

**2023 - 2024 Actual Financial Data**  
**Totals for FRIENDSWOOD ISD (084911)**  
**Total Enrolled Membership: 6,192**

	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)	\$31,539,610	52.78%	\$5,094	\$31,539,610	46.63%	\$5,094	\$25,115,673,157	34.92%	\$4,553
State Operating Funds	\$24,113,445	40.35%	\$3,894	\$25,458,738	37.64%	\$4,112	\$30,587,705,535	42.53%	\$5,545
Federal Funds	\$321,796	0.54%	\$52	\$2,500,280	3.70%	\$404	\$11,797,301,551	16.40%	\$2,138
Other Local	\$3,784,952	6.33%	\$611	\$8,135,453	12.03%	\$1,314	\$4,418,441,068	6.14%	\$801
<b>Total Operating Revenue</b>	\$59,759,803	100.00%	\$9,651	\$67,634,081	100.00%	\$10,923	\$71,919,121,311	100.00%	\$13,037
<b>Other Revenue</b>									
Local Property Tax from I&S	\$0	0.00%	\$0	\$11,275,411	63.35%	\$1,821	\$10,895,016,475	80.59%	\$1,975
State Assistance for Debt Service	\$0	0.00%	\$0	\$1,885,864	10.60%	\$305	\$1,105,366,975	8.18%	\$200
Misc Rev Debt Service Fund (F599)	\$0	0.00%	\$0	\$385,677	2.17%	\$62	\$389,717,405	2.88%	\$71
Other Receipts (excluding debt service financing)	\$4,201,280	100.00%	\$679	\$4,251,690	23.89%	\$687	\$1,129,524,892	8.35%	\$205
<b>Total Other Revenue</b>	\$4,201,280	100.00%	\$679	\$17,798,642	100.00%	\$2,874	\$13,519,625,747	100.00%	\$2,451
<b>Subtotal: Operating and Other Revenue</b>	\$63,961,083	100.00%	\$10,330	\$85,432,723	100.00%	\$13,797	\$85,438,747,058	100.00%	\$15,487
<b>Recapture Revenue</b>									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,693,303,580	100.00%	\$488
<b>Total Recaptured Revenue</b>	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,693,303,580	100.00%	\$488
<b>Subtotal: Operating, Other and Recaptured Revenue</b>	\$63,961,083	100.00%	\$10,330	\$85,432,723	100.00%	\$13,797	\$88,132,050,638	100.00%	\$15,975
<b>Debt Service Financing and TRS Estimate Revenue</b>									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$3,466,427,330	53.10%	\$628
Estimated State TRS Contributions	\$3,404,450	100.00%	\$550	\$3,404,450	100.00%	\$550	\$3,062,147,998	46.90%	\$555
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	\$3,404,450	100.00%	\$550	\$3,404,450	100.00%	\$550	\$6,528,575,328	100.00%	\$1,183
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	\$67,365,533	100.00%	\$10,879	\$88,837,173	100.00%	\$14,347	\$91,967,322,386	100.00%	\$16,671
<b>Expenditures</b>									
<b>Operating Expenditures by Object (61xx-64xx only)</b>									

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	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Payroll Expenditures (Object 61xx)	\$51,619,888	84.61%	\$8,337	\$53,923,926	78.49%	\$8,709	\$55,579,370,977	77.80%	\$10,075
Professional & Contracted Services (Object 62xx)	\$4,849,343	7.95%	\$783	\$7,641,512	11.12%	\$1,234	\$7,412,529,453	10.38%	\$1,344
Supplies & Materials (Object 63xx)	\$2,107,727	3.45%	\$340	\$4,275,371	6.22%	\$690	\$6,022,343,036	8.43%	\$1,092
Other Operating Expenditures (Object 64xx)	\$2,429,143	3.98%	\$392	\$2,857,501	4.16%	\$461	\$2,426,950,644	3.40%	\$440
<b>Total Operating Expenditures by Object</b>	<b>\$61,006,101</b>	<b>100.00%</b>	<b>\$9,852</b>	<b>\$68,698,310</b>	<b>100.00%</b>	<b>\$11,095</b>	<b>\$71,441,194,110</b>	<b>100.00%</b>	<b>\$12,950</b>
<b>Non-Operating Expenditures by Object</b>									
Capital Outlay (Object 61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$38,266,042	0.13%	\$7
Debt Services (Object 65xx)	\$262,093	11.10%	\$42	\$12,886,929	31.19%	\$2,081	\$12,475,005,940	43.70%	\$2,261
Capital Outlay (Object 66xx)	\$2,099,344	88.90%	\$339	\$28,429,139	68.81%	\$4,591	\$16,033,551,537	56.17%	\$2,906
<b>Total Non-Operating Expenditures by Object</b>	<b>\$2,361,437</b>	<b>100.00%</b>	<b>\$381</b>	<b>\$41,316,068</b>	<b>100.00%</b>	<b>\$6,672</b>	<b>\$28,546,823,519</b>	<b>100.00%</b>	<b>\$5,175</b>
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	<b>\$63,367,538</b>	<b>100.00%</b>	<b>\$10,234</b>	<b>\$110,014,378</b>	<b>100.00%</b>	<b>\$17,767</b>	<b>\$99,988,017,629</b>	<b>100.00%</b>	<b>\$18,125</b>
<b>Operating Expenditures by Function (61xx-64xx only)</b>									
Instruction (Function 11,95)	\$34,134,590	55.95%	\$5,513	\$36,898,700	53.71%	\$5,959	\$39,176,659,787	54.84%	\$7,101
Instructional Resources & Media Services (Function 12)	\$705,708	1.16%	\$114	\$787,814	1.15%	\$127	\$657,456,589	0.92%	\$119
Curriculum & Staff Development (Function 13)	\$850,076	1.39%	\$137	\$1,598,324	2.33%	\$258	\$1,768,032,392	2.47%	\$320
Instructional Leadership (Function 21)	\$1,127,551	1.85%	\$182	\$1,144,607	1.67%	\$185	\$1,299,882,283	1.82%	\$236
School Leadership (Function 23)	\$3,144,858	5.15%	\$508	\$3,327,289	4.84%	\$537	\$4,090,184,319	5.73%	\$741
Guidance Counseling Services (Function 31)	\$2,596,847	4.26%	\$419	\$3,338,841	4.86%	\$539	\$2,896,985,750	4.06%	\$525
Social Work Services (Function 32)	\$0	0.00%	\$0	\$22,000	0.03%	\$4	\$248,791,333	0.35%	\$45
Health Services (Function 33)	\$679,910	1.11%	\$110	\$680,289	0.99%	\$110	\$730,487,490	1.02%	\$132
Transportation (Function 34)	\$2,306,383	3.78%	\$372	\$2,306,383	3.36%	\$372	\$2,180,244,579	3.05%	\$395
Food Services (Function 35)	\$1,307	0.00%	\$0	\$2,586,402	3.76%	\$418	\$3,765,975,564	5.27%	\$683
Extracurricular (Function 36)	\$2,409,314	3.95%	\$389	\$2,824,062	4.11%	\$456	\$2,209,273,631	3.09%	\$400
General Administration (Function 41,92)	\$2,580,121	4.23%	\$417	\$2,590,631	3.77%	\$418	\$2,353,926,229	3.29%	\$427
Facilities Maintenance & Operations (Function 51)	\$7,401,374	12.13%	\$1,195	\$7,427,672	10.81%	\$1,200	\$7,189,345,570	10.06%	\$1,303
Security & Monitoring Services (Function 52)	\$986,487	1.62%	\$159	\$1,026,243	1.49%	\$166	\$1,152,159,150	1.61%	\$209
Data Processing Services (Function 53)	\$1,460,340	2.39%	\$236	\$1,517,818	2.21%	\$245	\$1,330,101,476	1.86%	\$241
Community Services (Function 61)	\$621,235	1.02%	\$100	\$621,235	0.90%	\$100	\$367,631,791	0.51%	\$67

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Fund Raising CHARTER SCHOOLS ONLY (Function 81)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$24,056,177	0.03%	\$4
<b>Total Operating Expenditures by Function</b>	\$61,006,101	100.00%	\$9,852	\$68,698,310	100.00%	\$11,095	\$71,441,194,110	100.00%	\$12,950
<b>Non-Operating Expenditures by Function</b>									
Non-Operating Expenditures by Function (81) (61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$38,266,042	0.13%	\$7
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$262,093	11.10%	\$42	\$12,886,929	31.19%	\$2,081	\$12,475,005,940	43.70%	\$2,261
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$2,099,344	88.90%	\$339	\$28,429,139	68.81%	\$4,591	\$16,033,551,537	56.17%	\$2,906
<b>Total Non-Operating Expenditures by Function</b>	\$2,361,437	100.00%	\$381	\$41,316,068	100.00%	\$6,672	\$28,546,823,519	100.00%	\$5,175
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$63,367,538	100.00%	\$10,234	\$110,014,378	100.00%	\$17,767	\$99,988,017,629	100.00%	\$18,125
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>									
Basic Educational Services (PIC 11)	\$23,954,041	39.26%	\$3,869	\$25,629,257	37.31%	\$4,139	\$28,879,935,685	40.42%	\$5,235
Gifted and Talented (PIC 21)	\$4,135,855	6.78%	\$668	\$4,141,918	6.03%	\$669	\$387,893,289	0.54%	\$70
Career and Technical (PIC 22)	\$2,958,750	4.85%	\$478	\$3,082,352	4.49%	\$498	\$2,465,499,880	3.45%	\$447
Students with Disabilities (PICs 23,33,43)	\$10,189,151	16.70%	\$1,646	\$11,980,430	17.44%	\$1,935	\$9,477,470,234	13.27%	\$1,718
State Compensatory Education (PICs 24,26,28,29,30,34)	\$727,023	1.19%	\$117	\$749,252	1.09%	\$121	\$6,534,482,938	9.15%	\$1,184
Bilingual (PICs 25,35)	\$129,611	0.21%	\$21	\$148,593	0.22%	\$24	\$830,420,586	1.16%	\$151
Early Education Allotment (PIC 36)	\$264,205	0.43%	\$43	\$411,310	0.60%	\$66	\$1,353,176,371	1.89%	\$245
Dyslexia or Related Disorder Services (PIC 37)	\$493,694	0.81%	\$80	\$505,807	0.74%	\$82	\$417,573,465	0.58%	\$76
College, Career, and Military Readiness (CCMR) (PIC 38)	\$564,241	0.92%	\$91	\$564,241	0.82%	\$91	\$394,493,831	0.55%	\$72
Athletics/Related Activities (PIC 91)	\$1,676,712	2.75%	\$271	\$1,967,803	2.86%	\$318	\$1,419,449,950	1.99%	\$257
Un-Allocated (PIC 99)	\$15,912,818	26.08%	\$2,570	\$19,517,347	28.41%	\$3,152	\$19,280,797,881	26.99%	\$3,495
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$61,006,101	100.00%	\$9,852	\$68,698,310	100.00%	\$11,095	\$71,441,194,110	100.00%	\$12,950
<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	\$38,266,042	0.13%	\$7
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$262,093	11.10%	\$42	\$12,886,929	31.19%	\$2,081	\$12,475,005,940	43.70%	\$2,261
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<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$2,361,437	100.00%	\$381	\$41,316,068	100.00%	\$6,672	\$28,546,823,519	100.00%	\$5,175
<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$63,367,538	100.00%	\$10,234	\$110,014,378	100.00%	\$17,767	\$99,988,017,629	100.00%	\$18,125

**Disbursements**  
**Total Disbursements**

Operating Expenditures	\$61,006,101	90.80%	\$9,852	\$68,698,310	60.35%	\$11,095	\$71,441,194,110	68.44%	\$12,950
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,693,303,580	2.58%	\$488
Total Other Uses	\$3,376,172	5.03%	\$545	\$3,376,172	2.97%	\$545	\$915,610,042	0.88%	\$166
Intergovernmental Charge	\$440,779	0.66%	\$71	\$440,779	0.39%	\$71	\$782,603,994	0.75%	\$142
Capital Outlay (Object 61xx-64xx)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$38,266,042	0.04%	\$7
Debt Service (Object 65xx)	\$262,093	0.39%	\$42	\$12,886,929	11.32%	\$2,081	\$12,475,005,940	11.95%	\$2,261
Capital Projects (Object 66xx)	\$2,099,344	3.12%	\$339	\$28,429,139	24.97%	\$4,591	\$16,033,551,537	15.36%	\$2,906
<b>Total Disbursements</b>	\$67,184,489	100.00%	\$10,850	\$113,831,329	100.00%	\$18,384	\$104,379,535,245	100.00%	\$18,921

**Tax Rates**

**2023 - 2024 (current tax year) Tax Rates**

Maintenance & Operations Tax Rate				0.7953			0.7333		
Interest & Sinking Tax Rate				0.2847			0.2408		
<b>Total Tax Rate</b>				1.0800			0.9741		

**Tax Detail**

Maximum Compressed Tax Rate (MCR)				0.6253			0.6379		
Tier I Tax Rate				0.6253			0.6375		
Tier II Tax Rate (Enrichment Pennies)				0.1700			0.0958		

**Fund Balance\*\***

**Fund Balance**

Nonspendable Fund Balance	\$1,403,136		\$227	\$1,424,245		\$230	\$448,350,489		\$88
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	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Restricted Fund Balance	\$0		\$0	\$22,672,436		\$3,662	\$42,873,980,540		\$8,417
Committed Fund Balance	\$2,700,000		\$436	\$4,305,072		\$695	\$4,159,077,592		\$816
Assigned Fund Balance	\$0		\$0	\$3,365,859		\$544	\$4,058,981,212		\$797
Unassigned Fund Balance	\$13,441,743		\$2,171	\$13,441,743		\$2,171	\$17,734,264,080		\$3,481
<b>Total Fund Balance**</b>	\$17,544,879		\$2,833	\$45,209,355		\$7,301	\$69,274,653,913		\$13,600
<b>Fund Balance Reconciliation</b>									
2022-2023 Total Fund Balance (Previous Year)	\$17,363,837		\$2,806	\$63,614,649		\$10,279	\$61,508,592,008		\$12,062
2023-2024 Excess (Deficiency) Operating Expenditures	\$-644,066		\$-104	\$-22,571,867		\$-3,645	\$-12,858,865,614		\$-2,524
2023-2024 Excess (Deficiency) Non-Operating Expenditures	\$825,108		\$133	\$4,166,573		\$673	\$20,418,148,729		\$4,008
2023-2024 Uncommon Items	\$0		\$0	\$0		\$0	\$206,778,790		\$41
<b>2023-2024 Total Fund Balance</b>	\$17,544,879		\$2,833	\$45,209,355		\$7,301	\$69,274,653,913		\$13,600