

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2023-2024 Budget
August 21, 2023



2023-2024 Board of Trustees

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 21, 2023

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, 2023 and ending August 31, 2024.

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 88th Legislature, Regular and Special Sessions.

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

Table of Contents

Section 1

Executive Summary	
General Fund	1
Debt Service and Food Service Funds	6
General Fund Budget Statistics	7
Summary of Budgets for Adoption – <i>All Funds</i>	8
Budget for Adoption - General Fund	9
Budget for Adoption - Debt Service Fund	10
Budget for Adoption - Food Service Fund	11
Budgetary Comparisons	
General Fund	12
Debt Service Fund	13
Food Service Fund	14
Expenditures by Function & Major Object	
General Fund	15-20
Debt Service Fund	21
Food Service Fund	22
Revenues by Source	
General Fund	23
Debt Service Fund	24
Food Service Fund	25

Section 2

Budget Worksheets (Final)	1-13
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Section 3

Stipend List for the 2023-2024 School Year	1-4
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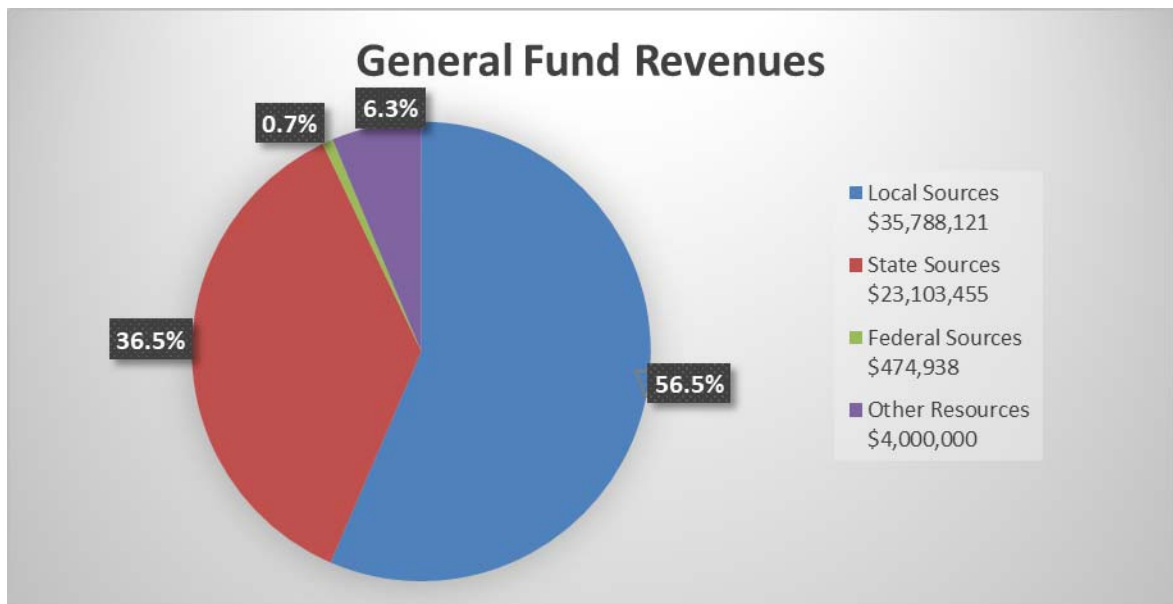
Executive Summary – General Fund

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 2023-24 budget was based on a projected enrollment of 6023 which is a decrease of 2.68% or 166 students less than the 2022-23 enrollment. The expected average daily attendance (ADA) is 5758.

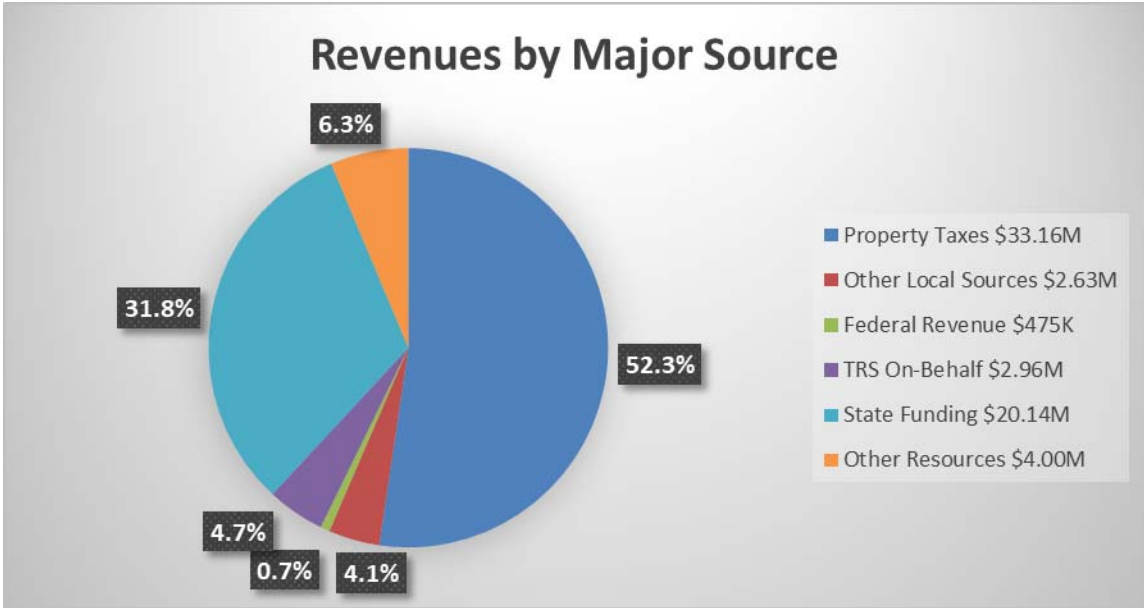
General Fund Revenues

There are four sources of revenue for Friendswood ISD’s General Operating Fund (General Fund): local, state, federal, and other resources. The majority of local sources is from local tax collections. The general fund revenue budget for 2023-2024 is \$63,366,514.



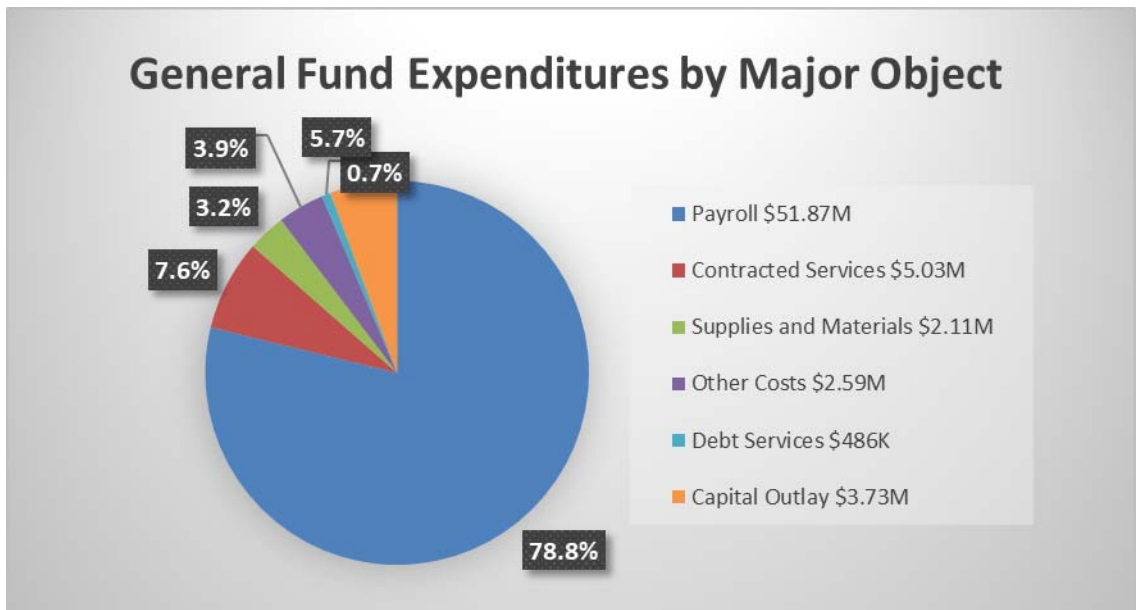
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$33.16M which represent a decrease of \$5.4M over last year due SB2 tax rate compression
- State revenues are estimated to increase by \$7.1M due to SB2 tax rate compression and the anticipated homestead exemption increase
- In the 2022-23 revenue budget, 28.1% of the revenues were from state sources and 71.1% were from local sources as compared to 36.5% and 56.5%, respectively, for 2023-24.
- 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 2023-2024 school year is \$65,816,514. 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 78.8 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 1.5% salary increase for eligible employees as well as a flat rate increase for custodial employees (includes matrix adjustment), transportation matrix adjustment, and a not to exceed 2% conditional salary supplement for teachers and non-teaching professionals. 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. 7.6 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 34.6 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

3.2 percent of the general operating budget is dedicated to equipping our students and employees with the supplies needed to be successful. These expenses include supplies and materials for maintenance and operations, textbooks and other reading materials, testing materials, and general supplies. Also included in this category, accounting for 11.8 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for 3.9 percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 72.5 percent of the total of other operating costs.

DEBT SERVICES

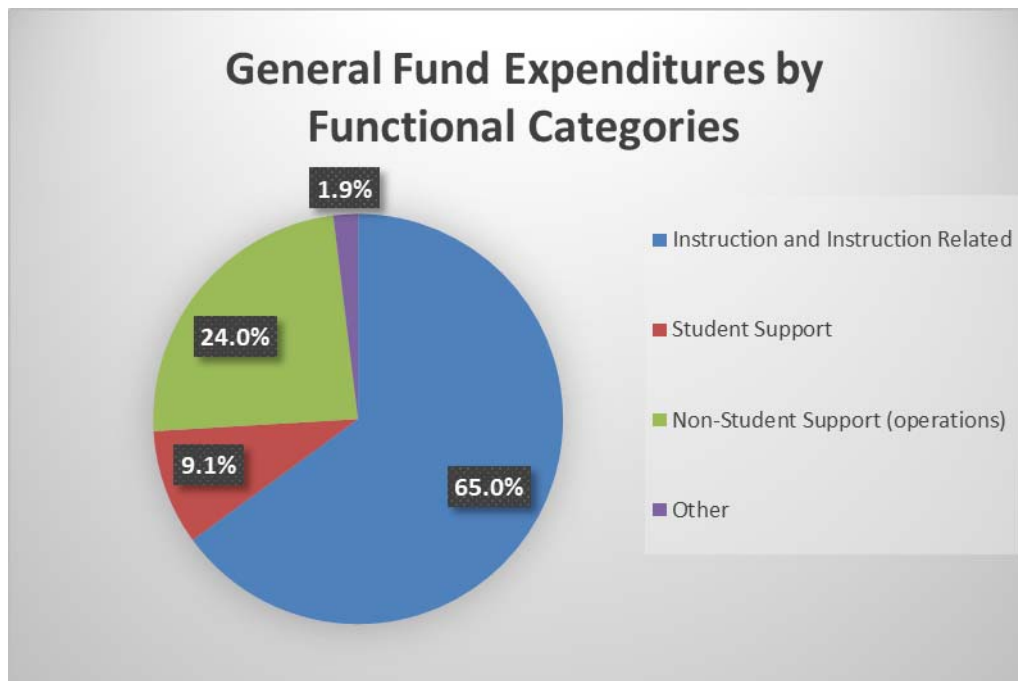
GASB 87 went into effect for the 2021-22 fiscal year. The 2023-24 budget reflects the lease payments as debt service payments. The district currently has copier leases.

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. \$130,000 is budgeted for priority capital improvement projects needed in the next fiscal year. The majority of this account is budgeted for an HVAC replacement project the District intends to fund with the sale of maintenance tax notes in fiscal year 2023-24.

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 \$18,613,968 of which \$14.7M was unassigned at August 31, 2022. A \$3.1M deficit is projected at the end of fiscal year 2023. With this operating deficit, the district projects to end the 2022-2023 fiscal year with a reserve of approximately \$15.5M. The District’s expenditures are expected to average \$5.48M per month in 2023-2024, which equates to a 72-day reserve. The District is anticipating a deficit budget of \$2,450,000 for fiscal year ending August 31, 2024.

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).

2023-2024 Proposed FISD Tax Rate

M&O Rate	\$0.7953
I&S Rate	<u>\$0.2847</u>
Total FISD Tax Rate	\$1.0800

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 SB2 of the 88th Legislative Special Session, the M&O rate has been compressed by \$0.1217 for 2023-2024. The proposed I&S rate decreased by \$0.0077. The overall proposed tax rate will decrease \$0.1294 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 \$12,524,456 for 2023-2024. This represents a decrease of \$54,510 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 \$12,624,200. The debt service fund balance at the August 31, 2023 fiscal year-end is projected to be approximately \$4.17M, and is expected to be \$3.88M at the end of August 2024.

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 2023-2024 is \$2,935,418 which is an increase of \$134,490 compared to last year. The expenditure budget increased by \$231K and is \$2,738,097 due to a meal rate increase impacted by the consumer price index. The food service fund is anticipating a surplus for 2023-2024 of approximately \$197K which will increase the fund balance. The food service fund balance was \$1.07K at August 31, 2022.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	56.48%	71.10%
PERCENT OF REVENUE FROM STATE SOURCES	36.46%	28.06%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.75%	0.84%
PERCENT OF REVENUE FROM OTHER RESOURCES	6.31%	0.00%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	78.82%	82.42%
Instruction and Related Services	54.77%	59.32%
Maintenance and Operations	10.88%	10.40%
Campus Administration	4.74%	5.09%
General Administration	3.97%	4.24%
Student Transportation	3.63%	3.84%
Extracurricular and Co-Curricular	3.59%	3.83%
Data Services	2.41%	2.48%
Instructional Administration	1.74%	1.34%
Guidance and Counseling Services	4.18%	4.10%
Other	7.57%	3.00%
Health Services	1.01%	1.06%
Security	1.50%	1.28%

Friendswood Independent School District
2023-2024
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	33,011,828	11,817,512	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	1,016,000	145,000	60,000
5743 Rent	241,000	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	674,793	-	41,397
5751 Food Service Sales	-	-	2,463,198
5752 Athletic Activity	180,000	-	-
5755 Community Education	357,000	-	-
5811 Per Capita Apportionment	2,403,000	-	-
5812 Foundation School Program	17,740,641	-	-
5826 Pre-K State Program	-	-	-
5829 Revenues From TEA	-	491,944	4,250
5839 State Revenue - Other Agencies	-	-	-
5831 TRS On-Behalf	2,959,814	-	-
5921 School Breakfast Prog	-	-	21,310
5922 Nat'l School Lunch Prog	-	-	276,934
5923 USDA Commodities	-	-	68,329
5929 Federal Revenue from TEA	174,938	-	-
5931 SHARS	300,000	-	-
5949 Revenue from Federal Agencies	-	-	-
7911 Issuance of Bonds	4,000,000	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	63,366,514	12,524,456	2,935,418
EXPENDITURES			
11 Instruction	34,446,892	-	-
12 Instructional Resources	755,935	-	-
13 Curr & Inst Staff Dev	845,715	-	-
21 Instructional Leadership	1,143,206	-	-
23 School Leadership	3,118,471	-	-
31 Guidance/Counseling	2,750,529	-	-
32 Social Work Services	-	-	-
33 Health Services	663,634	-	-
34 Student Transportation	2,387,574	-	-
35 Food Services	1,850	-	2,738,097
36 Extracurricular Activities	2,362,882	-	-
41 General Admin	2,615,417	-	-
51 Maintenance and Operations	7,160,423	-	-
52 Security and Monitoring	984,577	-	-
53 Data Processing Svcs	1,588,622	-	-
61 Community Services	372,862	-	-
71 Debt Service	486,325	12,624,200	-
81 Construction	3,630,000	-	-
93 Shared Services	70,000	-	-
95 JJAEP	11,000	-	-
99 Intergov Charges	420,600	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 65,816,514	\$ 12,624,200	\$ 2,738,097
BUDGET SURPLUS (DEFICIT)	(2,450,000)	(99,744)	197,321

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 35,788,121
STATE PROGRAM REVENUES	\$ 23,103,455
FEDERAL PROGRAM REVENUES	\$ 474,938
OTHER RESOURCES	<u>\$ 4,000,000</u>
TOTAL REVENUES	<u>\$ 63,366,514</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 34,446,892
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 755,935
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 845,715
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 1,143,206
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,118,471
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 2,750,529
FUNCTION: 32 SOCIAL WORK SERVICES	\$ -
FUNCTION: 33 HEALTH SERVICES	\$ 663,634
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,387,574
FUNCTION: 35 FOOD SERVICES	\$ 1,850
FUNCTION: 36 COCURRICULAR	\$ 2,362,882
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,615,417
FUNCTION: 51 PLANT MAINTENANCE	\$ 7,160,423
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 984,577
FUNCTION: 53 DATA SERVICES	\$ 1,588,622
FUNCTION: 61 COMMUNITY SERVICES	\$ 372,862
FUNCTION: 71 DEBT SERVICES	\$ 486,325
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 3,630,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 70,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 11,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 420,600
TOTAL EXPENDITURES	\$ 65,816,514
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 65,816,514</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (2,450,000)</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 12,032,512
STATE PROGRAM REVENUES	<u>\$ 491,944</u>
TOTAL REVENUES	<u>\$ 12,524,456</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 12,624,200</u>
TOTAL EXPENDITURES	<u>\$ 12,624,200</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (99,744)</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,564,595
STATE PROGRAM REVENUES	\$ 4,250
FEDERAL SOURCES	<u>\$ 366,573</u>
TOTAL REVENUES	<u>\$ 2,935,418</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,738,097
TOTAL EXPENDITURES	<u>\$ 2,738,097</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 197,321</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023/2024 - 2022/2023
BUDGETARY COMPARISON

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	35,788,121	40,140,818	(4,352,697)
STATE PROGRAM REVENUES	23,103,455	15,840,185	7,263,270
FEDERAL PROGRAM REVENUES	474,938	474,938	-
OTHER RESOURCES	4,000,000	-	4,000,000
TOTAL REVENUES	63,366,514	56,455,941	6,910,573
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	34,446,892	34,351,618	95,274
FUNCTION: 12 INSTRUCTIONAL RESOURCES	755,935	672,171	83,764
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	845,715	1,031,284	(185,568)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	1,143,206	814,981	328,225
FUNCTION: 23 SCHOOL ADMINISTRATION	3,118,471	3,094,805	23,667
FUNCTION: 31 GUIDANCE & COUNSELING	2,750,529	2,494,814	255,715
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	663,634	641,828	21,806
FUNCTION: 34 STUDENT TRANSPORTATION	2,387,574	2,332,277	55,297
FUNCTION: 35 FOOD SERVICES	1,850	1,850	-
FUNCTION: 36 COCURRICULAR	2,362,882	2,326,954	35,928
FUNCTION: 41 GENERAL ADMINISTRATION	2,615,417	2,574,696	40,720
FUNCTION: 51 PLANT MAINTENANCE	7,160,423	6,320,273	840,150
FUNCTION: 52 SECURITY AND MONITORING SERVICES	984,577	777,113	207,464
FUNCTION: 53 DATA SERVICES	1,588,622	1,508,843	79,779
FUNCTION: 61 COMMUNITY SERVICES	372,862	293,906	78,955
FUNCTION: 71 DEBT SERVICES	486,325	141,245	345,080
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	3,630,000	908,000	2,722,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	70,000	70,000	-
FUNCTION: 95 PAYMENTS TO JJAEP	11,000	11,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	420,600	410,686	9,914
TOTAL EXPENDITURES	65,816,514	60,778,344	5,038,170
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	65,816,514	60,778,344	5,038,170
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(2,450,000)	(4,322,403)	1,872,403

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023/2024 - 2022/2023
BUDGETARY COMPARISON

DEBT SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	12,032,512	12,332,061	(299,549)
STATE PROGRAM REVENUES	491,944	246,905	245,039
OTHER RESOURCES	-	-	-
TOTAL REVENUES	<u>12,524,456</u>	<u>12,578,966</u>	<u>(54,510)</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>12,624,200</u>	<u>12,621,725</u>	<u>2,475</u>
TOTAL EXPENDITURES	<u>12,624,200</u>	<u>12,621,725</u>	<u>2,475</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>(99,744)</u>	<u>(42,759)</u>	<u>(56,985)</u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023/2024 - 2022/2023
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,564,595	2,524,414	40,181
STATE PROGRAM REVENUES	4,250	4,250	-
OTHER RESOURCES	366,573	272,264	94,309
TOTAL REVENUES	2,935,418	2,800,928	134,490
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,738,097	3,196,608	(458,511)
TOTAL EXPENDITURES	2,738,097	3,196,608	(458,511)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	197,321	(395,680)	593,001

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	33,299,317	32,364,446	934,871
6200 CONTRACTED SERVICES	416,460	327,391	89,069
6300 SUPPLIES AND MATERIALS	686,955	1,584,828	(897,873)
6400 OTHER COSTS	44,160	48,055	(3,895)
6600 CAPITAL OUTLAY	-	26,897	(26,897)
TOTAL FOR FUNCTION 11	34,446,892	34,351,618	95,274
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	730,084	668,137	61,946
6200 CONTRACTED SERVICES	52,507	12,639	39,868
6300 SUPPLIES AND MATERIALS	(31,881)	(45,508)	13,627
6400 OTHER COSTS	5,225	3,998	1,227
6600 CAPITAL OUTLAY	-	32,904	(32,904)
TOTAL FOR FUNCTION 12	755,935	672,171	83,764
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	721,347	927,246	(205,898)
6200 CONTRACTED SERVICES	58,786	51,626	7,160
6300 SUPPLIES AND MATERIALS	5,200	4,705	495
6400 OTHER COSTS	60,382	47,706	12,676
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	845,715	1,031,284	(185,568)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	1,081,622	756,686	324,936
6200 CONTRACTED SERVICES	27,682	29,118	(1,436)
6300 SUPPLIES AND MATERIALS	6,856	8,804	(1,948)
6400 OTHER COSTS	27,046	20,372	6,674
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	1,143,206	814,981	328,225

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	3,033,063	3,013,326	19,738
6200 CONTRACTED SERVICES	4,044	2,692	1,352
6300 SUPPLIES AND MATERIALS	48,003	35,397	12,606
6400 OTHER COSTS	33,361	43,390	(10,029)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	3,118,471	3,094,805	23,667
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	2,663,674	2,413,692	249,982
6200 CONTRACTED SERVICES	6,800	6,800	-
6300 SUPPLIES AND MATERIALS	69,100	60,577	8,523
6400 OTHER COSTS	10,955	13,745	(2,790)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	2,750,529	2,494,814	255,715
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	650,724	622,017	28,707
6200 CONTRACTED SERVICES	450	450	-
6300 SUPPLIES AND MATERIALS	11,500	19,101	(7,601)
6400 OTHER COSTS	960	260	700
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 33	663,634	641,828	21,806

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,967,911	1,874,783	93,128
6200 CONTRACTED SERVICES	92,440	83,311	9,129
6300 SUPPLIES AND MATERIALS	412,588	428,207	(15,619)
6400 OTHER COSTS	(85,365)	(66,024)	(19,341)
6600 CAPITAL OUTLAY	-	12,000	(12,000)
TOTAL FOR FUNCTION 34	2,387,574	2,332,277	55,297
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	1,850	1,850	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 35	1,850	1,850	-
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,489,655	1,445,456	44,199
6200 CONTRACTED SERVICES	217,282	202,346	14,936
6300 SUPPLIES AND MATERIALS	202,862	241,679	(38,817)
6400 OTHER COSTS	453,083	419,832	33,251
6600 CAPITAL OUTLAY	-	17,642	(17,642)
TOTAL FOR FUNCTION 36	2,362,882	2,326,954	35,928
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,859,530	1,826,358	33,171
6200 CONTRACTED SERVICES	471,316	525,111	(53,795)
6300 SUPPLIES AND MATERIALS	86,923	70,715	16,208
6400 OTHER COSTS	197,648	152,512	45,136
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,615,417	2,574,696	40,720

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,772,118	2,761,716	10,403
6200 CONTRACTED SERVICES	2,079,487	1,877,410	202,077
6300 SUPPLIES AND MATERIALS	449,233	421,838	27,395
6400 OTHER COSTS	1,759,585	1,184,585	575,000
6600 CAPITAL OUTLAY	100,000	74,724	25,276
TOTAL FOR FUNCTION 51	7,160,423	6,320,273	840,150
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	198,792	197,322	1,470
6200 CONTRACTED SERVICES	766,090	544,836	221,254
6300 SUPPLIES AND MATERIALS	19,695	28,923	(9,228)
6400 OTHER COSTS	-	300	(300)
6600 CAPITAL OUTLAY	-	5,731	(5,731)
TOTAL FOR FUNCTION 52	984,577	777,113	207,464
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	1,124,191	998,458	125,733
6200 CONTRACTED SERVICES	332,680	394,969	(62,289)
6300 SUPPLIES AND MATERIALS	121,681	101,848	19,833
6400 OTHER COSTS	10,070	13,568	(3,498)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 53	1,588,622	1,508,843	79,779
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	280,037	223,971	56,065
6200 CONTRACTED SERVICES	72,500	52,610	19,890
6300 SUPPLIES AND MATERIALS	17,200	14,200	3,000
6400 OTHER COSTS	3,125	3,125	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	372,862	293,906	78,955
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	486,325	141,245	345,080
TOTAL FOR FUNCTION	486,325	141,245	345,080

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 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	3,630,000	908,000	2,722,000
TOTAL FOR FUNCTION 81	3,630,000	908,000	2,722,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	70,000	70,000	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	70,000	70,000	-
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	420,600	410,686	9,914
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	420,600	410,686	9,914
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	65,816,514	60,778,344	5,038,170

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COST	51,873,915	50,095,466	1,778,449
6200 CONTRACTED SERVICES	5,030,124	4,532,995	497,129
6300 SUPPLIES AND MATERIALS	2,105,915	2,975,314	(869,399)
6400 OTHER COSTS	2,590,235	1,955,426	634,809
6500 DEBT SERVICE	486,325	141,245	345,080
6600 CAPITAL OUTLAY	3,730,000	1,077,898	2,652,102
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL	65,816,514	60,778,344	5,038,170

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	12,624,200	12,621,725	2,475
TOTAL FOR FUNCTION	12,624,200	12,621,725	2,475
TOTAL FOR DEBT SERVICE FUND	12,624,200	12,621,725	2,475

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	94,085	94,531	(446)
6200 CONTRACTED SERVICES	2,464,577	2,400,881	63,696
6300 SUPPLIES AND MATERIALS	123,935	182,380	(58,445)
6400 OTHER COSTS	5,500	5,500	-
6600 CAPITAL OUTLAY	50,000	513,316	(463,316)
TOTAL FOR FUNCTION	2,738,097	3,196,608	(458,511)
TOTAL FOR FOOD SERVICE FUND	2,738,097	3,196,608	(458,511)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
REVENUE BY SOURCE

GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	33,011,828	38,450,529	(5,438,701)
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	1,016,000	85,000	931,000
5743 RENT	241,000	241,000	-
5748 ACTIVITY REVENUE	7,500	7,500	-
5749 OTHER REVENUE FROM LOCAL SOURCES	674,793	605,789	69,004
5752 ATHLETIC ACTIVITY	180,000	180,000	-
5755 COMMUNITY EDUCATION	357,000	271,000	86,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	35,788,121	40,140,818	(4,352,697)
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	2,403,000	2,639,133	(236,133)
5812 FOUNDATION SCHOOL FUND	17,740,641	10,382,604	7,358,037
5826 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	2,959,814	2,818,448	141,366
5839 STATE REVENUE FROM OTHER AGENCIES	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	23,103,455	15,840,185	7,263,270
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	174,938	174,938	-
5931 SCHOOL HEALTH AND RELATED SERVICES	300,000	300,000	-
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	-	-	-
TOTAL FROM FEDERAL PROGRAM REVENUES	474,938	474,938	-
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7911 ISSUANCE OF BONDS	4,000,000	-	4,000,000
TOTAL FROM OTHER RESOURCES/NON-OPERATING REVENUES	4,000,000	-	4,000,000
TOTAL FOR GENERAL FUND	63,366,514	56,455,941	6,910,573

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2023-2024

REVENUE BY SOURCE

DEBT SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	11,817,512	12,260,561	(443,049)
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	145,000	1,500	143,500
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	12,032,512	12,332,061	(299,549)
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	491,944	246,905	245,039
TOTAL FROM STATE PROGRAM REVENUES	491,944	246,905	245,039
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	12,524,456	12,578,966	(54,510)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2023-2024
REVENUE BY SOURCE

FOOD SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	60,000	100	59,900
5749 DISTRICT CATERING	41,397	37,761	3,636
5751 FOOD SERVICE SALES	2,463,198	2,486,553	(23,355)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,564,595	2,524,414	40,181
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	21,310	16,496	4,814
5922 NATIONAL SCHOOL LUNCH PROGRAM	276,934	186,196	90,738
5923 USDA COMMODITIES	68,329	69,572	(1,243)
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	366,573	272,264	94,309
TOTAL FOR FOOD SERVICE FUND	2,935,418	2,800,928	134,490

Friendswood Independent School District



2023-2024 Final Budget Worksheets General Fund

August 21, 2023

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

Final
 Budget Worksheets
 August 2023

	Surplus	Total
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
Fund Balance - 2022	\$ 219,312	\$ 18,613,968

Based on ADA of 5890

Total Fund Balance as of 8/31/2022		\$ 18,613,968
Adopted Revenue Budget	\$ 56,455,941	
Adopted Expenditure Budget	<u>\$ 59,555,941</u>	
Projected Budget Surplus (Deficit)		\$ (3,100,000)
Projected Fund Balance as of 8/31/2023		<u><u>\$ 15,513,968</u></u>

Adopted Tax Rate	
M&O	\$ 0.9170
I&S	\$ 0.2924
Total	<u><u>\$ 1.2094</u></u>

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 1,208,671
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 14,705,297
Total General Fund Balance	<u><u>\$ 18,613,968</u></u>

Estimates based on General Fund numbers only.

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/19/2023

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

Final
 Budget Worksheets
 August 2023

Based on ADA of 5792

Total Fund Balance as of 8/31/2022 (See Note 1)		\$	18,613,968
Revenues - <i>Revised Estimate</i>	\$		57,896,382
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>61,013,344</u>
Projected Budget Surplus (Deficit)		\$	<u>(3,116,961)</u>
Projected Fund Balance as of 8/31/2023		\$	<u>15,497,007</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 \$1.9M.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2023

Final
Budget Worksheets
August 2023

Based on ADA of 5792

Revenues	2022-2023 Original Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2022-2023 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes	38,450,529	38,450,529	38,324,378	38,292,687	157,842	(126,151)
Delinquent Taxes	150,000	150,000	150,000	42,258	107,742	-
Penalties and Interest	150,000	150,000	204,729	204,729	(54,729)	54,729
Community Education	271,000	271,000	504,270	504,270	(233,270)	233,270
Interest (less market adjustments)	85,000	85,000	1,189,333	1,189,333	(1,104,333)	1,104,333
Rentals - All Other	200,000	200,000	303,989	303,989	(103,989)	103,989
Natatorium Revenue	45,000	45,000	90,359	90,359	(45,359)	45,359
Printing Revenue	1,500	1,500	1,500	1,190	310	-
Rentals - Student Groups	7,500	7,500	7,500	4,364	3,136	-
Miscellaneous Revenue from Local Sources	41,656	41,656	76,484	76,484	(34,828)	34,828
Revenue from Campus Activities	36,000	36,000	36,596	36,596	(596)	596
Advertising	5,000	5,000	5,000	5,000	-	-
Donations	136,239	136,239	136,239	67,401	68,838	-
ERATE	36,394	36,394	36,394	26,505	9,889	0
UIL Participation Fees	165,000	165,000	164,709	164,709	292	(292)
Parking Permits	40,000	40,000	47,310	47,310	(7,310)	7,310
Course Fees & College of the Mainland	70,000	70,000	92,164	92,164	(22,164)	22,164
Scoreboard Advertising	35,000	35,000	30,357	30,357	4,643	(4,643)
SAT Review Fees	5,000	5,000	-	-	5,000	(5,000)
Athletic Activities- Football	140,000	140,000	138,562	138,562	1,439	(1,439)
Athletic Activities - All Other Sports	40,000	40,000	40,205	40,205	(205)	205
State Available	2,639,133	2,639,133	3,703,228	3,222,831	(583,698)	1,064,096
Foundation School Program (net of recapture)	10,382,604	10,382,604	8,650,723	8,492,589	1,890,015	(1,731,881)
Indirect Cost from State Funds	-	-	15,902	15,902	(15,902)	15,902
TRS On Behalf	2,818,448	2,818,448	2,818,448	2,728,388	(130,137)	(0)
Medicare On Behalf	-	-	220,197	220,197	(220,197)	220,197
Indirect Cost from Federal Funds	174,938	174,938	174,938	96,163	78,775	-
Other Federal Sources (FEMA)	-	-	1,336	1,336	(1,336)	1,336
Other Federal Sources (SHARS & Propane Credit)	300,000	300,000	361,644	361,644	(61,644)	61,644
Proceeds from Right to Use Leased Assets	-	-	301,431	301,431	(301,431)	301,431
Bond Proceeds (maintenance tax notes)	-	-	-	-	-	-
Operating Transfers In	-	-	27,159	27,159	(27,159)	27,159
Summer School	30,000	30,000	41,300	41,300	(11,300)	11,300
Totals	56,455,941	56,455,941	57,896,382	56,867,409	(631,665)	1,440,442

Recap of Changes from Original Budget

Tax Revenue	\$	(71,422)
Local Rev. & Fed. Tax Credits	\$	1,540,681
Federal Rev.	\$	623,066
State Funding & TRS	\$	(651,884)
Total	<u>\$</u>	<u>1,440,442</u>

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

Final
Budget Worksheets
August 2023

Expenditures by Function	2022-2023 Original Budget	2022-2023 Revised Budget	2022-2023 Expenditures to Date	2022-2023 Encumbrances	2022-2023 Balance	2022-2023 Projected Expenditures
00 Operating Transfers Out	-	-	-	-	-	-
11 Instruction	34,225,391	34,351,618	33,314,883	80,369	956,366	33,656,618
12 Instructional Resources and Media	654,253	672,171	821,377	83,625	(232,832)	965,171
13 Curriculum and Staff Development	1,043,948	1,031,284	1,051,464	9,051	(29,231)	1,086,284
21 Instructional Leadership	814,336	814,981	946,598	4,747	(136,365)	965,981
23 School Leadership	3,096,095	3,094,805	3,107,986	6,398	(19,579)	3,155,805
31 Guidance and Counseling	2,489,697	2,494,814	2,332,250	1,125	161,440	2,429,814
32 Social Work Services	-	-	-	-	-	3,000
33 Health Services	634,927	641,828	662,205	810	(21,187)	678,828
34 Student Transportation	2,285,377	2,332,277	2,275,085	88,897	(31,705)	2,516,277
35 Food Services	1,850	1,850	708	-	1,142	2,850
36 Cocurricular/Extracurricular Activities	2,278,433	2,326,954	2,182,187	61,162	83,605	2,326,954
41 General Administration	2,553,333	2,574,696	2,408,651	99,158	66,887	2,554,696
51 Maintenance and Operations **	6,257,373	6,320,273	6,287,738	664,566	(632,031)	7,097,273
52 Security and Monitoring Services	733,053	777,113	739,315	79,051	(41,253)	857,113
53 Data Processing Services	1,555,264	1,508,843	1,390,212	25,456	93,176	1,508,843
61 Community Services	282,321	293,906	496,594	12,096	(214,783)	528,906
71 Debt Service	164,289	141,245	96,235	39,277	5,734	146,245
81 Facilities Acquisition and Construction	30,000	908,000	-	908,000	-	25,000
93 Payments to Fiscal Agents	40,000	70,000	58,554	2,040	9,406	76,000
95 Payments to JJAEP Programs	11,000	11,000	2,371	-	8,629	11,000
99 Other Governmental Charges	405,000	410,686	358,207	52,479	-	420,686
Totals	59,555,941	60,778,344	58,532,619	2,218,305	27,419	61,013,344

Recap of Budget Increases:

Amendments offset by Revenues	\$ 119,792	Donations, Insurance Proceeds, Textbook buyback
October Budget Amendment	20,501	
November Budget Amendment	71,829	
January Budget Amendment	53,647	
March Budget Amendment	1,579	
July Budget Amendment	955,055	
Total of Budget Increases	\$ 1,222,403	

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

Final
 Budget Worksheets
 August 2023

Source: Certified Rolls as of Supplement 6.

Certified roll received from GCAD & BCAD	\$ 4,440,401,340
Less: Estimated amount lost from ARB review	\$ -
Net Taxable Before Freeze	\$ 4,440,401,340
(minus) Over 65 & Disabled Persons Taxable	\$ (991,225,869)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$ 3,449,175,471
2022 Rate	\$ 1.2094
2022 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$ 41,714,328

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 3,449,175,471
75.82% % M&O	\$ 0.9170
	\$ 31,628,939
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 3,449,175,471
24.18% % I&S	\$ 0.2924
	\$ 10,085,389

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 9,212,336	\$ 9,212,336	
	75.82%	24.18%	
Levy for Over 65 & DP	\$ 6,985,044	\$ 2,227,292	
General	\$ 31,628,939	\$ 10,085,389	
Over 65 & DP	\$ 6,985,044	\$ 2,227,292	
Estimated Levy	\$ 38,613,983	\$ 12,312,681	Total Estimated Levy
Collection Percentages	99.25%	99.25%	\$ 50,926,664
	\$ 38,324,378	\$ 12,220,336	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 38,474,378	\$ 12,250,336	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,621,725)	Less: 2023 Bond Payments
		\$504,126	Plus: HH - Homestead Exemption
		<u>\$ 132,737</u>	Projected Surplus @ 8/31/23

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2016	99.38%
2017	99.51%
2018	99.28%
2019	99.26%
2020	99.50%
2021	103.13%

Debt Service Fund Balance Recap

Fund Balance at 8/31/22	\$ 4,032,465
Projected Surplus in FY 2023	\$ 132,737
Projected Fund Balance at 8/31/23	\$ 4,165,203

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 3,449,175,471
PY Net Taxable Values	\$ 3,228,951,349
Increase	6.82% <u>\$ 220,224,122</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$ 38,474,378
PY Estimated Collections	\$ 36,360,198
Increase	5.81% <u>\$ 2,114,180</u>

Friendswood Independent School District
 Budget Forecasts with Approved Salary Plan (including Not to Exceed 2% Conditional Salary Supplement)
 Proposed Tax Rate 2023: \$1.0800 (\$0.7953 + \$0.2847)

Final
 Budget Worksheets
 August 2023

Budget Assumptions	Original 2022-23	Projected 2022-23	Proposed 2023-24	Projected 2024-25
ADA	5890	5792	5758	5783
PV Growth		7.8%	1.3%	7.0%
Proposed M&O Tax Rate	\$0.9170	\$0.9170	\$0.7953	\$0.7615
Local Revenues	\$ 1,540,289	\$ 3,174,158	\$ 2,626,293	\$ 2,526,293
Tax Collections	\$ 38,600,529	\$ 38,474,378	\$ 33,161,828	\$ 34,483,153
State Funding	\$ 13,021,737	\$ 12,369,853	\$ 20,143,641	\$ 18,986,999
Federal Revenues (Indirect Costs & SHARS)	\$ 474,938	\$ 537,918	\$ 474,938	\$ 474,938
Bond Proceeds (Maintenance Tax Notes)	\$ -	\$ 301,431	\$ 4,000,000	\$ -
TRS On-Behalf	\$ 2,818,448	\$ 3,038,645	\$ 2,959,814	\$ 2,959,814
Total Revenues	\$ 56,455,941	\$ 57,896,382	\$ 63,366,514	\$ 59,431,197
Increase (Decrease) in Revenues		\$ 1,440,442	\$ 5,470,132	\$ (3,935,317)
Salaries	\$ 49,784,465	\$ 49,784,465	\$ 51,502,171	\$ 51,502,171
Operating Budgets	\$ 9,771,476	\$ 11,228,879	\$ 14,314,343	\$ 10,314,343
Total Expenditures	\$ 59,555,941	\$ 61,013,344	\$ 65,816,514	\$ 61,816,514
Surplus (Deficit)	\$ (3,100,000)	\$ (3,116,961)	\$ (2,450,000)	\$ (2,385,316)
Projected Fund Balance	\$ 15,513,968	\$ 15,497,007	\$ 13,047,007	\$ 10,661,691
Total Expenditures at 98%	\$ 58,364,822	\$ 59,793,077	\$ 64,500,183	\$ 60,580,183
Surplus (Deficit) at 98% spending	\$ (1,908,881)	\$ (1,896,695)	\$ (1,133,669)	\$ (1,148,986)

<u>Budget Assumptions</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Growth</u>	<u>2024-25</u>	<u>Growth</u>
Property Values	4,118,636,030	4,440,401,340	4,497,680,352	7.8%	4,812,517,977	7.0%
CPTD Values	3,925,500,830	4,201,543,082	4,243,558,513	7.0%	4,540,607,609	7.0%
Difference	193,135,200	238,858,258	254,121,840		271,910,368	
Recapture	\$ 230,831	\$ 220,647	\$ 633,879		\$ 932,830	
Number of Days in Reserve	95	93	72		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 \$1.0800
 For the Fiscal Year Ending August 31, 2024

Final
 Budget Worksheets
 August 2023

Proposed Tax Rate		
M&O	\$	0.7953
I&S	\$	0.2847
Total	\$	1.0800

Based on ADA of 5758

Projected Fund Balance as of 8/31/2023	\$	15,497,007
<i>Proposed Revenue Budget</i>	\$	63,366,514
<i>Proposed Expenditure Budget</i>	\$	<u>65,816,514</u>
Proposed Budget Surplus (Deficit)	\$	(2,450,000)
Projected Fund Balance as of 8/31/2024	\$	<u><u>13,047,007</u></u>

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget	\$	59,555,941
Changes from Prior Year:		
New Personnel	\$	-
Band roll up cost	\$	191,802
Reduction in federal funds	\$	81,738
Approved salary plan 1.5% + not to exceed 2% conditional	\$	1,138,027
\$0.50/hour increase for custodial, matrix adjustment	\$	43,083
Transportation salary matrix adjustment	\$	32,998
Additional stipends and allowances	\$	36,556
Net savings from attrition/adjustments, estimated	\$	(101,263)
Increase in TRS On-Behalf expenditures, benefits costs	\$	294,765
Campus/Department budget increases	\$	101,913
Increase for safety costs	\$	246,459
Increase for maintenance projects (offset with revenues)	\$	4,000,000
Decrease for IMA funded tech refresh	\$	(533,000)
Decrease for IMA funded subscriptions & textbooks	\$	(404,557)
Increase for software subscription costs	\$	38,993
Increase for cybersecurity software	\$	20,767
Increase for server, DVR (one-time purchase)	\$	45,000
Increase in Special Education evaluations & trainings	\$	31,705
Increase in Special Education SSA costs	\$	90,000
Increase in custodial & maintenance supplies	\$	93,108
Increase for online German course (offset with salary)	\$	20,000
Increase in GCAD cost	\$	10,000
Increase in fuel costs	\$	7,479
Increase in electricity (estimate, new rate pending CSP)	\$	200,000
Property Insurance (self-insured layer reserve)	\$	100,000
Property Insurance (allows for 20% increase)	\$	475,000
 Subtotal	 \$	 6,260,573
Proposed Expenditure Budget for 2023-2024	\$	<u><u>65,816,514</u></u>

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2024

Final
Budget Worksheets
August 2023

Based on ADA of 5758

Revenues	2022-2023 Original Revenue Budget	2022-2023 Projected Revenue Budget	2023-2024 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	38,450,529	38,324,378	33,011,828	(5,438,701)	(5,312,550)
Delinquent Taxes	150,000	150,000	150,000	-	-
Penalties and Interest	150,000	204,729	150,000	-	(54,729)
Community Education	271,000	504,270	357,000	86,000	(147,270)
Interest (less market adjustments)	85,000	1,189,333	1,016,000	931,000	(173,333)
Rentals - All Other	200,000	303,989	200,000	-	(103,989)
Natorium Revenue	45,000	90,359	45,000	-	(45,359)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	7,500	7,500	7,500	-	-
Miscellaneous Revenue from Local Sources	41,656	76,484	41,460	(196)	(35,024)
Revenue from Campus Activities	36,000	36,596	36,000	-	(596)
Advertising	5,000	5,000	5,000	-	-
Donations	136,239	136,239	120,439	(15,800)	(15,800)
ERATE	36,394	36,394	36,394	-	(0)
UIL Participation Fees	165,000	164,709	155,000	(10,000)	(9,709)
Parking Permits	40,000	47,310	40,000	-	(7,310)
Course Fees & College of the Mainland	70,000	92,164	70,000	-	(22,164)
Scoreboard Advertising	35,000	30,357	135,000	100,000	104,643
SAT Review Fees	5,000	-	-	(5,000)	-
Athletic Activities- Football	140,000	138,562	140,000	-	1,439
Athletic Activities - All Other Sports	40,000	40,205	40,000	-	(205)
State Available	2,639,133	3,703,228	2,403,000	(236,133)	(1,300,228)
Foundation School Program (net of recapture)	10,382,604	8,650,723	17,740,641	7,358,037	9,089,918
Indirect Cost from State Funds	-	15,902	-	-	(15,902)
TRS On Behalf	2,818,448	2,818,448	2,959,814	141,366	141,366
Medicare On Behalf	-	220,197	-	-	(220,197)
Indirect Cost from Federal Funds	174,938	174,938	174,938	-	-
Other Federal Sources (FEMA)	-	1,336	-	-	(1,336)
Other Federal Sources (SHARS & Propane Credit)	300,000	361,644	300,000	-	(61,644)
Proceeds from Right to Use Leased Assets	-	301,431	-	-	(301,431)
Bond Proceeds (maintenance tax notes)	-	-	4,000,000	4,000,000	4,000,000
Operating Transfers In	-	27,159	-	-	(27,159)
Summer School	30,000	41,300	30,000	-	(11,300)
Totals	56,455,941	57,896,382	63,366,514	6,910,573	5,470,132

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$ (5,438,701)	\$ (5,312,550)
Local Rev. & Fed. Tax Credit	\$ 5,086,004	\$ 2,867,528
State Funding & TRS	\$ 7,263,270	\$ 7,915,154
Total	\$ 6,910,573	\$ 5,470,132

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/19/2023

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

Final
Budget Worksheets
August 2023

Expenditures by Function	2022-2023 Original Budget	2022-2023 <i>Revised</i> Budget	2022-2023 Projected Expenditures	2023-2024 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
00 Operating Transfers Out	-	-	-	-	-
11 Instruction	34,225,391	34,351,618	33,656,618	\$ 34,446,892	221,501
12 Instructional Resources and Media	654,253	672,171	965,171	\$ 755,935	101,682
13 Curriculum and Staff Development	1,043,948	1,031,284	1,086,284	\$ 845,715	(198,232)
21 Instructional Leadership	814,336	814,981	965,981	\$ 1,247,304	432,968
23 School Leadership	3,096,095	3,094,805	3,155,805	\$ 3,014,373	(81,721)
31 Guidance and Counseling	2,489,697	2,494,814	2,429,814	\$ 2,750,529	260,832
32 Social Work Services	-	-	3,000	\$ -	-
33 Health Services	634,927	641,828	678,828	\$ 663,634	28,707
34 Student Transportation	2,285,377	2,332,277	2,516,277	\$ 2,387,574	102,197
35 Food Services	1,850	1,850	2,850	\$ 1,850	-
36 Cocurricular/Extracurricular Activities	2,278,433	2,326,954	2,326,954	\$ 2,362,882	84,449
41 General Administration	2,553,333	2,574,696	2,554,696	\$ 2,615,417	62,083
51 Maintenance and Operations	6,257,373	6,320,273	7,097,273	\$ 7,160,423	903,051
52 Security and Monitoring Services	733,053	777,113	857,113	\$ 984,577	251,524
53 Data Processing Services	1,555,264	1,508,843	1,508,843	\$ 1,588,622	33,358
61 Community Services	282,321	293,906	528,906	\$ 372,862	90,540
71 Debt Services	164,289	141,245	146,245	\$ 486,325	322,036
81 Facilities Acquisition and Construction	30,000	908,000	25,000	\$ 3,630,000	3,600,000
93 Payments to Fiscal Agents	40,000	70,000	76,000	\$ 70,000	30,000
95 Payments to JJAEP Programs	11,000	11,000	11,000	\$ 11,000	-
99 Other Governmental Charges	405,000	410,686	420,686	\$ 420,600	15,600
Totals	\$ 59,555,941	\$ 60,778,344	\$ 61,013,344	\$ 65,816,514	\$ 6,260,573

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2024 and 2023

Final
Budget Worksheets
August 2023

Detail of Expenditures	2023-2024 Proposed	2022-2023 Original Budget	Change from PY Original Budget
Salaries	\$ 41,838,609	\$ 40,497,056	\$ 1,341,553
Stipends, OT, Extra Duty, & Local Leave Payments	2,059,210	2,026,961	32,249
Substitutes	613,974	564,835	49,139
TRS On Behalf	2,959,814	2,818,448	141,366
Benefits (see details below)	4,030,563	3,877,164	153,399
Salaries - Subtotal	\$ 51,502,171	\$ 49,784,464	\$ 1,717,707
Campuses	763,314	789,771	(26,457)
Departments	13,551,029	8,981,706	4,569,323
Total Expenditure Budget	\$ 65,816,514	\$ 59,555,941	\$ 6,260,573

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 24,454	\$ 23,910	\$ 544
6141 - FICA Medicare	605,913	\$ 592,695	13,218
6142 - Group Health Insurance	1,318,943	\$ 1,315,825	3,118
6143 - Workers' Compensation	138,128	\$ 139,707	(1,579)
6145 - Unemployment	53,842	\$ 54,743	(901)
6146 - TRS Care for Retirees & Federal Matching for all funds	1,570,209	\$ 1,440,878	129,331
6148 - Life Insurance	8,923	\$ 8,911	12
6149 - TRS District Contribution	310,152	\$ 300,495	9,657
Total	\$ 4,030,563	\$ 3,877,164	\$ 153,399

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2024 and 2023**

GENERAL FUND (excludes benefits)	2023-2024			2022-2023			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	34,916,285	6,922,323	41,838,609	33,735,448	6,761,608	40,497,056	A	1,341,553
Stipends	1,008,119	-	1,008,119	974,353	-	974,353	B	33,766
Employee Allowance	79,991	-	79,991	81,508	-	81,508		(1,517)
Local leave payments	170,000	-	170,000	170,000	-	170,000		-
Substitutes	529,689	84,285	613,974	480,550	84,285	564,835		49,139
Extra Duty / Overtime	120,000	681,100	801,100	120,000	681,100	801,100		-
Total - General Fund	36,824,084	7,687,708	44,511,793	35,561,859	7,526,993	43,088,852		1,422,941
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	149,653	23,982	173,635	230,034	37,966	268,000	C	(94,365)
Idea B Formula	726,573	116,992	843,566	880,355	135,282	1,015,636	C	(172,071)
Idea B Preschool	18,515	2,617	21,132	18,241	2,517	20,758		374
Child Nutrition	76,638	17,708	94,346	77,116	17,275	94,391		(45)
Title 2 - Training	6,100	794	6,894	-	-	-		6,894
Title 3 - Part A - ESL	9,516	1,339	10,855	9,377	1,288	10,665		190
ESSER III	436,796	72,324	509,120	843,376	121,301	964,676	D	(455,557)
Autism	486,594	57,408	544,003	146,586	14,371	-	E	544,003
Capital Projects	72,135	9,268	81,403	71,150	8,902	80,052		1,351
Total - All Other Funds	1,982,521	302,432	2,284,953	2,276,233	338,903	2,454,179		(169,226)
Grand Total	38,806,605	7,990,140	46,796,746	37,838,092	7,865,896	45,703,988		1,092,758

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-Reduction of interventionist positions
- E - TEC @ Friendswood staff

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2023-2024 School Year

Final
Budget Worksheets
August 2023

Campuses	<i>2023/2024 Proposed Budget</i>	<i>2022/2023 Original Budget</i>	Change from Prior Year
Friendswood High School	319,440	334,455	(15,015)
Cline Elementary	84,270	88,192	(3,922)
Bales Elementary	65,084	66,780	(1,696)
Windsong Elementary	66,674	67,946	(1,272)
Westwood Elementary	57,876	66,568	(8,692)
Friendswood Junior High	169,970	165,830	4,140
Total for All Campuses	\$ 763,314	\$ 789,771	\$ (26,457)
Departments			
Superintendent	244,865	244,865	-
Human Resources	72,257	69,950	2,307
Tax Office	448,850	433,350	15,500
Public Information	35,705	35,705	-
Business Department	342,077	333,633	8,444
Print Shop	88	8,200	(8,112)
Elementary Curriculum	80,731	73,000	7,731
Nurses	12,410	12,410	-
Transportation	562,963	534,484	28,479
Special Education	307,846	233,996	73,850
Maintenance & Operations	1,041,785	948,605	93,180
Secondary Curriculum	231,002	211,002	20,000
Technology	578,260	1,167,858	(589,598)
Athletics	369,785	362,625	7,160
Band	113,195	113,195	-
Gifted and Talented	19,896	19,896	-
ESL	10,000	10,000	-
CTE	299,010	309,810	(10,800)
Transportation Charges	-	-	-
CFO	8,467,154	3,631,972	4,835,182
Community Education	175,150	127,150	48,000
Athletic Camps	138,000	100,000	38,000
Total for All Departments	\$ 13,551,029	\$ 8,981,706	\$ 4,569,323
Grand Total for all Budget Managers	\$ 14,314,343	\$ 9,771,477	\$ 4,542,866

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2024
 Tax Year: 2023

Final
 Budget Worksheets
 August 2023

Source: Certified Rolls as of 7/25/2023.

Less: Estimated amount lost from ARB review		\$	4,532,182,441
Net Taxable Before Freeze		\$	(34,502,089)
(minus) Over 65 & Disabled Persons Taxable		\$	4,497,680,352
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values		\$	(1,150,378,378)
	2023 Projected Rate	\$	3,347,301,974
		\$	1.0800
2023 Total Levy Estimate MINUS Over 65 and Disabled Levy		\$	36,150,861

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund		\$	3,347,301,974
73.64% % M&O		\$	0.7953
		\$	26,621,093
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund		\$	3,347,301,974
26.36% % I&S		\$	0.2847
		\$	9,529,769

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 9,017,240	\$ 9,017,240	
	73.64%	26.36%	
Levy for Over 65 & DP	<u>\$ 6,640,195</u>	<u>\$ 2,377,045</u>	
General	\$ 26,621,093	\$ 9,529,769	
Over 65 & DP	\$ 6,640,195	\$ 2,377,045	
Estimated Levy	\$ 33,261,288	\$ 11,906,813	Total Estimated Levy
Collection Percentages	99.25%	99.25%	\$ 45,168,101
	<u>\$ 33,011,828</u>	<u>\$ 11,817,512</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 33,161,828	\$ 11,847,512	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,624,200)	Less: 2024 Bond Payments
		<u>\$491,944</u>	Plus: HH - Homestead Exemption
		<u>\$ (284,743)</u>	Projected Deficit @ 8/31/24

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2016	99.38%
2017	99.51%
2018	99.28%
2019	99.26%
2020	99.50%
2021	103.13%

Debt Service Fund Balance Recap

Fund Balance at 8/31/22		\$	4,032,465
Projected Surplus in FY 2023		\$	132,737
Projected Fund Balance at 8/31/23		\$	4,165,203
Projected Deficit for FY 2024		\$	(284,743)
Projected Fund Balance at 8/31/24		\$	3,880,459

Change in Net Taxable Values from PY

CY Net Taxable Values		\$	3,347,301,974
PY Net Taxable Values		\$	3,449,175,471
Decrease	-2.95%	\$	<u>(101,873,497)</u>

Comparison of PY Tax Collections

CY Estimated Collections		\$	33,161,828
PY Estimated Collections		\$	38,474,378
Decrease	-13.81%	\$	<u>(5,312,550)</u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/19/2023

Friendswood Independent School District



Stipend List For the 2023-2024 School Year

**Friendswood ISD
2023-2024 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	\$3,000
ATHLETIC PERFORMANCE TEAM LEAD	\$1,688	\$1,688
AV	\$2,000-\$2,500	\$4,500
BAND	\$6,000	\$12,000
BAND DIRECTOR - HEAD	\$7,500-\$18,000	\$25,500
BAND DIRECTOR ASST.	\$11,000	\$22,000
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	\$450
BUSINESS PROF. OF AMERICA	\$1,000	\$1,000
CAMPUS TECHNOLOGY LEAD	\$1,200	\$10,800
CAR DUTY	\$800	\$800
CAREER & COLLEGE SPECIALIST	\$2,500	\$2,500
CHEERLEAD/VARS/JVFOOTBALL/BBAL	\$4,000	\$4,000
CHEERLEADERS / PEP CLUB	\$1,850	\$3,700
CHEERLEADERS/FRESH/FOOTBALL/BB	\$3,750	\$3,750
CHESS CLUB	\$500	\$1,000
CHOIR ASSISTANT	\$400-\$4,500	\$7,200
CHOIR DIRECTOR-Head	\$800-\$6,000	\$11,400
CLASS SPONSOR	\$200-\$300	\$2,000
COHORT LEADER	\$2,100	\$2,100
COMPUTER CLUB	\$550	\$550
COMPUTER TECHNOLOGY	\$1,600	\$1,600
CONTENT LEAD - PLC FACILITATOR	\$300	\$1,500
COORDINATOR BOYS	\$1,100	\$1,100
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	\$18,932

**Friendswood ISD
2023-2024 Stipend List**

CURRICULUM COORDINATOR	\$2,000	\$2,000
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
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 DEFENSIVE COORDINATOR	\$8,000	\$8,000
FOOTBALL OFFENSIVE COORDINATOR	\$8,000	\$8,000
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
GYM SUPERVISOR	\$3,500	\$3,500
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	\$1,767
HOSA	\$1,000	\$3,000
I-COACH	\$200	\$1,600
INSTRUCTIONAL COACH	\$1,800	\$3,600
INSTRUCTIONAL TECHNOLOGY COORDINATOR	\$2,500	\$2,500
INTERACT	\$650	\$650
INTERVENTION SPECIALIST	\$1,000	\$11,000
ISM	\$2,000	\$2,000
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	\$1,785-\$2,230	\$23,467
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

**Friendswood ISD
2023-2024 Stipend List**

MUSICAL BAND	\$1,500	\$1,500
MUSICAL CHOIR	\$1,000-\$1,700	\$3,700
MUSICAL DANCE	\$1,000	\$1,000
MUSICAL DRAMA	\$700-\$1,700	\$5,100
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	\$450	\$1,350
ORFESTRA CLUB	\$400	\$400
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$1,000
PLTW PURCHASING	\$200	\$200
PTO LIAISON	\$800	\$800
ROBOTICS	\$250-\$3,250	\$12,750
ROBOTICS 2	\$500	\$1,000
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 ASSISTANT	\$3,250	\$3,250
SOCCER GIRLS HEAD	\$6,000	\$6,000
SOCCER GIRLS JV	\$2,750	\$2,750
SOCCER JH	\$1,500	\$6,000
SOFTBALL HEAD	\$7,000	\$7,000
SOFTBALL JV	\$3,000	\$3,000
SOFTBALL VARSITY ASSISTANT	\$3,000	\$3,000
SPANISH CLUB	\$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	\$3,750
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
SPECIALS-INTERVENTIONIST LEAD	\$1,250	\$1,250
SPEECH ASSISTANT COACH	\$1,500	\$1,500
SPEECH CLUB	\$550	\$550

**Friendswood ISD
2023-2024 Stipend List**

SPRING ATHLETIC TRAINING	\$3,750	\$3,750
STRENGTH AND CONDITIONING	\$2,500	\$8,750
STUDENT COUNCIL	\$250-\$1,150	\$4,867
STUDENT COUNCIL ASST.	\$450	\$450
SWIMMERS DIVE COACH	\$2,500	\$2,500
SWIMMING ASSISTANT	\$2,500	\$2,500
SWIMMING HEAD COACH	\$5,250	\$5,250
TEAM COORDINATOR	\$1,250	\$21,250
TEAM LEADER	\$625-\$2,500	\$71,288
TECH TASK FORCE	\$250	\$250
TENNIS	\$1,897	\$3,794
TENNIS ASSISTANT FALL	\$3,000	\$3,000
TENNIS ASSISTANT SPRING	\$3,000	\$6,000
TENNIS HEAD FALL	\$5,000	\$5,000
TENNIS HEAD SPRING	\$5,000	\$5,000
THEATER ARTS	\$700-\$3,050	\$5,250
THERAPEUTIC EDU CENTER	\$10,000	\$20,000
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	\$12,235
TRAVEL/GAS	\$1,200-\$5,000	\$69,851
UIL ACADEMIC ASST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$500-\$3480	\$29,813
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	\$3,600
WELLNESS NURSE COORDINATOR	\$800	\$800
WRESTLING ASSISTANT	\$3,000	\$3,000
WRESTLING HEAD	\$5,000	\$5,000
YEARBOOK	\$1,925	\$3,650
ZERO HOUR DECATHLON CO	\$500	\$1,000
ZERO HOUR UIL	\$500	\$6,000
		\$1,142,749