

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2024-2025 Budget

August 26, 2024



2024-2025 Board of Trustees

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Dr. Rebecca Hillenburg
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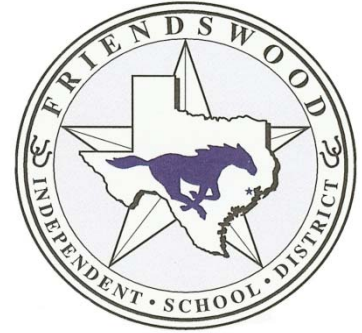
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Thad Roher, Superintendent

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 26, 2024

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, 2024 and ending August 31, 2025.

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

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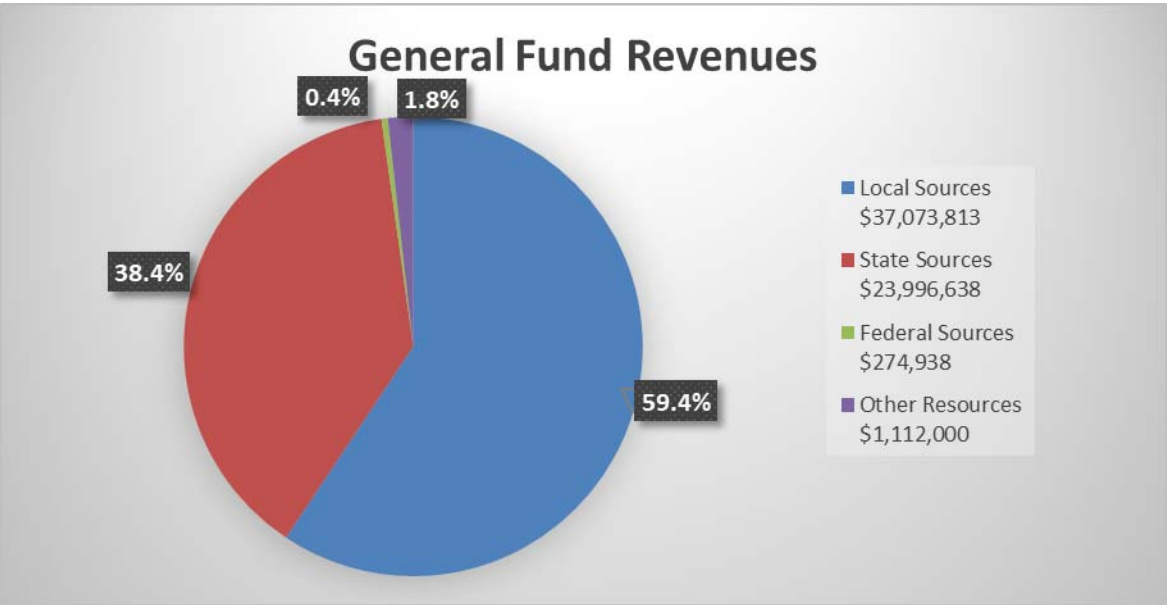
Executive Summary – General Fund

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 2024-25 budget was based on a projected enrollment of 6190 which is a decrease of 0.1% or 6 students less than the 2023-24 enrollment. The expected average daily attendance (ADA) is 5880.

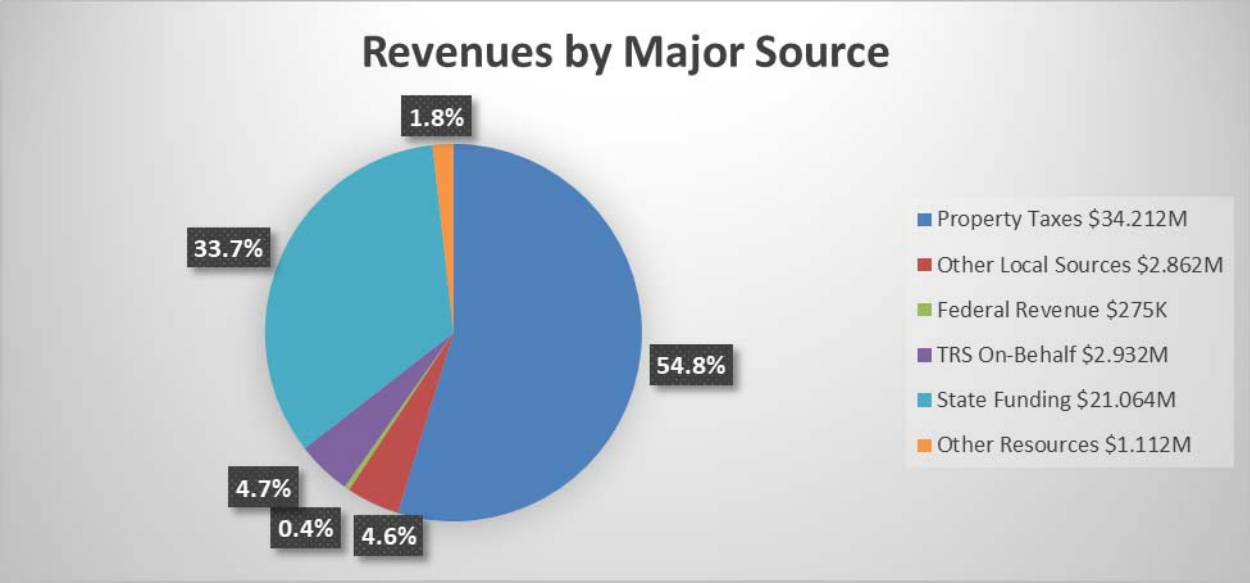
General Fund Revenues

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 2024-2025 is \$62,457,389.



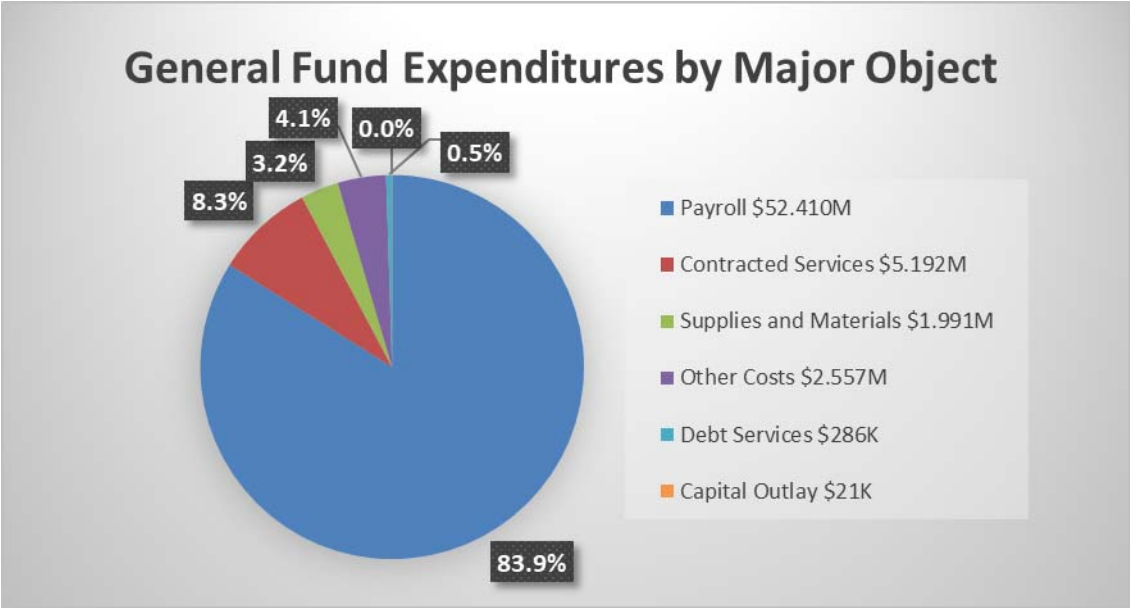
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$34.2M which represent a decrease of \$1.05M over last year due tax rate compression
- State revenues are estimated to increase by \$920K due to increased student enrollment and average daily attendance
- In the 2023-24 revenue budget, 36.5% of the revenues were from state sources and 56.5% were from local sources as compared to 38.4% and 59.4%, respectively, for 2024-25.
- 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 2024-2025 school year is \$62,457,389. 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 83.9 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 \$2,000 minimum increase for teachers and non-teaching professionals. All other staff will receive a 1% increase in pay. The District's contribution to health insurance was also increased by \$50 per month for eligible employees.

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. 8.3 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 39.3 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 miscellaneous professional services.

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

OTHER OPERATING COSTS

Employee training, 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 4.1 percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 72.9 percent of the total of other operating costs.

DEBT SERVICES

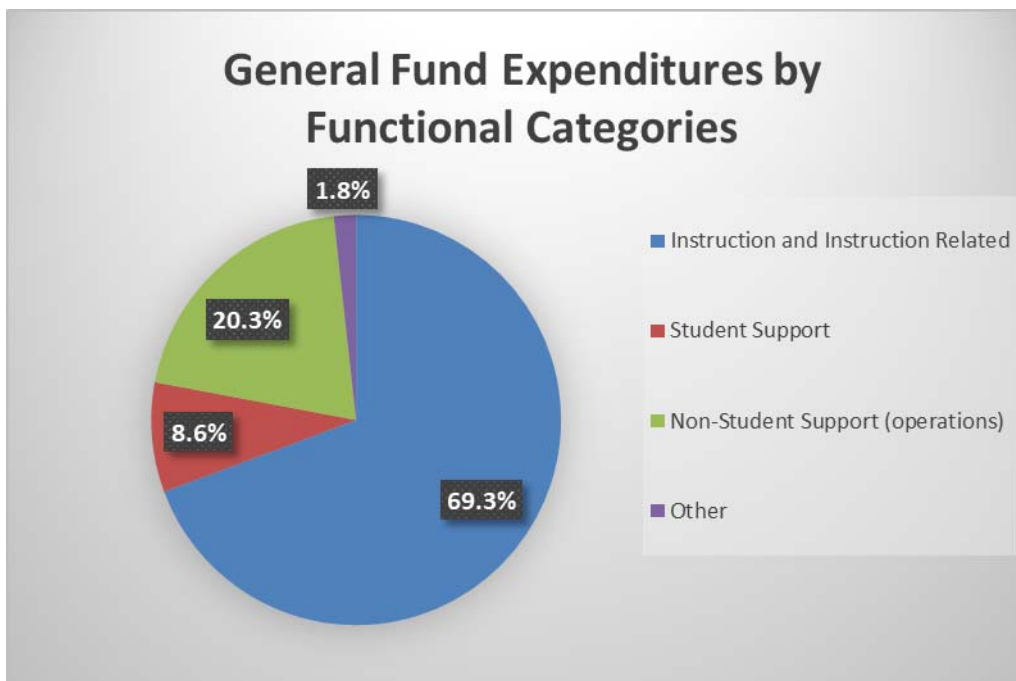
GASB 87 went into effect for the 2021-22 fiscal year. The 2024-25 budget reflects the lease payments as debt service payments which equals 0.5 percent of the general operating budget. The district currently has copier leases.

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. \$21,000 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 \$17,363,837 of which \$13.2M was unassigned at August 31, 2023. A \$276K deficit is projected at the end of fiscal year 2024. With this operating deficit, the district projects to end the 2023-2024 fiscal year with a reserve of approximately \$17.1M. The District's expenditures are expected to average \$5.20M per month in 2024-2025, which equates to a 100-day reserve. The District is anticipating a balanced budget for fiscal year ending August 31, 2025.

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>2024-2025 Proposed FISD Tax Rate</u>	
M&O Rate	\$0.7869
I&S Rate	<u>\$0.2531</u>
Total FISD Tax Rate	\$1.0400

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 Legislative mandates, the M&O rate has been compressed by \$0.0084 for 2024-2025. The proposed I&S rate decreased by \$0.0316. The overall proposed tax rate will decrease \$0.0400 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 \$13,015,844 for 2024-2025. This represents an increase of \$491,388 over last year's adopted revenue budget. See the section on Property Taxes for more information. The expenditure budget which is used to make bond payments is \$12,623,500. The debt service fund balance at the August 31, 2024 fiscal year-end is projected to be approximately \$5.04M, and is expected to be \$5.25M at the end of August 2025.

Executive Summary – Food Service Fund

The Food Service Fund is a Special Revenue Fund and is used to account for all food service operations at the elementary and intermediate campuses. FISSD contracts with Aramark to manage the food service operations for the District. The revenue budget for 2024-2025 is \$1,106,571 which is a decrease of \$1,828,847 compared to last year. The expenditure budget decreased by \$2.19M and is \$1,069,568. The expenditure budget accounts for a meal rate increase impacted by the consumer price index. The reduction in budget is a result of reclassifying the junior high and high school food service operations to an enterprise fund. The food service fund is anticipating a surplus for 2024-2025 of approximately \$37K which will increase the fund balance. The food service fund balance was \$1.27M at August 31, 2023.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	59.36%	56.48%
PERCENT OF REVENUE FROM STATE SOURCES	38.42%	36.46%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.44%	0.75%
PERCENT OF REVENUE FROM OTHER RESOURCES	1.78%	6.31%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	83.91%	78.71%
Instruction and Related Services	58.24%	54.74%
Maintenance and Operations	12.02%	10.89%
Campus Administration	5.12%	4.71%
General Administration	4.15%	3.93%
Student Transportation	4.11%	3.63%
Extracurricular and Co-Curricular	3.93%	3.60%
Data Services	2.32%	2.43%
Instructional Administration	1.91%	1.77%
Guidance and Counseling Services	4.17%	4.17%
Other	1.87%	7.51%
Health Services	1.09%	1.01%
Security	1.06%	1.59%

Friendswood Independent School District
2024-2025
Budgets For Adoption - ALL FUNDS

	<u>General Fund</u>	<u>Debt Service</u>	<u>Food Service</u>
	<u>Proposed</u>	<u>Proposed</u>	<u>Proposed</u>
REVENUES			
5711 Current Property Taxes	34,061,871	10,955,724	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5739 Paid PK Tuition	34,830	-	-
5742 Interest	1,275,000	145,000	15,000
5743 Rent	244,000	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	613,612	-	30,000
5751 Food Service Sales	-	-	721,831
5752 Athletic Activity	180,000	-	-
5755 Community Education	357,000	-	-
5811 Per Capita Apportionment	3,498,770	-	-
5812 Foundation School Program	17,565,655	-	-
5829 Revenues From TEA	-	1,845,120	4,250
5839 State Revenue - Other Agencies	-	-	-
5831 TRS On-Behalf	2,932,213	-	-
5921 School Breakfast Prog	-	-	21,140
5922 Nat'l School Lunch Prog	-	-	230,004
5923 USDA Commodities	-	-	84,346
5929 Federal Revenue from TEA	174,938	-	-
5931 SHARS	100,000	-	-
5949 Revenue from Federal Agencies	-	-	-
7911 Issuance of Bonds	-	-	-
7915 Transfers In	1,112,000	-	-
TOTAL REVENUES	62,457,389	13,015,844	1,106,571
EXPENDITURES			
11 Instruction	34,428,561	-	-
12 Instructional Resources	665,248	-	-
13 Curr & Inst Staff Dev	1,279,663	-	-
21 Instructional Leadership	1,192,823	-	-
23 School Leadership	3,200,038	-	-
31 Guidance/Counseling	2,606,239	-	-
32 Social Work Services	-	-	-
33 Health Services	679,936	-	-
34 Student Transportation	2,564,739	-	-
35 Food Services	1,850	-	1,069,568
36 Extracurricular Activities	2,452,515	-	-
41 General Admin	2,593,874	-	-
51 Maintenance and Operations	7,508,183	-	-
52 Security and Monitoring	662,984	-	-
53 Data Processing Svcs	1,448,577	-	-
61 Community Services	373,133	-	-
71 Debt Service	286,427	12,623,500	-
81 Construction	-	-	-
93 Shared Services	72,000	-	-
95 JJAEP	5,000	-	-
99 Intergov Charges	435,600	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 62,457,389	\$ 12,623,500	\$ 1,069,568
BUDGET SURPLUS (DEFICIT)	-	392,344	37,003

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 37,073,813
STATE PROGRAM REVENUES	\$ 23,996,638
FEDERAL PROGRAM REVENUES	\$ 274,938
OTHER RESOURCES	<u>\$ 1,112,000</u>
TOTAL REVENUES	<u>\$ 62,457,389</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 34,428,561
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 665,248
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 1,279,663
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 1,192,823
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,200,038
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 2,606,239
FUNCTION: 32 SOCIAL WORK SERVICES	\$ -
FUNCTION: 33 HEALTH SERVICES	\$ 679,936
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,564,739
FUNCTION: 35 FOOD SERVICES	\$ 1,850
FUNCTION: 36 COCURRICULAR	\$ 2,452,515
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,593,874
FUNCTION: 51 PLANT MAINTENANCE	\$ 7,508,183
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 662,984
FUNCTION: 53 DATA SERVICES	\$ 1,448,577
FUNCTION: 61 COMMUNITY SERVICES	\$ 373,133
FUNCTION: 71 DEBT SERVICES	\$ 286,427
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ -
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 72,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 5,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 435,600
TOTAL EXPENDITURES	\$ 62,457,389
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 62,457,389</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ -</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 11,170,724
STATE PROGRAM REVENUES	<u>\$ 1,845,120</u>
TOTAL REVENUES	<u>\$ 13,015,844</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 12,623,500</u>
TOTAL EXPENDITURES	<u>\$ 12,623,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 392,344</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 766,831
STATE PROGRAM REVENUES	\$ 4,250
FEDERAL SOURCES	<u>\$ 335,490</u>
TOTAL REVENUES	<u>\$ 1,106,571</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 1,069,568
TOTAL EXPENDITURES	<u>\$ 1,069,568</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 37,003</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024/2025 - 2023/2024
BUDGETARY COMPARISON

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	37,073,813	35,788,121	1,285,692
STATE PROGRAM REVENUES	23,996,638	23,103,455	893,183
FEDERAL PROGRAM REVENUES	274,938	474,938	(200,000)
OTHER RESOURCES	1,112,000	4,000,000	(2,888,000)
TOTAL REVENUES	62,457,389	63,366,514	(909,125)
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	34,428,561	34,522,236	(93,676)
FUNCTION: 12 INSTRUCTIONAL RESOURCES	665,248	749,247	(83,999)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	1,279,663	811,580	468,083
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	1,192,823	1,168,084	24,739
FUNCTION: 23 SCHOOL ADMINISTRATION	3,200,038	3,107,217	92,821
FUNCTION: 31 GUIDANCE & COUNSELING	2,606,239	2,745,685	(139,446)
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	679,936	663,643	16,293
FUNCTION: 34 STUDENT TRANSPORTATION	2,564,739	2,395,814	168,925
FUNCTION: 35 FOOD SERVICES	1,850	1,850	-
FUNCTION: 36 COCURRICULAR	2,452,515	2,374,405	78,110
FUNCTION: 41 GENERAL ADMINISTRATION	2,593,874	2,590,913	2,961
FUNCTION: 51 PLANT MAINTENANCE	7,508,183	7,175,739	332,444
FUNCTION: 52 SECURITY AND MONITORING SERVICES	662,984	1,050,914	(387,931)
FUNCTION: 53 DATA SERVICES	1,448,577	1,603,104	(154,527)
FUNCTION: 61 COMMUNITY SERVICES	373,133	371,337	1,796
FUNCTION: 71 DEBT SERVICES	286,427	262,051	24,376
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	-	3,795,766	(3,795,766)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	72,000	100,000	(28,000)
FUNCTION: 95 PAYMENTS TO JJAEP	5,000	11,000	(6,000)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	435,600	420,600	15,000
TOTAL EXPENDITURES	62,457,389	65,921,186	(3,463,797)
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	62,457,389	65,921,186	(3,463,797)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	-	(2,554,672)	2,554,672

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024/2025 - 2023/2024
BUDGETARY COMPARISON

DEBT SERVICE FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	11,170,724	12,032,512	(861,788)
STATE PROGRAM REVENUES	1,845,120	491,944	1,353,176
OTHER RESOURCES	-	-	-
TOTAL REVENUES	<u>13,015,844</u>	<u>12,524,456</u>	<u>491,388</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>12,623,500</u>	<u>12,624,200</u>	<u>(700)</u>
TOTAL EXPENDITURES	<u>12,623,500</u>	<u>12,624,200</u>	<u>(700)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>392,344</u>	<u>(99,744)</u>	<u>492,088</u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024/2025 - 2023/2024
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	766,831	2,564,595	(1,797,764)
STATE PROGRAM REVENUES	4,250	4,250	-
OTHER RESOURCES	335,490	366,573	(31,083)
TOTAL REVENUES	<u>1,106,571</u>	<u>2,935,418</u>	<u>(1,828,847)</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	1,069,568	3,256,786	(2,187,218)
TOTAL EXPENDITURES	<u>1,069,568</u>	<u>3,256,786</u>	<u>(2,187,218)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>37,003</u>	<u>(321,368)</u>	<u>358,371</u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
REVENUE BY SOURCE

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	34,061,871	33,011,828	1,050,043
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5739 PAID PK TUITION	34,830	-	34,830
5742 INTEREST	1,275,000	1,016,000	259,000
5743 RENT	244,000	241,000	3,000
5748 ACTIVITY REVENUE	7,500	7,500	-
5749 OTHER REVENUE FROM LOCAL SOURCES	613,612	674,793	(61,181)
5752 ATHLETIC ACTIVITY	180,000	180,000	-
5755 COMMUNITY EDUCATION	357,000	357,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	37,073,813	35,788,121	1,285,692
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	3,498,770	2,403,000	1,095,770
5812 FOUNDATION SCHOOL FUND	17,565,655	17,740,641	(174,986)
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	2,932,213	2,959,814	(27,601)
5839 STATE REVENUE FROM OTHER AGENCIES	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	23,996,638	23,103,455	893,183
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	174,938	174,938	-
5931 SCHOOL HEALTH AND RELATED SERVICES	100,000	300,000	(200,000)
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	-	-	-
TOTAL FROM FEDERAL PROGRAM REVENUES	274,938	474,938	(200,000)
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7911 ISSUANCE OF BONDS	-	4,000,000	(4,000,000)
7915 TRANSFERS IN	1,112,000	-	1,112,000
TOTAL FROM OTHER RESOURCES/NON-OPERATING REVENUES	1,112,000	4,000,000	(2,888,000)
TOTAL FOR GENERAL FUND	62,457,389	63,366,514	(909,125)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	10,955,724	11,817,512	(861,788)
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	145,000	145,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	11,170,724	12,032,512	(861,788)
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	1,845,120	491,944	1,353,176
TOTAL FROM STATE PROGRAM REVENUES	1,845,120	491,944	1,353,176
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	13,015,844	12,524,456	491,388

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	15,000	60,000	(45,000)
5749 DISTRICT CATERING	30,000	41,397	(11,397)
5751 FOOD SERVICE SALES	721,831	2,463,198	(1,741,367)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	766,831	2,564,595	(1,797,764)
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	21,140	21,310	(170)
5922 NATIONAL SCHOOL LUNCH PROGRAM	230,004	276,934	(46,930)
5923 USDA COMMODITIES	84,346	68,329	16,017
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	335,490	366,573	(31,083)
TOTAL FOR FOOD SERVICE FUND	1,106,571	2,935,418	(1,828,847)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	33,380,622	33,309,089	71,532
6200 CONTRACTED SERVICES	348,899	398,501	(49,602)
6300 SUPPLIES AND MATERIALS	638,300	756,605	(118,305)
6400 OTHER COSTS	39,740	40,874	(1,134)
6600 CAPITAL OUTLAY	21,000	17,167	3,833
TOTAL FOR FUNCTION 11	34,428,561	34,522,236	(93,676)
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	641,960	729,559	(87,599)
6200 CONTRACTED SERVICES	52,307	52,307	-
6300 SUPPLIES AND MATERIALS	(32,219)	(33,119)	900
6400 OTHER COSTS	3,200	500	2,700
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	665,248	749,247	(83,999)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	1,197,350	722,617	474,733
6200 CONTRACTED SERVICES	19,418	45,782	(26,364)
6300 SUPPLIES AND MATERIALS	4,700	3,719	981
6400 OTHER COSTS	58,195	39,462	18,733
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	1,279,663	811,580	468,083
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	1,133,655	1,081,622	52,034
6200 CONTRACTED SERVICES	28,502	53,017	(24,515)
6300 SUPPLIES AND MATERIALS	14,756	7,943	6,813
6400 OTHER COSTS	15,910	25,503	(9,593)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	1,192,823	1,168,084	24,739

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	3,118,433	3,033,900	84,533
6200 CONTRACTED SERVICES	3,944	3,721	223
6300 SUPPLIES AND MATERIALS	42,691	34,210	8,481
6400 OTHER COSTS	34,970	35,386	(416)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	3,200,038	3,107,217	92,821
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	2,520,209	2,663,674	(143,465)
6200 CONTRACTED SERVICES	6,800	6,641	159
6300 SUPPLIES AND MATERIALS	70,200	63,831	6,369
6400 OTHER COSTS	9,030	11,539	(2,509)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	2,606,239	2,745,685	(139,446)
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	667,026	650,724	16,302
6200 CONTRACTED SERVICES	450	450	-
6300 SUPPLIES AND MATERIALS	11,800	11,509	291
6400 OTHER COSTS	660	960	(300)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 33	679,936	663,643	16,293

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	2,141,146	1,967,911	173,235
6200 CONTRACTED SERVICES	91,140	95,680	(4,540)
6300 SUPPLIES AND MATERIALS	412,603	413,688	(1,085)
6400 OTHER COSTS	(80,150)	(81,465)	1,315
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 34	2,564,739	2,395,814	168,925
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	1,524,683	1,492,493	32,190
6200 CONTRACTED SERVICES	264,282	223,973	40,309
6300 SUPPLIES AND MATERIALS	179,417	208,527	(29,110)
6400 OTHER COSTS	484,133	449,412	34,721
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 36	2,452,515	2,374,405	78,110
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,850,704	1,859,530	(8,826)
6200 CONTRACTED SERVICES	470,002	448,914	21,089
6300 SUPPLIES AND MATERIALS	89,009	95,771	(6,762)
6400 OTHER COSTS	184,159	186,698	(2,539)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,593,874	2,590,913	2,961

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,865,753	2,772,118	93,634
6200 CONTRACTED SERVICES	2,478,152	2,091,427	386,725
6300 SUPPLIES AND MATERIALS	436,518	450,738	(14,220)
6400 OTHER COSTS	1,727,760	1,760,933	(33,173)
6600 CAPITAL OUTLAY	-	100,522	(100,522)
TOTAL FOR FUNCTION 51	7,508,183	7,175,739	332,444
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	33,167	198,792	(165,625)
6200 CONTRACTED SERVICES	608,521	766,271	(157,750)
6300 SUPPLIES AND MATERIALS	21,296	85,852	(64,556)
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 52	662,984	1,050,914	(387,931)
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	1,034,621	1,122,556	(87,935)
6200 CONTRACTED SERVICES	324,600	320,624	3,976
6300 SUPPLIES AND MATERIALS	82,086	135,609	(53,523)
6400 OTHER COSTS	7,270	12,037	(4,767)
6600 CAPITAL OUTLAY	-	12,278	(12,278)
TOTAL FOR FUNCTION 53	1,448,577	1,603,104	(154,527)
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	298,433	278,512	19,921
6200 CONTRACTED SERVICES	54,500	72,500	(18,000)
6300 SUPPLIES AND MATERIALS	20,200	20,200	-
6400 OTHER COSTS	-	125	(125)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	373,133	371,337	1,796
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	286,427	262,051	24,376
TOTAL FOR FUNCTION	286,427	262,051	24,376

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-2025 PROPOSED BUDGET	2023-2024 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	-	3,795,766	(3,795,766)
TOTAL FOR FUNCTION 81	-	3,795,766	(3,795,766)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	72,000	100,000	(28,000)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	72,000	100,000	(28,000)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	5,000	11,000	(6,000)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	5,000	11,000	(6,000)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	435,600	420,600	15,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	435,600	420,600	15,000
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	62,457,389	65,921,186	(3,463,797)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT				
6100	PAYROLL COST	52,409,611	51,884,947	524,664
6200	CONTRACTED SERVICES	5,192,117	5,011,407	180,710
6300	SUPPLIES AND MATERIALS	1,991,357	2,255,084	(263,727)
6400	OTHER COSTS	2,556,877	2,581,964	(25,087)
6500	DEBT SERVICE	286,427	262,051	24,376
6600	CAPITAL OUTLAY	21,000	3,925,733	(3,904,733)
8900	OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL		<u>62,457,389</u>	<u>65,921,186</u>	<u>(3,463,797)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	12,623,500	12,624,200	(700)
TOTAL FOR FUNCTION	<u>12,623,500</u>	<u>12,624,200</u>	<u>(700)</u>
TOTAL FOR DEBT SERVICE FUND	<u>12,623,500</u>	<u>12,624,200</u>	<u>(700)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2024-2025
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2024-2025 PROPOSED BUDGET	2023-2024 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	126,053	106,628	19,425
6200 CONTRACTED SERVICES	786,180	2,493,032	(1,706,852)
6300 SUPPLIES AND MATERIALS	103,335	109,330	(5,995)
6400 OTHER COSTS	4,000	8,212	(4,212)
6600 CAPITAL OUTLAY	50,000	539,585	(489,585)
TOTAL FOR FUNCTION	1,069,568	3,256,786	(2,187,218)
TOTAL FOR FOOD SERVICE FUND	1,069,568	3,256,786	(2,187,218)

Friendswood Independent School District



2024-2025 Final Budget Worksheets General Fund

August 26, 2024

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

Final
 Budget Worksheets
 August 2024

	Surplus (Deficit)	Total
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
Fund Balance - 2023	\$ (1,250,131)	\$ 17,363,837

Based on ADA of 5758

Total Fund Balance as of 8/31/2023		\$ 17,363,837
Adopted Revenue Budget	\$ 63,366,514	
Adopted Expenditure Budget	\$ 65,816,514	
Projected Budget Surplus (Deficit)		\$ (2,450,000)
Projected Fund Balance as of 8/31/2024		\$ 14,913,837

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

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 1,469,830
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 13,194,007
Total General Fund Balance	\$ 17,363,837

Estimates based on General Fund numbers only.

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

Final
 Budget Worksheets
 August 2024

Based on ADA of 5831

Total Fund Balance as of 8/31/2023 (See Note 1)		\$	17,363,837
Revenues - <i>Revised Estimate</i>	\$		65,642,268
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>65,918,512</u>
Projected Budget Surplus (Deficit)		\$	<u>(276,245)</u>
Projected Fund Balance as of 8/31/2024		\$	<u>17,087,592</u>

Note 1: Currently there are 95 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 surplus would be \$1M.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2024

Final
Budget Worksheets
August 2024

Based on ADA of 5831

Revenues	2023-2024	2023-2024	2023-2024	2023-2024	Balance	Projected Revenues are
	Original Budget	Revised Budget	Projected Revenues	YTD Revenues		Greater (Less) than Original Budget
Current Taxes	33,011,828	33,011,828	31,315,243	31,177,985	1,833,843	(1,696,585)
Delinquent Taxes	150,000	150,000	150,000	76,672	73,328	-
Penalties and Interest	150,000	150,000	171,377	171,377	(21,377)	21,377
Community Education	357,000	357,000	620,669	620,669	(263,669)	263,669
Interest (less market adjustments)	1,016,000	1,016,000	1,503,693	1,503,693	(487,693)	487,693
Rentals - All Other	200,000	200,000	266,500	266,500	(66,500)	66,500
Natorium Revenue	45,000	45,000	82,541	82,541	(37,541)	37,541
Printing Revenue	1,500	1,500	1,500	948	552	-
Rentals - Student Groups	7,500	7,500	8,135	8,135	(635)	635
Miscellaneous Revenue from Local Sources	41,460	41,460	58,872	58,872	(17,412)	17,412
Revenue from Campus Activities	36,000	36,000	22,843	22,843	13,158	(13,158)
Advertising	5,000	5,000	5,400	5,400	(400)	400
Donations	120,439	120,439	120,439	14,131	106,308	-
ERATE	36,394	36,394	36,394	-	36,394	-
UIL Participation Fees	155,000	155,000	175,352	175,352	(20,352)	20,352
Parking Permits	40,000	40,000	42,705	42,705	(2,705)	2,705
Course Fees & College of the Mainland	70,000	70,000	96,336	96,336	(26,336)	26,336
Scoreboard Advertising	135,000	135,000	130,000	130,000	5,000	(5,000)
SAT Review Fees	-	-	-	-	-	-
Athletic Activities- Football	140,000	140,000	115,983	115,983	24,017	(24,017)
Athletic Activities - All Other Sports	40,000	40,000	55,781	55,781	(15,781)	15,781
State Available	2,403,000	2,403,000	2,454,334	2,153,434	249,566	51,334
Foundation School Program (net of recapture)	17,740,641	17,740,641	20,497,954	17,284,336	456,305	2,757,313
Indirect Cost from State Funds	-	-	20,105	20,105	(20,105)	20,105
TRS On Behalf	2,959,814	2,959,814	2,959,814	2,893,554	66,260	-
Medicare On Behalf	-	-	-	-	-	-
Indirect Cost from Federal Funds	174,938	174,938	253,717	253,717	(78,779)	78,779
Other Federal Sources (FEMA)	-	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	300,000	300,000	232,000	21,331	278,669	(68,000)
Bond Proceeds (maintenance tax notes)	4,000,000	4,000,000	4,000,000	4,000,000	-	-
Premium on Bond Proceeds (maint. tax notes)	-	-	141,280	141,280	-	141,280
Operating Transfers In	-	-	60,000	60,000	(60,000)	60,000
Summer School	30,000	30,000	43,302	43,302	(13,302)	13,302
Totals	63,366,514	63,366,514	65,642,268	61,496,980	2,010,814	2,275,754

Recap of Changes from Original Budget

Tax Revenue	\$	(1,675,208)
Local Rev. & Fed. Tax Credits	\$	910,150
Federal Revenue	\$	10,779
State Funding & TRS	\$	2,828,752
Other Resources		201,280
Total	<u>\$</u>	<u>2,275,754</u>

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2024

Final
Budget Worksheets
August 2024

Expenditures by Function	2023-2024 Original Budget	2023-2024 Revised Budget	2023-2024 Expenditures to Date	2023-2024 Encumbrances	2023-2024 Balance	2023-2024 Projected Expenditures
00 Operating Transfers Out	-	-	25,117	-	(25,117)	25,117
11 Instruction	34,446,892	34,522,236	33,832,891	178,468	510,878	34,232,225
12 Instructional Resources and Media	755,935	749,247	705,207	13,549	30,492	723,663
13 Curriculum and Staff Development	845,715	811,580	852,043	11,906	(52,369)	869,440
21 Instructional Leadership	1,247,304	1,168,084	1,116,236	5,336	46,512	1,130,242
23 School Leadership	3,014,373	3,107,217	3,120,369	4,428	(17,580)	3,148,028
31 Guidance and Counseling	2,750,529	2,745,685	2,575,291	8,213	162,181	2,605,075
32 Social Work Services	-	-	-	-	-	-
33 Health Services	663,634	663,643	675,019	423	(11,799)	680,955
34 Student Transportation	2,387,574	2,395,814	2,249,771	88,854	57,190	2,351,792
35 Food Services	1,850	1,850	864	-	986	864
36 Cocurricular/Extracurricular Activities	2,362,882	2,374,405	2,337,990	50,634	(14,219)	2,413,551
41 General Administration	2,615,417	2,590,913	2,493,759	129,263	(32,110)	2,638,785
51 Maintenance and Operations	7,160,423	7,175,739	6,976,160	725,275	(525,695)	7,635,579
52 Security and Monitoring Services	984,577	1,050,914	976,183	42,327	32,404	1,019,940
53 Data Processing Services	1,588,622	1,603,104	1,456,936	11,159	135,009	1,402,875
61 Community Services	372,862	371,337	606,285	60,330	(295,278)	679,897
71 Debt Service	486,325	262,051	191,074	4,958	66,020	262,143
81 Facilities Acquisition and Construction	3,630,000	3,795,766	463,455	3,035,465	296,845	3,616,921
93 Payments to Fiscal Agents	70,000	100,000	62,098	-	37,902	62,098
95 Payments to JJAEP Programs	11,000	11,000	-	553	10,447	553
99 Other Governmental Charges	420,600	420,600	314,104	104,667	1,829	418,771
Totals	65,816,514	65,921,186	61,030,852	4,475,806	414,528	65,918,512

Recap of Budget Increases:

Amendments offset by Revenues	\$ 30,624	Donations, Insurance Proceeds
November Budget Amendment	14,048	
May Budget Amendment	60,000	
Total of Budget Increases	\$ 104,672	

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

Final
 Budget Worksheets
 August 2024

Source: Certified Rolls as of Supplement 7.

Less: Estimated amount lost from ARB review	\$	4,464,641,940
Net Taxable Before Freeze	\$	-
(minus) Over 65 & Disabled Persons Taxable	\$	4,464,641,940
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	(987,828,853)
2023 Rate	\$	3,476,813,087
2023 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	1.0800
	\$	37,549,581

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	3,476,813,087
73.64% % M&O	\$	0.7953
	\$	27,651,094
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$	3,476,813,087
26.36% % I&S	\$	0.2847
	\$	9,898,487

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 5,297,184	\$ 5,297,184	
	73.64%	26.36%	
Levy for Over 65 & DP	<u>\$ 3,900,787</u>	<u>\$ 1,396,397</u>	
General	\$ 27,651,094	\$ 9,898,487	
Over 65 & DP	\$ 3,900,787	\$ 1,396,397	
<u>Estimated Levy</u>	<u>\$ 31,551,882</u>	<u>\$ 11,294,883</u>	<u>Total Estimated Levy</u>
Collection Percentages	99.25%	99.25%	<u>\$ 42,846,765</u>
	<u>\$ 31,315,243</u>	<u>\$ 11,210,172</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 31,465,243	\$ 11,240,172	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,624,200)	Less: 2024 Bond Payments
		<u>\$1,882,258</u>	Plus: HH - Homestead Exemption
		<u>\$ 498,230</u>	Projected Surplus @ 8/31/24

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2018	99.28%
2019	99.26%
2020	99.50%
2021	103.13%
2022	101.12%
2023	101.12%

Debt Service Fund Balance Recap

Fund Balance at 8/31/23	\$	4,540,938
Projected Surplus for FY 2024	\$	498,230
Projected Fund Balance at 8/31/24	\$	5,039,168

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	3,476,813,087
PY Net Taxable Values	\$	3,449,175,471
Increase	0.80%	<u>\$ 27,637,616</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$	31,465,243
PY Estimated Collections	\$	38,474,378
Decrease	-18.22%	<u>\$ (7,009,135)</u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/24/2024

Friendswood Independent School District
 Budget Forecasts with Adopted Salary Plan
 Proposed Tax Rate 2024: \$1.0400 (\$0.7869 + \$0.2531)

Final
 Budget Worksheets
 August 2024

Budget Assumptions	Original 2023-24	Projected 2023-24	Proposed 2024-25	Projected 2025-26
ADA	5758	5831	5880	5905
PV Growth		0.5%	10.3%	7.5%
M&O Tax Rate	\$0.7953	\$0.7953	\$0.7869	\$0.7847
Local Revenues	\$ 2,626,293	\$ 3,557,821	\$ 2,861,942	\$ 2,861,942
Tax Collections	\$ 33,161,828	\$ 31,465,243	\$ 34,211,871	\$ 37,141,205
State Funding	\$ 20,143,641	\$ 22,972,393	\$ 21,064,425	\$ 18,792,849
Federal Revenues (Indirect Costs & SHARS)	\$ 474,938	\$ 485,717	\$ 274,938	\$ 274,938
Other Resources	\$ 4,000,000	\$ 4,201,280	\$ 1,112,000	\$ -
TRS On-Behalf	\$ 2,959,814	\$ 2,959,814	\$ 2,932,213	\$ 2,932,213
Total Revenues	\$ 63,366,514	\$ 65,642,268	\$ 62,457,389	\$ 62,003,148
Increase (Decrease) in Revenues		\$ 2,275,754	\$ (3,184,879)	\$ (454,241)
Salaries	\$ 51,502,171	\$ 51,502,171	\$ 51,995,412	\$ 51,995,412
Operating Budgets	\$ 13,989,343	\$ 14,350,230	\$ 10,261,977	\$ 10,544,377
Total Operating Expenditures	\$ 65,491,514	\$ 65,852,401	\$ 62,257,389	\$ 62,539,789
Operating Surplus (Deficit)	\$ (2,125,000)	\$ (210,134)	\$ 200,000	\$ (536,642)
Debt Service for maintenance tax notes	\$ 325,000	\$ 66,111	\$ 200,000	\$ 770,375
Total Surplus (Deficit)	\$ (2,450,000)	\$ (276,245)	\$ (0)	\$ (1,307,017)
Projected Fund Balance	\$ 14,913,837	\$ 17,087,592	\$ 17,087,592	\$ 15,780,575
Total Expenditures at 98%	\$ 64,506,684	\$ 64,601,464	\$ 61,212,241	\$ 62,059,368
Surplus (Deficit) at 98% spending	\$ (1,140,170)	\$ 1,040,803	\$ 1,245,147	\$ (56,221)

Numbers in red are estimates.

<u>Budget Assumptions</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<i>Growth</i>	<u>2025-26</u>	<i>Growth</i>
Property Values	4,440,401,340	4,464,641,940	4,924,491,568	10.3%	5,293,828,436	7.5%
CPTD Values	4,201,543,082	4,032,260,113	4,435,486,124	10.0%	4,768,147,584	7.5%
Difference	238,858,258	432,381,827	489,005,444		525,680,852	
Recapture	\$ 633,879	\$ 400,132	\$ 728,451		\$ 1,020,268	
Number of Days in Reserve	83	95	100		91	

*** 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 \$1.0400
 For the Fiscal Year Ending August 31, 2025

Final
 Budget Worksheets
 August 2024

Proposed Tax Rate		
M&O	\$	0.7869
I&S	\$	0.2531
Total	\$	1.0400

Based on ADA of 5880

Projected Fund Balance as of 8/31/2024	\$	17,087,592
<i>Proposed Revenue Budget</i>	\$	62,457,389
<i>Proposed Expenditure Budget</i>	\$	<u>62,457,389</u>
Proposed Budget Surplus (Deficit)	\$	(0)
Proposed Fund Balance as of 8/31/2025	\$	<u>17,087,592</u>

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget	\$	65,816,514
Changes from Prior Year:		
New Personnel	\$	-
Band roll up cost	\$	237,084
Reduction in state/federal grant funds	\$	418,898
Approved salary plan	\$	528,319
Increase for TRS-ActiveCare contribution	\$	240,000
Net savings from attrition and personnel reductions, estimated	\$	(918,061)
Decrease in TRS On-Behalf expenditures, benefits costs	\$	(14,599)
Campus/Department budget decreases	\$	(9,113)
Decrease for maintenance tax notes	\$	(4,000,000)
Decrease for priority maintenance	\$	(130,000)
Decrease for overnight travel	\$	(76,955)
Decrease for safety costs (offset with grant funds)	\$	(145,073)
Decrease in Special Education evaluations (moved to payroll)	\$	(50,000)
Decrease for server, DVR (one-time purchase)	\$	(45,000)
Decrease in Special Education SSA costs (moved to payroll)	\$	(35,000)
Decrease in property insurance (allows for 20% increase)	\$	(34,189)
Increase for COM, Clear Path, offset with savings from TSVN	\$	9,000
Increase for OnRamps courses (offset with revenue)	\$	12,000
Increase in GCAD cost	\$	15,000
Increase in general liability/auto insurance	\$	20,582
Increase for survey & subscriptions	\$	20,702
Increase for athletics officials/student travel	\$	47,555
Increase in IPM and grounds coverage	\$	49,725
Increase for maintenance tax notes debt payment	\$	200,000
Increase in electricity	\$	300,000
Subtotal	\$	(3,359,125)
Proposed Expenditure Budget for 2024-2025	<u>\$</u>	<u>62,457,389</u>

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2025

Final
Budget Worksheets
August 2024

Based on ADA of 5880

Revenues	2023-2024	2023-2024	2024-2025	Change from Prior	Change from Prior Year
	Original Revenue Budget	Projected Revenues	Proposed Revenues	Year Original Budget	Projected Revenue Budget
Current Taxes	33,011,828	31,315,243	34,061,871	1,050,043	2,746,628
Delinquent Taxes	150,000	150,000	150,000	-	-
Penalties and Interest	150,000	171,377	150,000	-	(21,377)
Community Education	357,000	620,669	357,000	-	(263,669)
Interest (less market adjustments)	1,016,000	1,503,693	1,275,000	259,000	(228,693)
Rentals - All Other	200,000	266,500	167,000	(33,000)	(99,500)
Natorium Revenue	45,000	82,541	78,000	33,000	(4,541)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	7,500	8,135	7,500	-	(635)
Miscellaneous Revenue from Local Sources	41,460	58,872	49,054	7,594	(9,818)
Revenue from Campus Activities	36,000	22,843	36,000	-	13,158
Advertising	5,000	5,400	15,000	10,000	9,600
Donations	120,439	120,439	132,664	12,225	12,225
ERATE	36,394	36,394	36,394	-	-
UIL Participation Fees	155,000	175,352	155,000	-	(20,352)
Parking Permits	40,000	42,705	40,000	-	(2,705)
Course Fees & College of the Mainland	70,000	96,336	82,000	12,000	(14,336)
Scoreboard Advertising	135,000	130,000	35,000	(100,000)	(95,000)
SAT Review Fees	-	-	-	-	-
Athletic Activities- Football	140,000	115,983	140,000	-	24,017
Athletic Activities - All Other Sports	40,000	55,781	40,000	-	(15,781)
Paid PK Tuition	-	-	34,830	34,830	34,830
State Available	2,403,000	2,454,334	3,498,770	1,095,770	1,044,436
Foundation School Program (net of recapture)	17,740,641	20,497,954	17,565,655	(174,986)	(2,932,299)
Indirect Cost from State Funds	-	20,105	-	-	(20,105)
TRS On Behalf	2,959,814	2,959,814	2,932,213	(27,601)	(27,601)
Medicare On Behalf	-	-	-	-	-
Indirect Cost from Federal Funds	174,938	253,717	174,938	-	(78,779)
Other Federal Sources (FEMA)	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	300,000	232,000	100,000	(200,000)	(132,000)
Bond Proceeds (maintenance tax notes)	4,000,000	4,000,000	-	(4,000,000)	(4,000,000)
Premium on Bond Proceeds (maint. tax notes)	-	141,280	-	-	(141,280)
Operating Transfers In	-	60,000	1,112,000	1,112,000	1,052,000
Summer School	30,000	43,302	30,000	-	(13,302)
Totals	63,366,514	65,642,268	62,457,389	(909,125)	(3,184,879)

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$	1,050,043	\$	2,746,628
Local Rev. & Fed. Tax Credits	\$	235,649	\$	(695,879)
Federal Revenue	\$	(200,000)	\$	(210,779)
State Funding & TRS	\$	893,183	\$	(1,935,569)
Other Resources	\$	(2,888,000)	\$	(3,089,280)
Total	\$	(909,125)	\$	(3,184,879)

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/24/2024

Friendswood Independent School District
Proposed Expenditure Budget
For the Fiscal Year Ending August 31, 2025

Final
Budget Worksheets
August 2024

Expenditures by Function	2023-2024 Original Budget	2023-2024 <i>Revised</i> Budget	2023-2024 Projected Expenditures	2024-2025 Proposed Expenditure Budget	Proposed Budget is Greater (Less) than PY Original Budget
00 Operating Transfers Out	-	-	25,117	-	-
11 Instruction	34,446,892	34,522,236	34,232,225	34,428,561	(18,331)
12 Instructional Resources and Media	755,935	749,247	723,663	665,248	(90,687)
13 Curriculum and Staff Development	845,715	811,580	869,440	1,279,663	433,948
21 Instructional Leadership	1,247,304	1,168,084	1,130,242	1,192,823	(54,481)
23 School Leadership	3,014,373	3,107,217	3,148,028	3,200,038	185,665
31 Guidance and Counseling	2,750,529	2,745,685	2,605,075	2,606,239	(144,290)
32 Social Work Services	-	-	-	-	-
33 Health Services	663,634	663,643	680,955	679,936	16,302
34 Student Transportation	2,387,574	2,395,814	2,351,792	2,564,739	177,165
35 Food Services	1,850	1,850	864	1,850	-
36 Cocurricular/Extracurricular Activities	2,362,882	2,374,405	2,413,551	2,452,515	89,633
41 General Administration	2,615,417	2,590,913	2,638,785	2,593,874	(21,543)
51 Maintenance and Operations	7,160,423	7,175,739	7,635,579	7,508,183	347,759
52 Security and Monitoring Services	984,577	1,050,914	1,019,940	662,984	(321,593)
53 Data Processing Services	1,588,622	1,603,104	1,402,875	1,448,577	(140,045)
61 Community Services	372,862	371,337	679,897	373,133	271
71 Debt Services	486,325	262,051	262,143	286,427	(199,898)
81 Facilities Acquisition and Construction	3,630,000	3,795,766	3,616,921	-	(3,630,000)
93 Payments to Fiscal Agents	70,000	100,000	62,098	72,000	2,000
95 Payments to JJAEP Programs	11,000	11,000	553	5,000	(6,000)
99 Other Governmental Charges	420,600	420,600	418,771	435,600	15,000
Totals	\$ 65,816,514	\$ 65,921,186	\$ 65,918,512	\$ 62,457,389	\$ (3,359,125)

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2025 and 2024

Final
Budget Worksheets
August 2024

Detail of Expenditures	2024-2025 Proposed Budget	2023-2024 Original Budget	Change from PY Original Budget
Salaries	\$ 41,892,713	\$ 41,838,609	\$ 54,105
Stipends, OT, Extra Duty, & Local Leave Payments	\$ 2,227,946	2,059,210	168,736
Substitutes	\$ 658,974	613,974	45,000
TRS On Behalf	\$ 2,932,213	2,959,814	(27,601)
Benefits <i>(see details below)</i>	\$ 4,283,566	4,030,563	253,002
Salaries - Subtotal	\$ 51,995,412	\$ 51,502,171	\$ 493,242
Campuses	\$ 741,788	763,314	(21,526)
Departments	\$ 9,520,189	13,226,029	(3,705,840)
Debt Service for Maintenance Tax Notes	\$ 200,000	325,000	(125,000)
Total Expenditure Budget	\$ 62,457,389	\$ 65,816,514	\$ (3,359,124)

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 25,204	\$ 24,454	\$ 750
6141 - FICA Medicare	\$ 610,244	\$ 605,913	4,331
6142 - Group Health Insurance	\$ 1,474,697	\$ 1,318,943	155,754
6143 - Workers' Compensation	\$ 141,152	\$ 138,128	3,024
6145 - Unemployment	\$ 53,476	\$ 53,842	(366)
6146 - TRS Care for Retirees & Federal Matching for all funds	\$ 1,656,329	\$ 1,570,209	86,121
6148 - Life Insurance	\$ 8,805	\$ 8,923	(118)
6149 - TRS District Contribution	\$ 313,659	\$ 310,152	3,507
Total	\$ 4,283,566	\$ 4,030,563	\$ 253,002

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2025 and 2024**

	2024-2025			2023-2024			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
GENERAL FUND (excludes benefits)								
Salaries	34,922,432	6,970,282	41,892,713	34,916,285	6,922,323	41,838,609	A	54,105
Stipends	1,018,706	-	1,018,706	1,008,119	-	1,008,119	B	10,587
Employee Allowance	75,640	-	75,640	79,991	-	79,991		(4,351)
Local leave payments	170,000	-	170,000	170,000	-	170,000		-
Substitutes	574,689	84,285	658,974	529,689	84,285	613,974	C	45,000
Extra Duty / Overtime	120,000	843,600	963,600	120,000	681,100	801,100	D	162,500
Total - General Fund	36,881,467	7,898,167	44,779,633	36,824,084	7,687,708	44,511,793		267,840
ALL OTHER FUNDS								
	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	133,600	21,740	155,340	149,653	23,982	173,635	E	(18,295)
Idea B Formula	889,937	153,892	1,043,828	726,573	116,992	843,566	F	200,263
Idea B Preschool	19,242	6,280	25,523	18,515	2,617	21,132		4,391
Child Nutrition	102,371	23,682	126,053	76,638	17,708	94,346	G	31,708
Title 2 - Training	4,000	523	4,523	6,100	794	6,894		(2,372)
Title 3 - Part A - ESL	9,611	1,374	10,985	9,516	1,339	10,855		130
ESSER III	-	-	-	436,796	72,324	509,120	H	(509,120)
Safety Cycle 2	23,424	6,873	30,297	-	-	-		30,297
SSA - TEC	522,781	82,879	605,660	486,594	57,408	544,003	I	61,657
Capital Projects	72,801	10,338	83,139	72,135	9,268	81,403		1,736
Total - All Other Funds	1,777,768	307,580	2,085,348	1,982,521	302,432	2,284,953		(199,605)
Grand Total	38,659,234	8,205,747	46,864,981	38,806,605	7,990,140	46,796,746		68,236

Notes to Explain Large Variances from Prior Year:

- A - Overall change in salaries after salary increase, teacher band roll up, attrition, restructuring, addition of instructional coaches (previously funded with ESSER III)
- B - Stipend restructuring and addition of stipends previously funded with ESSER III
- C - Increase for professional learning needs
- D - Increase to reflect average supplemental pay and overtime costs
- E - Decrease in personnel
- F - Increase in federal funding
- G - Addition of Food Service Program Manager
- H - Reduction for final year of ESSER III
- I - Additional SSA teaching staff

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2024-2025 School Year

Final
Budget Worksheets
August 2024

Campuses	<i>2024-2025 Proposed Budget</i>	<i>2023-2024 Original Budget</i>	Change from Prior Year
Friendswood High School	304,466	319,440	(14,974)
Cline Elementary	94,446	84,270	10,176
Bales Elementary	69,112	65,084	4,028
Windsong Elementary	64,554	66,674	(2,120)
Westwood Elementary	49,926	57,876	(7,950)
Friendswood Junior High	159,284	169,970	(10,686)
Total for All Campuses	\$ 741,788	\$ 763,314	\$ (21,526)
Departments			
Superintendent	228,865	244,865	(16,000)
Human Resources	76,799	72,257	4,542
Tax Office	463,850	448,850	15,000
Public Information	33,305	35,705	(2,400)
Business Department	354,659	342,077	12,582
Print Shop	-	88	(88)
Elementary Curriculum	75,709	80,731	(5,022)
Nurses	12,410	12,410	-
Transportation	558,963	562,963	(4,000)
Special Education	220,596	307,846	(87,250)
Maintenance & Operations	1,121,480	1,041,785	79,695
Secondary Curriculum	241,997	231,002	10,995
Technology	528,010	578,260	(50,250)
Athletics	386,240	369,785	16,455
Band	110,095	113,195	(3,100)
Gifted and Talented	8,455	19,896	(11,441)
ESL	15,000	10,000	5,000
CTE	297,010	299,010	(2,000)
Transportation Charges	-	-	-
CFO	4,673,596	8,467,154	(3,793,558)
Community Education	175,150	175,150	-
Athletic Camps	138,000	138,000	-
Total for All Departments	\$ 9,720,189	\$ 13,551,029	\$ (3,830,840)
Grand Total for all Budget Managers	\$ 10,461,977	\$ 14,314,343	\$ (3,852,366)

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2025
 Tax Year: 2024

Final
 Budget Worksheets
 August 2024

Source: Certified Rolls as of 7/30/2024.

Less: Estimated amount lost from ARB review		\$	4,947,016,658
Net Taxable Before Freeze		\$	(22,525,090)
(minus) Over 65 & Disabled Persons Taxable		\$	4,924,491,568
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values		\$	(1,054,573,206)
	2024 Proposed Rate	\$	3,869,918,362
		\$	1.0400
2024 Total Levy Estimate MINUS Over 65 and Disabled Levy		\$	40,247,151

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund		\$	3,869,918,362
75.66% % M&O		\$	0.7869
		\$	30,452,388
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund		\$	3,869,918,362
24.34% % I&S		\$	0.2531
		\$	9,794,763

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 5,110,628	\$ 5,110,628	
	75.66%	24.34%	
Levy for Over 65 & DP	\$ 3,866,878	\$ 1,243,750	
General	\$ 30,452,388	\$ 9,794,763	
Over 65 & DP	\$ 3,866,878	\$ 1,243,750	
<u>Estimated Levy</u>	\$ 34,319,266	\$ 11,038,513	<u>Total Estimated Levy</u>
Collection Percentages	99.25%	99.25%	\$ 45,357,779
	\$ 34,061,871	\$ 10,955,724	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 34,211,871	\$ 10,985,724	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,623,500)	Less: 2025 Bond Payments
		\$1,845,120	Plus: HH - Homestead Exemption
		<u>\$ 207,345</u>	Projected Surplus @ 8/31/25

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2018	99.28%
2019	99.26%
2020	99.50%
2021	103.13%
2022	101.12%
2023	101.12%

Debt Service Fund Balance Recap

Fund Balance at 8/31/23		\$	4,540,938
Projected Surplus for FY 2024		\$	498,230
Projected Fund Balance at 8/31/24		\$	5,039,168
Projected Surplus for FY 2025		\$	207,345
Projected Fund Balance at 8/31/25		\$	5,246,512

Change in Net Taxable Values from PY

CY Net Taxable Values		\$	3,869,918,362
PY Net Taxable Values		\$	3,476,813,087
Increase	11.31%	\$	<u>393,105,275</u>

Comparison of PY Tax Collections

CY Estimated Collections		\$	34,211,871
PY Estimated Collections		\$	31,465,243
Increase	8.73%	\$	<u>2,746,628</u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/24/2024

Friendswood Independent School District



Stipend List For the 2024-2025 School Year

**Friendswood ISD
2024-2025 Stipend List**

Assignment	Amount or Range	Total Amount
504 FACILITATOR	\$1,500	\$1,500
ACADEMIC DECATHLON	\$4,100	\$8,200
ACADEMIC DECATHLON - HEAD	\$6,500	\$6,500
ACADEMIC DECATHLON HOME SITE COORDINATOR	\$4,100	\$4,100
ACADEMIC OCTATHLON	\$2,200	\$2,200
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-\$16,000	\$23,500
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	\$1,450	\$1,450
CAMPUS TECHNOLOGY LEAD	\$1,200	\$6,000
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
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

**Friendswood ISD
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CROSS COUNTRY BOYS	\$3,900	\$3,900
CROSS COUNTRY GIRLS	\$3,900	\$3,900
CTE	\$750-\$3,476	\$20,767
CURRICULUM SPECIALIST	\$3,500	\$10,500
DECA	\$1,000	\$1,000
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
ELEMENTARY FACILITATOR	\$2,000	\$2,000
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 JH	\$3,450	\$41,400
FOOTBALL OFFENSIVE COORDINATOR	\$8,000	\$8,000
FOOTBALL STATISTICIAN	\$1,000	\$1,000
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$550	\$550
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	\$1,775	\$1,775
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	\$10,000
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-\$2,283	\$24,335
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

**Friendswood ISD
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MU ALPHA THETA	\$300	\$300
MUSICAL ART/PROGRAM/PR	\$750	\$750
MUSICAL ARTWORK/CALIGRAPHY	\$450	\$450
MUSICAL BAND	\$1,500	\$1,500
MUSICAL CHOIR	\$1,000-\$1,700	\$3,700
MUSICAL DANCE	\$1,000-\$1,700	\$2,700
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	\$1,350	\$1,350
NATIONAL TECHNICAL HONOR SOCIETY	\$450	\$1,350
ORFFESTRA CLUB	\$400	\$400
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$1,000
PLTW PURCHASING	\$200	\$200
PTO LIAISON	\$800	\$800
ROBOTICS	\$500-\$3,250	\$13,750
RODEO ART	\$350	\$350
SCIENCE FAIR	\$1,850	\$1,850
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
SOFTBALL/BASEBALL FACILITY MANAGER	\$2,500	\$2,500
SPANISH CLUB	\$550	\$550
SPANISH HONOR SOCIETY	\$400	\$400
SPECIAL EDUCATION BCBA	\$4,000	\$4,000
SPECIAL EDUCATION ESY COORDINA	\$2,500	\$2,500
SPECIAL EDUCATION LEAD	\$1,250	\$5,000
SPECIAL EDUCATION LSSP LEAD	\$3,250	\$3,250
SPECIAL EDUCATION SECONDARY COORDINATOR	\$1,800	\$1,800
SPECIAL EDUCATION SLP SUPERVISOR	\$1,250	\$1,250
SPECIAL EDUCATION SPEECH LEAD	\$2,000	\$2,000
SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
SPECIAL EDUCATION TEAM LEAD	\$2,000	\$2,000
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500

**Friendswood ISD
2024-2025 Stipend List**

SPECIAL OLYMPICS	\$1,000	\$3,000
SPECIALS LEAD	\$1,250	\$2,500
SPECIALS-INTERVENTIONIST LEAD	\$1,250	\$1,250
SPEECH CLUB	\$550	\$550
SPEECH TOURNAMENT COORDINATOR	\$1,500	\$1,500
SPRING ATHLETIC TRAINING	\$3,750	\$3,750
STRENGTH AND CONDITIONING	\$2,500-\$6,250	\$8,750
STUDENT COUNCIL	\$488-\$1,500	\$6,838
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	\$20,000
TEAM LEAD	\$850-\$2,500	\$66,616
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-\$800	\$2,200
THEATER ARTS ADDITIONAL DUTIES	\$3,050	\$3,050
THERAPEUTIC EDU CENTER	\$6,000	\$18,000
THESPIANS	\$300	\$300
TRACK ASSISTANT	\$1,897-\$3,250	\$34,676
TRACK BOYS HEAD	\$3,900	\$3,900
TRACK GIRLS HEAD	\$3,900	\$3,900
TRAINER	\$8,435	\$8,435
TRAINER LEAD	\$12,235	\$12,235
TRAVEL/GAS	\$1,200-\$5,000	\$65,500
UIL ACADEMIC ASST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$500-\$3,500	\$30,780
VOLLEYBALL FRESHMAN	\$3,500	\$3,500
VOLLEYBALL HEAD	\$7,000	\$7,000
VOLLEYBALL JH	\$2,140	\$8,560
VOLLEYBALL JV	\$4,000	\$4,000
VOLLEYBALL VARSITY ASSISTANT	\$4,000	\$4,000
WATER POLO - ASSISTANT	\$2,800	\$2,800
WATER POLO - HEAD	\$5,000	\$5,000
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	\$6,000	\$6,000
YEARBOOK	\$1,725-\$2,150	\$3,875
ZERO HOUR DECATHLON CO	\$1,000	\$1,000
ZERO HOUR UIL	\$500	\$6,000
		\$1,127,083