



# FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

**2019-2020 Budget**  
August 12, 2019



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*Friendswood Independent School District*

Thad Roher  
Superintendent of Schools



August 12, 2019

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, 2019, and ending August 31, 2020.

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 31<sup>st</sup> 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 86<sup>th</sup> Legislature, Regular Session.

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

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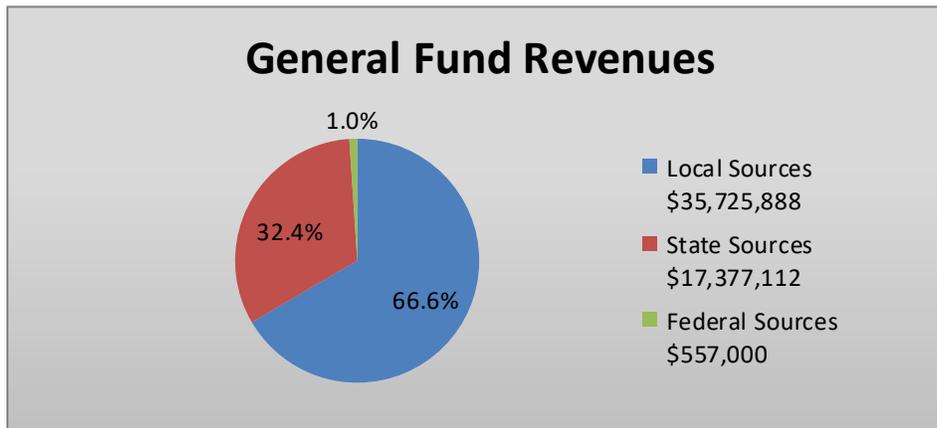
The General Operating Fund is a classification of school district dollars that includes revenues from local maintenance taxes, earnings from investments, participation and registration fees, co-curricular/athletic sales, and state revenues. Expenses from this fund include payroll of faculty and staff of the district, expenses directly related to student education, maintenance and operation of facilities, transportation of students, and other district operating expenses.

The 86<sup>th</sup> Legislature passed House Bill 3 (HB3) in the regular 2019 session. HB3 is considered one of the most transformative Texas education bills in recent history. Notable changes include an increase of \$1,020 to the basic allotment, compensatory education allotment is now based on census blocks, and new allotments for dyslexia, dual language, early education (full-day Pre-K), and College, Career, Military Readiness. HB3 also mandated compensation increases to teachers, counselors, nurses, and librarians. Additionally, school districts will now be funded on current year property values. Previously, funding was based on the prior year property values which caused a lag in funding when comparing local values to state values. HB3 also calls for compression of the maintenance and operations tax rate.

The 2019-20 budget was based on a projected enrollment of 6060 which is an increase of .17% or 10 students over the 2018-19 enrollment. The expected average daily attendance (ADA) is 5803.

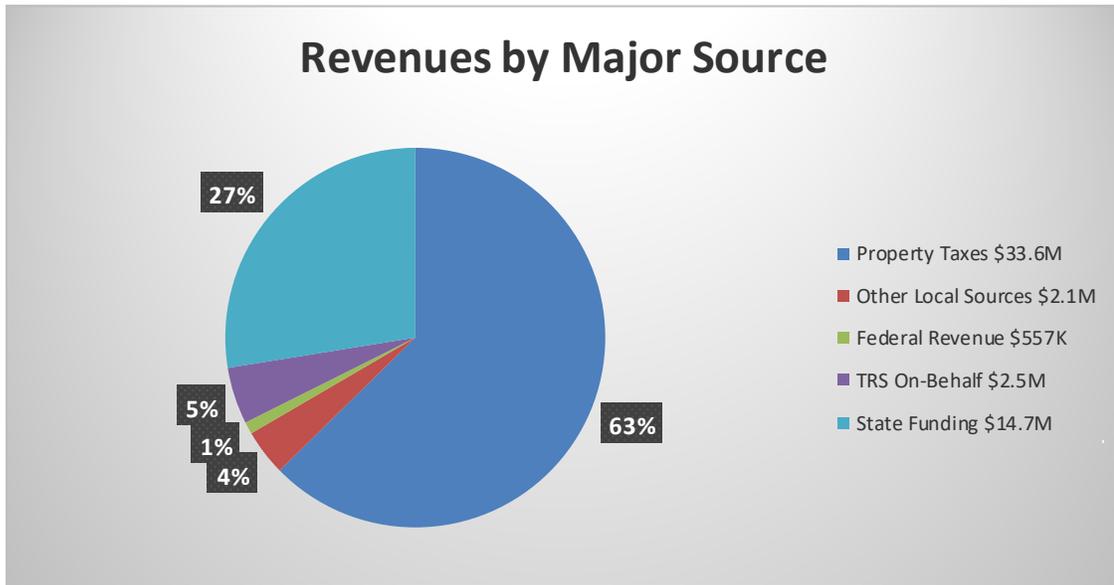
## ***General Fund Revenues***

There are three sources of revenue for Friendswood ISD’s General Operating Fund (General Fund): local, state and federal. The majority of local sources is from local tax collections. The general fund revenue budget for 2019-2020 is \$53,660,000.



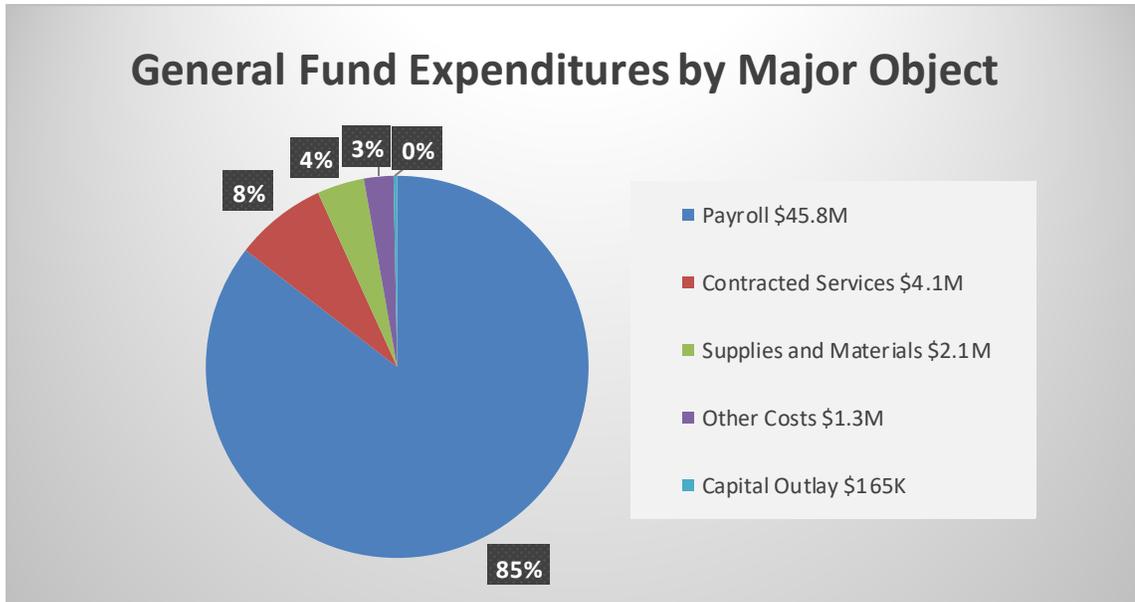
Highlights from this year's revenue budget:

- Tax collections are estimated at \$33.6M which represent a decrease of \$1.6M over last year due to compressed tax rates per HB3 of the 86<sup>th</sup> Legislature.
- Because of the increase to the basic allotment and other formula changes from HB3, state revenues are estimated to increase \$4.3M.
- In the 2018-19 revenue budget, 25.2% of the revenues were from state sources and 74.4% were from local sources as compared to 32.4% and 66.6%, respectively, for 2019-20.
- The chart below shows the revenues by major source.



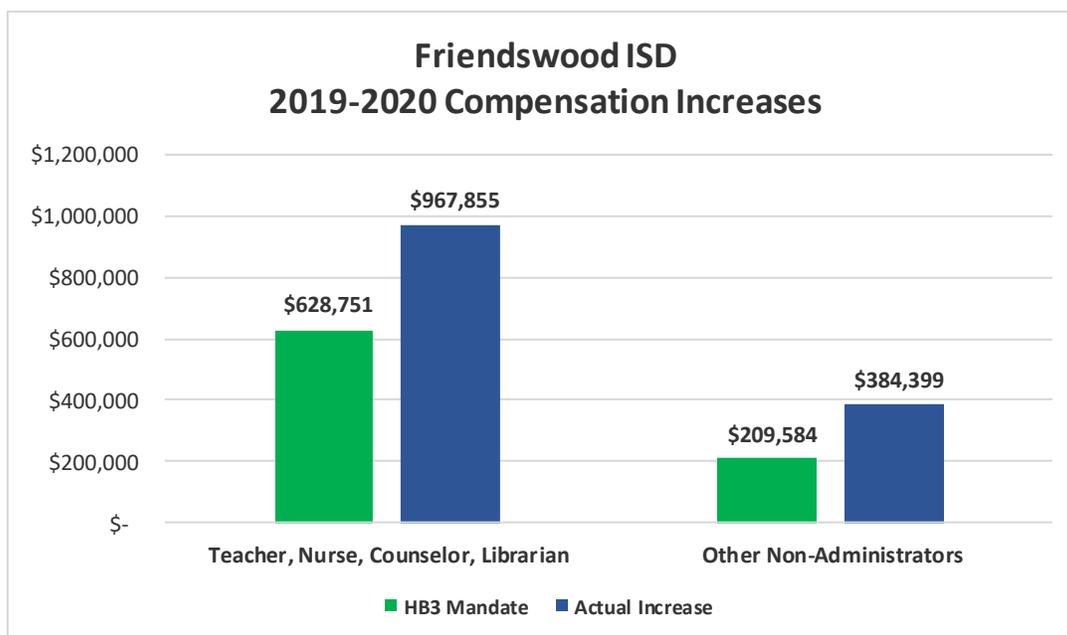
## General Fund Expenditures

The general fund expenditure budget for the 2019-2020 school year is \$53,660,000. 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 85 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. As mandated by HB3, the Board of Trustees approved a compensation plan based on 30% of increased Foundation School Program Funding, prioritizing differentiated compensation for classroom teachers with greater than 5 years of experience. The plan provides mandated compensation increases plus an additional \$513K to teachers, counselors, nurses, librarians, and other non-administrators as well as other increases including market and restructuring adjustments for administrators. Teachers, counselors, nurses, and librarians with 0-4 years of experience will receive a 3.5% increase. Those with 5+ year of experiences will receive a 4.5% increase. All other employees will receive a 3% increase. This expense combined with \$723,831 of new faculty and staff positions account for the majority of increases in expenditures. The chart on the next page shows the HB3 mandated compensation increase versus the actual FUSD increase.



## PROFESSIONAL AND CONTRACTED SERVICES

This major account classification is used to record expenditures for services rendered to the school district by firms, individuals and other organizations. 7.8 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 35 percent. The staff of FISD has made huge strides to reduce these costs and become more efficient energy users. Other expenditures in this category are audit fees, legal fees, contracted services for students with special needs, and professional services for staff development and training.

## SUPPLIES AND MATERIALS

Four 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 9 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

## OTHER OPERATING COSTS

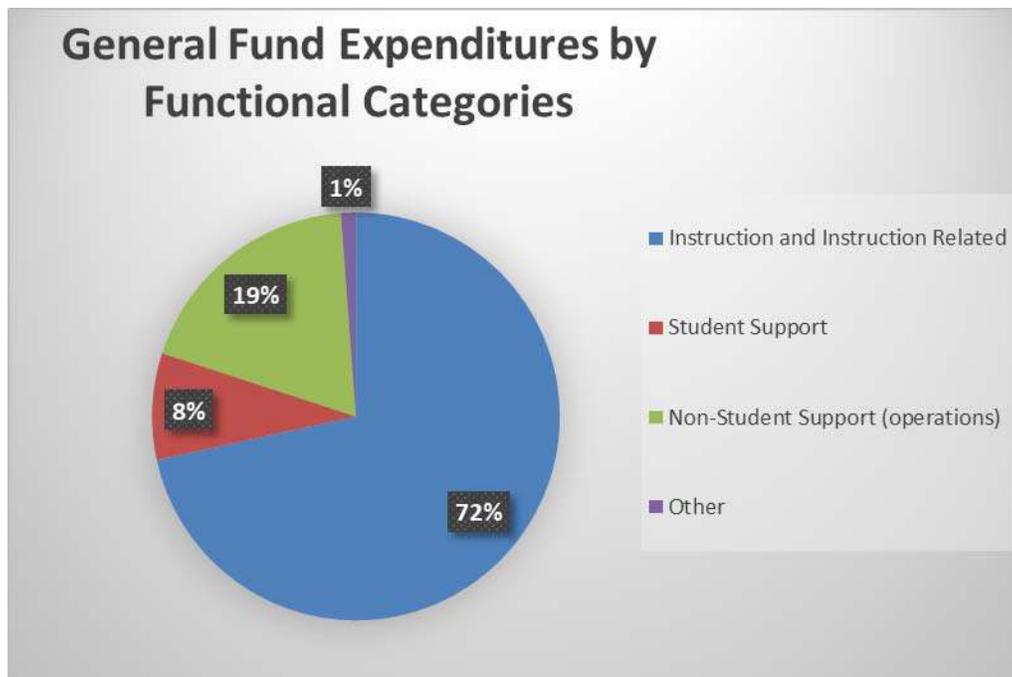
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for three percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 46 percent of the total of other operating costs.

## 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. The majority of this account, \$130,000, 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 \$12,660,533 of which \$9.2M was unassigned at August 31, 2018. A \$1.58M surplus is projected at the end of fiscal year 2019. The surplus is the result of anticipated one-time increases of \$2.2M for lost property value due to Hurricane Harvey from TEA and an additional \$95K from Senate Bill 500 for Special Education services. Without these increases, the District would have a deficit of \$755K. With this operating surplus, the district projects to end the 2018-2019 fiscal year with a reserve of approximately \$14.2M. The District's expenditures are expected to average \$4.47M per month in 2019-2020, which equates to a 97-day reserve, or 3.2 months of total fund balance, and a 74-day reserve or 2.5 months of unassigned fund balance. The budget is balanced for fiscal year ending August 31, 2020, with revenues equaling expenditures of \$53,660,000.

## 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).

<b><u>2019-2020 Proposed FISD Tax Rate</u></b>	
M&O Rate	\$1.0424
I&S Rate	<u>\$ .217</u>
Total FISD Tax Rate	\$1.2594

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 HB3, the M&O rate has been compressed by \$.1276 for 2019-2020. The I&S rate increased by \$.02 for an overall tax rate decrease of \$0.1076.

## Executive Summary – Debt Service Fund

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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 \$7,245,520 for 2019-2020. This represents an increase of \$1,043,680 over last year's revenues due to the increase in the I&S tax rate. See the section on Property Taxes for more information. The expenditure budget which is used to make bond payments is \$7,017,800. The debt service fund balance at the August 31, 2019 fiscal year-end is projected to be approximately \$1.3M, and is expected to be \$1.4M at the end of August 2020.

## Executive Summary – Food Service Fund

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The Food Service Fund is a Special Revenue Fund and is used to account for all food service operations. FISC contracts with Aramark to manage the food service operations for the District. The revenue budget for 2019-2020 is \$2,635,066 which is \$19K less than last year due a decline in a la carte item sales. The expenditure budget decreased by \$460K and is \$2,427,076. The food service fund is anticipating a surplus for 2019-2020 of approximately \$207K which will increase the fund balance. The food service fund balance was \$744K at August 31, 2018.

# FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

## BUDGET STATISTICS

### GENERAL FUND

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	66.6%	74.4%
PERCENT OF REVENUE FROM STATE SOURCES	32.4%	25.2%
PERCENT OF REVENUE FROM FEDERAL SOURCES	1.0%	0.3%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	85.4%	84.2%
Instruction and Related Services	60.5%	59.9%
Maintenance and Operations	10.3%	11.1%
Campus Administration	5.6%	5.8%
General Administration	4.6%	4.8%
Student Transportation	3.8%	3.6%
Extracurricular and Co-Curricular	3.9%	3.8%
Data Services	2.7%	2.2%
Instructional Administration	1.5%	1.5%
Guidance and Counseling Services	3.3%	3.4%
Other	1.4%	1.5%
Health Services	1.0%	1.0%
Security	1.4%	1.4%

**Friendswood Independent School District  
2019-2020  
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>
<b>REVENUES</b>			
5711 Current Property Taxes	33,471,262	6,967,716	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	347,000	36,000	2,400
5743 Rent	401,000	-	-
5748 Activity Revenue	20,000	-	-
5749 Local Sources	725,626	-	31,150
5751 Food Service Sales	-	-	2,349,878
5752 Athletic Activity	190,000	-	-
5755 Community Education	271,000	-	-
5811 Per Capita Apportionment	1,432,093	-	-
5812 Foundation School Program	13,356,728	-	-
5826 Pre-K State Program	-	-	-
5829 Revenues From TEA	-	171,804	4,500
5831 TRS On-Behalf	2,588,291	-	-
5921 School Breakfast Prog	-	-	18,559
5922 Nat'l School Lunch Prog	-	-	172,123
5923 USDA Commodities	-	-	56,456
5929 Federal Revenue from TEA	115,000	-	-
5931 SHARS	442,000	-	-
8911 Transfers In	-	-	-
<b>TOTAL REVENUES</b>	<b><u>53,660,000</u></b>	<b><u>7,245,520</u></b>	<b><u>2,635,066</u></b>
<b>EXPENDITURES</b>			
11 Instruction	30,773,323.80	-	-
12 Instructional Resources	691,030.76	-	-
13 Curr & Inst Staff Dev	984,011.58	-	-
21 Instructional Leadership	784,497.36	-	-
23 School Leadership	3,028,335.85	-	-
31 Guidance/Counseling	1,786,537.90	-	-
32 Social Work Services	1,650.00	-	-
33 Health Services	544,164.81	-	-
34 Student Transportation	2,046,096.65	-	-
35 Food Services	-	-	2,427,076
36 Extracurr Activities	2,089,341.91	-	-
41 General Admin	2,463,134.73	-	-
51 Maintenance and Oper	5,521,689.39	-	-
52 Security and Monitoring	750,908.30	-	-
53 Data Processing Svcs	1,455,034.03	-	-
61 Community Services	289,242.93	-	-
71 Debt Service	-	7,017,800	-
81 Construction	50,000.00	-	-
93 Shared Services	46,000.00	-	-
95 JJAEP	10,000.00	-	-
99 Intergov Charges	345,000.00	-	-
8911 Transfers Out	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 53,660,000</u></b>	<b><u>\$ 7,017,800</u></b>	<b><u>\$ 2,427,076</u></b>
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>-</b>	<b>227,720</b>	<b>207,990</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
BUDGET FOR ADOPTION**

**GENERAL FUND**

**REVENUES**

LOCAL & INTERMEDIATE SOURCES	\$ 35,725,888
STATE PROGRAM REVENUES	\$ 17,377,112
FEDERAL PROGRAM REVENUES	<u>\$ 557,000</u>
TOTAL REVENUES	<u>\$ 53,660,000</u>

**EXPENDITURES**

FUNCTION: 11 INSTRUCTION	\$ 30,773,324
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 691,031
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 984,012
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 784,497
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,028,336
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 1,786,538
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 1,650
FUNCTION: 33 HEALTH SERVICES	\$ 544,165
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,046,097
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 2,089,342
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,463,135
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,521,689
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 750,908
FUNCTION: 53 DATA SERVICES	\$ 1,455,034
FUNCTION: 61 COMMUNITY SERVICES	\$ 289,243
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 50,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 46,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 10,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 345,000
TOTAL EXPENDITURES	\$ 53,660,000
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 53,660,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ -</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
BUDGET FOR ADOPTION**

**DEBT SERVICE FUND**

**REVENUES**

LOCAL & INTERMEDIATE SOURCES	\$ 7,073,716
STATE PROGRAM REVENUES	<u>\$ 171,804</u>
TOTAL REVENUES	<u>\$ 7,245,520</u>

**EXPENDITURES**

FUNCTION: 71 DEBT SERVICES	<u>\$ 7,017,800</u>
TOTAL EXPENDITURES	<u>\$ 7,017,800</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 227,720</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
BUDGET FOR ADOPTION**

**FOOD SERVICE FUND**

**REVENUES**

<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 2,383,428
<b>STATE PROGRAM REVENUES</b>	\$ 4,500
<b>OTHER RESOURCES</b>	<u>\$ 247,138</u>
<b>TOTAL REVENUES</b>	<u>\$ 2,635,066</u>

**EXPENDITURES**

<b>FUNCTION: 35 FOOD SERVICES</b>	\$ 2,427,076
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,427,076</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u><u>\$ 207,990</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019/2020 - 2018/2019  
BUDGETARY COMPARISON**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	35,725,888	37,538,267	(1,812,379)
STATE PROGRAM REVENUES	17,377,112	12,736,333	4,640,779
FEDERAL PROGRAM REVENUES	557,000	175,400	381,600
<b>TOTAL REVENUES</b>	<b>53,660,000</b>	<b>50,450,000</b>	<b>3,210,000</b>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	30,773,324	29,459,324	1,314,000
FUNCTION: 12 INSTRUCTIONAL RESOURCES	691,031	675,041	15,989
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	984,012	616,106	367,906
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	784,497	750,062	34,436
FUNCTION: 23 SCHOOL ADMINISTRATION	3,028,336	2,952,289	76,047
FUNCTION: 31 GUIDANCE & COUNSELING	1,786,538	1,761,787	24,751
FUNCTION: 32 SOCIAL WORK SERVICES	1,650	1,650	-
FUNCTION: 33 HEALTH SERVICES	544,165	519,997	24,168
FUNCTION: 34 STUDENT TRANSPORTATION	2,046,097	1,841,999	204,097
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 COCURRICULAR	2,089,342	1,975,689	113,653
FUNCTION: 41 GENERAL ADMINISTRATION	2,463,135	2,459,139	3,996
FUNCTION: 51 PLANT MAINTENANCE	5,521,689	5,698,487	(176,798)
FUNCTION: 52 SECURITY AND MONITORING SERVICES	750,908	693,117	57,791
FUNCTION: 53 DATA SERVICES	1,455,034	1,115,931	339,103
FUNCTION: 61 COMMUNITY SERVICES	289,243	305,692	(16,449)
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	50,000	84,758	(34,758)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	46,000	39,549	6,451
FUNCTION: 95 PAYMENTS TO JJAEP	10,000	40,000	(30,000)
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	345,000	338,011	6,989
<b>TOTAL EXPENDITURES</b>	<b>53,660,000</b>	<b>51,328,628</b>	<b>2,331,372</b>
<b>OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>53,660,000</b>	<b>51,328,628</b>	<b>2,331,372</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER )EXPENDITURES</b>	<b>-</b>	<b>(878,628)</b>	<b>878,628</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019/2020 - 2018/2019  
BUDGETARY COMPARISON**

**DEBT SERVICE FUND**

	<b>2019-2020 PROPOSED BUDGET</b>	<b>2018-2019 REVISED BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	7,073,716	6,038,180	1,035,536
<b>STATE PROGRAM REVENUES</b>	171,804	163,652	8,152
<b>OTHER RESOURCES</b>	-	-	-
<b>TOTAL REVENUES</b>	<u>7,245,520</u>	<u>6,201,832</u>	<u>1,043,688</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 71 DEBT SERVICES</b>	<u>7,017,800</u>	<u>7,018,900</u>	<u>(1,100)</u>
<b>TOTAL EXPENDITURES</b>	<u>7,017,800</u>	<u>7,018,900</u>	<u>(1,100)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER )EXPENDITURES</b>	<u>227,720</u>	<u>(817,068)</u>	<u>1,044,788</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019/2020 - 2018/2019  
BUDGETARY COMPARISON**

**FOOD SERVICE FUND**

	<b>2019-2020 PROPOSED BUDGET</b>	<b>2018-2019 REVISED BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	2,383,428	2,430,502	(47,074)
<b>STATE PROGRAM REVENUES</b>	4,500	4,500	-
<b>OTHER RESOURCES</b>	247,138	219,495	27,643
<b>TOTAL REVENUES</b>	<u>2,635,066</u>	<u>2,654,497</u>	<u>(19,431)</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 35 FOOD SERVICES</b>	2,427,076	2,887,937	(460,861)
<b>TOTAL EXPENDITURES</b>	<u>2,427,076</u>	<u>2,887,937</u>	<u>(460,861)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER )EXPENDITURES</b>	<u>207,990</u>	<u>(233,440)</u>	<u>441,430</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 11 INSTRUCTION</b>			
6100 PAYROLL COSTS	29,755,537	28,285,715	1,469,822
6200 CONTRACTED SERVICES	295,106	354,518	(59,412)
6300 SUPPLIES AND MATERIALS	652,438	732,134	(79,696)
6400 OTHER COSTS	43,243	43,755	(512)
6600 CAPITAL OUTLAY	27,000	43,202	(16,202)
<b>TOTAL FOR FUNCTION 11</b>	<b>30,773,324</b>	<b>29,459,324</b>	<b>1,314,000</b>
<b>FUNCTION : 12 INSTRUCTIONAL RESOURCES</b>			
6100 PAYROLL COST	612,082	600,286	11,796
6200 CONTRACTED SERVICES	89,443	92,842	(3,399)
6300 SUPPLIES AND MATERIALS	(20,030)	(25,977)	5,947
6400 OTHER COSTS	9,536	7,891	1,645
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 12</b>	<b>691,031</b>	<b>675,041</b>	<b>15,989</b>
<b>FUNCTION: 13 CURRICULUM &amp; STAFF DEVELOPMENT</b>			
6100 PAYROLL COST	842,973	464,576	378,397
6200 CONTRACTED SERVICES	71,474	74,212	(2,738)
6300 SUPPLIES AND MATERIALS	1,900	3,699	(1,799)
6400 OTHER COSTS	67,665	73,620	(5,955)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 13</b>	<b>984,012</b>	<b>616,106</b>	<b>367,906</b>
<b>FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION</b>			
6100 PAYROLL COST	722,181	688,181	34,000
6200 CONTRACTED SERVICES	26,444	28,227	(1,783)
6300 SUPPLIES AND MATERIALS	11,561	15,217	(3,656)
6400 OTHER COSTS	24,311	18,436	5,875
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 21</b>	<b>784,497</b>	<b>750,062</b>	<b>34,436</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 23 SCHOOL ADMINISTRATION</b>			
6100 PAYROLL COST	2,937,187	2,868,945	68,242
6200 CONTRACTED SERVICES	14,881	10,219	4,662
6300 SUPPLIES AND MATERIALS	45,113	43,872	1,241
6400 OTHER COSTS	31,155	29,253	1,903
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 23</b>	<b>3,028,336</b>	<b>2,952,289</b>	<b>76,047</b>
<b>FUNCTION : 31 GUIDANCE &amp; COUNSELING</b>			
6100 PAYROLL COST	1,723,621	1,674,682	48,939
6200 CONTRACTED SERVICES	19,317	24,892	(5,575)
6300 SUPPLIES AND MATERIALS	35,895	56,184	(20,289)
6400 OTHER COSTS	7,705	6,029	1,676
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 31</b>	<b>1,786,538</b>	<b>1,761,787</b>	<b>24,751</b>
<b>FUNCTION : 32 SOCIAL WORK SERVICES</b>			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	1,650	1,650	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>1,650</b>	<b>1,650</b>	<b>-</b>
<b>FUNCTION: 33 HEALTH SERVICES</b>			
6100 PAYROLL COST	531,755	507,587	24,168
6200 CONTRACTED SERVICES	450	450	-
6300 SUPPLIES AND MATERIALS	11,000	11,000	-
6400 OTHER COSTS	960	960	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 32</b>	<b>544,165</b>	<b>519,997</b>	<b>24,168</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 STUDENT TRANSPORTATION</b>			
6100 PAYROLL COST	1,712,338	1,520,216	192,122
6200 CONTRACTED SERVICES	66,514	65,223	1,292
6300 SUPPLIES AND MATERIALS	357,077	346,807	10,270
6400 OTHER COSTS	(97,832)	(90,246)	(7,586)
6600 CAPITAL OUTLAY	8,000	-	8,000
<b>TOTAL FOR FUNCTION 34</b>	<b>2,046,097</b>	<b>1,841,999</b>	<b>204,097</b>
<b>FUNCTION: 36 EXTRACURRICULAR ACTIVITIES</b>			
6100 PAYROLL COST	1,278,194	1,197,446	80,748
6200 CONTRACTED SERVICES	199,210	194,045	5,165
6300 SUPPLIES AND MATERIALS	200,256	206,197	(5,941)
6400 OTHER COSTS	411,682	378,002	33,681
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 36</b>	<b>2,089,342</b>	<b>1,975,689</b>	<b>113,653</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>			
6100 PAYROLL COST	1,738,675	1,691,899	46,776
6200 CONTRACTED SERVICES	493,746	489,123	4,623
6300 SUPPLIES AND MATERIALS	79,231	54,240	24,991
6400 OTHER COSTS	151,483	223,877	(72,394)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 41</b>	<b>2,463,135</b>	<b>2,459,139</b>	<b>3,996</b>
<b>FUNCTION: 51 PLANT MAINTENANCE</b>			
6100 PAYROLL COST	2,692,331	2,550,186	142,145
6200 CONTRACTED SERVICES	1,726,210	2,049,602	(323,392)
6300 SUPPLIES AND MATERIALS	392,663	447,610	(54,947)
6400 OTHER COSTS	630,485	582,225	48,260
6600 CAPITAL OUTLAY	80,000	68,865	11,135
<b>TOTAL FOR FUNCTION 51</b>	<b>5,521,689</b>	<b>5,698,487</b>	<b>(176,798)</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICE</b>			
6100 PAYROLL COST	170,705	119,899	50,806
6200 CONTRACTED SERVICES	557,775	532,308	25,467
6300 SUPPLIES AND MATERIALS	22,428	39,755	(17,327)
6400 OTHER COSTS	-	1,155	(1,155)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 52</b>	<b>750,908</b>	<b>693,117</b>	<b>57,791</b>
<b>FUNCTION: 53 DATA SERVICES</b>			
6100 PAYROLL COST	895,322	808,525	86,797
6200 CONTRACTED SERVICES	213,917	218,287	(4,370)
6300 SUPPLIES AND MATERIALS	332,595	75,165	257,430
6400 OTHER COSTS	13,200	13,954	(754)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 53</b>	<b>1,455,034</b>	<b>1,115,931</b>	<b>339,103</b>
<b>FUNCTION: 61 COMMUNITY SERVICES</b>			
6100 PAYROLL COST	232,418	225,285	7,133
6200 CONTRACTED SERVICES	39,500	62,723	(23,223)
6300 SUPPLIES AND MATERIALS	17,200	15,684	1,516
6400 OTHER COSTS	125	2,000	(1,875)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 61</b>	<b>289,243</b>	<b>305,692</b>	<b>(16,449)</b>
<b>FUNCTION: 81 FACILITIES ACQUISITION &amp; CONSTRUCTION</b>			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	50,000	84,758	(34,758)
<b>TOTAL FOR FUNCTION 81</b>	<b>50,000</b>	<b>84,758</b>	<b>(34,758)</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 93 PAYMENTS TO FISCAL AGENT</b>			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	46,000	39,549	6,451
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 93</b>	<b>46,000</b>	<b>39,549</b>	<b>6,451</b>
<b>FUNCTION: 95 PAYMENTS TO JJAEP</b>			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	10,000	40,000	(30,000)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 95</b>	<b>10,000</b>	<b>40,000</b>	<b>(30,000)</b>
<b>FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES</b>			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	345,000	338,011	6,989
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 99</b>	<b>345,000</b>	<b>338,011</b>	<b>6,989</b>
<b>OPERATING TRANSFER INS (OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>53,660,000</b>	<b>51,328,628</b>	<b>2,331,372</b>
<b>TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT</b>			
6100 PAYROLL COST	45,845,318	43,203,428	2,641,890
6200 CONTRACTED SERVICES	4,170,637	4,576,332	(405,695)
6300 SUPPLIES AND MATERIALS	2,139,327	2,021,586	117,741
6400 OTHER COSTS	1,339,718	1,330,458	9,260
6600 CAPITAL OUTLAY	165,000	196,824	(31,824)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
<b>TOTAL</b>	<b>53,660,000</b>	<b>51,328,628</b>	<b>2,331,372</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**DEBT SERVICE FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 71 DEBT SERVICES</b>			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	7,017,800	7,018,900	(1,100)
<b>TOTAL FOR FUNCTION</b>	<u>7,017,800</u>	<u>7,018,900</u>	<u>(1,100)</u>
<b>TOTAL FOR DEBT SERVICE FUND</b>	<u>7,017,800</u>	<u>7,018,900</u>	<u>(1,100)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

**FOOD SERVICE FUND**

	<b>2019-2020 PROPOSED BUDGET</b>	<b>2018-2019 REVISED BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COST	126,135	140,097	(13,962)
6200 CONTRACTED SERVICES	2,157,614	2,177,585	(19,971)
6300 SUPPLIES AND MATERIALS	107,327	170,004	(62,677)
6400 OTHER COSTS	6,000	6,000	-
6600 CAPITAL OUTLAY	30,000	394,251	(364,251)
<b>TOTAL FOR FUNCTION</b>	<b>2,427,076</b>	<b>2,887,937</b>	<b>(460,861)</b>
<b>TOTAL FOR FOOD SERVICE FUND</b>	<b>2,427,076</b>	<b>2,887,937</b>	<b>(460,861)</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
REVENUE BY SOURCE**

**GENERAL FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	33,471,262	35,160,457	(1,689,195)
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	347,000	347,000	-
5743 RENT	401,000	375,000	26,000
5748 ACTIVITY REVENUE	20,000	20,000	-
5749 OTHER REVENUE FROM LOCAL SOURCES	725,626	824,810	(99,184)
5752 ATHLETIC ACTIVITY	190,000	240,000	(50,000)
5755 COMMUNITY EDUCATION	271,000	271,000	-
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>35,725,888</b>	<b>37,538,267</b>	<b>(1,812,379)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5811 AVAILABLE SCHOOL FUND	1,432,093	2,590,061	(1,157,968)
5812 FOUNDATION SCHOOL FUND	13,356,728	7,803,838	5,552,890
5826 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER STATE PROGRAM REVENUE	-	14,000	(14,000)
5831 TRS ON-BEHALF	2,588,291	2,328,434	259,857
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>17,377,112</b>	<b>12,736,333</b>	<b>4,640,779</b>
<b>5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES</b>			
5929 FEDERAL REVENUE FROM TEA	115,000	-	-
5931 SCHOOL HEALTH AND RELATED SERVICES	442,000	175,400	266,600
<b>TOTAL FROM FEDERAL PROGRAM REVENUES</b>	<b>557,000</b>	<b>175,400</b>	<b>266,600</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>53,660,000</b>	<b>50,450,000</b>	<b>3,095,000</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT**

**2019-2020**

**REVENUE BY SOURCE**

**DEBT SERVICE FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	6,967,716	5,920,180	1,047,536
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	36,000	48,000	(12,000)
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>7,073,716</b>	<b>6,038,180</b>	<b>1,035,536</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	171,804	163,652	8,152
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>171,804</b>	<b>163,652</b>	<b>8,152</b>
<b>7900 OTHER RESOURCES/NON-OPERATING REVENUES</b>			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
<b>TOTAL FROM OTHER RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FOR DEBT SERVICE FUND</b>	<b>7,245,520</b>	<b>6,201,832</b>	<b>1,043,688</b>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT  
2019-2020  
REVENUE BY SOURCE**

**FOOD SERVICE FUND**

	2019-2020 PROPOSED BUDGET	2018-2019 REVISED BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5742 INTEREST	2,400	2,400	-
5749 DISTRICT CATERING	31,150	31,813	(663)
5751 FOOD SERVICE SALES	2,349,878	2,396,289	(46,411)
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>2,383,428</b>	<b>2,430,502</b>	<b>(47,074)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	4,500	4,500	-
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>4,500</b>	<b>4,500</b>	<b>-</b>
<b>5900 FEDERAL PROGRAM REVENUES</b>			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	18,559	19,611	(1,052)
5922 NATIONAL SCHOOL LUNCH PROGRAM	172,123	141,391	30,732
5923 USDA COMMODITIES	56,456	58,493	(2,037)
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
<b>TOTAL FROM OTHER RESOURCES</b>	<b>247,138</b>	<b>219,495</b>	<b>27,643</b>
<b>TOTAL FOR FOOD SERVICE FUND</b>	<b>2,635,066</b>	<b>2,654,497</b>	<b>(19,431)</b>

# Friendswood Independent School District



## 2019-2020 Final Budget Worksheets General Fund

August 12, 2019

Friendswood Independent School District  
**ORIGINAL Budget**  
 For the Fiscal Year Ending August 31, 2019

Final  
 Budget Worksheets  
 August 2019

	Surplus	Total
Fund Balance - 2014	\$ 202,284	\$ 11,753,021
Fund Balance - 2015	\$ 705,025	\$ 12,458,046
Fund Balance - 2016	\$ 95,918	\$ 12,553,964
Fund Balance - 2017	\$ -	\$ 12,553,964
Fund Balance - 2018	\$ 106,569	\$ 12,660,533

***Based on ADA of 5825***

Total Fund Balance as of 8/31/2018		\$ 12,660,533
Adopted Revenue Budget	\$ 50,450,000	
Adopted Expenditure Budget	\$ 51,000,000	
<b>Projected Budget Surplus (Deficit)</b>		\$ (550,000)
<b>Projected Fund Balance as of 8/31/2019</b>		<b>\$ 12,110,533</b>

<b>Adopted Tax Rate</b>		
M&O	\$	<b>1.170</b>
I&S	\$	<b>0.197</b>
Total	\$	<b>1.367</b>

*The District took advantage of a one year tax swap and swapped four pennies from the I&S rate to the M&O rate.*

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 666,969
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 9,293,564
Total General Fund Balance	\$ 12,660,533

*Estimates based on General Fund numbers only.*

Prepared by: Amber Petree, CPA  
 Chief Financial Officer  
 8/11/2019

Friendswood Independent School District  
**Revised Budget**  
 For the Fiscal Year Ending August 31, 2019

Final  
 Budget Worksheets  
 August 2019

**Based on ADA of 5784**

Total Fund Balance as of 8/31/2018 (See Note 1)		\$	12,660,533
Revenues - <i>Revised Estimate</i>	\$		52,909,761
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		51,328,628
<b>Projected Budget Surplus (Deficit)</b>		\$	1,581,133
<b>Projected Fund Balance as of 8/31/2019</b>		<b>\$</b>	<b>14,241,666</b>

*Note 1: Currently there are 87 days in reserve; however, based on the anticipated TEA Hurricane Harvey hold-harmless revenue and projected expenditures for FY 2019 there will be 101 days or 3.3 months in reserve at August 31, 2019.*

*Note 2: This estimate is based on receiving \$2.2M from TEA for Hurricane Harvey hold-harmless, \$95K from SB 500 for Special Education services, and spending 100% of the Revised Expenditure Budget. On average, over the past five fiscal years, the District expended 97.9% of the revised expenditure budget. If the District spends 98% of the budget, the surplus would be \$2.6M. However, budget reserves and general reductions of operating budgets for the current fiscal year were \$440K.*

Friendswood Independent School District  
Budgeted, Actual, and Projected Revenues  
For the Fiscal Year Ending August 31, 2019

Final  
Budget Worksheets  
August 2019

Based on ADA of 5784

Revenues	2018-2019	2018-2019	2018-2019	2018-2019	Balance	Projected Revenues are
	Original Budget	Revised Budget	Projected Budget	YTD Revenues		Greater (Less) than
Current Taxes	35,160,457	35,160,457	35,243,358	35,192,342	(31,885)	82,901
Delinquent Taxes	150,000	150,000	167,818	167,818	(17,818)	17,818
Penalties and Interest	150,000	150,000	201,107	201,107	(51,107)	51,107
Community Education	271,000	271,000	291,664	291,664	(20,664)	20,664
Interest (less market adjustments)	347,000	347,000	518,258	518,258	(171,258)	171,258
Rentals - All Other	334,000	334,000	391,640	391,640	(57,640)	57,640
Natorium Revenue	45,000	45,000	65,517	65,517	(20,517)	20,517
Printing Revenue	1,500	1,500	1,500	1,065	435	-
Rentals - Student Groups	20,000	20,000	24,985	24,985	(4,985)	4,985
Miscellaneous Revenue from Local Sources	51,997	51,997	83,198	83,198	(31,201)	31,201
Revenue from Campus Activities	36,000	36,000	45,127	45,127	(9,127)	9,127
Advertising	30,000	30,000	30,000	11,050	18,950	-
Donations	100,000	100,000	184,188	184,188	184,188	84,188
ERATE	76,313	76,313	76,314	76,314	(1)	1
UIL Participation Fees	191,000	191,000	187,463	187,463	3,538	(3,538)
Parking Permits	42,000	42,000	43,861	43,861	(1,861)	1,861
Course Fees & College of the Mainland	185,000	185,000	187,461	187,461	(2,461)	2,461
Scoreboard Advertising	72,000	72,000	71,940	71,940	60	(60)
SAT Review Fees	5,000	5,000	8,100	8,100	(3,100)	3,100
Athletic Activities- Football	200,000	200,000	150,465	150,465	49,535	(49,535)
Athletic Activities - All Other Sports	40,000	40,000	40,000	37,475	2,525	-
State Available	2,590,061	2,590,061	2,816,244	2,477,890	112,171	226,183
Foundation School Program (net of recapture)	7,803,838	7,803,838	7,240,430	6,789,427	1,014,411	(563,408)
TEA Hold-Harmless from Harvey	-	-	2,241,982	-	-	2,241,982
SB 500 - Additional Funding for Special Education	-	-	95,096	-	-	95,096
Other State Revenue	14,000	14,000	-	-	14,000	(14,000)
TRS On Behalf	2,328,434	2,328,434	2,328,434	2,100,504	227,930	-
Medicare On Behalf	-	-	-	-	-	-
Other Federal Sources (SHARS & Propane Credit)	175,400	175,400	150,000	134,460	40,940	(25,400)
Operating Transfers In	-	-	-	-	-	-
Summer School	30,000	30,000	23,612	23,612	6,388	(6,388)
<b>Totals</b>	<b>50,450,000</b>	<b>50,450,000</b>	<b>52,909,761</b>	<b>49,466,930</b>	<b>1,251,445</b>	<b>2,459,761</b>

Recap of Changes from Original Budget

Tax Revenue	\$	151,827
Local Rev. & Fed. Tax Credits	\$	322,081
State Funding & TRS	\$	1,985,853
<b>Total</b>	<b>\$</b>	<b>2,459,761</b>

Friendswood Independent School District  
 Estimated Revenues from State  
 For the Fiscal Year Ending August 31, 2019

Final  
 Budget Worksheets  
 August 2019

From the Superintendent's Six Weeks' Report

Using Omar Garcia's Funding Templates	Original Budget Approved by the Board 8-13-2018	1st	2nd	3rd	4th	5th	6th	Summer PEIMS Submission
<b>ADA per Six Weeks</b>	<b>5825</b>	<b>5870.7</b>	<b>5825.3</b>	<b>5730.4</b>	<b>5782.1</b>	<b>5744.2</b>	<b>5744.4</b>	<b>5784.2</b>
<i>Change in ADA from Original</i>		46	0	-95	-43	-81	-81	-41
<b>Attendance Percentage</b>	<b>96.21%</b>	<b>97.77%</b>	<b>96.77%</b>	<b>95.30%</b>	<b>96.04%</b>	<b>95.53%</b>	<b>95.52%</b>	<b>96.15%</b>
<b>Enrollment</b>		<b>6005</b>	<b>6020</b>	<b>6013</b>	<b>6021</b>	<b>6013</b>	<b>6014</b>	<b>6016</b>
Foundation School Fund	\$ 7,803,838	\$ 8,214,276	\$ 7,794,954	\$ 7,085,609	\$ 7,317,658	\$ 6,959,415	\$ 7,017,740	\$ 7,240,430
Available School Fund	\$ 2,590,061	\$ 2,590,061	\$ 2,590,061	\$ 2,590,061	\$ 2,590,061	\$ 2,590,061	\$ 2,590,061	\$ 2,816,244
Total	\$ 10,393,899	\$ 10,804,337	\$ 10,385,015	\$ 9,675,670	\$ 9,907,719	\$ 9,549,476	\$ 9,607,801	\$ 9,988,336

Increase (Decrease) from Estimate \$ 410,438    \$ (8,884)    \$ (718,229)    \$ (486,180)    \$ (844,423)    \$ (786,098)    \$ (405,563)

Regular Program Allotment	\$ 29,277,409	\$ 29,455,182	\$ 29,329,636	\$ 28,884,737	\$ 29,309,431	\$ 29,216,542	\$ 29,199,453	\$ 29,294,453
Program Intent Codes:								
21 - Gifted and Talented	\$ 194,160	\$ 196,778	195,248	192,051	193,794	192,515	192,523	\$ 193,456
22 - Career & Technology	\$ 3,130,086	\$ 3,290,758	3,160,401	3,060,360	2,964,108	2,912,571	2,998,971	\$ 2,942,887
23 - Special Education	\$ 3,792,757	\$ 3,764,373	3,667,950	3,630,528	3,487,955	3,336,146	3,327,214	\$ 3,652,491
24/30 - Compensatory Education	\$ 583,856	\$ 584,642	584,642	584,642	584,642	584,642	584,642	\$ 585,995
25 - Bilingual Education	\$ 64,000	\$ 57,880	63,438	62,708	64,056	65,179	62,652	\$ 60,351
31 - High School Allotment	\$ 554,125	\$ 559,595	553,220	538,992	547,005	540,177	529,672	\$ 544,750
Transportation Allotment	\$ 331,840	\$ 366,073	366,073	366,073	366,073	366,073	366,073	\$ 365,686
Sub-total - PIC Codes	\$ 8,650,824	\$ 8,820,099	\$ 8,590,972	\$ 8,435,354	\$ 8,207,633	\$ 7,997,303	\$ 8,061,747	\$ 8,345,616
Total Cost of Tier 1	\$ 37,928,233	\$ 38,275,281	\$ 37,920,608	\$ 37,320,091	\$ 37,517,064	\$ 37,213,845	\$ 37,261,200	\$ 37,640,069

Students	FTE's Used in Original Budget	1st Six Weeks	2nd Six Weeks	3rd Six Weeks	4th Six Weeks	5th Six Weeks	6th Six Weeks	Summer PEIMS Submission
SpecEd Main Refined ADA	61.602	72.6	75.2	76.1	85.0	100.9	122.0	90.9
CTE FTE's	413	424.2	417.0	403.8	391.1	384.3	395.7	388.3
Comp Ed FTE's	520.0	521	521	521	521	521	521	521
Preg Related FTE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.10
Bilingual ADA	114	103.1	113.0	111.7	114.1	116.1	111.6	107.5
GT FTE's	289.65	293.5	291.3	286.5	289.1	287.2	287.2	289.2
Special Education FTE's	196.93	189.9	190.7	187.7	188.6	187.8	185.4	177.8
High School Students ADA	2015	2034.9	2011.7	1960.0	1989.1	1964.3	1926.1	1980.9
<b>2017 - 2018 ADA</b>	<b>5835</b>	<b>5892</b>	<b>5821</b>	<b>5733</b>	<b>5769</b>	<b>5793</b>	<b>5750</b>	<b>5792</b>
Difference from PY	-10	-21	4	-2	14	-48	-6	-8
Attendance Percentage PY		97.65%	96.58%	95.33%	95.81%	96.27%	95.59%	<b>96.10%</b>
Attendance - Change from PY		0.12%	0.19%	-0.03%	0.23%	-0.74%	-0.07%	<b>0.05%</b>

Prepared by: Amber Petree, CPA  
 Chief Financial Officer  
 8/11/2019

Friendswood Independent School District  
Expenditure Budget by Function  
For the Fiscal Year Ending August 31, 2019

Final  
Budget Worksheets  
August 2019

Expenditures by Function	2018-2019 Original Budget	2018-2019 <i>Revised</i> Budget	2018-2019 Expenditures to Date	2018-2019 Encumbrances	2018-2019 Balance	2018-2019 Projected Expenditures
11 Instruction	29,321,384.00	29,459,323.93	27,095,503.69	263,410.09	2,100,410.15	29,459,324
12 Instructional Resources and Media	684,284.00	675,041.33	623,003.88	27,943.91	24,093.54	675,041
13 Curriculum and Staff Development	607,069.00	616,105.73	541,548.59	4,674.47	69,882.67	616,106
21 Instructional Leadership	745,708.00	750,061.59	763,499.16	6,628.38	-20,065.95	750,062
23 School Leadership	2,954,983.00	2,952,288.69	2,805,423.93	7,217.62	139,647.14	2,952,289
31 Guidance and Counseling	1,737,746.00	1,761,786.82	1,581,963.95	19,392.33	160,430.54	1,761,787
32 Social Work Services	1,650.00	1,650.00	1,650.00		0.00	1,650
33 Health Services	519,997.00	519,997.00	492,946.12	6,848.32	20,202.56	519,997
34 Student Transportation	1,825,115.00	1,841,999.45	1,745,906.31	62,643.09	33,450.05	1,841,999
36 Cocurricular/Extracurricular Activities	1,995,596.00	1,975,688.73	1,760,353.81	64,448.53	150,886.39	1,975,689
41 General Administration	2,340,387.00	2,459,139.22	2,205,680.27	141,826.84	111,632.11	2,459,139
51 Maintenance and Operations **	5,587,172.00	5,698,487.34	4,825,723.49	647,128.86	225,634.99	5,698,487
52 Security and Monitoring Services	711,049.00	693,117.49	605,365.13	78,543.79	9,208.57	693,117
53 Data Processing Services	1,111,187.00	1,115,930.86	951,733.86	30,027.50	134,169.50	1,115,931
61 Community Services	294,192.00	305,692.00	236,343.19	3,346.27	66,002.54	305,692
81 Facilities Acquisition and Construction	158,000.00	84,757.78	69,757.78	15,000.00	0.00	84,758
93 Payments to Fiscal Agents	45,406.00	39,549.04	39,549.04		0.00	39,549
95 Payments to JJAEP Programs	40,000.00	40,000.00		35,036.52	4,963.48	40,000
99 Other Governmental Charges	319,075.00	338,011.16	253,538.95	84,471.07	1.14	338,011
<b>Totals</b>	<b>\$ 51,000,000</b>	<b>\$ 51,328,628</b>	<b>\$ 46,599,491</b>	<b>\$ 1,498,588</b>	<b>\$ 3,230,549</b>	<b>\$ 51,328,628</b>

**Recap of Budget Increases:**

Amendments offset by Revenues	\$ 110,624	Grants, donations, fees, restitution, rebates, and sales
September Budget Amendment	30,800	Purchase order rolled from PY
November Budget Amendment	100,000	JH quest teacher, JH teacher computers, increase for GCAD services, volunteer software, transportation software upgrade
December Budget Amendment	9,704	Increase for per pupil allotment methodology, transportation repairs/supplies, MCS radio announcers
April Budget Amendment	2,500	Auto insurance deductibles
June Budget Amendment	75,000	Mediation settlement

**Total of Budget Increases** **\$ 328,628**

Friendswood Independent School District  
 Estimate of Tax Collections  
 For the Fiscal Year Ending August 31, 2019  
 Tax Year: 2018

Final  
 Budget Worksheets  
 August 2019

Source: Certified Roll as of Supplement 7

Certified Roll received from GCAD & BCAD (total taxable before freeze)	\$ 3,185,881,973
Less: Estimated loss in values from ARB review	\$ -
Net Taxable Before Freeze*	\$ 3,185,881,973
(minus) Over 65 & Disabled Persons Taxable	\$ (543,097,226)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$ 2,642,784,747
<b>2018 Rate</b>	<b>\$ 1.367</b>
2018 Total Levy Estimate MINUS Over 65 and Disabled Levy	<b>\$ 36,126,867</b>

**Levy Calculations By Fund**

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 2,642,784,747
<b>85.59% % M&amp;O</b>	<b>\$ 1.170</b>
	\$ 30,920,582
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 2,642,784,747
<b>14.41% % I&amp;S</b>	<b>\$ 0.197</b>
	\$ 5,206,286

	<u>M &amp; O</u>	<u>I&amp;S</u>	
Over 65 & DP Ceilings	\$ 5,340,903	\$ 5,340,903	
	85.59%	14.41%	
Levy for Over 65 & DP	\$ 4,571,219	\$ 769,684	
General	\$ 30,920,582	\$ 5,206,286	
Over 65 & DP	\$ 4,571,219	\$ 769,684	
<b><u>Estimated Levy</u></b>	<b>\$ 35,491,801</b>	<b>\$ 5,975,970</b>	<b><u>Total Estimated Levy</u></b>
Collection Percentages	99.30%	99.30%	<b>\$ 41,467,770</b>
	\$ 35,243,358	\$ 5,934,138	

Add Delinquent: \$ 167,818 \$ 30,000 Budget Estimate

**Anticipated Collections\*** \$ 35,411,177 \$ 5,964,138 Template~ Line 26 and 28  
**(Budgeted as Revenues)** \$ (7,018,900) Less: 2019 Bond Payments  
 \$164,036 Plus: HH - Homestead Exemption

\$ (890,726) Projected Deficit @ 8/31/19

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%
2016	99.38%
2017	99.51%

**Debt Service Fund Balance Recap**

<b>Fund Balance at 8/31/18</b>	<b>\$ 2,202,023</b>
Projected Deficit for FY 2019	\$ (890,726)
<b>Projected Fund Balance at 8/31/19</b>	<b>\$ 1,311,297</b>

**Change in Net Taxable Values from PY**

2018 Net Taxable Values	\$ 2,642,784,747
2017 Net Taxable Values	\$ 2,591,268,481
Decrease 1.99%	<u>\$ 51,516,266</u>

**Comparison of PY Tax Collections**

CY Estimated Collections	\$ 35,411,177
PY Estimated Collections	\$ 33,321,148
Increase 6.27%	<u>\$ 2,090,028</u>

\* In August 2018, net taxable before freeze was estimated at \$3,186,047,681. The estimated to actual value difference is \$897,972, which represents a 0.028% margin.

Prepared by: Amber Petree, CPA  
 Chief Financial Officer  
 8/11/2019

Friendswood Independent School District  
Proposed Tax Rate 2019: \$1.2594 (\$1.0424 + \$.217)  
Based on HB3

Final  
Budget Worksheets  
August 2019

Budget Assumptions	Original 2018-19	Projected 2018-19	Proposed 2019-20	Projected 2020-21
<b>ADA</b>	<b>5825</b>	<b>5784</b>	<b>5803</b>	<b>5828</b>
<b>PV Growth</b>		<b>2.4%</b>	<b>5.4%</b>	<b>5.0%</b>
<b>Proposed M&amp;O Tax Rate</b>	<b>\$1.1700</b>	<b>\$1.1700</b>	<b>\$1.0424</b>	<b>\$1.0203</b>
Local Revenues	\$ 2,227,810	\$ 2,626,399	\$ 2,104,626	\$ 2,104,626
Tax Collections	\$ 35,310,457	\$ 35,411,177	\$ 33,621,262	\$ 34,697,494
State Funding	\$ 10,407,899	\$ 10,056,674	\$ 14,788,820	\$ 14,043,214
<b>TEA Hold-Harmless from Harvey</b>	\$ -	\$ <b>2,241,982</b>	\$ -	\$ -
<b>SB 500 - Add'l Funding for Special Education</b>	\$ -	\$ <b>95,096</b>	\$ -	\$ -
Federal Revenues (SHARS)	\$ 175,400	\$ 150,000	\$ 557,000	\$ 557,000
TRS On-Behalf	\$ 2,328,434	\$ 2,328,434	\$ 2,588,292	\$ 2,588,292
<b>Total Revenues</b>	<b>\$ 50,450,000</b>	<b>\$ 52,909,761</b>	<b>\$ 53,660,000</b>	<b>\$ 53,990,626</b>
<b>Increase (Decrease) in Revenues</b>		<b>\$ 2,459,761</b>	<b>\$ 750,239</b>	<b>\$ 330,626</b>
Salaries	\$ 42,880,238	\$ 42,919,176	\$ 45,559,639	\$ 45,559,639
Operating Budgets	\$ 8,119,762	\$ 8,409,452	\$ 8,100,361	\$ 8,100,361
<b>Total Expenditures</b>	<b>\$ 51,000,000</b>	<b>\$ 51,328,629</b>	<b>\$ 53,660,000</b>	<b>\$ 53,660,000</b>
<b>Surplus (Deficit)</b>	<b>\$ (550,000)</b>	<b>\$ 1,581,132</b>	<b>\$ 0</b>	<b>\$ 330,626</b>
<b>Projected Fund Balance</b>	<b>\$ 12,110,533</b>	<b>\$ 14,241,665</b>	<b>\$ 14,241,666</b>	<b>\$ 14,572,292</b>

<u>Budget Assumptions</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<i>Numbers in red are estimates.</i> <u>Growth</u>	<u>2020-21</u>	<u>Growth</u>	
Property Values	3,109,959,093	3,185,881,973	2.4%	<b>3,357,857,120</b>	<b>5.4%</b>	<b>3,525,749,976</b>	<b>5.0%</b>
CPTD Values	2,744,057,750	2,954,935,933	7.7%	<b>3,233,042,555</b>	<b>9.4%</b>	<b>3,394,694,683</b>	<b>5.0%</b>
Difference	365,901,343	230,946,040		124,814,564		131,055,293	
<b>Recapture</b>	\$ 799,558	\$ 825,692		\$ -		\$ 9,787	
<b>Number of Days in Reserve</b>	<b>87</b>	<b>101</b>		<b>97 **</b>		<b>99 **</b>	

**\*\* Beginning in FY 2019-20, TEA's FIRST Rating will require 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  
Effect of HB3 on 2019-20 Preliminary Budget  
Based on Information and Interpretations as of July 24, 2019

Final  
Budget Worksheets  
August 2019

	2018-19 Original Budget under Current Law	2018-19 Projected Budget under Current Law	2019-20 Proposed Budget Based on HB 3	Difference from 2018-19 Projected
<b>2019-20 Preliminary Budget Estimates - Based 5803 ADA</b>				
Foundation School Program (FSP) Funding	\$ 45,718,356	\$ 45,467,850	\$ 48,410,082	\$ 2,942,232
Other Local, State and Federal Revenues	\$ 4,731,644	\$ 7,441,911	\$ 5,249,918	\$ (2,191,993)
<b>Total Estimated Revenues</b>	<b>\$ 50,450,000</b>	<b>\$ 52,909,761</b>	<b>\$ 53,660,000</b>	<b>\$ 750,239</b>
<b>% Increase in Revenues from HB 3</b>				<b>6.47%</b>
<b>Salary Increases</b>				
Mandated raise for teachers, counselors, nurses and librarians			\$ 628,751	\$ 628,751
Raises for teachers above the mandate (0-4 3.5%; 5+ 4.5%)			\$ 339,103	\$ 339,103
Mandated raise for other non-administrators			\$ 209,584	\$ 209,584
Raises for other non-administrators above the mandate			\$ 174,815	\$ 174,815
3% increase for administrators plus market and restructuring adjustments			\$ 155,144	\$ 155,144
<b>Subtotal - Salary Increases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,507,398</b>	<b>\$ 1,507,398</b>
<b>Expenditure Budget</b>	<b>\$ 51,000,000</b>	<b>\$ 51,328,629</b>	<b>\$ 51,000,000</b>	<b>\$ (328,628)</b>
<b>2019-20 Changes in Salary Budget from Prior Year:</b>				
Additional Quest teacher approved in 2018-19			\$ 38,938	\$ 38,938
Increase in salary cost due to decrease in federal funding			\$ 17,715	\$ 17,715
New Personnel (majority in Special Education)			\$ 723,831	\$ 723,831
Stipend increases			\$ 22,500	\$ 22,500
Increase in Extra Duty and Overtime Budgets			\$ 88,300	\$ 88,300
Increase in TRS On-Behalf expenditures and benefits			\$ 410,892	\$ 410,892
Savings from attrition			\$ (130,173)	\$ (130,173)
<b>2019-20 Changes in Departmental Budgets from Prior Year</b>				
Technology refresh			\$ 248,000	\$ 248,000
Various Campus / Department budget decreases			\$ (62,401)	\$ (62,401)
Property Insurance (allows for 20% increase)			\$ 15,000	\$ 15,000
Savings for electricity costs			\$ (220,000)	\$ (220,000)
<b>Subtotal of all Changes (excluding salary increases)</b>	<b>\$ 51,000,000</b>	<b>\$ 51,328,629</b>	<b>\$ 52,152,603</b>	<b>\$ 823,974</b>
<b>Total Estimated Expenditures</b>	<b>\$ 51,000,000</b>	<b>\$ 51,328,629</b>	<b>\$ 53,660,000</b>	<b>\$ 2,331,372</b>
<b>Surplus (Deficit) Budget</b>	<b>\$ (550,000)</b>	<b>\$ 1,581,132</b>	<b>\$ (0)</b>	<b>\$ (1,581,132)</b>
<b>FSP Funding per ADA</b>	<b>\$ 7,849</b>	<b>\$ 7,861</b>	<b>\$ 8,342</b>	<b>\$ 482</b>

Friendswood Independent School District  
**Proposed Budget with Tax Rate of \$1.2594**  
 For the Fiscal Year Ending August 31, 2020  
 Based on HB3

**Based on ADA of 5803**

Projected Fund Balance as of 8/31/2019	\$	14,241,666
<i>Proposed Revenue Budget</i>	\$	53,660,000
<i>Proposed Expenditure Budget</i>	\$	<u>53,660,000</u>
<b>Projected Budget Surplus (Deficit)</b>	\$	0
<b>Projected Fund Balance as of 8/31/2020</b>	<b>\$</b>	<b><u><u>14,241,666</u></u></b>

Proposed Tax Rate		
M&O	\$	1.0424
I&S	\$	0.2170
Total	\$	1.2594

Friendswood Independent School District  
Proposed Revenue Budget  
For the Fiscal Year Ending August 31, 2019

Final  
Budget Worksheets  
August 2019

Based on ADA of 5803

Revenues	2018-2019 Original Revenue Budget	2018-2019 Projected Revenue Budget	2019-2020 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	35,160,457	35,243,358	33,471,262	(1,689,195)	(1,772,096)
Delinquent Taxes	150,000	167,818	150,000	-	(17,818)
Penalties and Interest	150,000	201,107	150,000	-	(51,107)
Community Education	271,000	291,664	271,000	-	(20,664)
Interest (less market adjustments)	347,000	518,258	347,000	-	(171,258)
Rentals - All Other	334,000	391,640	350,000	16,000	(41,640)
Natorium Revenue	45,000	65,517	55,000	10,000	(10,517)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	20,000	24,985	20,000	-	(4,985)
Miscellaneous Revenue from Local Sources	51,997	83,198	53,530	1,533	(29,668)
Revenue from Campus Activities	36,000	45,127	36,000	-	(9,127)
Advertising	30,000	30,000	30,000	-	-
Donations	100,000	184,188	35,000	(65,000)	(149,188)
ERATE	76,313	76,314	40,596	(35,717)	(35,717)
UIL Participation Fees	191,000	187,463	191,000	-	3,538
Parking Permits	42,000	43,861	42,000	-	(1,861)
Course Fees & College of the Mainland	185,000	187,461	185,000	-	(2,461)
Scoreboard Advertising	72,000	71,940	72,000	-	60
SAT Review Fees	5,000	8,100	5,000	-	(3,100)
Athletic Activities- Football	200,000	150,465	150,000	(50,000)	(465)
Athletic Activities - All Other Sports	40,000	40,000	40,000	-	-
State Available	2,590,061	2,816,244	1,432,093	(1,157,968)	(1,384,151)
Foundation School Program (net of recapture)	7,803,838	7,240,430	13,356,728	5,552,890	6,116,298
TEA Hold-Harmless from Harvey	-	2,241,982	-	-	(2,241,982)
SB 500 - Additional Funding for Special Educat	-	95,096	-	-	(95,096)
Other State Revenue	14,000	-	-	(14,000)	-
TRS On Behalf	2,328,434	2,328,434	2,588,292	259,858	259,858
Medicare On Behalf	-	-	-	-	-
School Health Services - SHARS	175,400	150,000	442,000	266,600	292,000
Indirect Cost from Federal Funds	-	-	115,000	115,000	115,000
Operating Transfers In	-	-	-	-	-
Summer School	30,000	23,612	30,000	-	6,388
<b>Totals</b>	<b>50,450,000</b>	<b>52,909,761</b>	<b>53,660,000</b>	<b>3,210,000</b>	<b>750,239</b>

**Recap of Changes from Prior Year Original and Revised Budgets**

Tax Revenue	\$	(1,689,195)	\$	(1,841,022)
Local Rev. & Fed. Tax Credits	\$	258,416	\$	(63,665)
State Funding & TRS	\$	4,640,779	\$	2,654,926
<b>Total</b>	<b>\$</b>	<b>3,210,000</b>	<b>\$</b>	<b>750,239</b>

Prepared by: Amber Petree, CPA  
Chief Financial Officer  
8/11/2019

Friendswood Independent School District  
Proposed Expenditure Budget  
For the Fiscal Year Ending August 31, 2020

Final  
Budget Worksheets  
August 2019

Expenditures by Function	2018-2019 Original Budget	2018-2019 <i>Revised</i> Budget	2018-2019 Projected Expenditures @ 100% of Budget	2019-2020 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
11 Instruction	29,321,384	29,459,324	29,459,324	30,773,324	1,451,940
12 Instructional Resources and Media	684,284	675,041	675,041	691,031	6,747
13 Curriculum and Staff Development	607,069	616,106	616,106	984,012	376,943
21 Instructional Leadership	745,708	750,062	750,062	784,497	38,789
23 School Leadership	2,954,983	2,952,289	2,952,289	3,028,336	73,353
31 Guidance and Counseling	1,737,746	1,761,787	1,761,787	1,786,538	48,792
32 Social Work Services	1,650	1,650	1,650	1,650	-
33 Health Services	519,997	519,997	519,997	544,165	24,168
34 Student Transportation	1,825,115	1,841,999	1,841,999	2,046,097	220,982
36 Cocurricular/Extracurricular Activities	1,995,596	1,975,689	1,975,689	2,089,342	93,746
41 General Administration	2,340,387	2,459,139	2,459,139	2,463,135	122,748
51 Maintenance and Operations	5,587,172	5,698,487	5,698,487	5,521,689	(65,483)
52 Security and Monitoring Services	711,049	693,117	693,117	750,908	39,859
53 Data Processing Services	1,111,187	1,115,931	1,115,931	1,455,034	343,847
61 Community Services	294,192	305,692	305,692	289,243	(4,949)
81 Facilities Acquisition and Construction	158,000	84,758	84,758	50,000	(108,000)
93 Payments to Fiscal Agents	45,406	39,549	39,549	46,000	594
95 Payments to JJAEP Programs	40,000	40,000	40,000	10,000	(30,000)
99 Other Governmental Charges	319,075	338,011	338,011	345,000	25,925
<b>Totals</b>	<b>\$ 51,000,000</b>	<b>\$ 51,328,628</b>	<b>\$ 51,328,628</b>	<b>\$ 53,660,000</b>	<b>2,660,000</b>

Friendswood Independent School District  
2 Year Comparison of Expenditure Budgets  
For the Fiscal Years Ending 2019 and 2020

Final  
Budget Worksheets  
August 2019

*Amounts from Salary Negotiations - 3.5%, 4.5%, 3% increase and \$70K in market/restructuring adjustments*

Detail of Expenditures	2019-2020 Proposed	2018-2019 Original Budget	Change from PY Original Budget
Salaries	\$ 37,451,541	\$ 35,299,667	\$ 2,151,874
Stipends, OT, Extra Duty, & Local Leave Payments	1,770,890	1,660,090	110,800
Substitutes	544,835	539,000	5,835
TRS On Behalf	2,588,292	2,328,434	259,858
Benefits <i>(see details below)</i>	3,204,081	3,053,047	151,034
Salaries - Subtotal	\$ 45,559,639	\$ 42,880,238	\$ 2,679,401
Campuses	814,222	818,215	(3,993)
Departments	7,286,139	7,301,547	(15,408)
<b>Total Expenditure Budget</b>	<b>\$ 53,660,000</b>	<b>\$ 51,000,000</b>	<b>\$ 2,660,000</b>

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 22,967	\$ 21,745	\$ 1,222
6141 - FICA Medicare	547,413	511,802	35,611
6142 - Group Health Insurance	1,090,503	1,111,821	(21,318)
6143 - Workers' Compensation	-	-	-
6145 - Unemployment	52,122	49,150	2,972
6146 - TRS Care for Retirees & Federal Matching for all funds	1,158,224	1,044,099	114,125
6147 - LTD Insurance	40,845	39,145	1,700
6148 - Life Insurance	8,506	10,153	(1,647)
6149 - TRS District Contribution	283,501	265,131	18,370
Total	\$ 3,204,081	\$ 3,053,047	\$ 151,034

**Friendswood Independent School District  
2 Year Detail Comparison of Salary Budgets - By Fund  
For the Fiscal Years Ending 2019 and 2020**

<b>GENERAL FUND (excludes benefits)</b>	<b>2019-2020</b>			<b>2018-2019</b>			N o t e	<b>Change from Prior Year</b>
	<b>Professionals</b>	<b>Support Personnel</b>	<b>Total</b>	<b>Professionals</b>	<b>Support Personnel</b>	<b>Total</b>		
Salaries	31,097,361	6,354,181	37,451,541	29,420,064	5,879,603	35,299,667	A	2,151,874
Stipends	855,190	-	855,190	831,190	-	831,190		24,000
Employee Allowance	60,100	-	60,100	62,300	-	62,300		(2,200)
Local leave payments	100,000	-	100,000	100,000	-	100,000		-
Substitutes	460,550	84,285	544,835	470,800	68,200	539,000		5,835
Extra Duty / Overtime	120,000	635,600	755,600	133,000	533,600	666,600	B	89,000
<b>Total - General Fund</b>	<b>32,693,201</b>	<b>7,074,066</b>	<b>39,767,266</b>	<b>31,017,354</b>	<b>6,481,403</b>	<b>37,498,757</b>		<b>2,268,509</b>
<b>ALL OTHER FUNDS</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Total</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Total</b>		
Title 1 - Part A	174,956	23,703	198,659	245,581	30,654	276,234	C	(77,575)
Idea B Formula	800,345	110,471	910,816	834,653	103,340	937,993	D	(27,177)
Idea B Preschool	9,230	1,710	10,940	16,745	2,026	18,771		(7,830)
Child Nutrition	113,942	12,192	126,135	126,635	13,466	140,101		(13,967)
Title 2 - Training	7,500	921	8,421	5,000	594	5,594		2,826
Title 3 - Part A - ESL	8,940	3,825	12,765	8,678	3,732	12,410		356
<b>Total - All Other Funds</b>	<b>1,114,914</b>	<b>152,823</b>	<b>1,267,736</b>	<b>1,237,291</b>	<b>153,812</b>	<b>1,391,103</b>		<b>(123,367)</b>
<b>Grand Total</b>	<b>33,808,114</b>	<b>7,226,888</b>	<b>41,035,003</b>	<b>32,254,645</b>	<b>6,635,215</b>	<b>38,889,860</b>		<b>2,145,142</b>

Notes to Explain Large Variances from Prior Year:

- A - Increase due to compensation increases of 3.5%, 4.5%, 3% employees plus market and restructuring adjustments in the amount of \$155K
- B - Expected increase in overtime based on increase in hourly wages for bus drivers and other hourly employees.
- C - Title 1 funds were higher in the prior year due to increased enrollment of students impacted by Hurricane Harvey.
- D - IDEA B funding in the prior year included a one-time payment from TEA to true up the State's application of Federal aide to local education agencies.

Friendswood Independent School District  
Campus and Department Budget Allocations  
For the 2019-2020 School Year

Final  
Budget Worksheets  
August 2019

<b>Campuses</b>	<i>2019/2020 Proposed Budget</i>	<i>2018/2019 Original Budget</i>	Change from Prior Year
Friendswood High School	353,600	359,550	(5,950)
Cline Elementary	79,394	79,516	(122)
Bales Elementary	72,580	75,760	(3,180)
Windsong Elementary	60,420	58,724	1,696
Westwood Elementary	75,548	71,265	4,283
Friendswood Junior High	172,680	173,400	(720)
<b>Total for All Campuses</b>	<b>\$ 814,222</b>	<b>\$ 818,215</b>	<b>\$ (3,993)</b>
<b>Departments</b>			
Superintendent	237,865	248,865	(11,000)
Human Resources	51,360	39,420	11,940
Tax Office	371,850	345,925	25,925
Public Information	32,405	32,405	-
Business Department	307,643	264,600	43,043
Print Shop	8,200	8,200	-
Elementary Curriculum	70,750	79,750	(9,000)
Nurses	12,410	12,410	-
Transportation	467,984	444,304	23,680
Special Education	231,496	292,496	(61,000)
Maintenance & Operations	920,240	880,010	40,230
Secondary Curriculum	186,452	217,492	(31,040)
Technology	661,522	422,996	238,526
Athletics	337,756	337,524	232
Band	118,195	108,495	9,700
Gifted and Talented	19,896	19,896	-
At Risk (Comp Ed)	-	3,000	(3,000)
ESL	29,500	29,500	-
CATE	274,660	251,760	22,900
Transportation Charges	-	-	-
CFO	2,718,805	3,023,349	(304,544)
Community Education	127,150	139,150	(12,000)
Athletic Camps	100,000	100,000	-
<b>Total for All Departments</b>	<b>\$ 7,286,139</b>	<b>\$ 7,301,547</b>	<b>\$ (15,408)</b>
<b>Grand Total for all Budget Managers</b>	<b>\$ 8,100,361</b>	<b>\$ 8,119,762</b>	<b>\$ (19,401)</b>

Friendswood Independent School District  
 Estimate of Tax Collections  
 For the Fiscal Year Ending August 31, 2020  
 Tax Year: 2019

Final  
 Budget Worksheets  
 August 2019

Source: Certified Rolls from BCAD & GCAD.

Preliminary Roll received from GCAD & BCAD (total taxable before freeze)	\$ 3,365,770,165
Less: Amount lost from ARB review (est. 10% of \$79M under review)	\$ (7,913,045)
Net Taxable Before Freeze	<u>\$ 3,357,857,120</u>
(minus) Over 65 & Disabled Persons Taxable	\$ (603,307,261)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	<u>\$ 2,754,549,859</u>
<b>2019 Proposed Rate</b>	<b>\$ 1.2594</b>
2019 Total Levy Estimate MINUS Over 65 and Disabled Levy	<u><u>\$ 34,691,264</u></u>

**Levy Calculations By Fund**

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 2,754,549,859
<b>82.77% % M&amp;O</b>	<b>\$ 1.0424</b>
	<u>\$ 28,713,891</u>
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 2,754,549,859
<b>17.23% % I&amp;S</b>	<b>\$ 0.2170</b>
	<u>\$ 5,977,373</u>

	<u>M &amp; O</u>	<u>I&amp;S</u>	
Over 65 & DP Ceilings	\$ 6,053,298	\$ 6,053,298	
	82.77%	17.23%	
Levy for Over 65 & DP	<u>\$ 5,010,303</u>	<u>\$ 1,042,995</u>	
General	\$ 28,713,891	\$ 5,977,373	
Over 65 & DP	\$ 5,010,303	\$ 1,042,995	
<b>Estimated Levy</b>	<b>\$ 33,724,193</b>	<b>\$ 7,020,368</b>	<b><u>Total Estimated Levy</u></b>
Collection Percentages	99.25%	99.25%	<b>\$ 40,744,562</b>
	<u>\$ 33,471,262</u>	<u>\$ 6,967,716</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
<b>Anticipated Collections*</b>	<b>\$ 33,621,262</b>	<b>\$ 6,997,716</b>	Template~ Line 26 and 28
<b>(Budgeted as Revenues)</b>		\$ (7,017,800)	Less: 2020 Bond Payments
		<u>\$171,804</u>	Plus: HH - Homestead Exemption
		<u>\$ 151,719</u>	Projected Surplus @ 8/31/20

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%
2016	99.38%
2017	99.51%

**Debt Service Fund Balance Recap**

<b>Fund Balance at 8/31/18</b>	<b>\$ 2,202,023</b>
Projected Deficit in FY 2019	\$ (890,726)
<b>Projected Fund Balance at 8/31/19</b>	<b>\$ 1,311,297</b>
Projected Surplus for FY 2020	\$ 151,719
<b>Projected Fund Balance at 8/31/20</b>	<b><u>\$ 1,463,017</u></b>

**Change in Net Taxable Values from PY**

CY Net Taxable Values	\$ 2,754,549,859
PY Net Taxable Values	\$ 2,642,784,747
Increase	4.23% <u>\$ 111,765,112</u>

**Comparison of PY Tax Collections**

CY Estimated Collections	\$ 33,621,262
PY Estimated Collections	\$ 35,411,177
Decrease	-5.05% <u>\$ (1,789,915)</u>

# Friendswood Independent School District



## Stipend List For the 2019-2020 School Year

**Friendswood ISD  
2019-2020 Stipend List**

<b><u>Stipend</u></b>	<b><u>Amount or Range</u></b>	<b><u>Total Amount</u></b>
ACADEMIC DECATHLON	\$4,100 - \$6,500	\$14,700
ACADEMIC OCTATHLON	\$1,100	\$2,200
ARD FACILITATOR - EXTRA 5 DAYS	\$1,500	\$1,500
ART VASE	\$400	\$400
ASSISTANT ATHLETIC DIRECTOR	\$6,000	\$6,000
ATHLETIC COORDINATOR	\$3,000	\$3,000
ATHLETIC DIRECTOR JH	\$3,000	\$3,000
AV	\$2,000	\$2,000
BAND	\$6,000 - \$7,500	\$19,500
BAND DIRECTOR ASST.	\$8,500	\$17,000
BAND DRUMLINE	\$2,500	\$2,500
BAND MARCHING VISUAL ASSISTANT	\$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 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
BUSINESS PROF. OF AMERICA	\$450 - \$1,000	\$1,450
CAR DUTY	\$800	\$800
CHEERLEAD/VARS/JVFOOTBALL/BBAL	\$4,000	\$4,000
CHEERLEADERS / PEP CLUB	\$1,625	\$3,250
CHEERLEADERS/FRESH/FOOTBALL/BB	\$3,750	\$3,750
CHESS CLUB	\$500	\$500
CHOIR ASSISTANT	\$400 - \$4,500	\$7,200
CHOIR DIRECTOR-Head	\$800 - \$6,000	\$11,400
CLASS SPONSOR	\$200 - \$300	\$2,100
COMPUTER CLUB	\$300	\$300
COMPUTER TECHNOLOGY	\$1,600	\$1,600
CONTENT LEAD - PLC FACILITATOR	\$300	\$1,500
COORDINATOR ATHLETICS JH	\$1,100	\$2,200
CROSS COUNTRY ASSISTANT	\$2,500	\$2,500
CROSS COUNTRY JH	\$1,897	\$3,794

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
CROSS COUNTRY HS	\$3,900	\$7,800
CTE - EXTRA DAYS	\$750 - \$1,500	\$10,500
CURRICULUM SPECIALIST	\$3,500	\$10,500
DECA	\$1,000	\$1,000
DRAMA	\$2,750	\$2,750
DRAMA ASST.	\$950	\$950
DRAMA CLUB	\$300	\$300
DRILL AND ASST DRILL	\$3,000 - \$8,000	\$11,000
DYSLEXIA MONITORING	\$1,500	\$1,500
EQUIPMENT	\$1,500	\$1,500
EQUIPMENT/SCOUTING	\$1,245	\$1,245
ESL COORDINATOR	\$800	\$800
FACILITIES MANAGER	\$6,000	\$6,000
FACILITY MANAGER - ATHLETIC	\$2,500	\$2,500
FCCLA	\$1,000	\$2,000
FFA	\$1,450	\$2,900
FOOTBALL ASSISTANT	\$6,250	\$68,750
FOOTBALL COORDINATOR	\$7,000 - \$8,000	\$22,000
FOOTBALL JH	\$3,450	\$41,400
FOOTBALL STATISTICIAN	\$1,000	\$1,000
FOOTBALL TIGHT END	\$6,000	\$6,000
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$300	\$300
GERMAN CLUB	\$300	\$300
GERMAN HONOR SOCIETY	\$400	\$400
GOLF ASSISTANT	\$2,000	\$4,000
GOLF HS	\$4,200	\$8,400
GRADUATION VIDEO STEAMING	\$350	\$350
HIGH SCHOOL COUNSELOR	\$2,500	\$12,500
HIGH SCHOOL LEAD COUNSELOR	\$1,000	\$1,000
HIGH SCHOOL SEL COUNSELOR	\$2,500	\$2,500
HONOR SOCIETY	\$1,267	\$1,267
HOSA	\$500 - \$1,000	\$2,500
I-COACH - EXTRA DAYS	\$750 - \$3,100	\$6,950
I-COACH	\$200	\$1,600
INTERACT	\$400	\$400
INTERVENTION SPECIALIST - EXTRA DAYS	\$1,000	\$10,000
ISM	\$2,000	\$2,000
KNITTING/CHARACTER CLUB	\$400	\$400
LARGE SCHOOL STIPEND	\$1,500	\$1,500
LARIAT	\$1,375	\$1,375
LATIN CLUB	\$300	\$300
LINK CREW	\$500 - \$700	\$1,200
LITERACY COACH - EXTRA DAYS	\$1,500	\$4,500
LITERACY COORDINATOR	\$2,500	\$5,000
MATH CLUB	\$300	\$300

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
MIS - EXTRA DAYS	\$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	\$1,700	\$1,700
MUSICAL DANCE	\$1,700	\$1,700
MUSICAL DRAMA	\$1,700	\$3,400
MUSICAL PIANO	\$1,000	\$1,000
MUSICAL SETS	\$1,700	\$1,700
MUSICAL SOUND	\$450	\$450
MUSICAL TICKETS	\$500	\$500
MUSTANG APPS (STUDY HALL)	\$1,000	\$1,000
NATATORIUM SUPERVISOR	\$2,000	\$2,000
NATIONAL FORENSIC LEAGUE	\$400	\$400
NATIONAL HONOR SOCIETY CO	\$425	\$850
NATIONAL TECHNICAL HONOR SOCIETY	\$450	\$900
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$1,000
PERFORMING ARTS	\$500	\$500
PLTW PURCHASING	\$200	\$200
PTO LIAISON	\$800	\$800
ROBOTICS	\$500 - \$1,000	\$6,200
RODEO ART	\$350	\$350
SCIENCE FAIR	\$750 - \$1,867	\$2,617
SCORE BOARD	\$2,500	\$2,500
SENIOR LARGE EVENT COORDINATOR	\$1,000	\$1,000
SKILLS USA	\$1,150 - \$1,400	\$6,000
SOCCER BOYS HEAD	\$6,000	\$6,000
SOCCER BOYS JV	\$3,250	\$3,250
SOCCER BOYS SOPHOMORE	\$2,750	\$2,750
SOCCER GIRLS HEAD	\$6,000	\$6,000
SOCCER GIRLS JV	\$3,250	\$3,250
SOCCER GIRLS SOPHOMORE	\$2,750	\$2,750
SOCCER JH	\$1,500	\$6,000
SOFTBALL HEAD	\$7,000	\$7,000
SOFTBALL JV	\$3,000	\$3,000
SOFTBALL VARSITY ASSISTANT	\$3,000	\$3,000
SPANISH CLUB	\$300	\$300
SPANISH HONOR SOCIETY	\$400	\$400
SPECIAL EDUCATION - EXTRA DAYS	\$800	\$1,600
SPECIAL EDUCATION CPI DISTRICT	\$1,500	\$3,000
SPECIAL EDUCATION ESY COORDINA	\$2,500	\$2,500
SPECIAL EDUCATION ESY SPEECH P	\$2,500	\$2,500
SPECIAL EDUCATION FACILITATOR	\$2,000	\$2,000
SPECIAL EDUCATION LSSP LEAD	\$3,250	\$3,250

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
SPECIAL EDUCATION SLP SUPERVI	\$1,250	\$1,250
SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
SPECIAL EDUCATION TRANSITION COORD	\$1,200	\$1,200
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500
SPECIAL OLYMPICS	\$1,000-\$1,100	\$3,100
SPEECH ASSISTANT COACH	\$1,500	\$1,500
SPEECH CLUB	\$300	\$300
STUDENT COUNCIL	\$250 - \$1,267	\$5,317
SWIMMERS DIVE COACH	\$2,500	\$2,500
SWIMMING ASSISTANT	\$2,500	\$2,500
SWIMMING HEAD	\$5,250	\$5,250
TEAM COORDINATOR	\$1,250	\$18,750
TEAM LEADER	\$850 - \$2,500	\$63,488
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	\$1,400
THESPIANS	\$300	\$300
TRACK ASSISTANT	\$1,897 - \$3,250	\$28,176
TRACK HEAD	\$5,000	\$10,000
TRAINER	\$8,435	\$8,435
TRAINER LEAD	\$12,235	\$12,235
TRAVEL/GAS	\$1,200 - \$5,000	\$60,100
UIL ACADEMIC CONTEST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$1,000 - \$3,480	\$28,780
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
WEBMASTER	\$1,000 - \$2,000	\$6,000
WEIGHT ROOM SUPERVISOR	\$1,575	\$1,575
WELLNESS	\$200 - \$400	\$2,400
WELLNESS NURSE COORDINATOR	\$800	\$800
WRESTLING ASSISTANT	\$3,000	\$3,000
WRESTLING HEAD	\$5,000	\$5,000
YEARBOOK	\$1,000 - \$1,925	\$5,650
ZERO HOUR	\$500	\$7,000
		<u>\$939,028</u>