



FRIENDSWOOD
INDEPENDENT SCHOOL
DISTRICT

2025-2026 Budget

August 25, 2025



2025-2026 Board of Trustees

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 25, 2025

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, 2025 and ending August 31, 2026.

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 89th 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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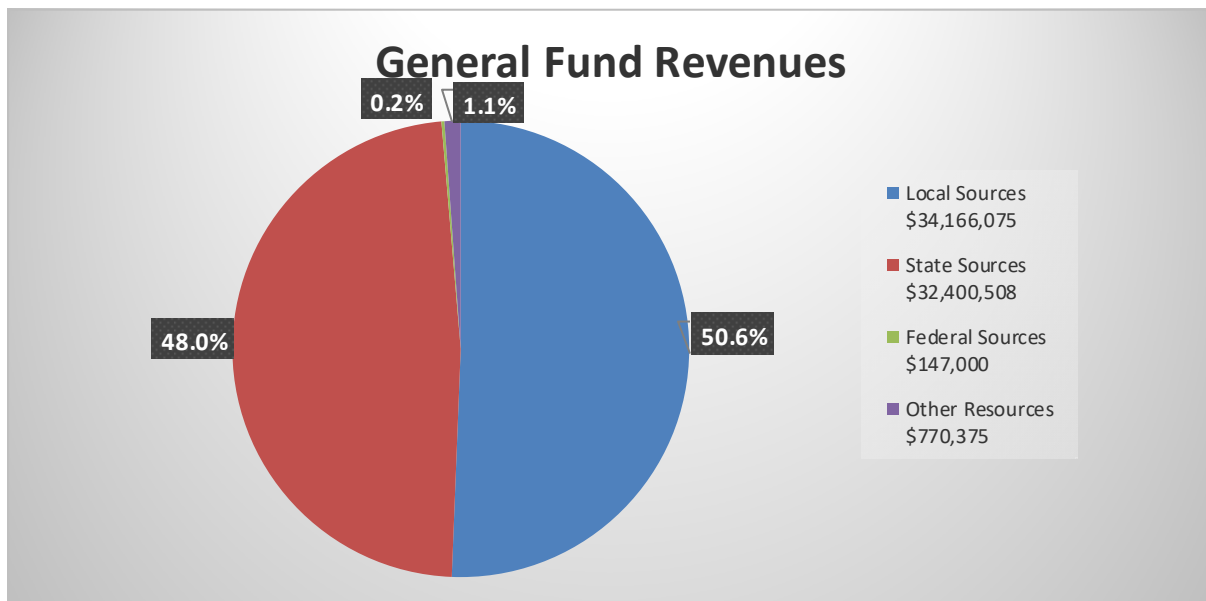
Executive Summary – General Fund

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 2025-26 budget was based on a projected enrollment of 6143 which is a decrease of 0.76% or 47 students less than the 2024-25 enrollment. The expected average daily attendance (ADA) is 5835.

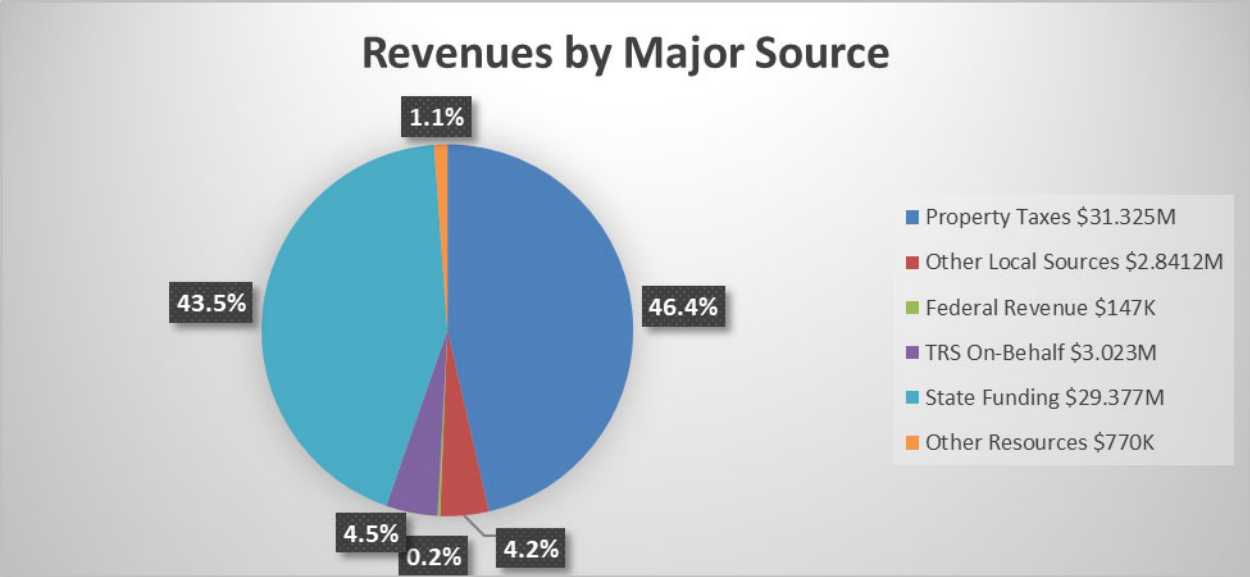
General Fund Revenues

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 2025-2026 is \$67,483,958.



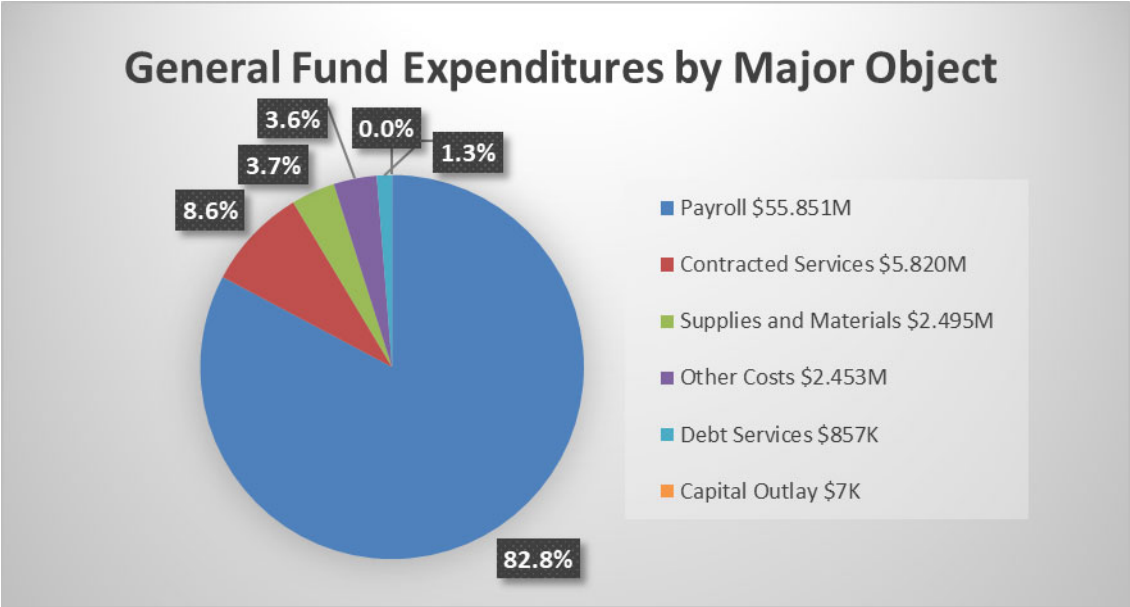
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$31.3M which represent a decrease of \$2.9M over last year due anticipated homestead exemptions
- State revenues are estimated to increase by \$8.3M due to legislative funding increases as well as the estimated Teacher Incentive Allotment
- In the 2024-25 revenue budget, 38.4% of the revenues were from state sources and 59.4% were from local sources as compared to 48.0% and 50.6%, respectively, for 2025-26.
- 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 2025-2026 school year is \$67,438,958. The state requires school districts to follow the Financial Accountability System Resource Guide when classifying these expenditures. The five major object categories are: payroll costs, professional and contracted services, supplies and materials, other operating costs, and capital outlay.



PAYROLL COSTS

Payroll costs account for 82.8 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 \$1,200 minimum increase for classroom teachers and an increase in starting pay for custodial and paraprofessional plus matrices. All other staff will receive a 2% increase in pay.

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. 8.6 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 36.3 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

3.7 percent of the general operating budget is dedicated to equipping our students and employees with the supplies needed to be successful. These expenses include supplies and materials for maintenance and operations, textbooks and other reading materials, testing materials, and general supplies. Also included in this category, accounting for 10.0 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 3.6 percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 69.3 percent of the total of other operating costs.

DEBT SERVICES

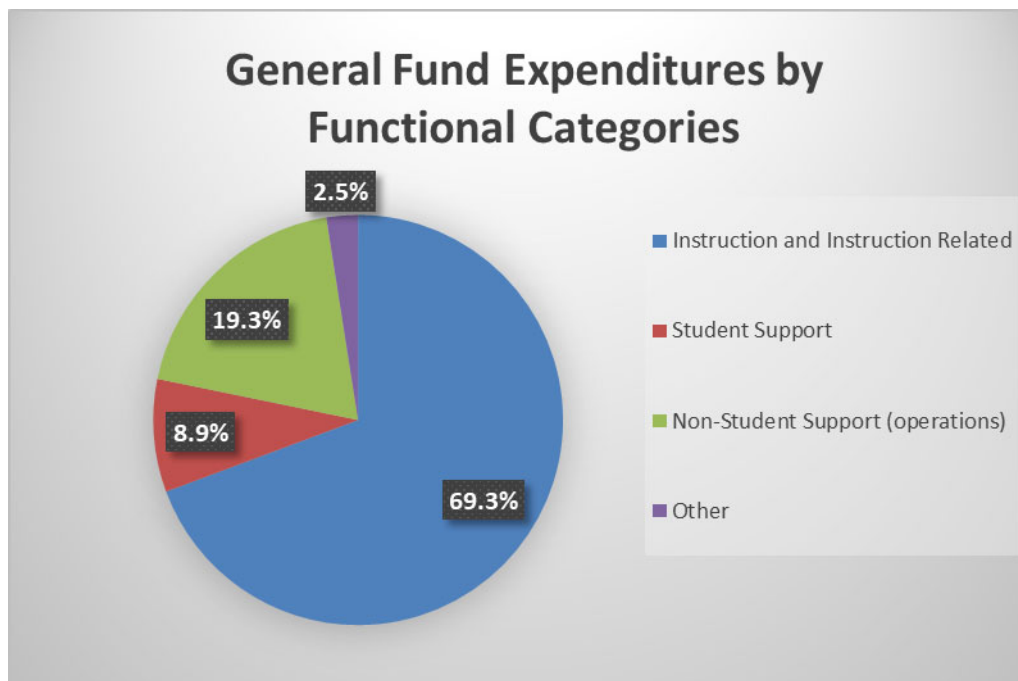
GASB 87 went into effect for the 2021-22 fiscal year. The 2025-26 budget reflects the lease payments as debt service payments which equals 1.27 percent of the general operating budget. The district currently has copier leases.

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. \$7,000 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 \$17,544,879 of which \$13.4M was unassigned at August 31, 2024. A \$146K surplus is projected at the end of fiscal year 2025. With this operating surplus, the district projects to end the 2024-2025 fiscal year with a reserve of approximately \$17.7M. The District's expenditures are expected to average \$5.60M per month in 2025-2026, which equates to a 96-day reserve. The District is anticipating a balanced budget for fiscal year ending August 31, 2026.

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).

2025-2026 Proposed FISD Tax Rate

M&O Rate	\$0.7869
I&S Rate	<u>\$0.2431</u>
Total FISD Tax Rate	\$1.0300

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. The proposed I&S rate decreased by \$0.0100. The overall proposed tax rate will decrease \$0.0100 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 \$11,342,692 for 2025-2026. This represents an decrease of \$1,673,152 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 \$12,622,500. The debt service fund balance at the August 31, 2025 fiscal year-end is projected to be approximately \$5.36M, and is expected to be \$3.89M at the end of August 2026.

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 2025-2026 is \$1,043,630 which is a decrease of \$62,941 compared to last year. The expenditure budget decreased by \$71K and is \$997,941. The expenditure budget accounts for a meal rate increase impacted by the consumer price index. The food service fund is anticipating a deficit for 2025-2026 of approximately \$79K which will decrease the fund balance. The food service fund balance was \$1.14M at August 31, 2024.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	50.63%	59.36%
PERCENT OF REVENUE FROM STATE SOURCES	48.01%	38.42%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.22%	0.44%
PERCENT OF REVENUE FROM OTHER RESOURCES	1.14%	1.78%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	82.76%	83.64%
Instruction and Related Services	58.25%	58.08%
Maintenance and Operations	11.13%	11.95%
Campus Administration	4.97%	5.13%
General Administration	4.31%	4.32%
Student Transportation	3.85%	4.09%
Extracurricular and Co-Curricular	3.86%	3.92%
Data Services	2.36%	2.33%
Instructional Administration	2.13%	1.91%
Guidance and Counseling Services	3.77%	4.16%
Other	2.59%	1.87%
Health Services	1.05%	1.09%
Security	1.71%	1.13%

Friendswood Independent School District
2025-2026
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	31,175,413	9,631,139	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5739 Paid PK Tuition	-	-	-
5742 Interest	1,275,000	145,000	15,000
5743 Rent	277,000	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	619,163	-	30,000
5751 Food Service Sales	-	-	664,512
5752 Athletic Activity	155,000	-	-
5755 Community Education	357,000	-	-
5811 Per Capita Apportionment	2,755,407	-	-
5812 Foundation School Program	26,621,877	-	-
5829 Revenues From TEA	-	1,496,553	4,122
5839 State Revenue - Other Agencies	-	-	-
5831 TRS On-Behalf	3,023,223	-	-
5921 School Breakfast Prog	-	-	20,520
5922 Nat'l School Lunch Prog	-	-	231,713
5923 USDA Commodities	-	-	77,763
5929 Federal Revenue from TEA	87,000	-	-
5931 SHARS	60,000	-	-
5949 Revenue from Federal Agencies	-	-	-
7911 Issuance of Bonds	-	-	-
7915 Transfers In	770,375	-	-
TOTAL REVENUES	67,483,958	11,342,692	1,043,630
EXPENDITURES			
11 Instruction	37,200,470	-	-
12 Instructional Resources	705,202	-	-
13 Curr & Inst Staff Dev	1,404,495	-	-
21 Instructional Leadership	1,439,744	-	-
23 School Leadership	3,356,827	-	-
31 Guidance/Counseling	2,542,632	-	-
32 Social Work Services	-	-	-
33 Health Services	710,880	-	-
34 Student Transportation	2,597,132	-	-
35 Food Services	1,850	-	997,941
36 Extracurricular Activities	2,606,691	-	-
41 General Admin	2,908,385	-	-
51 Maintenance and Operations	7,512,053	-	-
52 Security and Monitoring	1,155,894	-	-
53 Data Processing Svcs	1,593,045	-	-
61 Community Services	370,257	-	-
71 Debt Service	857,402	12,622,550	-
81 Construction	-	-	-
93 Shared Services	66,000	-	-
95 JJAEP	5,000	-	-
99 Intergov Charges	450,000	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 67,483,958	\$ 12,622,550	\$ 997,941
BUDGET SURPLUS (DEFICIT)	-	(1,279,858)	45,690

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 34,166,076
STATE PROGRAM REVENUES	\$ 32,400,507
FEDERAL PROGRAM REVENUES	\$ 147,000
OTHER RESOURCES	\$ 770,375
TOTAL REVENUES	<u>\$ 67,483,958</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 37,200,470
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 705,202
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 1,404,495
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 1,439,744
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,356,827
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 2,542,632
FUNCTION: 32 SOCIAL WORK SERVICES	\$ -
FUNCTION: 33 HEALTH SERVICES	\$ 710,880
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,597,132
FUNCTION: 35 FOOD SERVICES	\$ 1,850
FUNCTION: 36 COCURRICULAR	\$ 2,606,691
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,908,385
FUNCTION: 51 PLANT MAINTENANCE	\$ 7,512,053
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 1,155,894
FUNCTION: 53 DATA SERVICES	\$ 1,593,045
FUNCTION: 61 COMMUNITY SERVICES	\$ 370,257
FUNCTION: 71 DEBT SERVICES	\$ 857,402
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ -
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 66,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 5,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 450,000
TOTAL EXPENDITURES	\$ 67,483,958
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 67,483,958</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ -</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 9,846,139
STATE PROGRAM REVENUES	<u>\$ 1,496,553</u>
TOTAL REVENUES	<u>\$ 11,342,692</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 12,622,550</u>
TOTAL EXPENDITURES	<u>\$ 12,622,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,279,858)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 709,512
STATE PROGRAM REVENUES	\$ 4,122
FEDERAL SOURCES	<u>\$ 329,997</u>
TOTAL REVENUES	<u>\$ 1,043,630</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 997,941
TOTAL EXPENDITURES	<u>\$ 997,941</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 45,690</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025/2026 - 2024/2025
BUDGETARY COMPARISON

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	34,166,076	37,073,813	(2,907,737)
STATE PROGRAM REVENUES	32,400,507	23,996,638	8,403,869
FEDERAL PROGRAM REVENUES	147,000	274,938	(127,938)
OTHER RESOURCES	770,375	1,112,000	(341,625)
TOTAL REVENUES	67,483,958	62,457,389	5,026,569
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	37,200,470	34,420,779	2,779,691
FUNCTION: 12 INSTRUCTIONAL RESOURCES	705,202	663,657	41,545
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	1,404,495	1,263,326	141,169
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	1,439,744	1,193,393	246,350
FUNCTION: 23 SCHOOL ADMINISTRATION	3,356,827	3,211,912	144,915
FUNCTION: 31 GUIDANCE & COUNSELING	2,542,632	2,603,572	(60,940)
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	710,880	680,863	30,017
FUNCTION: 34 STUDENT TRANSPORTATION	2,597,132	2,561,853	35,278
FUNCTION: 35 FOOD SERVICES	1,850	3,350	(1,500)
FUNCTION: 36 COCURRICULAR	2,606,691	2,452,958	153,732
FUNCTION: 41 GENERAL ADMINISTRATION	2,908,385	2,704,836	203,549
FUNCTION: 51 PLANT MAINTENANCE	7,512,053	7,475,734	36,319
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,155,894	707,235	448,659
FUNCTION: 53 DATA SERVICES	1,593,045	1,458,225	134,820
FUNCTION: 61 COMMUNITY SERVICES	370,257	371,608	(1,351)
FUNCTION: 71 DEBT SERVICES	857,402	288,877	568,525
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	66,000	72,000	(6,000)
FUNCTION: 95 PAYMENTS TO JJAEP	5,000	11,139	(6,139)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	450,000	435,600	14,400
TOTAL EXPENDITURES	67,483,958	62,580,918	4,903,040
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	67,483,958	62,580,918	4,903,040
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	-	(123,529)	123,529

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025/2026 - 2024/2025
BUDGETARY COMPARISON

DEBT SERVICE FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	9,846,139	11,170,724	(1,324,585)
STATE PROGRAM REVENUES	1,496,553	1,845,120	(348,567)
OTHER RESOURCES	-	-	-
TOTAL REVENUES	<u>11,342,692</u>	<u>13,015,844</u>	<u>(1,673,152)</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>12,622,550</u>	<u>12,623,500</u>	<u>(950)</u>
TOTAL EXPENDITURES	<u>12,622,550</u>	<u>12,623,500</u>	<u>(950)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>(1,279,858)</u>	<u>392,344</u>	<u>(1,672,202)</u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025/2026 - 2024/2025
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	709,512	766,831	(57,320)
STATE PROGRAM REVENUES	4,122	4,250	(128)
OTHER RESOURCES	329,997	335,490	(5,493)
TOTAL REVENUES	<u>1,043,630</u>	<u>1,106,571</u>	<u>(62,941)</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	997,941	1,161,979	(164,039)
TOTAL EXPENDITURES	<u>997,941</u>	<u>1,161,979</u>	<u>(164,039)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>45,690</u>	<u>(55,408)</u>	<u>101,098</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
REVENUE BY SOURCE**

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	31,175,413	34,061,871	(2,886,458)
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	1,275,000	-
5743 RENT	277,000	244,000	33,000
5748 ACTIVITY REVENUE	7,500	7,500	-
5749 OTHER REVENUE FROM LOCAL SOURCES	619,163	613,612	5,551
5752 ATHLETIC ACTIVITY	155,000	180,000	(25,000)
5755 COMMUNITY EDUCATION	357,000	357,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	34,166,076	37,073,813	(2,907,737)
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	2,755,407	3,498,770	(743,363)
5812 FOUNDATION SCHOOL FUND	26,621,877	17,565,655	9,056,222
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	3,023,223	2,932,213	91,010
5839 STATE REVENUE FROM OTHER AGENCIES	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	32,400,507	23,996,638	8,403,869
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	87,000	174,938	(87,938)
5931 SCHOOL HEALTH AND RELATED SERVICES	60,000	100,000	(40,000)
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	-	-	-
TOTAL FROM FEDERAL PROGRAM REVENUES	147,000	274,938	(127,938)
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7911 ISSUANCE OF BONDS	-	-	-
7915 TRANSFERS IN	770,375	1,112,000	(341,625)
TOTAL FROM OTHER RESOURCES/NON-OPERATING REVENUES	770,375	1,112,000	(341,625)
TOTAL FOR GENERAL FUND	67,483,958	62,457,389	5,026,569

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2025-2026

REVENUE BY SOURCE

DEBT SERVICE FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	9,631,139	10,955,724	(1,324,585)
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	9,846,139	11,170,724	(1,324,585)
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	1,496,553	1,845,120	(348,567)
TOTAL FROM STATE PROGRAM REVENUES	1,496,553	1,845,120	(348,567)
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	11,342,692	13,015,844	(1,673,152)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2025-2026

REVENUE BY SOURCE

FOOD SERVICE FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	15,000	15,000	-
5749 DISTRICT CATERING	30,000	30,000	-
5751 FOOD SERVICE SALES	664,512	721,831	(57,320)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	709,512	766,831	(57,320)
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,122	4,250	(128)
TOTAL FROM STATE PROGRAM REVENUES	4,122	4,250	(128)
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	20,520	21,140	(620)
5922 NATIONAL SCHOOL LUNCH PROGRAM	231,713	230,004	1,709
5923 USDA COMMODITIES	77,763	84,346	(6,583)
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	329,997	335,490	(5,493)
TOTAL FOR FOOD SERVICE FUND	1,043,630	1,106,571	(62,941)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	35,633,742	33,399,019	2,234,723
6200 CONTRACTED SERVICES	340,064	330,040	10,024
6300 SUPPLIES AND MATERIALS	1,179,562	649,337	530,225
6400 OTHER COSTS	40,102	41,215	(1,113)
6600 CAPITAL OUTLAY	7,000	1,168	5,832
TOTAL FOR FUNCTION 11	37,200,470	34,420,779	2,779,691
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	687,515	561,471	126,044
6200 CONTRACTED SERVICES	52,307	52,307	-
6300 SUPPLIES AND MATERIALS	(36,820)	49,081	(85,901)
6400 OTHER COSTS	2,200	798	1,402
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	705,202	663,657	41,545
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	1,323,563	1,197,350	126,213
6200 CONTRACTED SERVICES	5,858	19,505	(13,647)
6300 SUPPLIES AND MATERIALS	4,100	4,429	(329)
6400 OTHER COSTS	70,974	42,042	28,932
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	1,404,495	1,263,326	141,169
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	1,374,731	1,133,655	241,075
6200 CONTRACTED SERVICES	27,252	28,752	(1,500)
6300 SUPPLIES AND MATERIALS	14,756	14,338	418
6400 OTHER COSTS	23,005	16,648	6,357
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	1,439,744	1,193,393	246,350

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	3,277,761	3,118,433	159,328
6200 CONTRACTED SERVICES	3,444	5,244	(1,800)
6300 SUPPLIES AND MATERIALS	39,230	51,854	(12,624)
6400 OTHER COSTS	36,392	36,382	10
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	3,356,827	3,211,912	144,915
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	2,455,957	2,520,209	(64,252)
6200 CONTRACTED SERVICES	6,500	1,300	5,200
6300 SUPPLIES AND MATERIALS	70,945	77,156	(6,211)
6400 OTHER COSTS	9,230	4,907	4,323
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	2,542,632	2,603,572	(60,940)
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	694,520	667,026	27,495
6200 CONTRACTED SERVICES	500	450	50
6300 SUPPLIES AND MATERIALS	14,800	13,387	1,413
6400 OTHER COSTS	1,060	-	1,060
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 33	710,880	680,863	30,017

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	2,169,536	2,141,146	28,389
6200 CONTRACTED SERVICES	96,830	86,090	10,740
6300 SUPPLIES AND MATERIALS	406,913	417,116	(10,203)
6400 OTHER COSTS	(76,147)	(82,499)	6,352
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 34	2,597,132	2,561,853	35,278
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	1,850	3,350	(1,500)
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 35	1,850	3,350	(1,500)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,633,099	1,524,022	109,076
6200 CONTRACTED SERVICES	280,382	276,904	3,479
6300 SUPPLIES AND MATERIALS	185,867	168,228	17,639
6400 OTHER COSTS	507,343	483,805	23,538
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 36	2,606,691	2,452,958	153,732
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	2,136,903	1,850,704	286,199
6200 CONTRACTED SERVICES	496,823	580,559	(83,736)
6300 SUPPLIES AND MATERIALS	80,195	77,033	3,162
6400 OTHER COSTS	194,464	196,541	(2,077)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41	2,908,385	2,704,836	203,549

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,970,127	2,864,253	105,874
6200 CONTRACTED SERVICES	2,538,805	2,411,746	127,059
6300 SUPPLIES AND MATERIALS	435,745	531,344	(95,599)
6400 OTHER COSTS	1,567,376	1,668,391	(101,015)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 51	7,512,053	7,475,734	36,319
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	57,588	33,167	24,421
6200 CONTRACTED SERVICES	1,074,006	647,326	426,680
6300 SUPPLIES AND MATERIALS	20,800	26,742	(5,942)
6400 OTHER COSTS	3,500	-	3,500
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 52	1,155,894	707,235	448,659
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	1,138,851	1,030,621	108,230
6200 CONTRACTED SERVICES	387,758	345,250	42,508
6300 SUPPLIES AND MATERIALS	58,736	74,836	(16,100)
6400 OTHER COSTS	7,700	7,518	182
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 53	1,593,045	1,458,225	134,820
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	295,557	296,908	(1,351)
6200 CONTRACTED SERVICES	54,500	54,500	-
6300 SUPPLIES AND MATERIALS	20,200	20,200	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	370,257	371,608	(1,351)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	857,402	288,877	568,525
TOTAL FOR FUNCTION	857,402	288,877	568,525

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2025-2026 PROPOSED BUDGET	2024-2025 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	-	-	-
TOTAL FOR FUNCTION 81	-	-	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	66,000	72,000	(6,000)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	66,000	72,000	(6,000)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	5,000	11,139	(6,139)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	5,000	11,139	(6,139)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	450,000	435,600	14,400
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	450,000	435,600	14,400
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	67,483,958	62,580,918	4,903,040

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT				
6100	PAYROLL COST	55,851,299	52,341,334	3,509,965
6200	CONTRACTED SERVICES	5,820,029	5,286,711	533,318
6300	SUPPLIES AND MATERIALS	2,495,029	2,175,081	319,948
6400	OTHER COSTS	2,453,199	2,487,748	(34,549)
6500	DEBT SERVICE	857,402	288,877	568,525
6600	CAPITAL OUTLAY	7,000	1,168	5,832
8900	OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL		<u>67,483,958</u>	<u>62,580,918</u>	<u>4,903,040</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	12,622,550	12,623,500	(950)
TOTAL FOR FUNCTION	<u>12,622,550</u>	<u>12,623,500</u>	<u>(950)</u>
TOTAL FOR DEBT SERVICE FUND	<u>12,622,550</u>	<u>12,623,500</u>	<u>(950)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2025-2026
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2025-2026 PROPOSED BUDGET	2024-2025 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	129,146	126,053	3,093
6200 CONTRACTED SERVICES	718,043	786,180	(68,137)
6300 SUPPLIES AND MATERIALS	96,751	108,730	(11,979)
6400 OTHER COSTS	4,000	4,000	-
6600 CAPITAL OUTLAY	50,000	137,016	(87,016)
TOTAL FOR FUNCTION	997,941	1,161,979	(164,039)
TOTAL FOR FOOD SERVICE FUND	997,941	1,161,979	(164,039)

Friendswood Independent School District



2025-2026 Final Budget Worksheets General Fund

August 25, 2025

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

Final
 Budget Worksheets
 August 2025

	Surplus (Deficit)	Total
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
Fund Balance - 2024	\$ 181,042	\$ 17,544,879

Based on ADA of 5880

Total Fund Balance as of 8/31/2024		\$ 17,544,879
Adopted Revenue Budget	\$ 62,457,389	
Adopted Expenditure Budget	\$ 62,457,389	
Projected Budget Surplus (Deficit)		\$ -
Projected Fund Balance as of 8/31/2025		\$ 17,544,879

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

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 1,403,136
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 13,441,743
Total General Fund Balance	\$ 17,544,879

Estimates based on General Fund numbers only.

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

Final
 Budget Worksheets
 August 2025

Based on ADA of 5848

Total Fund Balance as of 8/31/2024 (See Note 1)		\$	17,544,879
Revenues - <i>Revised Estimate</i>	\$		63,346,234
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>63,199,918</u>
Projected Budget Surplus (Deficit)		\$	146,315
Projected Fund Balance as of 8/31/2025		\$	<u><u>17,691,194</u></u>

Note 1: Currently there are 102 days in reserve.

Note 2: This estimate is based on spending 100% of the Revised Expenditure Budget. On average, over the last five fiscal years, the District expended 97.0% of the revised expenditure budget. If the District spends 98% of the budget, the surplus would be \$1.4M.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2025

Final
Budget Worksheets
August 2025

Based on ADA of 5848

Revenues	2024-2025 Original Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2024-2025 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes	34,061,871	34,061,871	33,597,011	33,468,137	593,734	(464,860)
Delinquent Taxes	150,000	150,000	150,000	5,498	144,502	-
Penalties and Interest	150,000	150,000	277,328	277,328	(127,328)	127,328
Community Education	357,000	357,000	650,214	650,214	(293,214)	293,214
Interest (less market adjustments)	1,275,000	1,275,000	1,275,000	1,238,290	36,710	-
Rentals - All Other	167,000	167,000	253,650	253,650	(86,650)	86,650
Natorium Revenue	78,000	78,000	92,393	92,393	(14,393)	14,393
Printing Revenue	1,500	1,500	1,500	1,351	149	-
Rentals - Student Groups	7,500	7,500	16,572	16,572	(9,072)	9,072
Insurance Proceeds	-	-	59,850	59,850	(59,850)	59,850
Miscellaneous Revenue from Local Sources	49,054	49,054	82,401	82,401	(33,347)	33,347
Revenue from Campus Activities	36,000	36,000	36,000	23,611	12,389	-
Advertising	15,000	15,000	-	-	15,000	(15,000)
Donations	132,664	132,664	132,664	126,225	6,439	-
ERATE	36,394	36,394	36,394	-	36,394	-
UIL Participation Fees	155,000	155,000	210,686	210,686	(55,686)	55,686
Parking Permits	40,000	40,000	52,305	52,305	(12,305)	12,305
Course Fees & College of the Mainland	82,000	82,000	127,106	127,106	(45,106)	45,106
Scoreboard Advertising	35,000	35,000	38,000	38,000	(3,000)	3,000
SAT Review Fees	-	-	-	-	-	-
Athletic Activities- Football	140,000	140,000	170,318	170,318	(30,318)	30,318
Athletic Activities - All Other Sports	40,000	40,000	55,492	55,492	(15,492)	15,492
Paid PK Tuition	34,830	34,830	34,830	34,830	-	-
State Available	3,498,770	3,498,770	3,614,633	3,614,633	(115,863)	115,863
Foundation School Program (net of recapture)	17,565,655	17,565,655	18,530,759	17,686,758	(121,103)	965,104
Indirect Cost from SSA	-	-	7,873	7,873	(7,873)	7,873
TRS On Behalf	2,932,213	2,932,213	3,660,061	3,235,061	(302,848)	727,848
Medicare On Behalf	-	-	-	-	-	-
Indirect Cost from Federal Funds	174,938	174,938	80,595	51,846	123,092	(94,343)
Other Federal Sources (FEMA)	-	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	100,000	100,000	55,552	55,552	44,448	(44,448)
Operating Transfers In	1,112,000	1,112,000	-	-	1,112,000	(1,112,000)
Summer School	30,000	30,000	47,049	47,049	(17,049)	17,049
Totals	62,457,389	62,457,389	63,346,234	61,683,028	774,361	888,845

Recap of Changes from Original Budget

Tax Revenue	\$	(337,532)
Local Rev. & Fed. Tax Credits	\$	660,481
Federal Revenue	\$	(138,791)
State Funding & TRS	\$	1,816,687
Other Resources		(1,112,000)
Total	\$	888,845

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

Final
Budget Worksheets
August 2025

Expenditures by Function	2024-2025 Original Budget	2024-2025 Revised Budget	2024-2025 Expenditures to Date	2024-2025 Encumbrances	2024-2025 Balance	2024-2025 Projected Expenditures
00 Operating Transfers Out	-	-	-	-	-	-
11 Instruction	34,428,561	34,420,779	34,034,206	86,834	299,739	34,421,201
12 Instructional Resources and Media	665,248	663,657	686,622	7,193	(30,158)	709,567
13 Curriculum and Staff Development	1,279,663	1,263,326	1,239,057	10,962	13,308	1,267,211
21 Instructional Leadership	1,192,823	1,193,393	1,249,691	4,366	(60,664)	1,273,433
23 School Leadership	3,200,038	3,211,912	3,215,400	3,569	(7,056)	3,253,802
31 Guidance and Counseling	2,606,239	2,603,572	2,572,524	6,124	24,924	2,602,504
32 Social Work Services	-	-	-	-	-	2,000
33 Health Services	679,936	680,863	686,310	475	(5,922)	695,941
34 Student Transportation	2,564,739	2,561,853	2,237,247	62,131	262,475	2,354,071
35 Food Services	1,850	3,350	4,643	-	(1,293)	9,850
36 Cocurricular/Extracurricular Activities	2,452,515	2,452,958	2,390,931	44,439	17,589	2,476,761
41 General Administration	2,593,874	2,704,836	2,575,982	128,109	746	2,729,836
51 Maintenance and Operations	7,508,183	7,475,734	7,363,552	268,033	(155,851)	7,709,222
52 Security and Monitoring Services	662,984	707,235	602,824	111,346	(6,936)	747,637
53 Data Processing Services	1,448,577	1,458,225	1,443,434	5,709	9,082	1,466,158
61 Community Services	373,133	371,608	641,997	34,289	(304,677)	696,608
71 Debt Service	286,427	288,877	286,420	2,954	(496)	300,877
81 Facilities Acquisition and Construction	-	-	-	-	-	2,000
93 Payments to Fiscal Agents	72,000	72,000	3,211	-	68,789	27,000
95 Payments to JJAEP Programs	5,000	11,139	11,139	-	-	17,639
99 Other Governmental Charges	435,600	435,600	431,617	-	3,983	436,600
Totals	62,457,389	\$ 62,580,918	\$ 61,676,806	\$ 776,532	\$ 127,581	63,199,918

Recap of Budget Increases:

Amendments offset by Revenues	\$ 64,362	Donations, Insurance Proceeds, etc.
November Budget Amendment	18,166	
June Budget Amendment	41,001	
Total of Budget Increases	\$ 123,529	

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

Final
 Budget Worksheets
 August 2025

Source: Certified Rolls as of Supplement 12.

Less: Estimated amount lost from ARB review	\$	4,868,676,241
Net Taxable Before Freeze	\$	-
(minus) Over 65 & Disabled Persons Taxable	\$	4,868,676,241
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	(1,138,090,398)
2024 Rate	\$	3,730,585,843
2024 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	1.0400
	\$	38,798,093

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	3,730,585,843
75.66% % M&O	\$	0.7869
	\$	29,355,980
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$	3,730,585,843
24.34% % I&S	\$	0.2531
	\$	9,442,113

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 5,940,665	\$ 5,940,665	
	75.66%	24.34%	
Levy for Over 65 & DP	\$ 4,494,913	\$ 1,445,752	
General	\$ 29,355,980	\$ 9,442,113	
Over 65 & DP	\$ 4,494,913	\$ 1,445,752	
<u>Estimated Levy</u>	\$ 33,850,893	\$ 10,887,865	<u>Total Estimated Levy</u>
Collection Percentages	99.25%	99.25%	\$ 44,738,758
	\$ 33,597,011	\$ 10,806,206	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 33,747,011	\$ 10,836,206	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,623,500)	Less: 2025 Bond Payments
		\$1,681,436	Plus: HH - Homestead Exemption
		\$ (105,858)	<u>Projected Deficit @ 8/31/25</u>

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2019	99.26%
2020	99.50%
2021	103.13%
2022	101.12%
2023	101.12%
2024	102.16%

Debt Service Fund Balance Recap

Fund Balance at 8/31/24	\$	5,465,541
Projected Deficit for FY 2025	\$	(105,858)
Projected Fund Balance at 8/31/25	\$	5,359,683

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	3,730,585,843
PY Net Taxable Values	\$	3,476,813,087
Increase	7.30%	<u>\$ 253,772,756</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$	33,747,011
PY Estimated Collections	\$	31,465,243
Increase	7.25%	<u>\$ 2,281,768</u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/22/2025

Friendswood Independent School District
 Budget Forecasts with Interpretation of HB2 and Adopted Salary Plan
 Proposed Tax Rate 2025: \$1.0300 (\$0.7869 + \$0.2431)

Final
 Budget Worksheets
 August 2025

Budget Assumptions	Original 2024-25	Projected 2024-25	Proposed 2025-26	Projected 2026-27
ADA	5880	5848	5835	5860
PV Growth		9.0%	-7.1%	7.0%
M&O Tax Rate	\$0.7869	\$0.7869	\$0.7869	\$0.7609
Local Revenues	\$ 2,861,942	\$ 3,657,623	\$ 2,840,662	\$ 2,840,662
Tax Collections	\$ 34,211,871	\$ 33,747,011	\$ 31,325,413	\$ 32,760,535
State Funding	\$ 21,064,425	\$ 22,145,391	\$ 29,377,285	\$ 28,541,081
Federal Revenues (Indirect Costs & SHARS)	\$ 274,938	\$ 136,147	\$ 147,000	\$ 147,000
Other Resources	\$ 1,112,000	\$ -	\$ 770,375	\$ 770,375
TRS On-Behalf	\$ 2,932,213	\$ 3,660,061	\$ 3,023,223	\$ 3,023,223
Total Revenues	\$ 62,457,389	\$ 63,346,234	\$ 67,483,958	\$ 68,082,875
Increase (Decrease) in Revenues		\$ 888,845	\$ 4,137,724	\$ 598,918
Salaries	\$ 51,995,412	\$ 52,723,260	\$ 55,424,875	\$ 55,424,875
Operating Budgets	\$ 10,261,977	\$ 10,276,658	\$ 11,288,708	\$ 11,288,708
Total Operating Expenditures	\$ 62,257,389	\$ 62,999,918	\$ 66,713,583	\$ 66,713,583
Operating Surplus (Deficit)	\$ 200,000	\$ 346,315	\$ 770,375	\$ 1,369,293
Debt Service for maintenance tax notes	\$ 200,000	\$ 200,000	\$ 770,375	\$ 770,375
Total Surplus (Deficit)	\$ -	\$ 146,315	\$ -	\$ 598,918
Projected Fund Balance	\$ 17,544,879	\$ 17,691,194	\$ 17,691,194	\$ 18,290,112
Total Expenditures at 98%	\$ 61,212,241	\$ 61,939,920	\$ 66,149,686	\$ 66,149,686
Surplus (Deficit) at 98% spending	\$ 1,245,148	\$ 1,406,314	\$ 1,334,272	\$ 1,933,190

Numbers in red are estimates.

<u>Budget Assumptions</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Growth</u>	<u>2026-27</u>	<u>Growth</u>
Property Values	4,464,641,940	4,868,676,241	4,524,665,110	9.0%	4,841,391,667	7.0%
CPTD Values	4,032,260,113	4,400,983,886	4,090,018,981	9.1%	4,376,320,310	7.0%
Difference	432,381,827	467,692,355	434,646,129		465,071,358	
Recapture	\$ 728,451	\$ 715,816	\$ 400,192		\$ 632,348	
Number of Days in Reserve	103	102	96		99	

**** 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 \$1.0300
 For the Fiscal Year Ending August 31, 2026

Final
 Budget Worksheets
 August 2025

Proposed Tax Rate		
M&O	\$	0.7869
I&S	\$	0.2431
Total	\$	1.0300

Based on ADA of 5835

Projected Fund Balance as of 8/31/2025	\$	17,691,194
<i>Proposed Revenue Budget</i>	\$	67,483,958
<i>Proposed Expenditure Budget</i>	\$	<u>67,483,958</u>
Proposed Budget Surplus (Deficit)	\$	-
Projected Fund Balance as of 8/31/2026	\$	<u>17,691,194</u>

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget	\$	62,457,389
Changes from Prior Year:		
New Personnel	\$	331,080
Band roll up cost	\$	222,560
Reduction in state/federal grant funds	\$	50,000
Teacher Retention Allotment	\$	1,625,000
Support Staff Retention Allotment	\$	221,080
Approved salary increases for all other staff (scenario #1)	\$	316,867
Support FTE replacements	\$	189,949
Increase for supplemental pay and overtime costs	\$	118,900
Estimated Teacher Incentive Allotment	\$	416,000
Reduction of 2 K-5 units due to reduced enrollment	\$	(125,000)
Net savings from attrition and reorganizations, estimated	\$	(368,915)
Increase in TRS On-Behalf expenditures, benefits costs	\$	431,940
Campus budget decreases due to enrollment	\$	(20,810)
Campus/Department budget increases	\$	63,043
Increase for student device technology refresh	\$	460,000
Increase for maintenance tax notes debt payment	\$	570,375
Increase in safety costs (previously funded with state grant)	\$	476,680
Increase for CTE course curriculum expansion & testing	\$	36,795
Increase in utilities (net of electricity decrease)	\$	41,224
Increase in GCAD cost	\$	14,400
Increase for Band Consultants/Curriculum	\$	30,000
Increase for COM CCMR support	\$	24,000
Increase for student state travel	\$	20,000
Increase for Qualtrics (previously funded with a state grant)	\$	20,000
Increase for LineWize (previously funded with a state grant)	\$	15,000
Increase for Marketplace Care Partners (EAP)	\$	8,400
Decrease in property insurance (allows for 20% increase)	\$	(162,000)
 Subtotal	 \$	 5,026,569
 Proposed Expenditure Budget for 2025-2026	 \$	 <u>67,483,958</u>

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2026

Final
Budget Worksheets
August 2025

Based on ADA of 5835

Revenues	2024-2025	2024-2025	2025-2026	Change from Prior	Change from Prior Year
	Original Revenue Budget	Projected Revenues	Proposed Revenues	Year Original Budget	Projected Revenue Budget
Current Taxes	34,061,871	33,597,011	31,175,413	(2,886,458)	(2,421,598)
Delinquent Taxes	150,000	150,000	150,000	-	-
Penalties and Interest	150,000	277,328	150,000	-	(127,328)
Community Education	357,000	650,214	357,000	-	(293,214)
Interest (less market adjustments)	1,275,000	1,275,000	1,275,000	-	-
Rentals - All Other	167,000	253,650	200,000	33,000	(53,650)
Natatorium Revenue	78,000	92,393	78,000	-	(14,393)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	7,500	16,572	7,500	-	(9,072)
Insurance Proceeds	-	59,850	-	-	(59,850)
Miscellaneous Revenue from Local Sources	49,054	82,401	51,604	2,550	(30,797)
Revenue from Campus Activities	36,000	36,000	29,000	(7,000)	(7,000)
Advertising	15,000	-	15,000	-	15,000
Donations	132,664	132,664	132,664	-	-
ERATE	36,394	36,394	36,394	-	-
UIL Participation Fees	155,000	210,686	155,000	-	(55,686)
Parking Permits	40,000	52,305	40,000	-	(12,305)
Course Fees & College of the Mainland	82,000	127,106	82,000	-	(45,106)
Scoreboard Advertising	35,000	38,000	35,000	-	(3,000)
Athletic Activities- Football	140,000	170,318	115,000	(25,000)	(55,318)
Athletic Activities - All Other Sports	40,000	55,492	40,000	-	(15,492)
Paid PK Tuition	34,830	34,830	-	(34,830)	(34,830)
State Available	3,498,770	3,614,633	2,755,407	(743,363)	(859,225)
Foundation School Program (net of recapture)	17,565,655	18,530,759	26,621,877	9,056,222	8,091,119
Indirect Cost from State Funds	-	7,873	-	-	(7,873)
TRS On Behalf	2,932,213	3,660,061	3,023,223	91,010	(636,839)
Medicare On Behalf	-	-	-	-	-
Indirect Cost from Federal Funds	174,938	80,595	87,000	(87,938)	6,405
Other Federal Sources (FEMA)	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	100,000	55,552	60,000	(40,000)	4,448
Bond Proceeds (maintenance tax notes)	-	-	-	-	-
Premium on Bond Proceeds (maint. tax notes)	-	-	-	-	-
Operating Transfers In	1,112,000	-	770,375	(341,625)	770,375
Summer School	30,000	47,049	40,000	10,000	(7,049)
Totals	62,457,389	63,346,234	67,483,958	5,026,569	4,137,724

Recap of Changes from Prior Year Original and Projected Budgets

Tax Revenue	\$	(2,886,458)	\$	(2,421,598)
Local Rev. & Fed. Tax Cred	\$	(21,280)	\$	(809,088)
Federal Revenue	\$	(127,938)	\$	10,853
State Funding & TRS	\$	8,403,870	\$	6,587,182
Other Resources	\$	(341,625)	\$	770,375
Total	\$	5,026,569	\$	4,137,724

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/22/2025

Friendswood Independent School District
Proposed Expenditure Budget
For the Fiscal Year Ending August 31, 2026

Final
Budget Worksheets
August 2025

Expenditures by Function	2024-2025 Original Budget	2024-2025 <i>Revised</i> Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Expenditure Budget	Proposed Budget is Greater (Less) than PY Original Budget
00 Operating Transfers Out	-	-	-	-	-
11 Instruction	34,428,561	34,420,779	34,421,201	37,200,470	2,771,909
12 Instructional Resources and Media	665,248	663,657	706,567	705,202	39,954
13 Curriculum and Staff Development	1,279,663	1,263,326	1,270,211	1,404,495	124,832
21 Instructional Leadership	1,192,823	1,193,393	1,273,433	1,439,744	246,920
23 School Leadership	3,200,038	3,211,912	3,251,302	3,356,827	156,789
31 Guidance and Counseling	2,606,239	2,603,572	2,602,504	2,542,632	(63,607)
32 Social Work Services	-	-	2,000	-	-
33 Health Services	679,936	680,863	695,941	710,880	30,945
34 Student Transportation	2,564,739	2,561,853	2,377,071	2,597,132	32,392
35 Food Services	1,850	3,350	9,850	1,850	-
36 Cocurricular/Extracurricular Activities	2,452,515	2,452,958	2,456,261	2,606,691	154,176
41 General Administration	2,593,874	2,704,836	2,729,836	2,908,385	314,511
51 Maintenance and Operations	7,508,183	7,475,734	7,709,222	7,512,053	3,870
52 Security and Monitoring Services	662,984	707,235	747,637	1,155,894	492,910
53 Data Processing Services	1,448,577	1,458,225	1,466,158	1,593,045	144,468
61 Community Services	373,133	371,608	696,608	370,257	(2,876)
71 Debt Services	286,427	288,877	300,877	857,402	570,975
81 Facilities Acquisition and Construction	-	-	2,000	-	-
93 Payments to Fiscal Agents	72,000	72,000	27,000	66,000	(6,000)
95 Payments to JJAEP Programs	5,000	11,139	17,639	5,000	-
99 Other Governmental Charges	435,600	435,600	436,600	450,000	14,400
Totals	\$ 62,457,389	\$ 62,580,918	\$ 63,199,918	\$ 67,483,958	\$ 5,026,569

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2026 and 2025

Detail of Expenditures	2025-2026 Proposed Budget	2024-2025 Original Budget	Change from PY Original Budget
Salaries	\$ 44,686,622	\$ 41,892,713	\$ 2,793,909
Stipends, OT, Extra Duty, & Local Leave Payments	\$ 2,438,560	2,227,946	210,614
Substitutes	\$ 651,974	658,974	(7,000)
TRS On Behalf	\$ 3,023,223	2,932,213	91,010
Benefits <i>(see details below)</i>	\$ 4,624,496	4,283,566	340,930
Salaries - Subtotal	\$ 55,424,875	\$ 51,995,412	\$ 3,429,463
Campuses	\$ 720,978	741,788	(20,810)
Departments	\$ 10,567,730	9,520,189	1,047,541
Debt Service for Maintenance Tax Notes	\$ 770,375	200,000	570,375
Total Expenditure Budget	\$ 67,483,958	\$ 62,457,389	\$ 5,026,569

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ -	\$ 25,204	\$ (25,204)
6141 - FICA Medicare	\$ 649,492	\$ 610,244	39,247
6142 - Group Health Insurance	\$ 1,569,336	\$ 1,474,697	94,639
6143 - Workers' Compensation	\$ 153,056	\$ 141,152	11,905
6145 - Unemployment	\$ 56,813	\$ 53,476	3,337
6146 - TRS Care for Retirees & Federal Matching for all funds	\$ 1,853,073	\$ 1,656,329	196,743
6148 - Life Insurance	\$ 8,181	\$ 8,805	(624)
6149 - TRS District Contribution	\$ 334,546	\$ 313,659	20,887
Total	\$ 4,624,496	\$ 4,283,566	\$ 340,930

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2026 and 2025**

	2025-2026			2024-2025			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
GENERAL FUND (excludes benefits)								
Salaries	37,548,017	7,138,605	44,686,622	34,922,432	6,970,282	41,892,713	A	2,793,908
Stipends	1,102,361	-	1,102,361	1,018,706	-	1,018,706	B	83,655
Employee Allowance	83,699	-	83,699	75,640	-	75,640		8,059
Local leave payments	170,000	-	170,000	170,000	-	170,000		-
Substitutes	564,389	87,585	651,974	574,689	84,285	658,974		(7,000)
Extra Duty / Overtime	120,000	962,500	1,082,500	120,000	843,600	963,600	C	118,900
Total - General Fund	39,588,465	8,188,690	47,777,155	36,881,467	7,898,167	44,779,633		2,997,522
ALL OTHER FUNDS								
	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	139,750	19,148	158,898	133,600	21,740	155,340		3,559
Idea B Formula	921,631	154,872	1,076,503	889,937	153,892	1,043,828	A	32,674
Idea B Preschool	21,384	6,583	27,967	19,242	6,280	25,523		2,444
Child Nutrition	105,078	24,068	129,146	102,371	23,682	126,053		3,093
Title 2 - Training	4,000	527	4,527	4,000	523	4,523		5
Title 3 - Part A - ESL	9,801	1,401	11,202	9,611	1,374	10,985		217
Safety Cycle 2	-	-	-	23,424	6,873	30,297	D	(30,297)
SSA - TEC	622,143	76,355	698,498	522,781	82,879	605,660	E	92,838
Capital Projects	31,925	4,056	35,981	72,801	10,338	83,139	F	(47,158)
Total - All Other Funds	1,855,713	287,009	2,142,722	1,777,768	307,580	2,085,348		57,374
Grand Total	41,444,178	8,475,699	49,919,877	38,659,234	8,205,747	46,864,981		3,054,896

Notes to Explain Large Variances from Prior Year:

- A - Overall change in salaries after proposed salary increase, salary band roll up, attrition, new personnel
- B - Proposed Teacher Step 0-2 Market Alignment Stipend, new stipends
- C - Increase to reflect average supplemental pay and overtime costs
- D - Reduction for final year of state safety grant
- E - Additional SSA paraprofessional staff
- F - Finalization of bond 2020 projects

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2025-2026 School Year

Final
Budget Worksheets
August 2025

Campuses	<i>2025-2026 Proposed Budget</i>	<i>2024-2025 Original Budget</i>	Change from Prior Year
Friendswood High School	301,232	304,466	(3,234)
Cline Elementary	93,068	94,446	(1,378)
Bales Elementary	59,996	69,112	(9,116)
Windsong Elementary	59,572	64,554	(4,982)
Westwood Elementary	48,866	49,926	(1,060)
Friendswood Junior High	158,244	159,284	(1,040)
Total for All Campuses	\$ 720,978	\$ 741,788	\$ (20,810)
Departments			
Superintendent	237,640	228,865	8,775
Human Resources	88,899	76,799	12,100
Tax Office	478,250	463,850	14,400
Public Information	33,305	33,305	-
Business Department	374,659	354,659	20,000
Print Shop	-	-	-
Elementary Teaching & Learning	74,009	75,709	(1,700)
Nurses	15,360	12,410	2,950
Transportation	558,963	558,963	-
Special Education	221,296	220,596	700
Maintenance & Operations	1,216,444	1,121,480	94,964
Secondary Teaching & Learning	272,057	241,997	30,060
Technology	572,647	528,010	44,637
Athletics	395,140	386,240	8,900
Band	140,095	110,095	30,000
Gifted and Talented	9,455	8,455	1,000
ESL	22,325	15,000	7,325
CTE	334,930	297,010	37,920
Transportation Charges	-	-	-
CFO	5,979,481	4,673,596	1,305,885
Community Education	175,150	175,150	-
Athletic Camps	138,000	138,000	-
Total for All Departments	\$ 11,338,105	\$ 9,720,189	\$ 1,617,916
Grand Total for all Budget Managers	\$ 12,059,083	\$ 10,461,977	\$ 1,597,106

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2026
 Tax Year: 2025

Final
 Budget Worksheets
 August 2025

Source: Certified Rolls as of 7/25/2025.

Less: Estimated amount lost from ARB review		\$	4,762,717,837
Net Taxable Before Freeze		\$	(238,052,727)
(minus) Over 65 & Disabled Persons Taxable		\$	<u>4,524,665,110</u>
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values		\$	(907,692,500)
	2025 Proposed Rate	\$	1.0300
2025 Total Levy Estimate MINUS Over 65 and Disabled Levy		\$	<u><u>37,254,818</u></u>

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund		\$	3,616,972,610
76.40% % M&O		\$	0.7869
		\$	<u>28,461,957</u>
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund		\$	3,616,972,610
23.60% % I&S		\$	0.2431
		\$	<u>8,792,860</u>

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 3,860,095	\$ 3,860,095	
	76.40%	23.60%	
Levy for Over 65 & DP	<u>\$ 2,949,038</u>	<u>\$ 911,057</u>	
General	\$ 28,461,957	\$ 8,792,860	
Over 65 & DP	\$ 2,949,038	\$ 911,057	
Estimated Levy	\$ 31,410,995	\$ 9,703,918	Total Estimated Levy
Collection Percentages	99.25%	99.25%	\$ 41,114,913
	<u>\$ 31,175,413</u>	<u>\$ 9,631,139</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 31,325,413	\$ 9,661,139	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (12,622,550)	Less: 2026 Bond Payments
		\$1,496,553	Plus: HH - Homestead Exemption
		<u>\$ (1,464,859)</u>	Projected Deficit @ 8/31/26

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2019	99.26%
2020	99.50%
2021	103.13%
2022	101.12%
2023	101.12%
2024	102.16%

Debt Service Fund Balance Recap

Fund Balance at 8/31/24		\$	5,465,541
Projected Deficit for FY 2025		\$	(105,858)
Projected Fund Balance at 8/31/25		\$	5,359,683
Projected Deficit for FY 2026		\$	(1,464,859)
Projected Fund Balance at 8/31/26		\$	<u><u>3,894,825</u></u>

Change in Net Taxable Values from PY

CY Net Taxable Values		\$	3,616,972,610
PY Net Taxable Values		\$	3,730,585,843
Increase	-3.05%	\$	<u><u>(113,613,233)</u></u>

Comparison of PY Tax Collections

CY Estimated Collections		\$	31,325,413
PY Estimated Collections		\$	33,747,011
Increase	-7.18%	\$	<u><u>(2,421,598)</u></u>

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 8/22/2025

Friendswood Independent School District



Stipend List For the 2025-2026 School Year

**Friendswood ISD
2025-2026 Stipend List**

Assignment	Amount or Range	Total Amount
0-2 MARKET ALIGNMENT	\$1,200	\$40,800
504 FACILITATOR	\$1,500	\$1,500
7 ON 7 COORDINATOR	\$3,500	\$3,500
ACADEMIC DECATHLON	\$4,100	\$4,100
ACADEMIC DECATHLON - CO-HEAD	\$5,300	\$10,600
ACADEMIC DECATHLON HOME SITE COORDINATOR	\$4,100	\$4,100
ACADEMIC OCTATHLON	\$2,200	\$2,200
ART CLUB	\$400	\$400
ART VASE	\$400	\$400
ASSISTANT CHEER COACH	\$3,750	\$3,750
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	\$33,000
BAND DRUMLINE	\$2,500	\$2,500
BASEBALL JV	\$3,000	\$3,000
BASEBALL SOPHOMORE	\$3,000	\$3,000
BASEBALL VARSITY ASSISTANT	\$3,000	\$3,000
BASEBALL VARSITY ASSISTANT	\$3,000	\$3,000
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
BUSINESS PROF. OF AMERICA	\$1,450	\$1,450
CAMPUS TECHNOLOGY LEAD	\$1,200	\$6,000
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	\$100-\$200	\$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
2025-2026 Stipend List**

CROSS COUNTRY BOYS	\$3,900	\$3,900
CROSS COUNTRY GIRLS	\$3,900	\$3,900
CTE	\$750-\$3,744	\$21,570
CURRICULUM SPECIALIST	\$3,500	\$10,500
DRAMA	\$2,750	\$2,750
DRAMA ASST.	\$950	\$950
DRAMA CLUB	\$550	\$550
DRILL/DANCE DIRECTOR	\$8,000	\$8,000
DRILL/DANCE TEAM ASST.	\$3,000	\$3,000
EQUIPMENT	\$1,500	\$1,500
EQUIPMENT/SCOUTING	\$1,245	\$1,245
FACILITIES MANAGER	\$6,000	\$6,000
FACILITY MANAGER - ATHLETIC	\$2,500	\$2,500
FAST COORDINATOR	\$2,000	\$2,000
FCCLA	\$500-\$1,000	\$4,500
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	\$1,500	\$1,500
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 SEL COUNSELOR	\$2,500	\$2,500
HONOR SOCIETY	\$1,775	\$1,775
HOSA	\$1,000	\$5,000
HOSA ASSISTANT	\$500	\$500
I-COACH	\$200	\$1,600
INSTRUCTIONAL COACH	\$1,800	\$3,600
INSTRUCTIONAL TECHNOLOGY COORDINATOR	\$2,500	\$2,500
INTERACT	\$325	\$650
INTERVENTION SPECIALIST	\$1,000	\$8,000
ISM	\$2,000	\$2,000
LARGE SCHOOL STIPEND	\$1,500	\$1,500
LARIAT	\$1,375	\$1,375
LATIN CLUB	\$550	\$550
LEADERSHIP PROGRAM	\$2,000	\$2,000
LINK CREW	\$500-\$700	\$1,200
LITERACY COACH	\$1,800	\$7,200
LITERACY COACH TEAM LEAD	\$2,000	\$2,000
LSSP OR DIAGNOSTICIAN	\$1,929-\$2,370	\$25,387
MATH CLUB	\$550	\$550
MATH COACH	\$1,800	\$7,200
MATH COACH TEAM LEAD	\$2,000	\$2,000

**Friendswood ISD
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MEDIA INTEGRATION SPECIALIST	\$3,100	\$18,600
MU ALPHA THETA	\$300	\$300
MUSICAL ART/PROGRAM/PR	\$750	\$750
MUSICAL ARTWORK/CALIGRAPHY	\$450	\$450
MUSICAL BAND	\$1,500	\$1,500
MUSICAL CHOIR	\$1,000-\$1,700	\$3,700
MUSICAL DANCE	\$1,000-\$1,700	\$2,700
MUSICAL DRAMA	\$700-\$1,000	\$1,700
MUSICAL DRAMA/SETS	\$2,550	\$2,550
MUSICAL DRAMA/SETS/SOUND	\$3,000	\$3,000
MUSICAL PIANO	\$1,000	\$1,000
MUSICAL SETS	\$1,000	\$1,000
MUSICAL TICKETS	\$500	\$5,000
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	\$1,800
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	\$14,250
RODEO ART	\$350	\$350
SCIENCE FAIR	\$1,850	\$1,850
SCIENCE FAIR COORDINATOR	\$1,000	\$1,000
SCORE BOARD	\$2,500	\$2,500
SECONDARY LEAD COUNSELOR	\$3,500	\$3,500
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	\$6,500
SOCCER BOYS SOPHOMORE	\$2,750	\$2,750
SOCCER GIRLS ASSISTANT	\$3,250	\$3,250
SOCCER GIRLS HEAD	\$6,000	\$6,000
SOCCER GIRLS JV	\$3,250	\$6,500
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
SOFTWARE COORDINATOR	\$1,575	\$1,575
SPANISH CLUB	\$550	\$550
SPANISH HONOR SOCIETY	\$400	\$400
SPECIAL EDUCATION BCBA SUPPORT	\$4,000	\$4,000
SPECIAL EDUCATION ESY COORDINA	\$2,500	\$2,500
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 SPEECH LEAD	\$2,000	\$2,000

**Friendswood ISD
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SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
SPECIAL EDUCATION TEAM LEAD	\$2,000	\$2,000
SPECIAL EDUCATION TRANSITION DESIGNEE	\$1,800	\$1,800
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500
SPECIALS LEAD	\$1,250	\$2,500
SPECIALS-INTERVENTIONIST LEAD	\$1,250	\$1,250
SPECIAL OLYMPICS	\$1,500	\$3,000
SPED PROGRAM SPECIALIST	\$1,800	\$3,600
SPEECH CLUB	\$550	\$550
SPEECH TOURNAMENT COORDINATOR	\$1,500	\$1,500
SPRING ATHLETIC TRAINING	\$3,750	\$3,750
STRENGTH AND CONDITIONING	\$6,250	\$6,250
STRENGTH AND CONDITIONING ASSISTANT	\$2,500	\$2,500
STUDENT COUNCIL	\$488-\$1,150	\$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 LEAD	\$850-\$2,500	\$66,616
TEAM COORDINATOR	\$1,250	\$21,250
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	\$3,000
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	\$75,100
UIL ACADEMIC ASST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$633-\$3,480	\$30,863
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-\$4,000	\$6,000
WEIGHT ROOM SUPERVISOR	\$1,575	\$1,575
WELLNESS	\$400	\$3,600
WELLNESS NURSE COORDINATOR	\$1,250	\$1,250
WRESTLING ASSISTANT	\$3,000	\$3,000
WRESTLING HEAD	\$6,000	\$6,000

**Friendswood ISD
2025-2026 Stipend List**

YEARBOOK	\$1,725-\$2,150	\$3,875
ZERO HOUR DECATHLON CO	\$1,000	\$1,000
ZERO HOUR UIL	\$500	\$6,000
		<u>1,217,445</u>