% Increase, Band Roll Up, \$0.25/hour Maintenance Custodial
 Proposed Tax Rate 2022: \$1.2094 (\$0.9170 + \$0.2924)

Final
 Budget Worksheets
 August 2022

Budget Assumptions	Original 2021-22	Projected 2021-22	Proposed 2022-23	Projected 2023-24
ADA	5809	5865	5890	5915
PV Growth		12.9%	8.3%	7.0%
Proposed M&O Tax Rate	\$0.9344	\$0.9344	\$0.9170	\$0.9026
Local Revenues	\$ 1,587,289	\$ 2,015,168	\$ 1,540,289	\$ 1,540,289
Tax Collections	\$ 36,245,542	\$ 36,441,553	\$ 38,600,529	\$ 40,865,042
State Funding	\$ 13,141,150	\$ 14,194,483	\$ 13,021,737	\$ 10,226,429
Federal Revenues (Indirect Costs & SHARS)	\$ 454,938	\$ 1,336,339	\$ 474,938	\$ 474,938
TRS On-Behalf	\$ 2,696,995	\$ 2,831,235	\$ 2,818,448	\$ 2,818,448
Total Revenues	\$ 54,125,914	\$ 56,818,777	\$ 56,455,941	\$ 55,925,147
Increase (Decrease) in Revenues		\$ 2,692,863	\$ (362,836)	\$ (530,794)
Salaries	\$ 47,756,825	\$ 47,756,825	\$ 49,784,465	\$ 49,784,465
Operating Budgets	\$ 8,869,089	\$ 10,484,641	\$ 9,771,477	\$ 9,771,477
Total Expenditures	\$ 56,625,914	\$ 58,241,466	\$ 59,555,941	\$ 59,555,941
Surplus (Deficit)	\$ (2,500,000)	\$ (1,422,689)	\$ (3,100,000)	\$ (3,630,794)
Projected Fund Balance	\$ 15,894,656	\$ 16,971,967	\$ 13,871,967	\$ 10,241,172
Total Expenditures at 98%	\$ 55,493,396	\$ 57,076,637	\$ 58,364,822	\$ 58,364,822
Surplus (Deficit) at 98% spending	\$ (1,367,482)	\$ (257,860)	\$ (1,908,881)	\$ (2,439,676)

<u>Budget Assumptions</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Growth</u>	<u>2023-24</u>	<u>Growth</u>
Property Values	3,649,530,922	4,118,636,030	4,460,391,172	12.9%	4,772,618,554	8.3%
CPTD Values	3,522,954,158	3,925,500,830	4,238,036,570	11.4%	4,543,655,260	8.0%
Difference	126,576,764	193,135,200	222,354,602		228,963,294	7.2%
Recapture	\$ -	\$ 134,491	\$ 230,831		\$ 325,655	
Number of Days in Reserve	102	106	85		63	

** Beginning in FY 2019-20, TEA's FIRST Rating requires 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 \$1.2315
 For the Fiscal Year Ending August 31, 2023

Final
 Budget Worksheets
 August 2022

Proposed Tax Rate		
M&O	\$	0.9170
I&S	\$	0.2924
Total	\$	1.2094

Based on ADA of 5890

Projected Fund Balance as of 8/31/2022		\$	16,971,967
<i>Preliminary Revenue Budget</i>	\$		56,455,941
<i>Preliminary Expenditure Budget</i>	\$		<u>59,555,941</u>
Proposed Budget Surplus (Deficit)		\$	(3,100,000)
Projected Fund Balance as of 8/31/2023		\$	<u>13,871,967</u>

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget		\$	56,625,914
Changes from Prior Year:			
New Personnel		\$	1,205,827
Band roll up cost		\$	224,630
1% increase for all district employees except maint. & cust.		\$	399,403
\$0.25/hour increase for maintenance & custodial		\$	32,079
Additional stipends and allowances		\$	32,847
Net savings from attrition, estimated		\$	(278,217)
Increase in TRS Active-Care employer contribution		\$	94,800
Decrease in employer paid long-term disability		\$	(51,042)
Increase in TRS On-Behalf expenditures, benefits costs		\$	367,312
Campus/Department budget increases		\$	56,631
Decrease in SRO cost due to change in calculation		\$	(62,651)
Increase for reduction of IMA state funding		\$	440,407
Increase in GCAD cost		\$	17,000
Increase in fuel costs		\$	70,000
Increase in electricity (new rate 6/1/2022)		\$	100,000
Property Insurance (allows for 20% increase)		\$	281,000
 Subtotal		 \$	 2,930,027
 Preliminary Expenditure Budget for 2022-2023		 \$	 <u>59,555,941</u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/21/2022

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2023

Final
Budget Worksheets
August 2022

Based on ADA of 5890

Revenues	2021-2022 Original Revenue Budget	2021-2022 Projected Revenue Budget	2022-2023 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	36,095,542	36,291,553	38,450,529	2,354,987	2,158,976
Delinquent Taxes	150,000	150,000	150,000	-	-
Penalties and Interest	150,000	214,738	150,000	-	(64,738)
Community Education	271,000	352,679	271,000	-	(81,679)
Interest (less market adjustments)	71,000	161,604	85,000	14,000	(76,604)
Rentals - All Other	200,000	283,566	200,000	-	(83,566)
Natorium Revenue	45,000	110,518	45,000	-	(65,518)
Printing Revenue	1,500	2,090	1,500	-	(590)
Rentals - Student Groups	7,500	10,595	7,500	-	(3,095)
Miscellaneous Revenue from Local Sources	47,806	101,699	41,656	(6,150)	(60,043)
Revenue from Campus Activities	36,000	36,025	36,000	-	(25)
Advertising	20,000	5,000	5,000	(15,000)	-
Donations	131,589	131,589	136,239	4,650	4,650
ERATE	36,394	36,394	36,394	(0)	(0)
UIL Participation Fees	170,000	167,448	165,000	(5,000)	(2,448)
Parking Permits	32,500	48,965	40,000	7,500	(8,965)
Course Fees & College of the Mainland	70,000	86,363	70,000	-	(16,363)
Scoreboard Advertising	72,000	35,774	35,000	(37,000)	(774)
SAT Review Fees	5,000	-	5,000	-	5,000
Athletic Activities- Football	150,000	132,499	140,000	(10,000)	7,501
Athletic Activities - All Other Sports	40,000	56,962	40,000	-	(16,962)
State Available	1,198,721	2,343,509	2,639,133	1,440,412	295,623
Foundation School Program (net of recapture)	11,942,429	11,840,974	10,382,604	(1,559,825)	(1,458,369)
Other State Revenue	-	10,000	-	-	(10,000)
TRS On Behalf	2,696,995	2,831,235	2,818,448	121,453	(12,786)
Medicare On Behalf	-	-	-	-	-
ESSER Funding (CARES Act)	-	722,089	-	-	(722,089)
Indirect Cost from Federal Funds	110,000	350,985	174,938	64,938	(176,047)
Other Federal Sources (FEMA)	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	344,938	263,265	300,000	(44,938)	36,735
Operating Transfers In	-	-	-	-	-
Summer School	30,000	40,660	30,000	-	(10,660)
Totals	54,125,914	56,818,777	56,455,941	2,330,027	(362,836)

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$ 2,354,987	\$ 2,158,976
Local Rev. & Fed. Tax Credits	\$ (27,000)	\$ (1,336,280)
State Funding & TRS	\$ 2,040	\$ (1,185,533)
Total	\$ 2,330,027	\$ (362,836)

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/21/2022

Friendswood Independent School District
Proposed Expenditure Budget
For the Fiscal Year Ending August 31, 2023

Final
Budget Worksheets
August 2022

Expenditures by Function	2021-2022 Original Budget	2021-2022 <i>Revised</i> Budget	2021-2022 Projected Expenditures	2022-2023 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
00 Operating Transfers Out	-	-	-	-	-
11 Instruction	32,244,761	32,848,141	33,054,941	34,225,391	1,980,630
12 Instructional Resources and Media	653,212	650,555	690,555	654,253	1,041
13 Curriculum and Staff Development	1,068,525	1,063,896	1,103,941	1,043,948	(24,577)
21 Instructional Leadership	898,953	896,539	901,379	814,336	(84,617)
23 School Leadership	3,007,461	3,016,147	3,022,147	3,096,095	88,634
31 Guidance and Counseling	2,158,265	2,141,103	2,201,763	2,489,697	331,432
32 Social Work Services	-	-	3,000	-	-
33 Health Services	585,733	586,725	611,725	634,927	49,194
34 Student Transportation	2,153,132	2,166,950	2,433,450	2,285,377	132,245
35 Food Services	10,680	10,680	3,180	1,850	(8,830)
36 Cocurricular/Extracurricular Activities	2,182,839	2,185,977	2,295,977	2,278,433	95,594
41 General Administration	2,515,894	2,514,305	2,433,305	2,553,333	37,439
51 Maintenance and Operations	5,751,263	5,792,790	6,175,790	6,257,373	506,110
52 Security and Monitoring Services	843,000	859,263	890,418	733,053	(109,947)
53 Data Processing Services	1,779,787	1,782,611	1,412,611	1,555,264	(224,523)
61 Community Services	283,409	281,884	358,884	282,321	(1,088)
71 Debt Services	-	-	183,000	164,289	164,289
81 Facilities Acquisition and Construction	50,000	29,822	8,822	30,000	(20,000)
93 Payments to Fiscal Agents	40,000	45,081	49,081	40,000	-
95 Payments to JJAEP Programs	11,000	11,000	11,000	11,000	-
99 Other Governmental Charges	388,000	388,000	396,500	405,000	17,000
Totals	\$ 56,625,914	\$ 57,271,466	\$ 58,241,466	\$ 59,555,941	\$ 2,930,027

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2022 and 2023

Final
Budget Worksheets
August 2022

Detail of Expenditures	2022-2023 Proposed	2021-2022 Original Budget	Change from PY Original Budget
Salaries	\$ 40,497,056	\$ 38,968,789	\$ 1,528,267
Stipends, OT, Extra Duty, & Local Leave Payments	2,026,961	1,949,532	77,429
Substitutes	564,835	547,835	17,000
TRS On Behalf	2,818,448	2,696,995	121,453
Benefits (see details below)	3,877,164	3,593,675	283,489
Salaries - Subtotal	\$ 49,784,465	\$ 47,756,826	\$ 2,027,639
Campuses	789,771	793,828	(4,057)
Departments	8,981,706	8,075,261	906,445
Total Expenditure Budget	\$ 59,555,941	\$ 56,625,915	\$ 2,930,026

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 23,910	\$ 23,132	\$ 778
6141 - FICA Medicare	592,695	569,420	23,275
6142 - Group Health Insurance	1,315,825	1,170,674	145,151
6143 - Workers' Compensation	139,707	123,682	16,025
6145 - Unemployment	54,743	52,588	2,155
6146 - TRS Care for Retirees & Federal Matching for all funds	1,440,878	1,303,664	137,214
6147 - LTD Insurance	-	51,042	(51,042)
6148 - Life Insurance	8,911	8,664	247
6149 - TRS District Contribution	300,495	290,809	9,686
Total	\$ 3,877,164	\$ 3,593,675	\$ 283,489

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2023 and 2022**

GENERAL FUND (excludes benefits)	2022-2023			2021-2022			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	33,735,448	6,761,608	40,497,056	32,238,285	6,730,504	38,968,789	A	1,528,267
Stipends	974,353	-	974,353	947,324	-	947,324	B	27,029
Employee Allowance	81,508	-	81,508	76,108	-	76,108		5,400
Local leave payments	170,000	-	170,000	100,000	-	100,000		70,000
Substitutes	480,550	84,285	564,835	463,550	84,285	547,835		17,000
Extra Duty / Overtime	120,000	681,100	801,100	120,000	706,100	826,100		(25,000)
Total - General Fund	35,561,859	7,526,993	43,088,852	33,945,267	7,520,889	41,466,156		1,622,696
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	230,034	37,966	268,000	254,236	35,838	290,074	C	(22,074)
Idea B Formula	880,355	135,282	1,015,636	804,943	123,576	928,518		87,118
Idea B Preschool	18,241	2,517	20,758	9,031	1,227	10,258		10,500
Child Nutrition	77,116	17,275	94,391	88,922	18,310	107,232	D	(12,841)
Title 2 - Training	-	-	-	-	-	-		-
Title 3 - Part A - ESL	9,377	1,288	10,665	9,286	2,599	11,885		(1,220)
ESSER III	843,376	121,301	964,676	829,341	122,668	952,009	A	12,667
Autism	146,586	14,371	160,957	-	-	-	E	160,957
Capital Projects	71,150	8,902	80,052	98,365	14,591	112,955	F	(32,903)
Total - All Other Funds	2,276,233	338,903	2,615,136	2,094,123	318,808	2,412,931		202,204
Grand Total	37,838,092	7,865,896	45,703,988	36,039,390	7,839,697	43,879,087		1,824,901

Notes to Explain Large Variances from Prior Year:

- A - Overall change in salaries after salary increase, teacher band roll up, and attrition
- B - Stipend restructuring and additional staff added to existing stipends
- C - Reduction in federal funding
- D - FISD employee retirement, replaced with Aramark contract labor
- E - New grant for FY 2023
- F - Restructuring of capital projects staff

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2022-2023 School Year

Final
Budget Worksheets
August 2022

Campuses	<i>2022/2023 Proposed Budget</i>	<i>2021/2022 Original Budget</i>	Change from Prior Year
Friendswood High School	334,455	333,300	1,155
Cline Elementary	88,192	79,606	8,586
Bales Elementary	66,780	69,612	(2,832)
Windsong Elementary	67,946	70,384	(2,438)
Westwood Elementary	66,568	70,036	(3,468)
Friendswood Junior High	165,830	170,890	(5,060)
Total for All Campuses	\$ 789,771	\$ 793,828	\$ (4,057)
Departments			
Superintendent	244,865	222,865	22,000
Human Resources	69,950	52,260	17,690
Tax Office	433,350	416,350	17,000
Public Information	35,705	35,705	-
Business Department	333,633	326,783	6,850
Print Shop	8,200	8,200	-
Elementary Curriculum	73,000	80,750	(7,750)
Nurses	12,410	12,410	-
Transportation	534,484	452,484	82,000
Special Education	233,996	291,496	(57,500)
Maintenance & Operations	948,605	948,605	-
Secondary Curriculum	211,002	211,002	-
Technology	1,167,858	880,669	287,189
Athletics	362,625	347,055	15,570
Band	113,195	118,195	(5,000)
Gifted and Talented	19,896	19,896	-
ESL	10,000	29,500	(19,500)
CATE	309,810	323,185	(13,375)
Transportation Charges	-	-	-
CFO	3,631,972	3,070,701	561,271
Community Education	127,150	127,150	-
Athletic Camps	100,000	100,000	-
Total for All Departments	\$ 8,981,706	\$ 8,075,261	\$ 906,445
Grand Total for all Budget Managers	\$ 9,771,477	\$ 8,869,089	\$ 902,388

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2023
 Tax Year: 2022

Final
 Budget Worksheets
 August 2022

Source: Certified Rolls as of 7/25/2022.

Certified roll received from GCAD & BCAD	\$ 4,479,095,002
Less: Estimated amount lost from ARB review	\$ (18,703,830)
Net Taxable Before Freeze	<u>\$ 4,460,391,172</u>
(minus) Over 65 & Disabled Persons Taxable	\$ (896,015,027)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	<u>\$ 3,564,376,145</u>
2022 Projected Rate	\$ 1.2094
2022 Total Levy Estimate MINUS Over 65 and Disabled Levy	<u><u>\$ 43,107,565</u></u>

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 3,564,376,145
75.82% % M&O	\$ 0.9170
	<u>\$ 32,685,329</u>

Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 3,564,376,145
24.18% % I&S	\$ 0.2924
	<u>\$ 10,422,236</u>

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 7,986,733	\$ 7,986,733	
	75.82%	24.18%	
Levy for Over 65 & DP	<u>\$ 6,055,758</u>	<u>\$ 1,930,975</u>	
General	\$ 32,685,329	\$ 10,422,236	
Over 65 & DP	\$ 6,055,758	\$ 1,930,975	
<u>Estimated Levy</u>	<u>\$ 38,741,087</u>	<u>\$ 12,353,210</u>	<u>Total Estimated Levy</u>
Collection Percentages	99.25%	99.25%	<u>\$ 51,094,298</u>
	<u>\$ 38,450,529</u>	<u>\$ 12,260,561</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 38,600,529	\$ 12,290,561	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,621,725)	Less: 2023 Bond Payments
		<u>\$246,905</u>	Plus: HH - Homestead Exemption
		<u>\$ (84,258)</u>	Projected Deficit @ 8/31/23

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2015	99.30%
2016	99.38%
2017	99.51%
2018	99.28%
2019	99.26%
2020	99.50%

Debt Service Fund Balance Recap

Fund Balance at 8/31/21	\$ 3,587,795
Projected Surplus in FY 2022	<u>\$ 312,225</u>
Projected Fund Balance at 8/31/22	\$ 3,900,020
Projected Deficit for FY 2023	<u>\$ (84,258)</u>
Projected Fund Balance at 8/31/23	<u>\$ 3,815,762</u>

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 3,564,376,145
PY Net Taxable Values	\$ 3,228,951,349
Increase	<u>\$ 335,424,796</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$ 38,600,529
PY Estimated Collections	\$ 36,360,198
Increase	<u>\$ 2,240,331</u>

Friendswood Independent School District



Stipend List For the 2022-2023 School Year

**Friendswood ISD
2022-2023 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
ACADEMIC DECATHLON	\$4,100-\$5,300	\$18,800
ACADEMIC OCTATHLON	\$1,100	\$2,200
ARD FACILITATOR	\$1,500	\$1,500
ART CLUB	\$400	\$400
ART VASE	\$400	\$400
ASSISTANT DIRECTOR - ATHLETICS	\$6,000	\$6,000
ATHLETIC COORDINATOR	\$3,000	\$30,000
ATHLETIC PERFORMANCE TEAM LEAD	\$1,688	\$1,688
AV	\$2,000-\$2,500	\$4,500
BAND	\$6,000-\$7,500	\$19,500
BAND DIRECTOR ASST.	\$8,500	\$17,000
BAND DIRECTOR-HEAD	\$18,000	\$18,000
BAND DRUMLINE	\$2,500	\$2,500
BASEBALL JV	\$3,000	\$3,000
BASEBALL SOPHOMORE	\$3,000	\$3,000
BASEBALL VARSITY ASSISTANT	\$3,000	\$6,000
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
BOND MANAGER	\$5,500	\$5,500
BUSINESS PROF. OF AMERICA	\$450-\$1,000	\$1,450
CAR DUTY	\$800	\$8,000
CAREER & COLLEGE SPECIALIST	\$2,500	\$2,500
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
COHORT LEADER	\$3,500	\$3,500
COMPUTER CLUB	\$550	\$550
COMPUTER TECHNOLOGY	\$1,600	\$1,600
CONTENT LEAD - PLC FACILITATOR	\$300	\$1,500
COORDINATOR BOYS	\$1,100	\$1,100

**Friendswood ISD
2022-2023 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
COORDINATOR GIRLS	\$1,100	\$1,100
CROSS COUNTRY	\$1,897	\$3,794
CROSS COUNTRY ASSISTANT	\$2,500	\$2,500
CROSS COUNTRY BOYS	\$3,900	\$3,900
CROSS COUNTRY GIRLS	\$3,900	\$3,900
CTE	\$750-\$3,107	\$19,563
CURRICULUM SPECIALIST	\$3,500	\$10,500
DECA	\$1,000	\$1,000
DISTRICT ENERGY MANAGER	\$5,000	\$5,000
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	\$3,500
FFA	\$1,450	\$4,350
FOOTBALL ASSISTANT	\$6,250	\$81,250
FOOTBALL COORDINATOR	\$8,000	\$16,000
FOOTBALL JH	\$3,450	\$41,400
FOOTBALL STATISTICIAN	\$1,000	\$1,000
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$550	\$550
GERMAN CLUB	\$550	\$550
GERMAN HONOR SOCIETY	\$400	\$400
GOLF ASSISTANT - FALL	\$2,500	\$5,000
GOLF ASSISTANT - SPRING	\$2,500	\$5,000
GOLF HEAD - FALL	\$4,000	\$4,000
GOLF HEAD - SPRING	\$4,000	\$4,000
GRADUATION VIDEO STEAMING	\$600	\$600
HIGH SCHOOL COUNSELOR	\$2,500	\$15,000
HIGH SCHOOL LEAD COUNSELOR	\$1,000	\$1,000
HIGH SCHOOL SEL COUNSELOR	\$2,500	\$2,500
HONOR SOCIETY	\$1,767	\$1,760
HOSA	\$1,000	\$3,000
I-COACH	\$200-\$3,100	\$8,550
INSTRUCTIONAL COACH	\$1,800	\$3,600
INTERACT	\$650	\$650
INTERVENTION SPECIALIST	\$1,000	\$11,000
INTERVENTIONIST LEAD	\$1,250	\$1,250
ISM	\$2,000	\$2,000
KNITTING/CHARACTER CLUB	\$400	\$400

**Friendswood ISD
2022-2023 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
LARGE SCHOOL STIPEND	\$1,500	\$1,500
LARIAT	\$1,375	\$1,375
LATIN CLUB	\$550	\$550
LINK CREW	\$500-\$700	\$1,200
LITERACY COACH	\$1,800	\$7,200
LITERACY COACH TEAM LEAD	\$2,000	\$2,000
LSSP OR DIAGNOSTICIAN	\$1,774-\$2,153	\$20,242
MATH CLUB	\$550	\$550
MATH COACH	\$1,800	\$7,200
MATH COACH TEAM LEAD	\$2,000	\$2,000
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
MUSICAL CHOIR	\$600-\$1,700	\$2,900
MUSICAL DANCE	\$1,000-\$1,700	\$2,700
MUSICAL DRAMA	\$1,000-\$1,700	\$5,400
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)	\$2,000	\$2,000
NATATORIUM SUPERVISOR	\$2,000	\$2,000
NATIONAL FORENSIC LEAGUE	\$400	\$400
NATIONAL HONOR SOCIETY CO	\$675	\$1,350
NATIONAL TECHNICAL HONOR SOCIETY	\$225-\$450	\$1,125
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$500
PATRIOTIC HALFTIME S187	\$500	\$500
PLTW PURCHASING	\$200	\$200
PRODUCTION FILM/VIDEO EDITOR	\$500	\$500
PTO LIAISON	\$800	\$800
ROBOTICS	\$500-\$2,000	\$9,500
ROBOTICS 2	\$500	\$1,500
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	\$7,150
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

**Friendswood ISD
2022-2023 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
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	\$1,800	\$1,800
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 LEAD	\$1,250	\$2,500
SPECIAL EDUCATION LSSP LEAD	\$3,250	\$3,250
SPECIAL EDUCATION SLP SUPERVISOR	\$1,250	\$1,250
SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500
SPECIAL OLYMPICS	\$1,000	\$3,000
SPECIALS LEAD	\$1,250	\$1,250
SPEECH ASSISTANT COACH	\$1,500	\$1,500
SPEECH CLUB	\$550	\$550
SPRING ATHLETIC TRAINING	\$3,750	\$3,750
STRENGTH AND CONDITIONING	\$6,250	\$6,250
STUDENT COUNCIL	\$250-\$1,150	\$5,317
SWIMMERS DIVE COACH	\$2,500	\$2,500
SWIMMING ASSISTANT	\$2,500	\$2,500
SWIMMING HEAD COACH	\$5,250	\$5,250
TEAM COORDINATOR	\$1,250	\$20,000
TEAM LEADER	\$1,250-\$2,500	\$61,288
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	\$34,676
TRACK BOYS HEAD	\$5,000	\$5,000
TRACK GIRLS HEAD	\$5,000	\$5,000
TRAINER	\$8,435	\$8,435
TRAINER LEAD	\$12,235	\$1,235
TRAVEL/GAS	\$1,200-\$5,000	\$71,500

**Friendswood ISD
2022-2023 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
UIL ACADEMIC ASST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$1,000-\$3,480	\$29,030
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
WATER POLO - BOYS	\$3,900	\$3,900
WATER POLO - GIRLS	\$3,900	\$3,900
WEBMASTER	\$1,000	\$2,000
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	\$1,725-\$1,925	\$3,650
ZERO HOUR DECATHLON CO	\$500	\$1,000
ZERO HOUR UIL	\$500	\$6,000
		\$1,113,689