



FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2017-2018 Budget
August 14, 2017



2017-2018 Board of Trustees

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 14, 2017

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, 2017, and ending August 31, 2018.

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 85th 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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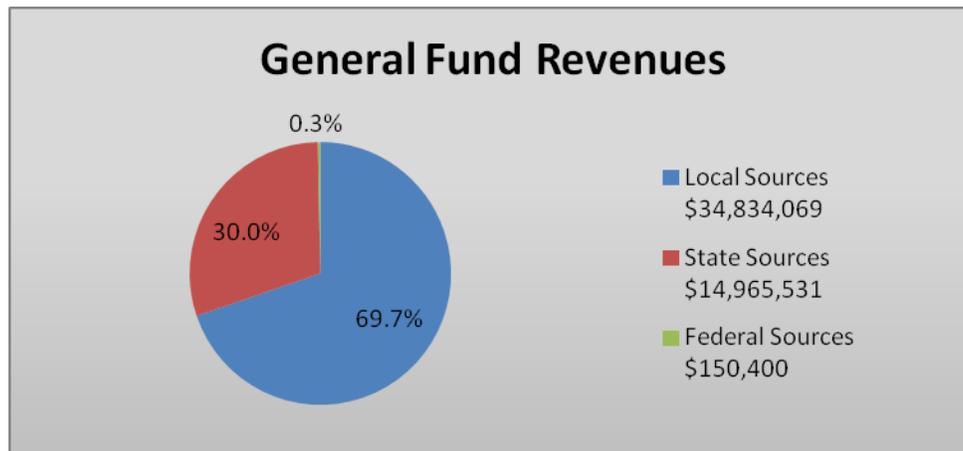
Executive Summary – General Fund

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 2017-18 budget was based on a projected enrollment of 6072 which is an increase of .43% or 26 students over the 2016-17 enrollment. The expected average daily attendance (ADA) is 5835.

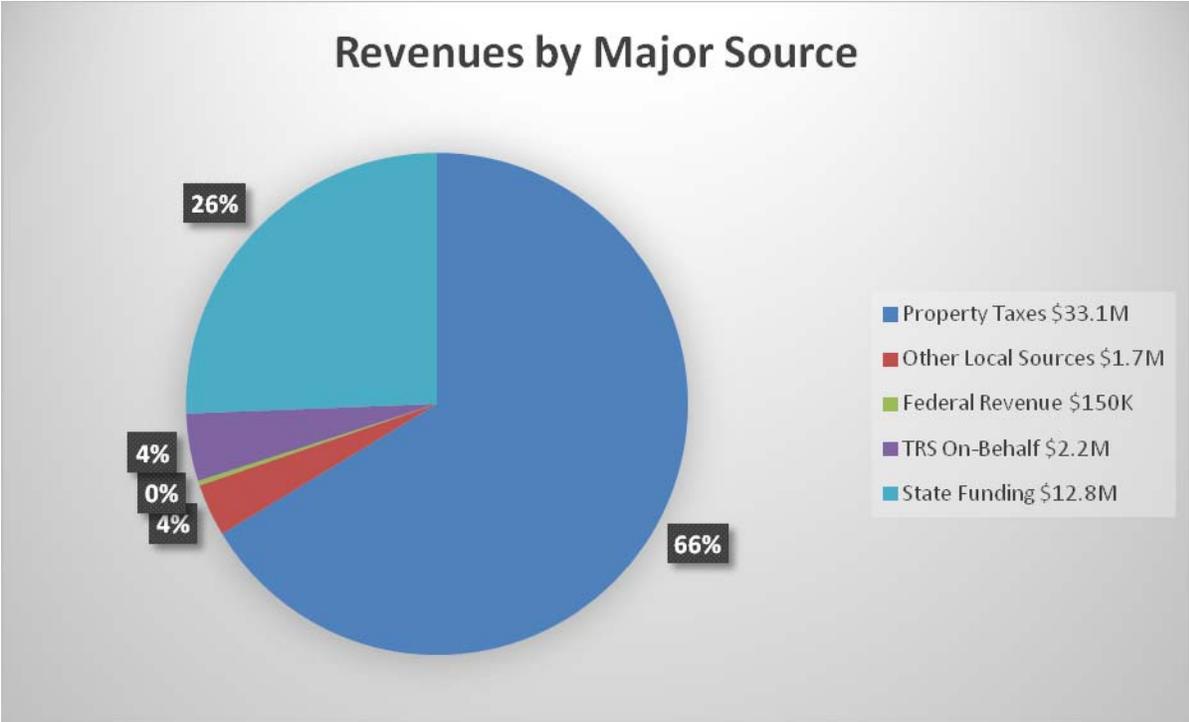
General Fund Revenues

There are two sources of revenue for Friendswood ISD’s General Operating Fund (General Fund): local sources and state sources. The majority of local sources is from local tax collections. The general fund revenue budget for 2017-2018 is \$49,950,000.



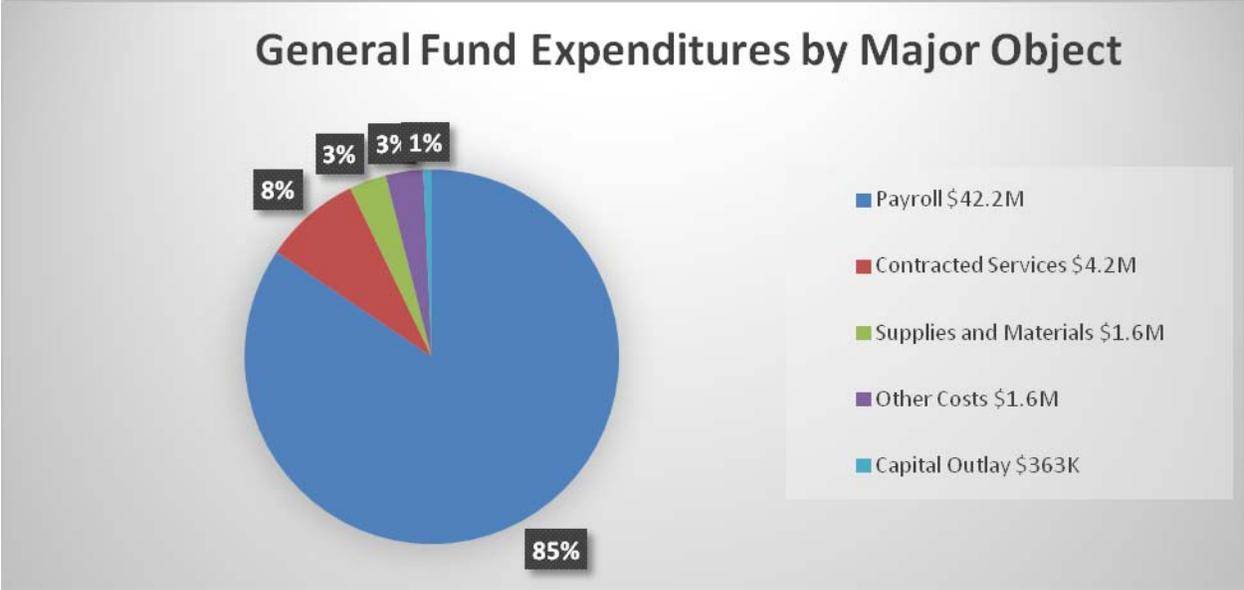
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$33.1M which represent an increase of \$3.3M over last year due to higher property values.
- Because of the inverse relationship between property values and state funding, state revenues are estimated to decrease \$1.5M.
- In the 2016-17 revenue budget, 35% of the revenues were from state sources and 65% were from local sources as compared to 30% and 69.7%, respectively, for 2017-18.
- 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 2017-2018 school year is \$49,950,000. 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. The Board of Trustees approved a \$2,500 increase to the teacher salary bands and a 3.0 percent increase for all other employees to cover cost of living and inflation increases. Additionally, bus monitors were given a \$1.00 per hour increase and bus drivers received \$1.00-\$1.60 per hour increase. This expense combined with a limited number of new faculty and staff positions account for the majority of increases in expenditures.

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. Approximately 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 39 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

Three 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 18 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 56 percent of the total of other operating costs.

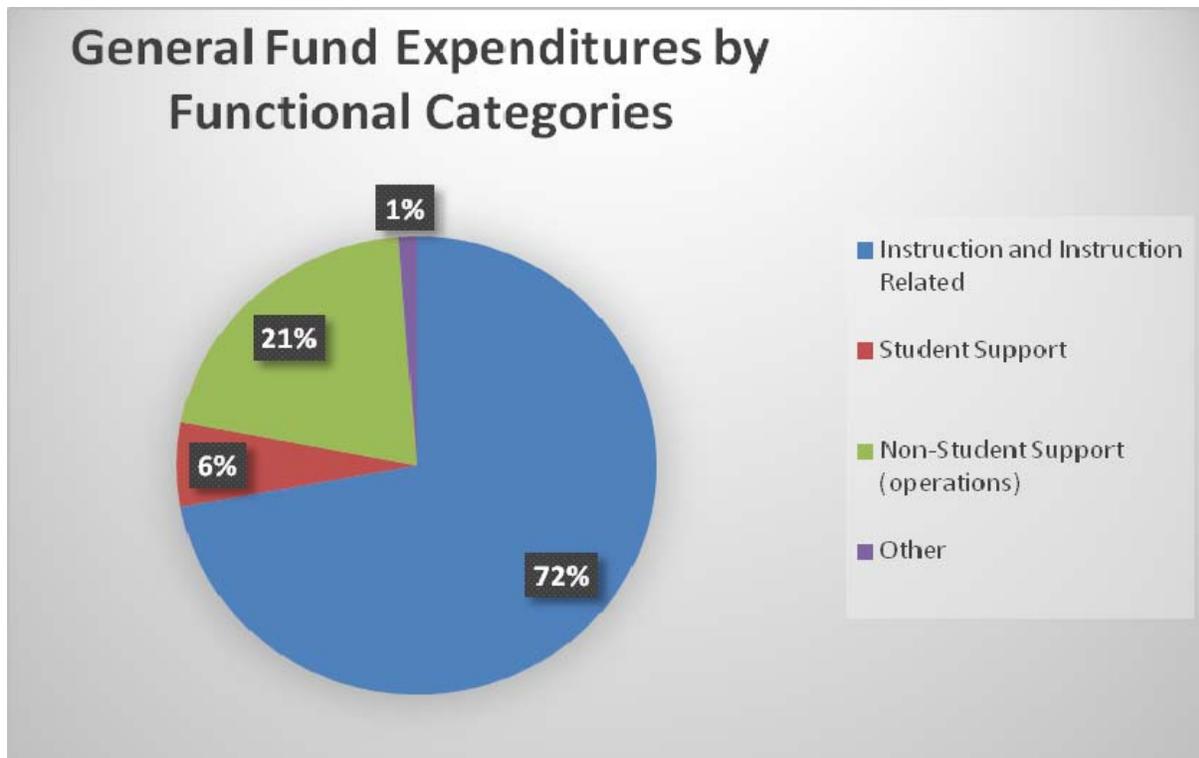
CAPITAL OUTLAY

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. One percent of the general operating budget is designated for these types of expenditures. The

majority of this account, \$363,000, 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 \$12,553,964 of which \$9.0M was unassigned at August 31, 2016. A \$975,000 surplus is projected at the end of fiscal year 2017. With this operating surplus, the district would expect to end the 2016-2017 fiscal year with a reserve of approximately \$13.5M. The District's expenditures are expected to average \$4.1M per month in FY 2017-18, which equates to a 92-day reserve, or 3.0 months of total fund balance, and a 66-day reserve or 2.2 months of unassigned fund balance. The budget is balanced for the fiscal year ending August 31, 2018, with revenues equaling expenditures of \$49,950,000.

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).

<u>2017-2018 Proposed FISD Tax Rate</u>	
M&O Rate	\$1.130
I&S Rate	<u>\$.237</u>
Total FISD Tax Rate	\$ 1.367

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. On July 17, 2017, the Board of Trustees approved a proposed maintenance and operations tax rate of \$1.13 and an interest and sinking tax rate of \$.237. The proposed interest and sinking tax rate is two cents lower than the 2016 I&S tax rate due to an increase in property values.

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 \$7,001,000 for 2017-2018. This represents a decrease of \$79,000 over last year's revenues due to an increase in property values and decrease in I&S tax rate. The expenditure budget which is used to make bond payments is \$7,018,850. The debt service fund balance at the August 31, 2017 fiscal year-end is projected to be approximately \$1.7M.

Executive Summary – Food Service Fund

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 2017-2018 is \$2,524,985 which is \$255K less than last year. The expenditure budget decreased by \$88K and is \$2,374,131. The food service fund is anticipating a surplus for 2017-2018 of approximately \$150K which will increase the fund balance. The food service fund balance was \$637K at August 31, 2016.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	69.7%	65.5%
PERCENT OF REVENUE FROM STATE SOURCES	30.0%	34.5%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.3%	0.0%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	84.5%	81.7%
Instruction and Related Services	60.8%	59.0%
Maintenance and Operations	11.5%	11.6%
Campus Administration	5.8%	5.8%
General Administration	5.0%	4.9%
Student Transportation	3.8%	4.0%
Extracurricular and Co-Curricular	3.8%	4.0%
Data Services	2.3%	2.3%
Instructional Administration	1.5%	1.6%
Guidance and Counseling Services	2.0%	2.3%
Other	1.9%	2.9%
Health Services	1.1%	1.1%
Security	0.5%	0.4%

**Friendswood Independent School District
2017-2018
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	32,992,492	6,920,000	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	60,000	11,000	700
5743 Rent	259,000	-	-
5748 Activity Revenue	27,000	-	-
5749 Local Sources	684,577	-	40,300
5751 Food Service Sales	-	-	2,279,757
5752 Athletic Activity	240,000	-	-
5755 Community Education	271,000	-	-
5811 Per Capita Apportionment	1,161,432	-	-
5812 Foundation School Program	11,628,857	-	-
5826 Pre-K State Program	2,106	-	-
5829 Revenues From TEA	-	-	4,500
5831 Other State Agencies	2,173,136	-	-
5921 School Breakfast Prog	-	-	13,484
5922 Nat'l School Lunch Prog	-	-	123,744
5923 USDA Commodities	-	-	62,500
5931 SHARS	150,400	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	<u>49,950,000</u>	<u>7,001,000</u>	<u>2,524,985</u>
EXPENDITURES			
11 Instruction	29,107,378.00	-	-
12 Instructional Resources	718,260.00	-	-
13 Curr & Inst Staff Dev	531,276.00	-	-
21 Instructional Leadership	749,642.00	-	-
23 School Leadership	2,901,296.00	-	-
31 Guidance/Counseling	1,003,085.00	-	-
32 Social Work Services	1,776.00	-	-
33 Health Services	567,831.00	-	-
34 Student Transportation	1,883,562.00	-	-
35 Food Services	-	-	2,374,131
36 Extracurr Activities	1,899,562.00	-	-
41 General Admin	2,479,032.00	-	-
51 Maintenance and Oper	5,735,263.00	-	-
52 Security and Monitoring	236,492.00	-	-
53 Data Processing Svcs	1,156,198.00	-	-
61 Community Services	293,757.00	-	-
71 Debt Service	-	7,018,850	-
81 Construction	258,000.00	-	-
93 Shared Services	60,540.00	-	-
95 JJAEP	51,800.00	-	-
99 Intergov Charges	315,250.00	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 49,950,000</u>	<u>\$ 7,018,850</u>	<u>\$ 2,374,131</u>
BUDGET SURPLUS (DEFICIT)	-	(17,850)	150,854

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 34,834,069
STATE PROGRAM REVENUES	\$ 14,965,531
FEDERAL PROGRAM REVENUES	<u>\$ 150,400</u>
TOTAL REVENUES	<u>\$ 49,950,000</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 29,107,378
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 718,260
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 531,276
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 749,642
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 2,901,296
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 1,003,085
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 1,776
FUNCTION: 33 HEALTH SERVICES	\$ 567,831
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 1,883,562
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 1,899,562
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,479,032
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,735,263
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 236,492
FUNCTION: 53 DATA SERVICES	\$ 1,156,198
FUNCTION: 61 COMMUNITY SERVICES	\$ 293,757
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 258,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 60,540
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 51,800
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 315,250
TOTAL EXPENDITURES	\$ 49,950,000
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 49,950,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ -</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 7,001,000
STATE PROGRAM REVENUES	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 7,001,000</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 7,018,850</u>
TOTAL EXPENDITURES	<u>\$ 7,018,850</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (17,850)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,320,757
STATE PROGRAM REVENUES	\$ 4,500
OTHER RESOURCES	<u>\$ 199,728</u>
TOTAL REVENUES	<u>\$ 2,524,985</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,374,131
TOTAL EXPENDITURES	<u>\$ 2,374,131</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 150,854</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017/2018 - 2016/2017
BUDGETARY COMPARISON**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	34,834,069	31,433,929	3,400,140
STATE PROGRAM REVENUES	14,965,531	16,544,680	(1,579,149)
FEDERAL PROGRAM REVENUES	150,400	-	150,400
TOTAL REVENUES	49,950,000	47,978,609	1,971,391
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	29,107,378	27,579,745	1,527,633
FUNCTION: 12 INSTRUCTIONAL RESOURCES	718,260	725,526	(7,266)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	531,276	525,268	6,008
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	749,642	773,063	(23,421)
FUNCTION: 23 SCHOOL ADMINISTRATION	2,901,296	2,809,173	92,123
FUNCTION: 31 GUIDANCE & COUNSELING	1,003,085	1,121,623	(118,538)
FUNCTION: 32 SOCIAL WORK SERVICES	1,776	1,900	(124)
FUNCTION: 33 HEALTH SERVICES	567,831	552,391	15,440
FUNCTION: 34 STUDENT TRANSPORTATION	1,883,562	1,974,489	(90,927)
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 COCURRICULAR	1,899,562	1,939,267	(39,705)
FUNCTION: 41 GENERAL ADMINISTRATION	2,479,032	2,400,073	78,959
FUNCTION: 51 PLANT MAINTENANCE	5,735,263	5,645,298	89,965
FUNCTION: 52 SECURITY AND MONITORING SERVICES	236,492	211,907	24,585
FUNCTION: 53 DATA SERVICES	1,156,198	1,123,554	32,644
FUNCTION: 61 COMMUNITY SERVICES	293,757	304,100	(10,343)
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	258,000	689,168	(431,168)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	60,540	109,000	(48,460)
FUNCTION: 95 PAYMENTS TO JJAEP	51,800	51,800	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	315,250	301,750	13,500
TOTAL EXPENDITURES	49,950,000	48,839,095	1,110,905
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	49,950,000	48,839,095	1,110,905
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(860,486)	860,486

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017/2018 - 2016/2017
BUDGETARY COMPARISON**

DEBT SERVICE FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	7,001,000	6,870,000	131,000
STATE PROGRAM REVENUES	-	210,000	(210,000)
OTHER RESOURCES	-	-	-
TOTAL REVENUES	7,001,000	7,080,000	(79,000)
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	7,018,850	6,994,434	24,416
TOTAL EXPENDITURES	7,018,850	6,994,434	24,416
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(17,850)	85,566	(103,416)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017/2018 - 2016/2017
BUDGETARY COMPARISON**

FOOD SERVICE FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,320,757	2,492,010	(171,253)
STATE PROGRAM REVENUES	4,500	4,500	-
OTHER RESOURCES	199,728	283,893	(84,165)
TOTAL REVENUES	2,524,985	2,780,403	(255,418)
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,374,131	2,894,918	(520,787)
TOTAL EXPENDITURES	2,374,131	2,894,918	(520,787)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	150,854	(114,515)	265,369

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	28,078,204	26,253,064	1,825,140
6200 CONTRACTED SERVICES	366,886	331,183	35,703
6300 SUPPLIES AND MATERIALS	590,349	891,352	(301,003)
6400 OTHER COSTS	71,939	60,446	11,493
6600 CAPITAL OUTLAY	-	43,700	(43,700)
TOTAL FOR FUNCTION 11	29,107,378	27,579,745	1,527,633
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	595,593	592,919	2,674
6200 CONTRACTED SERVICES	123,888	120,938	2,950
6300 SUPPLIES AND MATERIALS	(10,057)	3,445	(13,502)
6400 OTHER COSTS	8,836	8,224	612
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	718,260	725,526	(7,266)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	401,043	342,618	58,425
6200 CONTRACTED SERVICES	66,500	77,564	(11,064)
6300 SUPPLIES AND MATERIALS	(8,727)	2,218	(10,945)
6400 OTHER COSTS	72,460	102,868	(30,408)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	531,276	525,268	6,008
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	693,200	712,750	(19,550)
6200 CONTRACTED SERVICES	23,597	24,287	(690)
6300 SUPPLIES AND MATERIALS	8,865	11,976	(3,111)
6400 OTHER COSTS	23,980	24,050	(70)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	749,642	773,063	(23,421)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,825,743	2,731,382	94,361
6200 CONTRACTED SERVICES	9,605	9,139	466
6300 SUPPLIES AND MATERIALS	34,968	36,480	(1,512)
6400 OTHER COSTS	30,980	32,173	(1,193)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	2,901,296	2,809,173	92,123
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	956,800	1,084,813	(128,013)
6200 CONTRACTED SERVICES	2,988	2,010	978
6300 SUPPLIES AND MATERIALS	38,017	29,778	8,239
6400 OTHER COSTS	5,280	5,022	258
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	1,003,085	1,121,623	(118,538)
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	1,500	1,500	-
6300 SUPPLIES AND MATERIALS	276	400	(124)
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	1,776	1,900	(124)
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	541,282	517,691	23,591
6200 CONTRACTED SERVICES	16,450	18,950	(2,500)
6300 SUPPLIES AND MATERIALS	9,139	15,090	(5,951)
6400 OTHER COSTS	960	660	300
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 32	567,831	552,391	15,440

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,458,029	1,338,640	119,389
6200 CONTRACTED SERVICES	51,083	66,681	(15,598)
6300 SUPPLIES AND MATERIALS	406,989	414,335	(7,346)
6400 OTHER COSTS	(37,539)	(37,277)	(262)
6600 CAPITAL OUTLAY	5,000	192,110	(187,110)
TOTAL FOR FUNCTION 34	1,883,562	1,974,489	(90,927)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES			
6100 PAYROLL COST	1,216,483	1,156,384	60,099
6200 CONTRACTED SERVICES	184,060	190,399	(6,339)
6300 SUPPLIES AND MATERIALS	141,248	210,243	(68,995)
6400 OTHER COSTS	357,771	337,805	19,966
6600 CAPITAL OUTLAY	-	44,435	(44,435)
TOTAL FOR FUNCTION 36	1,899,562	1,939,267	(39,705)
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,783,148	1,695,297	87,851
6200 CONTRACTED SERVICES	509,165	464,880	44,286
6300 SUPPLIES AND MATERIALS	37,202	82,560	(45,358)
6400 OTHER COSTS	149,517	150,386	(869)
6600 CAPITAL OUTLAY	-	6,950	(6,950)
TOTAL FOR FUNCTION 41	2,479,032	2,400,073	78,959
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,560,138	2,439,254	120,884
6200 CONTRACTED SERVICES	1,973,879	1,948,718	25,161
6300 SUPPLIES AND MATERIALS	248,236	386,340	(138,104)
6400 OTHER COSTS	853,010	835,228	17,782
6600 CAPITAL OUTLAY	100,000	35,758	64,242
TOTAL FOR FUNCTION 51	5,735,263	5,645,298	89,965

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	220,915	181,277	39,638
6300 SUPPLIES AND MATERIALS	14,227	29,980	(15,753)
6400 OTHER COSTS	1,350	650	700
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 52	236,492	211,907	24,585
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	842,811	801,184	41,627
6200 CONTRACTED SERVICES	221,389	219,101	2,288
6300 SUPPLIES AND MATERIALS	72,598	60,485	12,113
6400 OTHER COSTS	19,400	23,200	(3,800)
6600 CAPITAL OUTLAY	-	19,584	(19,584)
TOTAL FOR FUNCTION 53	1,156,198	1,123,554	32,644
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	236,932	211,198	25,734
6200 CONTRACTED SERVICES	39,500	77,386	(37,886)
6300 SUPPLIES AND MATERIALS	17,200	15,091	2,109
6400 OTHER COSTS	125	425	(300)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61	293,757	304,100	(10,343)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	2,500	(2,500)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	1,828	(1,828)
6600 CAPITAL OUTLAY	258,000	684,839	(426,839)
TOTAL FOR FUNCTION 81	258,000	689,168	(431,168)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	60,540	109,000	(48,460)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	60,540	109,000	(48,460)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	51,800	51,800	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	51,800	51,800	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	315,250	301,750	13,500
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	315,250	301,750	13,500
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	49,950,000	48,839,095	1,110,905
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COST	42,189,406	39,877,194	2,312,212
6200 CONTRACTED SERVICES	4,178,455	4,090,061	88,394
6300 SUPPLIES AND MATERIALS	1,600,530	2,189,774	(589,244)
6400 OTHER COSTS	1,618,609	1,654,689	(36,080)
6600 CAPITAL OUTLAY	363,000	1,027,377	(664,377)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL	49,950,000	48,839,095	1,110,905

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	7,018,850	6,994,434	24,416
TOTAL FOR FUNCTION	7,018,850	6,994,434	24,416
TOTAL FOR DEBT SERVICE FUND	7,018,850	6,994,434	24,416

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	152,991	152,775	216
6200 CONTRACTED SERVICES	2,100,356	2,200,861	(100,505)
6300 SUPPLIES AND MATERIALS	99,284	76,232	23,052
6400 OTHER COSTS	1,500	2,050	(550)
6600 CAPITAL OUTLAY	20,000	463,000	(443,000)
TOTAL FOR FUNCTION	2,374,131	2,894,918	(520,787)
TOTAL FOR FOOD SERVICE FUND	2,374,131	2,894,918	(520,787)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
REVENUE BY SOURCE**

GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	32,992,492	29,654,909	3,337,583
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	60,000	20,000	40,000
5743 RENT	259,000	249,000	10,000
5748 ACTIVITY REVENUE	27,000	23,911	3,089
5749 OTHER REVENUE FROM LOCAL SOURCES	684,577	701,109	(16,532)
5752 ATHLETIC ACTIVITY	240,000	220,000	20,000
5755 COMMUNITY EDUCATION	271,000	265,000	6,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	34,834,069	31,433,929	3,400,140
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	1,161,432	1,511,935	(350,503)
5812 FOUNDATION SCHOOL FUND	11,628,857	12,929,926	(1,301,069)
5826 PRE-K STATE PROGRAM REVENUE	2,106	2,106	-
5829 ALTERNATIVE EDUCATION	-	-	-
5831 TRS ON-BEHALF	2,173,136	2,100,713	72,423
TOTAL FROM STATE PROGRAM REVENUES	14,965,531	16,544,680	(1,579,149)
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5931 SCHOOL HEALTH AND RELATED SERVICES	150,400	-	150,400
TOTAL FROM FEDERAL PROGRAM REVENUES	150,400	-	150,400
TOTAL FOR GENERAL FUND	49,950,000	47,978,609	1,971,391

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	6,920,000	6,795,000	125,000
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	11,000	5,000	6,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	7,001,000	6,870,000	131,000
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION IN	-	210,000	(210,000)
TOTAL FROM STATE PROGRAM REVENUES	-	210,000	(210,000)
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	7,001,000	7,080,000	(79,000)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2017-2018
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2017-2018 PROPOSED BUDGET	2016-2017 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	700	700	-
5749 DISTRICT CATERING	40,300	44,900	(4,600)
5751 FOOD SERVICE SALES	2,279,757	2,446,410	(166,653)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,320,757	2,492,010	(171,253)
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,500	4,500	-
TOTAL FROM STATE PROGRAM REVENUES	4,500	4,500	-
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	13,484	26,345	(12,861)
5922 NATIONAL SCHOOL LUNCH PROGRAM	123,744	207,118	(83,374)
5923 USDA COMMODITIES	62,500	50,430	12,070
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	199,728	283,893	(84,165)
TOTAL FOR FOOD SERVICE FUND	2,524,985	2,780,403	(255,418)

Friendswood Independent School District



Leading to Achieve Excellence

2017-2018 Final Budget Worksheets General Fund

August 14, 2017

Friendswood Independent School District
ORIGINAL Budget
 For the Year Ended August 31, 2017

Final
 Budget Worksheets
 August 2017

	Surplus	Total
Fund Balance - 2013	\$ 1,536,343	\$ 11,550,737
Fund Balance - 2014	\$ 202,284	\$ 11,753,021
Fund Balance - 2015	\$ 705,025	\$ 12,458,046
Fund Balance - 2016	\$ 95,918	\$ 12,553,964

Based on ADA of 5888

Total Fund Balance as of 8/31/2016		\$ 12,553,964
Adopted Revenue Budget	\$ 47,950,000	
Adopted Expenditure Budget	\$ 47,950,000	
Projected Budget Surplus (Deficit)		\$ -
Projected Fund Balance as of 8/31/2017		\$ 12,553,964

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 829,763
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 9,024,201
Total General Fund Balance	\$ 12,553,964

Estimates based on General Fund numbers only.

Friendswood Independent School District
Revised Budget
 For the Year Ended August 31, 2017

Final
 Budget Worksheets
 August 2017

Based on ADA of 5807

Total Fund Balance as of 8/31/2016 (See Note 1)	\$	12,553,964
Revenues - <i>Revised Estimate</i> (See Note 2)	\$	49,081,054
Expenditures - <i>Revised Estimate</i> (See Note 3)	\$	<u>48,106,508</u>
Projected Budget Surplus (Deficit)	\$	974,546
 Projected Fund Balance as of 8/31/2017	 \$	 <u><u>13,528,510</u></u>

Note 1: There are 95 days or 3.1 months in reserve based on the projected expenditures for FY 2017.

Note 2: The revenue estimate has increased primarily due to an increase in tax collections. See page 3 for further explanation.

Note 3: This estimate is based on spending 98.5% of the Revised Expenditure Budget. On average, over the past four fiscal years, the District expended 97.7% of the revised expenditure budget. If 98%, 99%, or 100% of the expenditure budget is spent, the surplus would be \$1.2M, \$730K, or \$241K, respectively.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2017

Final
Budget Worksheets
August 2017

Based on ADA of 5807

Revenues	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Projected Budget	2016-2017 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes*	29,654,909	29,654,909	30,717,245	30,644,005	73,240	1,062,336
Delinquent Taxes	150,000	150,000	150,000	149,800	200	-
Penalties and Interest	150,000	150,000	223,381	223,381	-	73,381
Community Education	245,000	265,000	327,492	327,492	-	82,492
Interest (less market adjustments)	20,000	20,000	76,208	76,208	-	56,208
Rentals - All Other	217,000	217,000	263,245	263,245	-	46,245
Natatorium Revenue	43,000	43,000	68,104	68,104	-	25,104
Printing Revenue	1,500	1,500	1,500	1,474	26	-
Rentals - Student Groups	16,911	16,911	24,751	24,751	-	7,840
Miscellaneous Revenue from Local Sources	57,000	65,109	65,109	49,776	15,333	8,109
Revenue from Campus Activities	36,000	36,000	40,564	40,564	-	4,564
Advertising	30,000	30,000	30,330	30,330	-	330
Donations	25,000	25,500	129,278	129,278	-	104,278
ERATE	30,000	30,000	28,800	28,800	-	(1,200)
UIL Participation Fees	193,000	193,000	190,991	190,991	-	(2,010)
Parking Permits	40,000	40,000	46,212	46,212	-	6,212
Course Fees & College of the Mainland	175,000	175,000	191,198	191,198	-	16,198
Scoreboard Advertising	67,000	67,000	69,440	69,440	-	2,440
SAT Review Fees	4,000	4,000	6,750	6,750	-	2,750
Athletic Activities- Football	180,000	180,000	205,036	205,036	-	25,036
Athletic Activities - All Other Sports	40,000	40,000	42,041	42,041	-	2,041
State Available	1,511,935	1,511,935	2,293,262	2,036,404	256,858	781,327
Foundation School Program (net of recapture)	12,929,926	12,929,926	11,757,821	10,323,234	1,434,587	(1,172,105)
Other State Revenue	2,106	2,106	1,585	1,585	-	(521)
TRS On Behalf	2,100,713	2,100,713	2,100,713	1,970,740	129,973	-
Medicare On Behalf	-	-	-	-	-	-
Federal Propane Credits	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Summer School	30,000	30,000	30,000	-	30,000	-
Totals	47,950,000	47,978,609	49,081,054	47,140,838	1,940,216	1,131,054

*Certified Values were not available at the time the budget was adopted.

The increase in tax collections is due to the Certified Values coming in much higher than the Preliminary Values and the losses due to protests (anticipated by the Galveston County Chief Appraiser) being much less than projected.

Recap of Changes from Original Budget

Tax Revenue	\$	1,135,718
Local Rev. & Fed. Tax Credits	\$	386,636
State Funding & TRS	\$	(391,299)
Total	\$	<u>1,131,054</u>

**Friendswood Independent School District
Estimated Revenues from State
For the Year Ending August 31, 2017**

Final
Budget Worksheets
August 2017

From the Superintendent's Six Weeks' Report

Using Omar Garcia's Funding Templates	Original Budget Approved by the Board 7-18-2016	1st	2nd	3rd	4th	5th	6th	Average
ADA per Six Weeks	5888	5897.2	5835.1	5789.9	5787.5	5789.0	5744.3	5807.2
<i>Change in ADA from Original</i>		9	-53	-98	-100	-99	-144	-81
Attendance Percentage		97.71%	96.56%	95.73%	95.90%	96.04%	95.41%	96.23%
Foundation School Fund	\$ 12,929,926	\$ 13,250,991	\$ 13,094,193	\$ 12,793,574	\$ 11,931,594	\$ 12,050,947	\$ 11,912,302	\$ 12,009,083
Available School Fund	1,511,935	1,512,091	1,512,091	1,512,091	2,293,262	2,293,262	2,293,262	2,293,262
Total	<u>\$ 14,441,861</u>	<u>\$ 14,763,082</u>	<u>\$ 14,606,284</u>	<u>\$ 14,305,665</u>	<u>\$ 14,224,856</u>	<u>\$ 14,344,209</u>	<u>\$ 14,205,564</u>	<u>\$ 14,302,345</u>
Increase (Decrease) from Estimate		\$ 321,221	\$ 164,423	\$ (136,196)	\$ (217,005)	\$ (97,652)	\$ (236,297)	\$ (139,516)
Regular Program Allotment	\$ 29,976,795	\$ 29,843,749	\$ 29,510,693	\$ 29,300,971	\$ 29,298,214	\$ 29,309,218	\$ 29,012,725	\$ 29,091,467
Program Intent Codes:								
21 - Gifted and Talented	\$ 196,417	\$ 197,670	195,575	194,053	193,976	194,024	192,519	194,637
22 - Career & Technology	\$ 2,781,456	\$ 3,032,318	2,980,781	2,916,361	2,891,350	2,871,645	2,789,793	2,913,708
23 - Special Education	\$ 3,412,889	\$ 3,518,297	3,564,366	3,572,488	3,576,560	3,644,553	3,910,463	3,597,073
24/30 - Compensatory Education	\$ 540,973	\$ 543,003	538,944	538,944	544,356	587,443	587,443	584,466
25 - Bilingual Education	\$ 75,407	\$ 67,368	73,319	73,936	74,442	77,193	77,417	73,948
31 - High School Allotment	\$ 576,400	\$ 568,197	559,133	550,465	550,875	551,375	537,127	552,863
Transportation Allotment	\$ 373,991	\$ 373,991	373,991	373,991	373,991	378,039	378,039	378,039
Sub-total - PIC Codes	\$ 7,957,533	\$ 8,300,844	\$ 8,286,109	\$ 8,220,238	\$ 8,205,550	\$ 8,304,272	\$ 8,472,801	\$ 8,294,734
Total Cost of Tier 1	<u>\$ 37,934,328</u>	<u>\$ 38,144,593</u>	<u>\$ 37,796,802</u>	<u>\$ 37,521,209</u>	<u>\$ 37,503,764</u>	<u>\$ 37,613,490</u>	<u>\$ 37,485,526</u>	<u>\$ 37,386,201</u>
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	Six Weeks Average
SpecEd Main Refined ADA	38.3	54.5	51.1	50.3	47.2	52.7	53.9	50.8
CTE FTE's	367	400.1	393.3	384.8	381.5	378.9	368.1	389.9
Comp Ed FTE's	480	517	517	517	517	517	0.0	517.2
Preg Related FTE	0.15	0.30	0.0	0.0	0.4	0.5	0.5	0.2
Bilingual ADA	134.32	120.0	130.6	131.7	132.6	137.5	137.9	128.7
GT FTE's	293	294.9	291.8	289.5	289.4	289.4	287.2	291.4
Special Education FTE's	181.35	181.2	185.1	185.7	187.2	189.3	192.5	184.8
High School Students ADA	2096	2066.2	2033.2	2001.7	2003.2	2005.0	1953.2	2010.4
2015-2016 ADA	5878	5954	5910	5874	5870	5835	5809	5875
Difference from PY	10	-57	-75	-84	-83	-46	-65	-68
Attendance Percentage PY		97.79%	96.94%	96.30%	96.47%	95.91%	95.40%	96.47%
Attendance - Change from PY		-0.08%	-0.38%	-0.57%	-0.57%	0.13%	0.01%	-0.24%

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2017

Final
Budget Worksheets
August 2017

Expenditures by Function	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Expenditures to Date	2016-2017 Encumbrances	Projected Expenditures @ 98.5% of Budget	Projected Expenditures are Greater (Less) than Revised Budget
11 Instruction	27,244,710	27,579,745.29	25,762,833.58	229,175.37	27,166,049	(413,696)
12 Instructional Resources and Media	713,341	725,526.11	639,799.20	32,632.75	714,643	(10,883)
13 Curriculum and Staff Development	234,774	525,268.05	474,595.12	5,276.00	517,389	(7,879)
21 Instructional Leadership	1,062,207	773,062.91	684,013.83	2,502.51	761,467	(11,596)
23 School Leadership	2,731,334	2,809,173.49	2,690,273.29	7,807.89	2,767,036	(42,138)
31 Guidance and Counseling	895,882	1,121,623.02	1,115,944.22	3,281.91	1,104,799	(16,824)
32 Social Work Services	8,136	1,900.00	1,500.00		1,872	(29)
33 Health Services	538,301	552,391.00	524,316.67	1,382.84	544,105	(8,286)
34 Student Transportation	1,855,078	1,974,488.76	1,432,843.02	285,593.06	1,944,871	(29,617)
36 Cocurricular/Extracurricular Activities	1,800,094	1,939,266.56	1,728,507.84	64,617.89	1,910,178	(29,089)
41 General Administration	2,354,325	2,400,072.67	2,112,677.69	98,419.88	2,364,072	(36,001)
51 Maintenance and Operations **	5,745,476	5,645,297.96	5,026,522.77	388,584.81	5,560,618	(84,679)
52 Security and Monitoring Services	195,945	211,907.33	107,877.37	81,634.82	208,729	(3,179)
53 Data Processing Services	1,105,122	1,123,553.93	1,008,964.80	45,718.11	1,106,701	(16,853)
61 Community Services	263,725	304,100.00	289,188.05	975	299,539	(4,562)
81 Facilities Acquisition and Construction	740,000	689,167.55	584,971.57	104,142.35	678,830	(10,338)
93 Payments to Fiscal Agents	109,000	109,000.00	87,652.78	20,802.22	107,365	(1,635)
95 Payments to JJAEP Programs	51,800	51,800.00	27,348.12		51,023	(777)
99 Other Governmental Charges	300,750	301,750.00	226,344.17	75,405.39	297,224	(4,526)
Totals	\$ 47,950,000	\$ 48,839,095	\$ 44,526,174	\$ 1,447,953	\$ 48,106,508	(732,586)

Recap of Budget Increases:

Amendments offset by Revenues	\$ 143,309	Grants, donations, fees and sales
September Budget Amendment	7,149	Chromebooks (CB's) for Bales
October Budget Amendment	267,635	New positions or increased days; donations & athletic camp profits rolled forward from PY
November Budget Amendment	62,502	New position, UTMB donation rolled forward from PY, new reading program & CB's for Bales
December Budget Amendment	31,500	Additional Special Education teacher at Cline Elementary
March Budget Amendment	220,000	Purchase of 2 busses, and increase to the Community Education budget
May Budget Amendment	7,000	Project Lead the Way - travel and training for new teachers next year
June Budget Amendment	150,000	Instructional Materials
Total of Budget Increases	\$ 889,095	

Friendswood Independent School District
 Estimate of Tax Collections and State Funding
 For the Fiscal Year Ending August 31, 2017
 Tax Year: 2016

Final
 Budget Worksheets
 August 2017

Source: Galveston and Brazoria Counties 2016 Taxable Values as of Supplement 9.

Certified Roll received from GCAD & BCAD (total taxable before freeze)	\$ 2,866,966,306
Less: Estimated loss in values from ARB review	\$ -
Net Taxable Before Freeze	\$ 2,866,966,306
(minus) Over 65 & Disabled Persons Taxable	\$ (408,326,060)
Estimated Net Taxable Minus Over-65 & Disabled Person (DP) Values	\$ 2,458,640,246
2016 Adopted Rate	\$ 1.387
2016 Total Levy Estimate MINUS Over 65 and DP Levy	\$ 34,101,340

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for M & O 81.47% % M&O	\$ 2,458,640,246
	\$ 1.130
	\$ 27,782,635
Estimated Levy minus Over 65 & DP for I & S 18.53% % I&S	\$ 2,458,640,246
	\$ 0.257
	\$ 6,318,705

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 3,906,099	\$ 3,906,099	
	81.47%	18.53%	
Levy for Over 65 & DP	\$ 3,182,330	\$ 723,769	
General	\$ 27,782,635	\$ 6,318,705	
Over 65 & DP	\$ 3,182,330	\$ 723,769	
Estimated Levy	\$ 30,964,965	\$ 7,042,474	Total Estimated Levy
Collection Percentages	99.20%	99.20%	\$ 38,007,439
	\$ 30,717,245	\$ 6,986,135	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections* (Budgeted as Revenues)	\$ 30,867,245	\$ 7,016,135	Template~ Line 26 and 28
		\$ (6,994,434)	Less: 2017 Bond Payments
		\$ 211,578	Plus: State Aid Hold Harmless for HE
		<u>\$ 233,279</u>	Projected Surplus @ 8/31/17

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2010	99.20%
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%

Debt Service Fund Balance Recap

Fund Balance at 8/31/16	\$ 1,553,413
Projected Surplus for FY 2017	\$ 233,279
Projected Fund Balance at 8/31/17	\$ 1,786,692

Change in Net Taxable Values from PY

2016 Net Taxable Values	\$ 2,458,640,246
2015 Net Taxable Values	\$ 2,246,873,179
Increase	9.4% <u>\$ 211,767,067</u>

Comparison of PY M&O Tax Collections

2016 Estimated Collections	\$ 30,867,245
2015 Actual Collections	\$ 26,154,428
Increase	18.0% <u>\$ 4,712,817</u>

Friendswood Independent School District
Budget Forecasts for the Next Binennium
Adopted Tax Rate 2016: \$1.387 (\$1.13 + .257)

Final
Budget Worksheets
August 2017

ADA	Original	Revised	Budget Projections (with Austin Yield increases)	
	2016-17	2016-17	2017-18	2018-19
	5888	5807	5835	5850
Local Revenues	\$ 1,600,411	\$ 2,060,428	\$ 1,691,578	\$ 1,691,578
Tax Collections	\$ 29,804,909	\$ 30,867,245	\$ 33,142,492	\$ 34,888,023
State Funding	\$ 14,443,967	\$ 14,052,668	\$ 12,792,395	\$ 11,606,280
Federal Revenues (SHARS)	\$ -	\$ -	\$ 150,400	\$ 150,000
TRS On-Behalf	\$ 2,100,713	\$ 2,100,713	\$ 2,173,136	\$ 2,216,598
Total Revenues	\$ 47,950,000	\$ 49,081,054	\$ 49,950,000	\$ 50,552,479
Increase (Decrease) in Revenues		\$ 1,131,054	\$ 868,946	\$ 602,479
Salaries	\$ 39,284,000	\$ 39,611,731	\$ 41,887,004	\$ 42,724,744
Operating Budgets	\$ 8,666,000	\$ 9,227,364	\$ 8,562,996	\$ 8,562,996
Total Expenditures	\$ 47,950,000	\$ 48,839,095	\$ 50,450,000	\$ 51,287,740
Surplus (Deficit)	\$ -	\$ 241,959	\$ (500,000)	\$ (735,261)
Projected Fund Balance	\$ 12,553,964	\$ 12,795,923	\$ 12,295,923	\$ 11,560,662
Projected surplus @ 98% of expenditure budget		\$ 1,218,741	\$ 509,000	\$ 290,494

Budget Assumptions (numbers in red are estimates)			Growth		Growth		Growth
Property Values	2,613,809,960	2,866,966,306	9.7%	3,107,897,604	8.4%	3,309,910,948	6.5%
CPTD Values	2,256,621,524	2,520,417,783	11.7%	2,744,057,750	8.9%	2,922,421,504	6.5%
Difference	<u>357,188,436</u>	<u>346,548,523</u>		<u>363,839,854</u>		<u>387,489,445</u>	

For 2017-18:

Salaries: Includes \$2,500 increase to teacher bands, hourly increases for SpEd aides, custodians and bus drivers, and 3% increase for all other personnel.

Also includes new personnel and increases in athletic stipends and stipends for PLC facilitators and leaders.

Operating budget increases have been included, but the \$690K capital projects' budget was reduced to \$350,000.

Surplus/deficit is based on spending 100% of the budget. The District has underspent the budget by 2.3% on average, over the last four fiscal years.

Property value growth is estimated at 8.4%; preliminary estimates were 10.3%.

Funding projections based on the increased Austin yields in 2017-18 and 2018-19 of \$99.85 and \$106.37, respectively.

Taxable values for Over 65 and Disabled Persons increased by 27% (last year's increase was 12%). The District's forecast did not anticipate this large increase which resulted in a decrease in M&O levy of \$380K.

For 2018-19:

Salaries increased by 2%; 6.5% property value growth, no other changes.

Recapture @ \$1.13		\$251,262		\$386,245		\$514,392
State and Local Funding (based on higher Austin yield)	\$	44,919,913	\$	45,934,886	\$	46,494,303

Friendswood Independent School District
Proposed Budget with Proposed Tax Rate of \$1.367
 For the Year Ended August 31, 2018

Proposed Tax Rate		
M&O	\$	1.130
I&S	\$	0.237
Total	\$	1.367

The District proposes to drop the I&S tax rate by two pennies.

Based on ADA of 5835

Projected Fund Balance as of 8/31/2017		\$	13,528,510
<i>Proposed Revenue Budget</i>	\$		49,950,000
<i>Proposed Expenditure Budget (See note below)</i>	\$		<u>49,950,000</u>
Projected Budget Surplus (Deficit)		\$	0
Projected Fund Balance as of 8/31/2018		\$	<u>13,528,510</u>

Note: Expenditures are budgeted at 99% of the total budget. This is based on a four year historical trend of underspending the budget by 2.3%. In addition, there are contingency reserves of \$550K built into the budget, plus an additional \$350K for priority maintenance projects.

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2018

Final
Budget Worksheets
August 2017

Based on ADA of 5835

Revenues	2016-2017 Original Revenue Budget	2016-2017 Projected Revenue Budget	2017-2018 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	29,654,909	30,717,245	32,992,492	3,337,583	2,275,246
Delinquent Taxes	150,000	150,000	150,000	-	-
Penalties and Interest	150,000	223,381	150,000	-	(73,381)
Community Education	245,000	327,492	271,000	26,000	(56,492)
Interest (less market adjustments)	20,000	76,208	60,000	40,000	(16,208)
Rentals - All Other	217,000	263,245	220,000	3,000	(43,245)
Rentals - Natatorium	32,000	68,104	50,000	18,000	(18,104)
Printing Revenue	1,500	1,500	1,500	-	-
Rentals - Student Groups	16,911	24,751	20,000	3,089	(4,751)
Miscellaneous Revenue from Local Sources	57,000	65,109	41,078	(15,922)	(24,031)
Revenue from Campus Activities	47,000	40,564	36,000	(11,000)	(4,564)
Advertising	30,000	30,330	30,000	-	(330)
Donations	25,000	129,278	25,000	-	(104,278)
ERATE	30,000	28,800	26,000	(4,000)	(2,800)
UIL Participation Fees	193,000	190,991	191,000	(2,000)	10
Parking Permits	40,000	46,212	42,000	2,000	(4,212)
Course Fees & College of the Mainland	175,000	191,198	185,000	10,000	(6,198)
Scoreboard Advertising	67,000	69,440	67,000	-	(2,440)
SAT Review Fees	4,000	6,750	6,000	2,000	(750)
Athletic Activities- Football	180,000	205,036	200,000	20,000	(5,036)
Athletic Activities - All Other Sports	40,000	42,041	40,000	-	(2,041)
State Available	1,511,935	2,293,262	1,161,432	(350,503)	(1,131,830)
State Foundation (net of recapture)	12,929,926	11,757,821	11,628,857	(1,301,069)	(128,964)
Other State Revenue	2,106	1,585	2,106	-	521
TRS On Behalf	2,100,713	2,100,713	2,173,136	72,423	72,423
Medicare On Behalf	-	-	-	-	-
Federal Revenue (SHARS Medicaid Billing)	-	-	150,400	150,400	150,400
Operating Transfers In	-	-	-	-	-
Summer School	30,000	30,000	30,000	-	-
Totals	47,950,000	49,081,054	49,950,000	2,000,000	868,946

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$ 3,337,583	\$ 2,201,865
Local Rev. & Fed. Tax Credits	\$ 241,567	\$ (145,069)
State Funding & TRS	\$ (1,579,149)	\$ (1,187,850)
Total	\$ 2,000,000	\$ 868,946

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2018

Final
Budget Worksheets
August 2018

Expenditures by Function	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Projected Expenditures @ 98.5% of Budget	2017-2018 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
11 Instruction	27,244,710	27,579,745.29	25,762,833.58	29,107,378	1,862,668
12 Instructional Resources and Media	713,341	725,526.11	639,799.20	718,260	4,919
13 Curriculum and Staff Development	234,774	525,268.05	474,595.12	531,276	296,502
21 Instructional Leadership	1,062,207	773,062.91	684,013.83	749,642	(312,565)
23 School Leadership	2,731,334	2,809,173.49	2,690,273.29	2,901,296	169,962
31 Guidance and Counseling	895,882	1,121,623.02	1,115,944.22	1,003,085	107,203
32 Social Work Services	8,136	1,900.00	1,500.00	1,776	(6,360)
33 Health Services	538,301	552,391.00	524,316.67	567,831	29,530
34 Student Transportation	1,855,078	1,974,488.76	1,432,843.02	1,883,562	28,484
36 Cocurricular/Extracurricular Activities	1,800,094	1,939,266.56	1,728,507.84	1,899,562	99,468
41 General Administration	2,354,325	2,400,072.67	2,112,677.69	2,479,032	124,707
51 Maintenance and Operations **	5,745,476	5,645,297.96	5,026,522.77	5,735,263	(10,213)
52 Security and Monitoring Services	195,945	211,907.33	107,877.37	236,492	40,547
53 Data Processing Services	1,105,122	1,123,553.93	1,008,964.80	1,156,198	51,076
61 Community Services	263,725	304,100.00	289,188.05	293,757	30,032
81 Facilities Acquisition and Construction	740,000	689,167.55	584,971.57	258,000	(482,000)
93 Payments to Fiscal Agents	109,000	109,000.00	87,652.78	60,540	(48,460)
95 Payments to JJAEP Programs	51,800	51,800.00	27,348.12	51,800	-
99 Other Governmental Charges	300,750	301,750.00	226,344.17	315,250	14,500
Totals	\$ 47,950,000	\$ 48,839,095	\$ 44,526,174	\$ 49,950,000	2,000,000

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2017 and 2018

Final
Budget Worksheets
August 2017

Amounts from Salary Negotiations - \$2,500 Increase on Teacher Salary Bands; 3% increase for all other personnel

Detail of Expenditures	2017-2018 Proposed	2016-2017 Original Budget	Change from PY Original Budget
Salaries	\$ 34,714,466	\$ 32,463,147	\$ 2,251,319
Stipends, OT, Extra Duty, & Local Leave Payments	1,603,540	1,606,567	(3,027)
Substitutes	535,000	497,000	38,000
TRS On Behalf	2,173,136	2,100,713	72,423
Benefits <i>(see details below)</i>	2,860,863	2,616,573	244,290
Salaries - Subtotal	\$ 41,887,004	\$ 39,284,000	\$ 2,603,004
Campuses	811,803	798,028	13,775
Departments	7,751,193	7,867,972	(116,779)
Total Expenditure Budget	\$ 50,450,000	\$ 47,950,000	\$ 2,500,000
Projected 1% Budget Savings	\$ (500,000)		
Total Expenditure Budget	\$ 49,950,000		

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 15,025	\$ 14,084	\$ 941
6141 - FICA Medicare	499,585	463,365	36,220
6142 - Group Health Insurance	1,057,931	1,037,700	20,231
6143 - Workers' Compensation	-	-	-
6145 - Unemployment	48,343	45,208	3,135
6146 - TRS Care for Retirees	929,317	829,674	99,643
6147 - LTD Insurance	40,740	37,917	2,823
6148 - Life Insurance	10,156	9,268	888
6149 - TRS District Contribution (increased from .55 to .75)	259,767	179,358	80,409
Total	\$ 2,860,863	\$ 2,616,574	\$ 244,289

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2017 and 2018**

GENERAL FUND (excludes benefits)	2017-2018			2016-2017			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	28,806,937	5,907,529	34,714,466	26,967,322	5,495,825	32,463,147	A	2,251,319
Stipends	830,240	-	830,240	783,427	-	783,427	B	46,813
Employee Allowance	55,800	-	55,800	53,040	-	53,040		2,760
Local leave payments	100,000	-	100,000	200,000	-	200,000	C	(100,000)
Substitutes	466,800	68,200	535,000	428,800	68,200	497,000	D	38,000
Extra Duty / Overtime	65,000	552,500	617,500	88,900	481,200	570,100	E	47,400
Total - General Fund	30,324,777	6,528,229	36,853,006	28,521,489	6,045,225	34,566,714		2,286,292
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	234,133	34,637	268,770	114,261	10,793	125,054	F	143,716
Idea B Formula	871,349	106,308	977,657	800,910	107,560	908,470	G	69,187
Idea B Preschool	16,566	4,664	21,230	16,333	1,903	18,236		2,994
Child Nutrition	139,072	13,923	152,995	136,805	15,970	152,775		220
Title 3 - Part A - ESL	8,511	3,690	12,201	9,823	3,823	13,646		(1,445)
Total - All Other Funds	1,269,631	163,222	1,432,853	1,078,132	140,049	1,218,181		214,672
Grand Total	31,594,408	6,691,451	38,285,859	29,599,621	6,185,274	35,784,895		2,500,964

Notes to Explain Large Variances from Prior Year:

- A - Increase due to increase in personnel (new positions), market adjustments, \$2,500 increase to teacher salary bands and 3% increase for all other employees.
- B - Increase due to new stipends, stipends associated with new positions, and equity adjustments.
- C - Decrease due to expected decrease in expenditures.
- D - Expected increase from additional substitutes needed for PLC's.
- E - Expected increase in overtime based on increase in hourly wages for bus drivers and other hourly employees.
- F - Increase based on anticipated increase in Title 1 funding per TEA. Funds will be used to hire two literacy coaches at WW/Bales.
- G - Increase due to \$2,500 increase for teachers, market adjustments, and 3% increase for all other employees.

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2017-2018 School Year

Final
Budget Worksheets
August 2017

Campuses	2017/2018 <i>Proposed Budget</i>	2016/2017 <i>Original Budget</i>	Change from Prior Year	<i>Explanation of Major Changes</i>
Friendswood High School	360,400	358,176	2,224	
Cline Elementary	88,580	88,585	(5)	
Bales Elementary	60,814	51,102	9,712	
Windsong Elementary	67,098	64,594	2,504	
Westwood Elementary	59,111	61,958	(2,847)	
Friendswood Junior High	175,800	173,613	2,187	
Total for All Campuses	\$ 811,803	\$ 798,028	\$ 13,775	
Departments				
Superintendent	227,865	227,865	-	
Human Resources	47,826	43,820	4,006	
Tax Office	342,100	330,345	11,755	
Public Information	31,205	31,205	-	
Business Department	279,069	255,435	23,634	
Print Shop	57,200	57,200	-	
Elementary Curriculum	78,158	66,808	11,350	
Nurses	12,410	12,110	300	
Transportation	544,311	535,311	9,000	
Special Education	331,096	281,796	49,300	
Maintenance & Operations	955,910	971,820	(15,910)	
Secondary Curriculum	194,492	74,542	119,950	<i>Transferred from At-Risk</i>
Technology	405,067	372,415	32,652	
Athletics	340,224	311,074	29,150	
Band	114,095	105,095	9,000	
Gifted and Talented	20,761	20,761	-	
At Risk (Comp Ed)	20,000	151,800	(131,800)	<i>Majority was transferred to Secondary Curriculum</i>
ESL	30,000	30,000	-	
CATE	251,760	248,420	3,340	
Transportation Charges	30,000	30,000	-	
Deputy Superintendent	3,198,494	3,500,000	(301,506)	<i>Includes \$350K for Priority Maintenance Projects</i>
Community Education	139,150	130,150	9,000	
Athletic Camps	100,000	80,000	20,000	
Total for All Departments	\$ 7,751,193	\$ 7,867,972	\$ (116,779)	
Grand Total for all Budget Managers	\$ 8,562,996	\$ 8,666,000	\$ (103,004)	

Friendswood Independent School District
 Estimate of Tax Collections and State Funding
 For the Fiscal Year Ending August 31, 2018
 Tax Year: 2017

Final
 Budget Worksheets
 August 2017

Source: Certified Rolls from BCAD & GCAD. Values have decreased \$44.3M since preliminary values were released in April.

Preliminary Roll received from GCAD & BCAD (total taxable before freeze)	\$	3,117,988,528
Less: Estimated loss in values from \$126M under ARB review (8.0%)	\$	(10,090,924)
Net Taxable Before Freeze	\$	3,107,897,604
(minus) Over 65 & Disabled Persons Taxable	\$	(521,780,863)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	2,586,116,741
2017 Proposed Rate**	\$	1.367

2017 Total Levy Estimate MINUS Over 65 and Disabled Levy \$ 35,352,216

****The District has the option to reduce the I&S tax rate by 2 pennies, or pay off approximately \$500K of debt early. A one penny reduction in the I&S tax rate results in a surplus of \$218K.**

Levy Calculations By Fund

Estimated Levy minus Over 65 & Disabled Persons for M & O	\$	2,586,116,741
82.66% % M&O	\$	1.130
	\$	29,223,119
Estimated Levy minus Over 65 & Disabled Persons for I & S	\$	2,586,116,741
17.34% % I&S	\$	0.237
	\$	6,129,097

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 4,963,093	\$ 4,963,093	
	82.66%	17.34%	
Levy for Over 65 & DP	\$ 4,102,630	\$ 860,463	
General	\$ 29,223,119	\$ 6,129,097	
Over 65 & DP	\$ 4,102,630	\$ 860,463	
Estimated Levy	\$ 33,325,749	\$ 6,989,560	Total Estimated Levy
Collection Percentages	99.00%	99.00%	\$ 40,315,309
	\$ 32,992,492	\$ 6,919,664	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 33,142,492	\$ 6,949,664	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,016,850)	Less: 2018 Bond Payments
		\$ (67,186)	Projected Deficit @ 8/31/18

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2010	99.20%
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%

Debt Service Fund Balance Recap

Fund Balance at 8/31/16	\$	1,553,413
Projected Surplus in FY 2017	\$	233,279
Projected Fund Balance at 8/31/17	\$	1,786,692
Projected Surplus for FY 2018	\$	(67,186)
Projected Fund Balance at 8/31/18	\$	1,719,506

Change in Net Taxable Values from PY

2017 Net Taxable Values	\$ 2,586,116,741
2016 Net Taxable Values	\$ 2,458,640,246
Increase	5.18% <u>\$ 127,476,495</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$	33,142,492
PY Estimated Collections	\$	30,867,245
Increase	7.37%	<u>\$ 2,275,246</u>

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

Final
 Budget Worksheets
 August 2017

Estimate of Property Values from GCAD & BCAD (PY values plus 6.5% growth)	\$	3,309,910,948
Less: Estimated loss in values from ARB review		
Net Taxable Before Freeze	\$	3,309,910,948
(minus) Over 65 & Disabled Persons Taxable	\$	(521,780,863)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	2,788,130,085
2018 Proposed Rate	\$	1.367
2018 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	38,113,738

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP M & O	\$	2,788,130,085
82.66% % M&O	\$	1.130
	\$	31,505,870
Estimated Levy minus Over 65 & DP for I & S	\$	2,788,130,085
17.34% % I&S	\$	0.237
	\$	6,607,868

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 4,963,093	\$ 4,963,093	
	82.66%	17.34%	
Levy for Over 65 & DP	\$ 4,102,630	\$ 860,463	
General	\$ 31,505,870	\$ 6,607,868	
Over 65 & DP	\$ 4,102,630	\$ 860,463	
Estimated Levy	\$ 35,608,500	\$ 7,468,331	Total Estimated Levy
Collection Percentages	99.00%	99.00%	\$ 43,076,831
	\$ 35,252,415	\$ 7,393,648	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 35,402,415	\$ 7,423,648	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,016,900)	Less: 2017 Bond Payments
		<u>\$ 406,748</u>	Projected Surplus @ 8/31/19

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2010	99.20%
2011	99.15%
2012	99.37%
2013	99.37%
2014	99.27%
2015	99.30%

Debt Service Fund Balance Recap

Projected Fund Balance at 8/31/17	\$	1,786,692
Projected Deficit in FY 2018	\$	(67,186)
Projected Fund Balance at 8/31/18	\$	1,719,506
Projected Surplus for FY 2019	\$	406,748
Projected Fund Balance at 8/31/19	\$	2,126,254

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	2,788,130,085
PY Net Taxable Values	\$	2,586,116,741
Increase	7.81%	<u>\$ 202,013,344</u>

Comparison of PY Tax Collections

CY Estimated Collections	\$	35,402,415
PY Estimated Collections	\$	33,142,492
Increase	6.82%	<u>\$ 2,259,923</u>

Friendswood Independent School District



Stipend List For the 2017-2018 School Year

Friendswood ISD
2017-2018 Stipend List

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
ACADEMIC DECATHLON	\$3,700 - \$5,700	\$13,100
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	\$6,000
ATHLETIC DIRECTOR JH	\$3,000	\$3,000
AV	\$2,000	\$2,000
BAND	\$6,000 - \$7,500	\$19,500
BAND DIRECTOR ASST.	\$8,000	\$16,000
BAND DRUMLINE	\$2,500	\$2,500
BAND MARCHING VISUAL ASSISTANT	\$2,500	\$2,500
BASEBALL JV	\$3,000	\$3,000
BASEBALL ROVING ASSISTANT	\$2,500	\$2,500
BASEBALL SOPHOMORE	\$2,900	\$2,900
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	\$400	\$800
CHEERLEAD/VARS/JVFOOTBALL/BBAL	\$4,000	\$4,000
CHEERLEADERS / PEP CLUB	\$1,625	\$3,250
CHEERLEADERS/FRESH/FOOTBALL/BB	\$1,875	\$3,750
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 JH	\$1,897	\$3,794
CROSS COUNTRY HS	\$3,900	\$7,800

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
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	\$5,000
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 VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$300	\$300
GERMAN CLUB	\$300	\$300
GERMAN HONOR SOCIETY	\$400	\$400
GOLF ASSISTANT	\$2,000	\$2,000
GOLF HS	\$4,200	\$8,400
GRADUATION VIDEO STEAMING	\$350	\$350
HIGH SCHOOL COUNSELOR	\$2,500	\$10,000
HONOR SOCIETY	\$1,267	\$1,267
HOSA	\$500 - \$1,000	\$2,500
I-COACH - EXTRA DAYS	\$750 - \$3,100	\$6,950
I-COACH	\$200	\$1,400
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
LIBRARIAN - EXTRA DAYS	\$3,100	\$18,600
LINK CREW	\$500 - \$700	\$1,200
LITERACY COACH - EXTRA DAYS	\$1,500	\$3,000
MATH CLUB	\$300	\$300
MU ALPHA THETA	\$300	\$300
MUSICAL ART/PROGRAM/PR	\$750	\$750

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
MUSICAL ARTWORK/CALIGRAPHY	\$450	\$450
MUSICAL BAND	\$1,500	\$1,500
MUSICAL CHOIR	\$1,700	\$1,700
MUSICAL DANCE	\$850	\$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
ODYSSEY OF THE MIND/DEST IMAG	\$250	\$250
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	\$5,200
RODEO ART	\$350	\$350
SCIENCE FAIR	\$600 - \$1,267	\$2,617
SCORE BOARD	\$2,500	\$2,500
SENIOR LARGE EVENT COORDINATOR	\$1,000	\$1,000
SKILLS USA	\$1,000	\$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 BRAILLIST	\$2,000	\$2,000
SPECIAL EDUCATION CPI DISTRICT	\$3,000	\$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

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
SPECIAL EDUCATION LSSP 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
STEM INITIATIVES	\$3,000	\$3,000
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 - \$2,000	\$63,488
TECH TASK FORCE	\$250	\$250
TENNIS	\$1,897	\$3,794
TENNIS ASSISTANT	\$3,700	\$7,400
TENNIS HEAD	\$6,000	\$6,000
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 - \$3,600	\$57,600
UIL ACADEMIC CONTEST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$600 - \$3,080	\$20,380
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	\$5,000
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>\$901,128</u>