

**2022 - 2023 Actual Financial Data**  
**Totals for FRIENDSWOOD ISD (084911)**  
**Total Enrolled Membership: 6,189**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
<b>Revenues</b>									
<b>Operating Revenue</b>									
Local Property Tax from M&O (excluding recapture)	\$38,648,301	70.22%	\$6,245	\$38,648,301	60.77%	\$6,245	\$28,691,872,133	40.66%	\$5,214
State Operating Funds	\$12,561,592	22.82%	\$2,030	\$13,581,789	21.36%	\$2,195	\$23,719,158,787	33.61%	\$4,310
Federal Funds	\$505,474	0.92%	\$82	\$3,472,390	5.46%	\$561	\$14,132,922,804	20.03%	\$2,568
Other Local	\$3,322,875	6.04%	\$537	\$7,897,081	12.42%	\$1,276	\$4,021,402,796	5.70%	\$731
<b>Total Operating Revenue</b>	<b>\$55,038,242</b>	<b>100.00%</b>	<b>\$8,893</b>	<b>\$63,599,561</b>	<b>100.00%</b>	<b>\$10,276</b>	<b>\$70,565,356,520</b>	<b>100.00%</b>	<b>\$12,822</b>
<b>Other Revenue</b>									
Local Property Tax from I&S	\$0	0.00%	\$0	\$12,320,249	91.43%	\$1,991	\$10,181,652,781	86.55%	\$1,850
State Assistance for Debt Service	\$0	0.00%	\$0	\$504,844	3.75%	\$82	\$388,614,109	3.30%	\$71
Misc Rev Debt Service Fund (F599)	\$0	0.00%	\$0	\$303,105	2.25%	\$49	\$314,731,759	2.68%	\$57
Other Receipts (excluding debt service financing)	\$301,431	100.00%	\$49	\$346,311	2.57%	\$56	\$879,081,869	7.47%	\$160
<b>Total Other Revenue</b>	<b>\$301,431</b>	<b>100.00%</b>	<b>\$49</b>	<b>\$13,474,509</b>	<b>100.00%</b>	<b>\$2,177</b>	<b>\$11,764,080,518</b>	<b>100.00%</b>	<b>\$2,138</b>
<b>Subtotal: Operating and Other Revenue</b>	<b>\$55,339,673</b>	<b>100.00%</b>	<b>\$8,942</b>	<b>\$77,074,070</b>	<b>100.00%</b>	<b>\$12,453</b>	<b>\$82,329,437,038</b>	<b>100.00%</b>	<b>\$14,960</b>
<b>Recapture Revenue</b>									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$4,520,744,064	100.00%	\$821
<b>Total Recaptured Revenue</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$4,520,744,064</b>	<b>100.00%</b>	<b>\$821</b>
<b>Subtotal: Operating, Other and Recaptured Revenue</b>	<b>\$55,339,673</b>	<b>100.00%</b>	<b>\$8,942</b>	<b>\$77,074,070</b>	<b>100.00%</b>	<b>\$12,453</b>	<b>\$86,850,181,102</b>	<b>100.00%</b>	<b>\$15,781</b>
<b>Debt Service Financing and TRS Estimate Revenue</b>									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,519,285,839	48.45%	\$458
Estimated State TRS Contributions	\$3,217,204	100.00%	\$520	\$3,217,204	100.00%	\$520	\$2,680,158,246	51.55%	\$487
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	<b>\$3,217,204</b>	<b>100.00%</b>	<b>\$520</b>	<b>\$3,217,204</b>	<b>100.00%</b>	<b>\$520</b>	<b>\$5,199,444,085</b>	<b>100.00%</b>	<b>\$945</b>
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	<b>\$58,556,877</b>	<b>100.00%</b>	<b>\$9,461</b>	<b>\$80,291,274</b>	<b>100.00%</b>	<b>\$12,973</b>	<b>\$87,528,881,123</b>	<b>100.00%</b>	<b>\$15,905</b>
<b>Expenditures</b>									
<b>Operating Expenditures by Object (61xx-64xx only)</b>									
Payroll Expenditures (Object 61xx)	\$49,753,565	84.59%	\$8,039	\$52,456,165	78.40%	\$8,476	\$53,061,122,304	77.83%	\$9,642

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	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Professional & Contracted Services (Object 62xx)	\$4,386,019	7.46%	\$709	\$7,283,974	10.89%	\$1,177	\$6,951,471,452	10.20%	\$1,263
Supplies & Materials (Object 63xx)	\$2,767,423	4.71%	\$447	\$4,769,098	7.13%	\$771	\$6,000,809,548	8.80%	\$1,090
Other Operating Expenditures (Object 64xx)	\$1,907,684	3.24%	\$308	\$2,395,291	3.58%	\$387	\$2,164,945,111	3.18%	\$393
<b>Total Operating Expenditures by Object</b>	<b>\$58,814,691</b>	<b>100.00%</b>	<b>\$9,503</b>	<b>\$66,904,528</b>	<b>100.00%</b>	<b>\$10,810</b>	<b>\$68,178,348,415</b>	<b>100.00%</b>	<b>\$12,389</b>
<b>Non-Operating Expenditures by Object</b>									
Capital Outlay (Object 61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$62,503,609	0.26%	\$11
Debt Services (Object 65xx)	\$136,118	24.34%	\$22	\$12,757,226	15.39%	\$2,061	\$11,163,943,942	46.06%	\$2,029
Capital Outlay (Object 66xx)	\$423,115	75.66%	\$68	\$70,113,320	84.61%	\$11,329	\$13,009,251,112	53.68%	\$2,364
<b>Total Non-Operating Expenditures by Object</b>	<b>\$559,233</b>	<b>100.00%</b>	<b>\$90</b>	<b>\$82,870,546</b>	<b>100.00%</b>	<b>\$13,390</b>	<b>\$24,235,698,663</b>	<b>100.00%</b>	<b>\$4,404</b>
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	<b>\$59,373,924</b>	<b>100.00%</b>	<b>\$9,593</b>	<b>\$149,775,074</b>	<b>100.00%</b>	<b>\$24,200</b>	<b>\$92,414,047,078</b>	<b>100.00%</b>	<b>\$16,792</b>
<b>Operating Expenditures by Function (61xx-64xx only)</b>									
Instruction (Function 11,95)	\$33,414,479	56.81%	\$5,399	\$36,055,455	53.89%	\$5,826	\$37,694,253,296	55.29%	\$6,849
Instructional Resources & Media Services (Function 12)	\$650,834	1.11%	\$105	\$768,061	1.15%	\$124	\$666,798,594	0.98%	\$121
Curriculum & Staff Development (Function 13)	\$1,134,199	1.93%	\$183	\$2,076,318	3.10%	\$335	\$1,695,187,680	2.49%	\$308
Instructional Leadership (Function 21)	\$944,393	1.61%	\$153	\$958,255	1.43%	\$155	\$1,229,238,310	1.80%	\$223
School Leadership (Function 23)	\$3,139,616	5.34%	\$507	\$3,227,409	4.82%	\$521	\$3,907,731,028	5.73%	\$710
Guidance Counseling Services (Function 31)	\$2,410,809	4.10%	\$390	\$3,192,093	4.77%	\$516	\$2,737,811,247	4.02%	\$497
Social Work Services (Function 32)	\$0	0.00%	\$0	\$22,000	0.03%	\$4	\$252,643,229	0.37%	\$46
Health Services (Function 33)	\$667,168	1.13%	\$108	\$667,286	1.00%	\$108	\$732,011,214	1.07%	\$133
Transportation (Function 34)	\$2,280,575	3.88%	\$368	\$2,280,575	3.41%	\$368	\$2,059,867,566	3.02%	\$374
Food Services (Function 35)	\$1,240	0.00%	\$0	\$2,648,845	3.96%	\$428	\$3,474,009,318	5.10%	\$631
Extracurricular (Function 36)	\$2,204,692	3.75%	\$356	\$2,684,693	4.01%	\$434	\$2,112,169,842	3.10%	\$384
General Administration (Function 41,92)	\$2,513,980	4.27%	\$406	\$2,515,912	3.76%	\$407	\$2,263,873,359	3.32%	\$411
Facilities Maintenance & Operations (Function 51)	\$6,761,228	11.50%	\$1,092	\$6,931,997	10.36%	\$1,120	\$6,750,271,702	9.90%	\$1,227
Security & Monitoring Services (Function 52)	\$775,368	1.32%	\$125	\$926,360	1.38%	\$150	\$909,865,518	1.33%	\$165
Data Processing Services (Function 53)	\$1,403,655	2.39%	\$227	\$1,436,814	2.15%	\$232	\$1,317,893,172	1.93%	\$239
Community Services (Function 61)	\$512,455	0.87%	\$83	\$512,455	0.77%	\$83	\$352,764,015	0.52%	\$64
Fund Raising CHARTER SCHOOLS ONLY (Function 81)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$21,959,325	0.03%	\$4

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	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
<b>Total Operating Expenditures by Function</b>	\$58,814,691	100.00%	\$9,503	\$66,904,528	100.00%	\$10,810	\$68,178,348,415	100.00%	\$12,389
<b>Non-Operating Expenditures by Function</b>									
Non-Operating Expenditures by Function (81) (61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$62,503,609	0.26%	\$11
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$136,118	24.34%	\$22	\$12,757,226	15.39%	\$2,061	\$11,163,943,942	46.06%	\$2,029
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$423,115	75.66%	\$68	\$70,113,320	84.61%	\$11,329	\$13,009,251,112	53.68%	\$2,364
<b>Total Non-Operating Expenditures by Function</b>	\$559,233	100.00%	\$90	\$82,870,546	100.00%	\$13,390	\$24,235,698,663	100.00%	\$4,404
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$59,373,924	100.00%	\$9,593	\$149,775,074	100.00%	\$24,200	\$92,414,047,078	100.00%	\$16,792
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>									
Basic Educational Services (PIC 11)	\$23,843,220	40.54%	\$3,853	\$24,839,570	37.13%	\$4,014	\$27,689,146,835	40.61%	\$5,031
Gifted and Talented (PIC 21)	\$4,402,631	7.49%	\$711	\$4,406,767	6.59%	\$712	\$402,862,418	0.59%	\$73
Career and Technical (PIC 22)	\$2,850,076	4.85%	\$461	\$2,966,341	4.43%	\$479	\$2,307,412,199	3.38%	\$419
Students with Disabilities (PICs 23,33,43)	\$9,463,840	16.09%	\$1,529	\$11,262,353	16.83%	\$1,820	\$8,680,955,352	12.73%	\$1,577
State Compensatory Education (PICs 24,26,28,29,30,34)	\$690,067	1.17%	\$111	\$1,131,411	1.69%	\$183	\$6,677,859,721	9.79%	\$1,213
Bilingual (PICs 25,35)	\$54,712	0.09%	\$9	\$76,850	0.11%	\$12	\$757,673,102	1.11%	\$138
High School Allotment (PIC 31)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
Early Education Allotment (PIC 36)	\$172,503	0.29%	\$28	\$478,669	0.72%	\$77	\$1,312,642,101	1.93%	\$239
Dyslexia or Related Disorder Services (PIC 37)	\$468,022	0.80%	\$76	\$494,893	0.74%	\$80	\$400,803,739	0.59%	\$73
College, Career, and Military Readiness (CCMR) (PIC 38)	\$786,080	1.34%	\$127	\$865,952	1.29%	\$140	\$377,840,010	0.55%	\$69
Athletics/Related Activities (PIC 91)	\$1,601,356	2.72%	\$259	\$1,901,398	2.84%	\$307	\$1,361,458,192	2.00%	\$247
Un-Allocated (PIC 99)	\$14,482,184	24.62%	\$2,340	\$18,480,324	27.62%	\$2,986	\$18,209,694,746	26.71%	\$3,309
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$58,814,691	100.00%	\$9,503	\$66,904,528	100.00%	\$10,810	\$68,178,348,415	100.00%	\$12,389
<b>Non-Operating Expenditures by PIC</b>									
Non-Operating Expenditures by PIC (81) Capital Outlay (61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$62,503,609	0.26%	\$11
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$136,118	24.34%	\$22	\$12,757,226	15.39%	\$2,061	\$11,163,943,942	46.06%	\$2,029
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$423,115	75.66%	\$68	\$70,113,320	84.61%	\$11,329	\$13,009,251,112	53.68%	\$2,364
<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$559,233	100.00%	\$90	\$82,870,546	100.00%	\$13,390	\$24,235,698,663	100.00%	\$4,404

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<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$59,373,924	100.00%	\$9,593	\$149,775,074	100.00%	\$24,200	\$92,414,047,078	100.00%	\$16,792
<b>Disbursements</b>									
<b>Total Disbursements</b>									
Operating Expenditures	\$58,814,691	98.34%	\$9,503	\$66,904,528	44.54%	\$10,810	\$68,178,348,415	68.96%	\$12,389
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$4,520,744,064	4.57%	\$821
Total Other Uses	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,186,632,466	1.20%	\$216
Intergovernmental Charge	\$433,086	0.72%	\$70	\$433,086	0.29%	\$70	\$748,756,781	0.76%	\$136
Capital Outlay (Object 61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$62,503,609	0.06%	\$11
Debt Service (Object 65xx)	\$136,118	0.23%	\$22	\$12,757,226	8.49%	\$2,061	\$11,163,943,942	11.29%	\$2,029
Capital Projects (Object 66xx)	\$423,115	0.71%	\$68	\$70,113,320	46.68%	\$11,329	\$13,009,251,112	13.16%	\$2,364
<b>Total Disbursements</b>	\$59,807,010	100.00%	\$9,663	\$150,208,160	100.00%	\$24,270	\$98,870,180,389	100.00%	\$17,966
<b>Tax Rates</b>									
<b>2022 - 2023 (current tax year) Tax Rates</b>									
Maintenance & Operations Tax Rate				0.9170			0.9123		
Interest & Sinking Tax Rate				0.2924			0.2273		
<b>Total Tax Rate</b>				1.2094			1.1396		
<b>Tax Detail</b>									
Maximum Compressed Tax Rate (MCR)				0.8046			0.8185		
Tier I Tax Rate				0.8046			0.8182		
Tier II Tax Rate (Enrichment Pennies)				0.1124			0.0941		
<b>Fund Balance**</b>									
<b>Fund Balance</b>									
Nonspendable Fund Balance	\$1,469,830		\$237	\$1,470,080		\$238	\$432,562,929		\$85
Restricted Fund Balance	\$0		\$0	\$42,297,418		\$6,834	\$34,649,934,798		\$6,795
Committed Fund Balance	\$2,700,000		\$436	\$4,445,800		\$718	\$4,558,561,099		\$894

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Assigned Fund Balance	\$0		\$0	\$2,207,344		\$357	\$4,079,140,041		\$800
Unassigned Fund Balance	\$13,194,007		\$2,132	\$13,194,007		\$2,132	\$17,788,393,141		\$3,488
<b>Total Fund Balance**</b>	\$17,363,837		\$2,806	\$63,614,649		\$10,279	\$61,508,592,008		\$12,062
<b>Fund Balance Reconciliation</b>									
2021-2022 Total Fund Balance (Previous Year)	\$18,613,968		\$3,024	\$130,748,463		\$21,243	\$50,783,175,728		\$10,106
2022-2023 Excess (Deficiency) Operating Expenditures	\$-1,551,562		\$-251	\$-67,480,124		\$-10,903	\$-9,216,770,473		\$-1,807
2022-2023 Excess (Deficiency) Non-Operating Expenditures	\$301,431		\$49	\$346,310		\$56	\$19,912,005,526		\$3,905
2022-2023 Uncommon Items	\$0		\$0	\$0		\$0	\$30,181,227		\$6
<b>2022-2023 Total Fund Balance</b>	\$17,363,837		\$2,806	\$63,614,649		\$10,279	\$61,508,592,008		\$12,062