



FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2021-2022 Budget
August 23, 2021



2021-2022 Board of Trustees

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Friendswood Independent School District

Thad Roher
Superintendent of Schools



August 23, 2021

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, 2021, and ending August 31, 2022.

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 87th 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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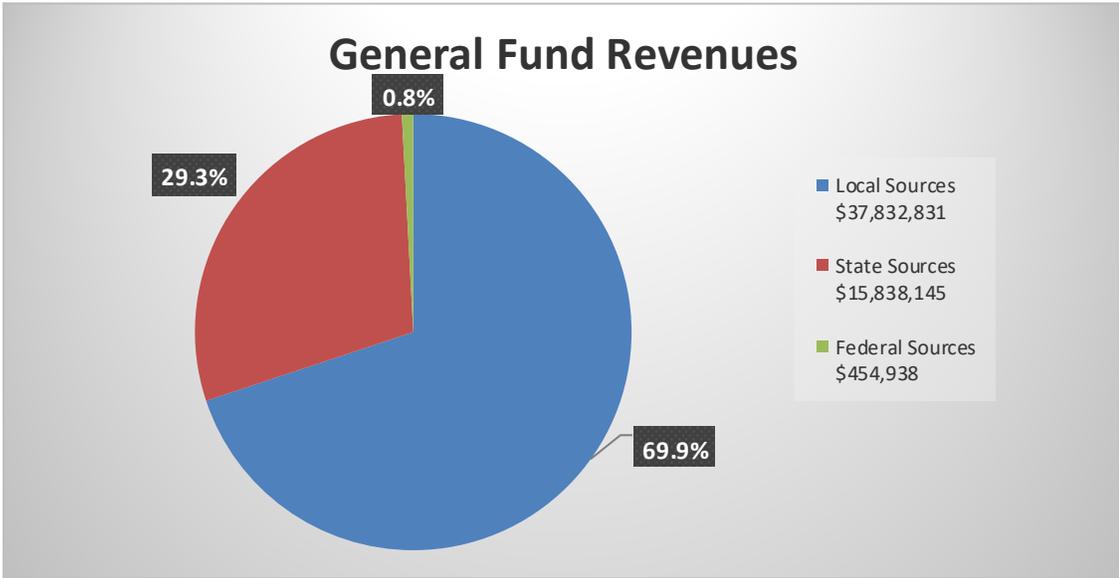
Executive Summary – General Fund

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 2021-22 budget was based on a projected enrollment of 6115 which is an increase of .02% or 1 student over the 2020-21 enrollment. The expected average daily attendance (ADA) is 5809.

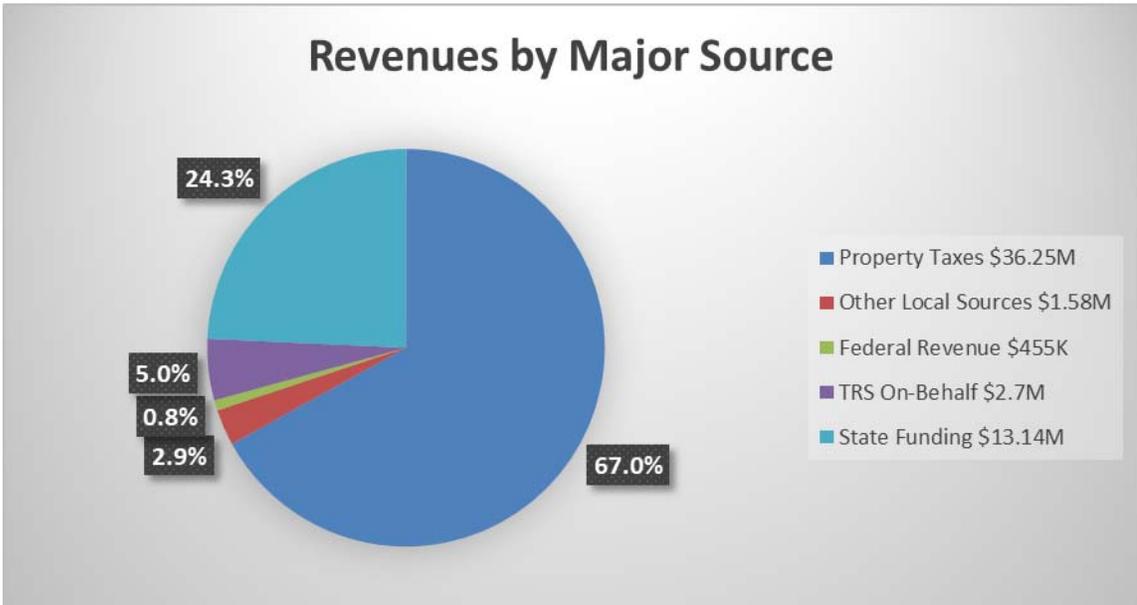
General Fund Revenues

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 2021-2022 is \$54,125,914.



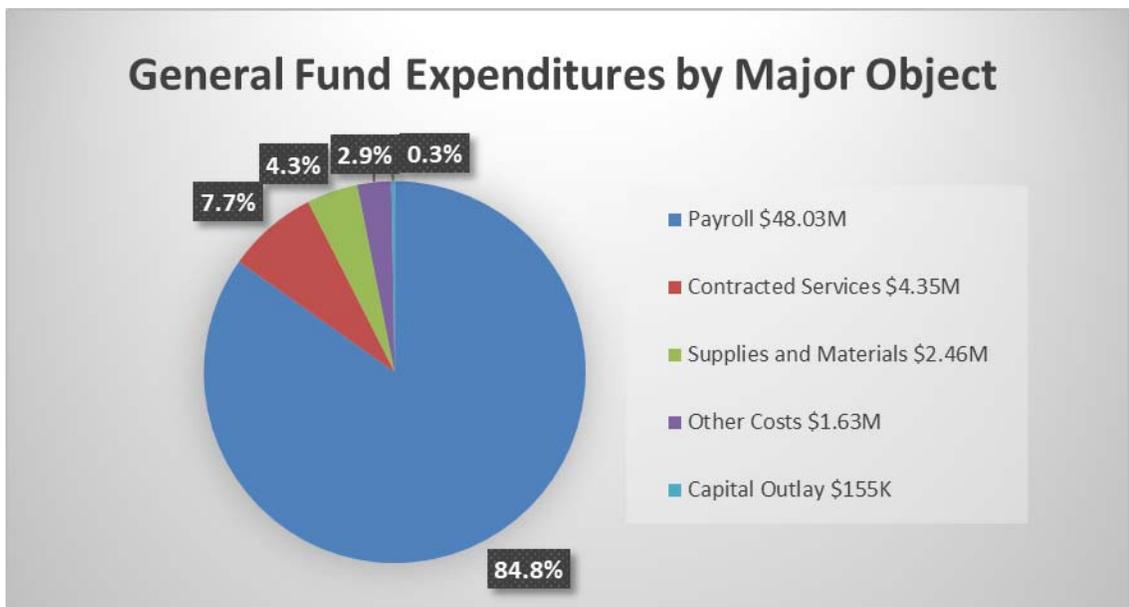
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$36.25M which represent an increase of \$1.89M over last year due to increased property values.
- Because of the increase of property values and other formula changes from HB1525, state revenues are estimated to decrease \$3.71M.
- In the 2020-21 revenue budget, 34.8% of the revenues were from state sources and 64.3% were from local sources as compared to 29.3% and 69.9%, respectively, for 2021-22.
- 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 2021-2022 school year is \$56,625,914. 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 1% salary increase for eligible employees as well as a flat rate increase for select transportation employee types. This expense accounts 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. 7.7 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 33 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

4.3 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 7 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

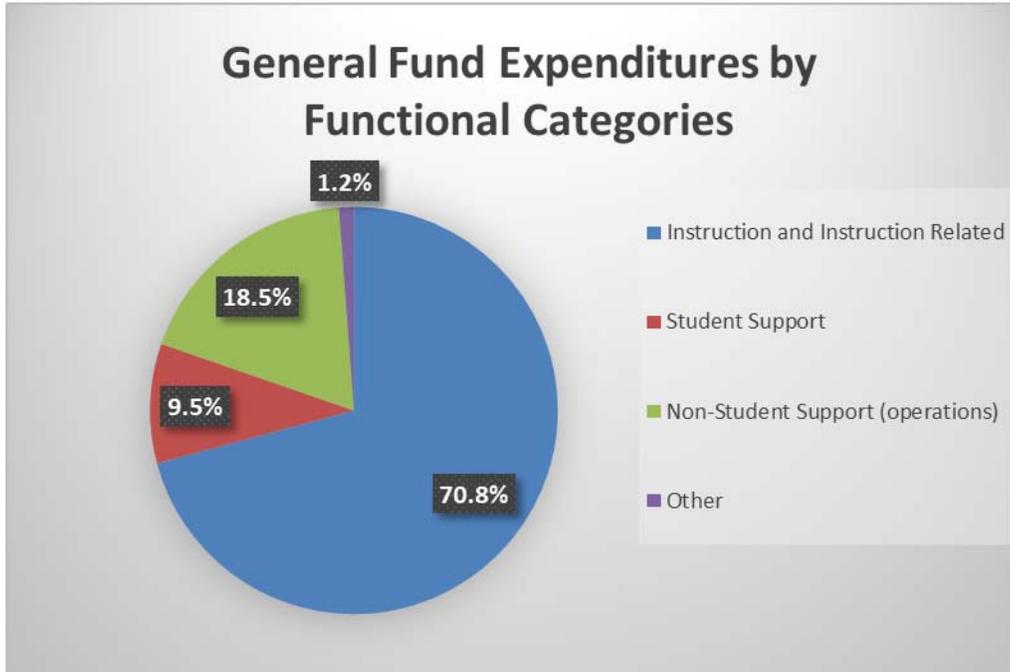
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for three percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 61 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 \$14,717,288 of which \$11M was unassigned at August 31, 2020. A \$1.29M surplus is projected at the end of fiscal year 2021. With this operating surplus, the district projects to end the 2020-2021 fiscal year with a reserve of approximately \$16M. The District's expenditures are expected to average \$4.72M per month in 2021-2022, which equates to an 87-day reserve, or 2.9 months of total fund balance, and a 70-day reserve or 2.3 months of unassigned fund balance. The District is anticipating a deficit budget of \$2,500,000 for fiscal year ending August 31, 2022.

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>2021-2022 Proposed FISD Tax Rate</u>	
M&O Rate	\$0.9344
I&S Rate	<u>\$0.3050</u>
Total FISD Tax Rate	\$1.2394

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 \$.0491 for 2021-2022. The proposed I&S rate increased by \$.0291. The overall proposed tax rate will decrease two-cents from the prior year.

Executive Summary – Debt Service Fund

The Debt Service Fund is used to account for resources set aside to pay interest and principal on general long-term debt. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

The debt service fund's revenue budget is \$12,095,741 for 2021-2022. This represents an increase of \$760,851 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 \$11,665,225. The debt service fund balance at the August 31, 2021 fiscal year-end is projected to be approximately \$2.9M, and is expected to be \$3.3M at the end of August 2022.

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 2021-2022 is \$2,800,928 which is \$115K more than last year due an increase in a la carte item sales. The expenditure budget decreased by \$79K and is \$2,404,255 due to contract restructuring. The food service fund is anticipating a deficit for 2021-2022 of approximately \$12K which will decrease the fund balance. The food service fund balance was \$447K at August 31, 2020.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	69.9%	64.3%
PERCENT OF REVENUE FROM STATE SOURCES	29.3%	34.8%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.8%	0.8%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	84.8%	84.8%
Instruction and Related Services	60.0%	61.2%
Maintenance and Operations	10.2%	10.4%
Campus Administration	5.3%	5.4%
General Administration	4.4%	4.3%
Student Transportation	3.8%	3.9%
Extracurricular and Co-Curricular	3.9%	3.4%
Data Services	3.1%	2.3%
Instructional Administration	1.6%	1.5%
Guidance and Counseling Services	3.8%	3.6%
Other	1.4%	1.1%
Health Services	1.0%	1.4%
Security	1.5%	1.4%

Friendswood Independent School District
2021-2022
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	36,095,542	11,782,042	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	71,000	1,500	100
5743 Rent	241,000	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	656,789	-	37,761
5751 Food Service Sales	-	-	2,486,553
5752 Athletic Activity	190,000	-	-
5755 Community Education	271,000	-	-
5811 Per Capita Apportionment	1,198,721	-	-
5812 Foundation School Program	11,942,429	-	-
5826 Pre-K State Program	-	-	-
5829 Revenues From TEA	-	242,199	4,250
5839 State Revenue - Other Agencies	-	-	-
5831 TRS On-Behalf	2,696,995	-	-
5921 School Breakfast Prog	-	-	16,496
5922 Nat'l School Lunch Prog	-	-	186,196
5923 USDA Commodities	-	-	69,572
5929 Federal Revenue from TEA	110,000	-	-
5931 SHARS	344,938	-	-
5949 Revenue from Federal Agencies	-	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	54,125,914	12,095,741	2,800,928
EXPENDITURES			
11 Instruction	32,244,761	-	-
12 Instructional Resources	653,212	-	-
13 Curr & Inst Staff Dev	1,068,525	-	-
21 Instructional Leadership	898,953	-	-
23 School Leadership	3,007,461	-	-
31 Guidance/Counseling	2,158,265	-	-
32 Social Work Services	-	-	-
33 Health Services	585,733	-	-
34 Student Transportation	2,153,132	-	-
35 Food Services	10,680	-	2,404,255
36 Extracurricular Activities	2,182,839	-	-
41 General Admin	2,515,894	-	-
51 Maintenance and Operations	5,751,263	-	-
52 Security and Monitoring	843,000	-	-
53 Data Processing Svcs	1,779,787	-	-
61 Community Services	283,409	-	-
71 Debt Service	-	11,665,225	-
81 Construction	50,000	-	-
93 Shared Services	40,000	-	-
95 JJAEP	11,000	-	-
99 Intergov Charges	388,000	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 56,625,914	\$ 11,665,225	\$ 2,404,255
BUDGET SURPLUS (DEFICIT)	(2,500,000)	430,516	396,673

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 37,832,831
STATE PROGRAM REVENUES	\$ 15,838,145
FEDERAL PROGRAM REVENUES	<u>\$ 454,938</u>
TOTAL REVENUES	<u>\$ 54,125,914</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 32,244,761
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 653,212
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 1,068,525
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 898,953
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 3,007,461
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 2,158,265
FUNCTION: 32 SOCIAL WORK SERVICES	\$ -
FUNCTION: 33 HEALTH SERVICES	\$ 585,733
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 2,153,132
FUNCTION: 35 FOOD SERVICES	\$ 10,680
FUNCTION: 36 COCURRICULAR	\$ 2,182,839
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,515,894
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,751,263
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 843,000
FUNCTION: 53 DATA SERVICES	\$ 1,779,787
FUNCTION: 61 COMMUNITY SERVICES	\$ 283,409
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 50,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 40,000
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 11,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 388,000
TOTAL EXPENDITURES	\$ 56,625,914
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 56,625,914</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,500,000)</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 11,853,542
STATE PROGRAM REVENUES	<u>\$ 242,199</u>
TOTAL REVENUES	<u>\$ 12,095,741</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 11,665,225</u>
TOTAL EXPENDITURES	<u>\$ 11,665,225</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 430,516</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,524,414
STATE PROGRAM REVENUES	\$ 4,250
OTHER RESOURCES	<u>\$ 272,264</u>
TOTAL REVENUES	<u>\$ 2,800,928</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,404,255
TOTAL EXPENDITURES	<u>\$ 2,404,255</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 396,673</u></u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021/2022 - 2020/2021
BUDGETARY COMPARISON

GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	37,832,831	35,995,825	1,837,006
STATE PROGRAM REVENUES	15,838,145	19,501,237	(3,663,092)
FEDERAL PROGRAM REVENUES	454,938	474,938	(20,000)
TOTAL REVENUES	54,125,914	55,972,000	(1,846,086)
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	32,244,761	32,835,399	(590,638)
FUNCTION: 12 INSTRUCTIONAL RESOURCES	653,212	675,068	(21,856)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	1,068,525	1,051,775	16,750
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	898,953	865,996	32,957
FUNCTION: 23 SCHOOL ADMINISTRATION	3,007,461	3,022,027	(14,566)
FUNCTION: 31 GUIDANCE & COUNSELING	2,158,265	2,051,290	106,974
FUNCTION: 32 SOCIAL WORK SERVICES	-	3,300	(3,300)
FUNCTION: 33 HEALTH SERVICES	585,733	767,747	(182,014)
FUNCTION: 34 STUDENT TRANSPORTATION	2,153,132	2,191,947	(38,816)
FUNCTION: 35 FOOD SERVICES	10,680	12,000	(1,320)
FUNCTION: 36 COCURRICULAR	2,182,839	1,927,646	255,194
FUNCTION: 41 GENERAL ADMINISTRATION	2,515,894	2,411,930	103,964
FUNCTION: 51 PLANT MAINTENANCE	5,751,263	5,891,698	(140,435)
FUNCTION: 52 SECURITY AND MONITORING SERVICES	843,000	810,984	32,016
FUNCTION: 53 DATA SERVICES	1,779,787	1,325,414	454,373
FUNCTION: 61 COMMUNITY SERVICES	283,409	221,439	61,970
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	50,000	8,482	41,518
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	40,000	51,847	(11,847)
FUNCTION: 95 PAYMENTS TO JJAEP	11,000	11,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	388,000	345,000	43,000
TOTAL EXPENDITURES	56,625,914	56,481,989	143,925
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	56,625,914	56,481,989	143,925
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(2,500,000)	(509,989)	(1,990,011)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021/2022 - 2020/2021
BUDGETARY COMPARISON**

DEBT SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	11,853,542	9,673,923	2,179,619
STATE PROGRAM REVENUES	242,199	167,471	74,728
OTHER RESOURCES	-	1,493,496	(1,493,496)
TOTAL REVENUES	<u>12,095,741</u>	<u>11,334,890</u>	<u>760,851</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>11,665,225</u>	<u>9,916,496</u>	<u>1,748,729</u>
TOTAL EXPENDITURES	<u>11,665,225</u>	<u>9,916,496</u>	<u>1,748,729</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>430,516</u>	<u>1,418,394</u>	<u>(987,878)</u>

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021/2022 - 2020/2021
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,524,414	2,384,413	140,001
STATE PROGRAM REVENUES	4,250	4,500	(250)
OTHER RESOURCES	272,264	296,600	(24,336)
TOTAL REVENUES	<u>2,800,928</u>	<u>2,685,513</u>	<u>115,415</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,404,255	2,483,772	(79,517)
TOTAL EXPENDITURES	<u>2,404,255</u>	<u>2,483,772</u>	<u>(79,517)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u><u>396,673</u></u>	<u><u>201,741</u></u>	<u><u>194,932</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION				
6100	PAYROLL COSTS	31,046,958	31,197,906	(150,948)
6200	CONTRACTED SERVICES	370,221	377,728	(7,507)
6300	SUPPLIES AND MATERIALS	761,242	1,192,575	(431,333)
6400	OTHER COSTS	42,530	35,938	6,592
6600	CAPITAL OUTLAY	23,810	31,252	(7,442)
TOTAL FOR FUNCTION 11		32,244,761	32,835,399	(590,638)
FUNCTION : 12 INSTRUCTIONAL RESOURCES				
6100	PAYROLL COST	595,018	609,721	(14,703)
6200	CONTRACTED SERVICES	89,623	89,820	(197)
6300	SUPPLIES AND MATERIALS	(39,304)	(28,529)	(10,775)
6400	OTHER COSTS	7,875	4,056	3,819
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12		653,212	675,068	(21,856)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT				
6100	PAYROLL COST	933,994	982,735	(48,741)
6200	CONTRACTED SERVICES	72,674	46,554	26,120
6300	SUPPLIES AND MATERIALS	1,900	8,621	(6,721)
6400	OTHER COSTS	59,957	13,865	46,092
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13		1,068,525	1,051,775	16,750
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION				
6100	PAYROLL COST	836,520	807,225	29,295
6200	CONTRACTED SERVICES	27,606	30,795	(3,189)
6300	SUPPLIES AND MATERIALS	7,506	14,840	(7,334)
6400	OTHER COSTS	27,321	13,136	14,185
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21		898,953	865,996	32,957

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,918,761	2,933,428	(14,667)
6200 CONTRACTED SERVICES	9,616	12,810	(3,194)
6300 SUPPLIES AND MATERIALS	50,534	54,522	(3,988)
6400 OTHER COSTS	28,550	21,266	7,284
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 23	3,007,461	3,022,027	(14,566)
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	2,062,850	1,974,369	88,481
6200 CONTRACTED SERVICES	19,765	20,218	(453)
6300 SUPPLIES AND MATERIALS	66,920	52,226	14,694
6400 OTHER COSTS	8,730	4,478	4,252
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 31	2,158,265	2,051,290	106,974
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	3,300	(3,300)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 32	-	3,300	(3,300)
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	572,823	700,396	(127,573)
6200 CONTRACTED SERVICES	450	450	-
6300 SUPPLIES AND MATERIALS	11,500	65,941	(54,441)
6400 OTHER COSTS	960	960	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 33	585,733	767,747	(182,014)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION				
6100	PAYROLL COST	1,812,959	1,752,159	60,800
6200	CONTRACTED SERVICES	65,140	81,040	(15,900)
6300	SUPPLIES AND MATERIALS	348,436	348,237	199
6400	OTHER COSTS	(75,403)	(72,403)	(3,000)
6600	CAPITAL OUTLAY	2,000	82,914	(80,914)
TOTAL FOR FUNCTION 34		2,153,132	2,191,947	(38,816)
FUNCTION: 35 FOOD SERVICES				
6100	PAYROLL COST	10,680	12,000	(1,320)
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	-	-	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 35		10,680	12,000	(1,320)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES				
6100	PAYROLL COST	1,359,032	1,252,209	106,823
6200	CONTRACTED SERVICES	196,971	181,611	15,360
6300	SUPPLIES AND MATERIALS	209,688	197,104	12,584
6400	OTHER COSTS	417,148	296,722	120,426
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 36		2,182,839	1,927,646	255,194
FUNCTION: 41 GENERAL ADMINISTRATION				
6100	PAYROLL COST	1,783,468	1,718,166	65,302
6200	CONTRACTED SERVICES	464,542	437,801	26,741
6300	SUPPLIES AND MATERIALS	118,222	80,672	37,550
6400	OTHER COSTS	149,662	175,291	(25,629)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41		2,515,894	2,411,930	103,964

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE				
6100	PAYROLL COST	2,628,660	2,649,701	(21,041)
6200	CONTRACTED SERVICES	1,736,090	1,855,007	(118,917)
6300	SUPPLIES AND MATERIALS	400,428	492,235	(91,807)
6400	OTHER COSTS	906,085	805,371	100,714
6600	CAPITAL OUTLAY	80,000	89,385	(9,385)
TOTAL FOR FUNCTION 51		5,751,263	5,891,698	(140,435)
FUNCTION: 52 SECURITY AND MONITORING SERVICE				
6100	PAYROLL COST	234,199	189,194	45,005
6200	CONTRACTED SERVICES	582,301	570,927	11,374
6300	SUPPLIES AND MATERIALS	26,500	30,032	(3,532)
6400	OTHER COSTS	-	1,497	(1,497)
6600	CAPITAL OUTLAY	-	19,333	(19,333)
TOTAL FOR FUNCTION 52		843,000	810,984	32,016
FUNCTION: 53 DATA SERVICES				
6100	PAYROLL COST	1,007,568	963,539	44,029
6200	CONTRACTED SERVICES	281,399	232,700	48,699
6300	SUPPLIES AND MATERIALS	477,700	127,906	349,794
6400	OTHER COSTS	13,120	1,270	11,850
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 53		1,779,787	1,325,414	454,373
FUNCTION: 61 COMMUNITY SERVICES				
6100	PAYROLL COST	226,584	157,015	69,569
6200	CONTRACTED SERVICES	39,500	49,299	(9,799)
6300	SUPPLIES AND MATERIALS	14,200	12,000	2,200
6400	OTHER COSTS	3,125	3,125	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 61		283,409	221,439	61,970

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	50,000	8,482	41,518
TOTAL FOR FUNCTION 81	50,000	8,482	41,518
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	40,000	51,847	(11,847)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 93	40,000	51,847	(11,847)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	11,000	11,000	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 95	11,000	11,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	388,000	345,000	43,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 99	388,000	345,000	43,000
OPERATING TRANSFER INS (OUT)	-	-	-
TOTAL FOR GENERAL FUND	56,625,914	56,481,989	143,925

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COST	48,030,074	47,899,763	130,311
6200 CONTRACTED SERVICES	4,354,898	4,346,059	8,839
6300 SUPPLIES AND MATERIALS	2,455,472	2,648,383	(192,911)
6400 OTHER COSTS	1,629,660	1,356,418	273,242
6600 CAPITAL OUTLAY	155,810	231,366	(75,556)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL	56,625,914	56,481,989	143,925

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	11,665,225	9,916,496	1,748,729
TOTAL FOR FUNCTION	<u>11,665,225</u>	<u>9,916,496</u>	<u>1,748,729</u>
TOTAL FOR DEBT SERVICE FUND	<u>11,665,225</u>	<u>9,916,496</u>	<u>1,748,729</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
EXPENDITURES BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	107,232	134,248	(27,016)
6200 CONTRACTED SERVICES	2,120,870	2,216,420	(95,550)
6300 SUPPLIES AND MATERIALS	112,337	102,604	9,733
6400 OTHER COSTS	5,500	5,500	-
6600 CAPITAL OUTLAY	58,316	25,000	33,316
TOTAL FOR FUNCTION	2,404,255	2,483,772	(79,517)
TOTAL FOR FOOD SERVICE FUND	2,404,255	2,483,772	(79,517)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
REVENUE BY SOURCE**

GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	36,095,542	34,212,622	1,882,920
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5742 INTEREST	71,000	225,000	(154,000)
5743 RENT	241,000	379,500	(138,500)
5748 ACTIVITY REVENUE	7,500	7,500	-
5749 OTHER REVENUE FROM LOCAL SOURCES	656,789	615,203	41,586
5752 ATHLETIC ACTIVITY	190,000	40,000	150,000
5755 COMMUNITY EDUCATION	271,000	216,000	55,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	37,832,831	35,995,825	1,837,006
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	1,198,721	2,823,446	(1,624,725)
5812 FOUNDATION SCHOOL FUND	11,942,429	14,021,396	(2,078,967)
5826 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	2,696,995	2,650,395	46,600
5839 STATE REVENUE FROM OTHER AGENCIES	-	6,000	(6,000)
TOTAL FROM STATE PROGRAM REVENUES	15,838,145	19,501,237	(3,663,092)
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	110,000	110,000	-
5931 SCHOOL HEALTH AND RELATED SERVICES	344,938	344,938	-
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	-	20,000	(20,000)
TOTAL FROM FEDERAL PROGRAM REVENUES	454,938	474,938	(20,000)
TOTAL FOR GENERAL FUND	54,125,914	55,972,000	(1,846,086)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
REVENUE BY SOURCE

DEBT SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	11,782,042	9,597,623	2,184,419
5712 DELINQUENT TAXES	30,000	30,000	-
5719 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	1,500	6,300	(4,800)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	11,853,542	9,673,923	2,179,619
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
5829 HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION	242,199	167,471	74,728
TOTAL FROM STATE PROGRAM REVENUES	242,199	167,471	74,728
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	1,493,496	(1,493,496)
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	1,493,496	(1,493,496)
TOTAL FOR DEBT SERVICE FUND	12,095,741	11,334,890	760,851

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2021-2022
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	100	2,400	(2,300)
5749 DISTRICT CATERING	37,761	19,180	18,581
5751 FOOD SERVICE SALES	2,486,553	2,362,833	123,720
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,524,414	2,384,413	140,001
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,250	4,500	(250)
TOTAL FROM STATE PROGRAM REVENUES	4,250	4,500	(250)
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	16,496	22,115	(5,619)
5922 NATIONAL SCHOOL LUNCH PROGRAM	186,196	214,646	(28,450)
5923 USDA COMMODITIES	69,572	59,839	9,733
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	272,264	296,600	(24,336)
TOTAL FOR FOOD SERVICE FUND	2,800,928	2,685,513	115,415

Friendswood Independent School District



2021-2022 Final Budget Worksheets General Fund

August 23, 2021

Friendswood Independent School District
Original Budget
 For the Fiscal Year Ending August 31, 2021

Final
 Budget Worksheets
 August 2021

	Surplus	Total
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
Fund Balance - 2019	\$ 1,638,294	\$ 14,298,827
Fund Balance - 2020	\$ 418,461	\$ 14,717,288

Based on ADA of 5890

Total Fund Balance as of 8/31/2020		\$ 14,717,288
Adopted Revenue Budget	\$ 55,972,000	
Adopted Expenditure Budget	\$ 56,187,000	
Projected Budget Surplus (Deficit)		\$ (215,000)
Projected Fund Balance as of 8/31/2021		\$ 14,502,288

Adopted Tax Rate	
M&O	\$ 0.9835
I&S	\$ 0.2759
Total	\$ 1.2594

Fund Balance Recap

Nonspendable - inventories and prepaid items	\$ 987,275
Committed - \$1.2M dec in State funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 11,030,013
Total General Fund Balance	\$ 14,717,288

Estimates based on General Fund numbers only.

Friendswood Independent School District
Revised Budget
 For the Fiscal Year Ending August 31, 2021

Final
 Budget Worksheets
 August 2021

Based on ADA of 5994

Total Fund Balance as of 8/31/2020 (See Note 1)		\$	14,717,288
Revenues - <i>Revised Estimate</i>	\$		57,801,633
Expenditures - <i>Revised Estimate (See Note 2)</i>	\$		<u>56,509,221</u>
Projected Budget Surplus (Deficit)		\$	1,292,412
Projected Fund Balance as of 8/31/2021		\$	<u>16,009,700</u>

Note 1: Currently there are 94 days in reserve.

Note 2: This estimate is based on spending 100% of the Revised Expenditure Budget. On average, over the last five fiscal years, the District expended 97.7% of the revised expenditure budget. If the District spends 98% of the budget, the surplus would be \$2.42M.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2021

Final
Budget Worksheets
August 2021

Based on ADA of 5994

Revenues	2020-2021 Original Budget	2020-2021 Revised Budget	2020-2021 Projected Budget	2020-2021 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes	34,212,622	34,212,622	34,103,988	34,103,988	108,634	(108,634)
Delinquent Taxes	150,000	150,000	184,078	184,078	(34,078)	34,078
Penalties and Interest	150,000	150,000	260,923	260,923	(110,923)	110,923
Community Education	216,000	216,000	246,006	246,006	(30,006)	30,006
Interest (less market adjustments)	225,000	225,000	76,519	67,089	157,911	(148,481)
Rentals - All Other	338,500	338,500	416,495	416,495	(77,995)	77,995
Natorium Revenue	45,000	45,000	68,729	68,729	(23,729)	23,729
Printing Revenue	1,500	1,500	516	516	984	(984)
Rentals - Student Groups	7,500	7,500	2,048	2,048	5,452	(5,452)
Miscellaneous Revenue from Local Sources	54,295	54,295	98,454	98,454	(44,159)	44,159
Revenue from Campus Activities	36,000	36,000	27,882	27,882	8,118	(8,118)
Advertising	20,000	20,000	5,000	700	19,300	(15,000)
Donations	65,500	65,500	83,166	83,166	(17,666)	17,666
ERATE	33,408	33,408	33,408	33,408	(0)	-
UIL Participation Fees	191,000	191,000	176,225	176,225	14,775	(14,775)
Parking Permits	32,500	32,500	32,685	32,685	(185)	185
Course Fees & College of the Mainland	70,000	70,000	84,153	84,153	(14,153)	14,153
Scoreboard Advertising	72,000	72,000	51,191	51,191	20,809	(20,809)
SAT Review Fees	5,000	5,000	-	-	5,000	(5,000)
Athletic Activities- Football	30,000	30,000	45,788	45,788	(15,788)	15,788
Athletic Activities - All Other Sports	10,000	10,000	60,674	60,674	(50,674)	50,674
State Available	2,823,446	2,823,446	2,456,971	2,456,971	366,475	(366,475)
Foundation School Program (net of recapture)	14,021,396	14,021,396	14,854,148	13,273,556	747,840	832,752
TRS On Behalf	2,650,395	2,650,395	2,757,703	2,757,703	(107,308)	107,308
Medicare On Behalf	-	-	-	-	-	-
Other State Revenue	6,000	6,000	25,571	25,571	(19,571)	19,571
ESSER Funding (CARES Act)	-	-	119,611	119,611	(119,611)	119,611
Operation Connectivity Prior Purchase Reimb.	-	-	20,993	20,993	(20,993)	20,993
Indirect Cost from Federal Funds	110,000	110,000	110,000	61,389	48,611	-
Other Federal Sources (FEMA)	-	-	45,754	45,754	(45,754)	45,754
Other Federal Sources (SHARS & Propane Credit)	364,938	364,938	364,938	331,374	33,564	-
Operating Transfers In	-	-	951,254	951,254	(951,254)	951,254
Summer School	30,000	30,000	36,766	36,766	(6,766)	6,766
Totals	55,972,000	55,972,000	57,801,633	56,125,136	(153,136)	1,829,633

Recap of Changes from Original Budget

Tax Revenue	\$	36,368
Local Rev. & Fed. Tax Credits	\$	1,219,680
State Funding & TRS	\$	573,585
Total	\$	1,829,633

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2021

Final
Budget Worksheets
August 2021

Expenditures by Function	2020-2021 Original Budget	2020-2021 <i>Revised</i> Budget	2020-2021 Expenditures to Date	2020-2021 Encumbrances	2020-2021 Balance	2020-2021 Projected Expenditures
00 Operating Transfers Out	-	-	27,232	-	(27,232)	27,232
11 Instruction	32,461,622	32,835,399	32,271,150	216,726	347,522	32,835,399
12 Instructional Resources and Media	679,662	675,068	697,556	29,788	(52,276)	675,068
13 Curriculum and Staff Development	1,115,335	1,051,775	1,027,506	4,945	19,324	1,051,775
21 Instructional Leadership	867,100	865,996	858,725	2,216	5,055	865,996
23 School Leadership	3,032,827	3,022,027	3,001,948	4,375	15,704	3,022,027
31 Guidance and Counseling	2,048,334	2,051,290	1,974,784	2,858	73,648	2,051,290
32 Social Work Services	3,300	3,300	3,300	-	-	3,300
33 Health Services	802,806	767,747	739,263	954	27,530	767,747
34 Student Transportation	2,102,831	2,191,947	2,076,296	71,263	44,388	2,191,947
35 Food Services	-	12,000	5,254	-	6,746	12,000
36 Cocurricular/Extracurricular Activities	2,040,316	1,927,646	1,675,908	30,230	221,507	1,927,646
41 General Administration	2,418,560	2,411,930	2,195,971	125,466	90,493	2,411,930
51 Maintenance and Operations **	5,780,330	5,891,698	5,465,698	561,784	(135,784)	5,891,698
52 Security and Monitoring Services	758,886	810,984	738,203	45,324	27,457	810,984
53 Data Processing Services	1,394,280	1,325,414	1,270,023	14,810	40,581	1,325,414
61 Community Services	222,964	221,439	242,287	250	(21,098)	221,439
81 Facilities Acquisition and Construction	50,000	8,482	-	-	8,482	8,482
93 Payments to Fiscal Agents	51,847	51,847	38,202	6,736	6,909	51,847
95 Payments to JJAEP Programs	11,000	11,000	-	-	11,000	11,000
99 Other Governmental Charges	345,000	345,000	336,450	-	8,550	345,000
Totals	56,187,000	56,481,989	54,645,757	1,117,724	718,508	56,509,221

Recap of Budget Increases:

Amendments offset by Revenues	\$ 180,900	Donations, Food Service on-behalf, Technology Sales
November Budget Amendment	114,090	

Total of Budget Increases	\$ 294,989
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Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2021
 Tax Year: 2020

Final
 Budget Worksheets
 August 2021

Source: Certified Rolls as of Supplement 7.

Certified roll received from GCAD & BCAD	\$ 3,649,530,922
Less: Amount lost from ARB review	\$ -
Net Taxable Before Freeze	\$ 3,649,530,922
(minus) Over 65 & Disabled Persons Taxable	\$ (761,106,341)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$ 2,888,424,581
2020 Rate	\$ 1.2594
2020 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$ 36,376,819

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 2,888,424,581
78.09% % M&O	\$ 0.9835
	\$ 28,407,656

Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 2,888,424,581
21.91% % I&S	\$ 0.2759
	\$ 7,969,163

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 7,563,147	\$ 7,563,147	
	78.09%	21.91%	
Levy for Over 65 & DP	\$ 5,906,269	\$ 1,656,878	
General	\$ 28,407,656	\$ 7,969,163	
Over 65 & DP	\$ 5,906,269	\$ 1,656,878	
Estimated Levy	\$ 34,313,925	\$ 9,626,042	Total Estimated Levy
Collection Percentages	99.25%	99.25%	\$ 43,939,967
	\$ 34,056,571	\$ 9,553,846	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 34,206,571	\$ 9,583,846	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (8,423,000)	Less: 2021 Bond Payments & defeasance of debt
		\$162,772	Plus: HH - Homestead Exemption
		\$ 1,323,618	Projected Surplus @ 8/31/21

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2014	99.27%
2015	99.30%
2016	99.38%
2017	99.51%
2018	99.28%
2019	99.26%

Debt Service Fund Balance Recap

Fund Balance at 8/31/20	\$ 1,660,404
Projected Surplus in FY 2021	\$ 1,323,618
Projected Fund Balance at 8/31/21	\$ 2,984,022

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 2,888,424,581
PY Net Taxable Values	\$ 2,687,086,691
Increase	7.49% \$ 201,337,890

Comparison of PY Tax Collections

CY Estimated Collections	\$ 34,206,571
PY Estimated Collections	\$ 33,516,122
Increase	2.06% \$ 690,449

Friendswood Independent School District
Proposed Budget with Tax Rate of \$1.2394
 For the Fiscal Year Ending August 31, 2022

Final
 Budget Worksheets
 August 2021

Proposed Tax Rate		
M&O	\$	0.9344
I&S	\$	0.3050
Total	\$	1.2394

Based on ADA of 5809

Projected Fund Balance as of 8/31/2021		\$	16,009,700
<i>Proposed Revenue Budget</i>	\$		54,125,914
<i>Proposed Expenditure Budget</i>	\$		<u>56,625,914</u>
Projected Budget Surplus (Deficit)		\$	(2,500,000)
Projected Fund Balance as of 8/31/2022		\$	<u>13,509,700</u>

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget		\$	56,187,000
Changes from Prior Year:			
New Personnel	\$		367,665
Band roll up cost	\$		199,343
30+ year band creation	\$		38,166
Stipend restructuring	\$		5,600
Savings from attrition	\$		(249,391)
Decrease in COVID related personnel	\$		(307,000)
Decrease in K-5 teachers due to reduced enrollment	\$		(189,001)
Increase in TRS On-Behalf expenditures and benefits	\$		222,731
Increase in TRS On-Behalf for food service employees	\$		12,114
Campus/Department budget increases	\$		400,688
Increase in GCAD cost	\$		38,000
Property Insurance (allows for 20% increase)	\$		100,000
PPE reserve	\$		(200,000)
Subtotal	\$		438,914
 Proposed Expenditure Budget for 2021-2022		 \$	 <u>56,625,914</u>

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2022

Final
Budget Worksheets
August 2021

Based on ADA of 5809

Revenues	2020-2021 Original Revenue Budget	2020-2021 Projected Revenue Budget	2021-2022 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	34,212,622	34,103,988	36,095,542	1,882,920	1,991,554
Delinquent Taxes	150,000	184,078	150,000	-	(34,078)
Penalties and Interest	150,000	260,923	150,000	-	(110,923)
Community Education	216,000	246,006	271,000	55,000	24,995
Interest (less market adjustments)	225,000	76,519	71,000	(154,000)	(5,519)
Rentals - All Other	338,500	416,495	200,000	(138,500)	(216,495)
Natorium Revenue	45,000	68,729	45,000	-	(23,729)
Printing Revenue	1,500	516	1,500	-	984
Rentals - Student Groups	7,500	2,048	7,500	-	5,452
Miscellaneous Revenue from Local Sources	54,295	98,454	47,806	(6,489)	(50,648)
Revenue from Campus Activities	36,000	27,882	36,000	-	8,118
Advertising	20,000	5,000	20,000	-	15,000
Donations	65,500	83,166	131,589	66,089	48,423
ERATE	33,408	33,408	36,394	2,986	2,986
UIL Participation Fees	191,000	176,225	170,000	(21,000)	(6,225)
Parking Permits	32,500	32,685	32,500	-	(185)
Course Fees & College of the Mainland	70,000	84,153	70,000	-	(14,153)
Scoreboard Advertising	72,000	51,191	72,000	-	20,809
SAT Review Fees	5,000	-	5,000	-	5,000
Athletic Activities- Football	30,000	45,788	150,000	120,000	104,212
Athletic Activities - All Other Sports	10,000	60,674	40,000	30,000	(20,674)
State Available	2,823,446	2,456,971	1,198,721	(1,624,725)	(1,258,250)
Foundation School Program (net of recapture)	14,021,396	14,854,148	11,942,429	(2,078,967)	(2,911,719)
TRS On Behalf	2,650,395	2,757,703	2,696,995	46,600	(60,708)
Medicare On Behalf	-	-	-	-	-
Other State Revenue	6,000	25,571	-	(6,000)	(25,571)
ESSER Funding (CARES Act)	-	119,611	-	-	(119,611)
Operation Connectivity Prior Purchase Reimb.	-	20,993	-	-	(20,993)
Indirect Cost from Federal Funds	110,000	110,000	110,000	-	-
Other Federal Sources (FEMA)	-	45,754	-	-	(45,754)
Other Federal Sources (SHARS & Propane Credit)	364,938	364,938	344,938	(20,000)	(20,000)
Operating Transfers In	-	951,254	-	-	(951,254)
Summer School	30,000	36,766	30,000	-	(6,766)
Totals	55,972,000	57,801,633	54,125,914	(1,846,086)	(3,675,720)

Recap of Changes from Prior Year Original and Revised Budgets

Tax Revenue	\$ 1,882,920	\$ 1,846,552
Local Rev. & Fed. Tax Credit:	\$ (71,914)	\$ (1,291,595)
State Funding & TRS	\$ (3,657,092)	\$ (4,230,677)
Total	\$ (1,846,086)	\$ (3,675,720)

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/20/2021

Friendswood Independent School District
Proposed Expenditure Budget
For the Fiscal Year Ending August 31, 2022

Final
Budget Worksheets
August 2021

Expenditures by Function	2020-2021 Original Budget	2020-2021 <i>Revised</i> Budget	2020-2021 Projected Expenditures @ 100% of Budget	2021-2022 Proposed Expenditure Budget	Projected Budget is Greater (Less) than PY Original Budget
00 Operating Transfers Out	-	-	27,232	-	-
11 Instruction	32,461,622	32,835,399	32,835,399	32,244,761	(216,861)
12 Instructional Resources and Media	679,662	675,068	675,068	653,212	(26,450)
13 Curriculum and Staff Development	1,115,335	1,051,775	1,051,775	1,068,525	(46,810)
21 Instructional Leadership	867,100	865,996	865,996	898,953	31,853
23 School Leadership	3,032,827	3,022,027	3,022,027	3,007,461	(25,366)
31 Guidance and Counseling	2,048,334	2,051,290	2,051,290	2,158,265	109,931
32 Social Work Services	3,300	3,300	3,300	-	(3,300)
33 Health Services	802,806	767,747	767,747	585,733	(217,073)
34 Student Transportation	2,102,831	2,191,947	2,191,947	2,153,132	50,301
35 Food Services	-	12,000	12,000	10,680	10,680
36 Cocurricular/Extracurricular Activities	2,040,316	1,927,646	1,927,646	2,182,839	142,523
41 General Administration	2,418,560	2,411,930	2,411,930	2,515,894	97,334
51 Maintenance and Operations	5,780,330	5,891,698	5,891,698	5,751,263	(29,067)
52 Security and Monitoring Services	758,886	810,984	810,984	843,000	84,114
53 Data Processing Services	1,394,280	1,325,414	1,325,414	1,779,787	385,507
61 Community Services	222,964	221,439	221,439	283,409	60,445
81 Facilities Acquisition and Construction	50,000	8,482	8,482	50,000	-
93 Payments to Fiscal Agents	51,847	51,847	51,847	40,000	(11,847)
95 Payments to JJAEP Programs	11,000	11,000	11,000	11,000	-
99 Other Governmental Charges	345,000	345,000	345,000	388,000	43,000
Totals	\$ 56,187,000	\$ 56,481,989	\$ 56,509,221	\$ 56,625,914	\$ 438,914

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2021 and 2022

Final
Budget Worksheets
August 2021

Detail of Expenditures	2021-2022 Proposed	2020-2021 Original Budget	Change from PY Original Budget
Salaries	\$ 38,968,789	\$ 39,060,329	\$ (91,540)
Stipends, OT, Extra Duty, & Local Leave Payments	1,949,532	1,975,237	(25,705)
Substitutes	547,835	612,835	(65,000)
TRS On Behalf	2,696,995	2,649,368	47,627
Benefits (see details below)	3,593,675	3,358,830	234,845
Salaries - Subtotal	\$ 47,756,825	\$ 47,656,599	\$ 100,226
Campuses	793,828	817,873	(24,045)
Departments	8,075,261	7,712,528	362,733
Total Expenditure Budget	\$ 56,625,914	\$ 56,187,000	\$ 438,914

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 23,132	\$ 22,967	\$ 165
6141 - FICA Medicare	569,420	568,388	1,032
6142 - Group Health Insurance	1,170,674	1,140,156	30,518
6143 - Workers' Compensation	123,682	-	123,682
6145 - Unemployment	52,588	64,308	(11,720)
6146 - TRS Care for Retirees & Federal Matching for all funds	1,303,664	1,223,228	80,436
6147 - LTD Insurance	51,042	38,076	12,966
6148 - Life Insurance	8,664	8,811	(147)
6149 - TRS District Contribution	290,809	292,896	(2,087)
Total	\$ 3,593,675	\$ 3,358,830	\$ 234,845

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2021 and 2022**

GENERAL FUND (excludes benefits)	2021-2022			2020-2021			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	32,238,285	6,730,504	38,968,789	32,317,550	6,742,779	39,060,329	A	(91,540)
Stipends	947,324	-	947,324	911,837	-	911,837	B	35,487
Employee Allowance	76,108	-	76,108	63,700	-	63,700		12,408
Local leave payments	100,000	-	100,000	100,000	-	100,000		-
Substitutes	463,550	84,285	547,835	528,550	84,285	612,835	C	(65,000)
Extra Duty / Overtime	120,000	706,100	826,100	120,000	779,700	899,700	C	(73,600)
Total - General Fund	33,945,267	7,520,889	41,466,155	34,041,637	7,606,764	41,648,401		(182,246)
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	254,236	35,838	290,074	174,956	23,785	198,741		91,333
Idea B Formula	804,943	123,576	928,518	801,079	111,018	912,098		16,421
Idea B Preschool	9,031	1,227	10,258	8,942	1,143	10,085		173
Child Nutrition	88,922	18,310	107,232	113,604	20,643	134,247		(27,015)
Title 2 - Training	-	-	-	-	-	-		-
Title 3 - Part A - ESL	9,286	2,599	11,885	10,557	2,089	12,647		(762)
ESSER III	829,341	122,668	952,009			-		952,009
Capital Projects	98,365	14,591	112,955			-		112,955
Total - All Other Funds	2,094,123	318,808	2,412,931	1,109,139	158,678	1,267,817		1,145,114
Grand Total	36,039,390	7,839,697	43,879,087	35,150,776	7,765,442	42,916,218		962,868

Notes to Explain Large Variances from Prior Year:

A - Overall change in salaries after 1% increase, teacher band roll up, and attrition

B - Stipend restructuring and additional staff added to existing stipends

C - Decrease in COVID related personnel

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2021-2022 School Year

Final
Budget Worksheets
August 2021

Campuses	<i>2021/2022 Proposed Budget</i>	<i>2020/2021 Original Budget</i>	Change from Prior Year
Friendswood High School	333,300	335,775	(2,475)
Cline Elementary	79,606	88,086	(8,480)
Bales Elementary	69,612	75,124	(5,512)
Windsong Elementary	70,384	63,706	6,678
Westwood Elementary	70,036	84,982	(14,946)
Friendswood Junior High	170,890	170,200	690
Total for All Campuses	\$ 793,828	\$ 817,873	\$ (24,045)
Departments			
Superintendent	222,865	222,865	-
Human Resources	52,260	49,660	2,600
Tax Office	416,350	371,850	44,500
Public Information	35,705	32,405	3,300
Business Department	326,783	316,283	10,500
Print Shop	8,200	8,200	-
Elementary Curriculum	80,750	70,750	10,000
Nurses	12,410	12,410	-
Transportation	452,484	452,484	-
Special Education	291,496	310,314	(18,818)
Maintenance & Operations	948,605	958,400	(9,795)
Secondary Curriculum	211,002	205,452	5,550
Technology	880,669	536,635	344,034
Athletics	347,055	337,894	9,161
Band	118,195	118,195	-
Gifted and Talented	19,896	19,896	-
ESL	29,500	29,500	-
CATE	323,185	267,760	55,425
Transportation Charges	-	-	-
CFO	3,070,701	3,203,275	(132,574)
Community Education	127,150	88,300	38,850
Athletic Camps	100,000	100,000	-
Total for All Departments	\$ 8,075,261	\$ 7,712,528	\$ 362,733
Grand Total for all Budget Managers	\$ 8,869,089	\$ 8,530,401	\$ 338,688

Friendswood Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2022
 Tax Year: 2021

Final
 Budget Worksheets
 August 2021

Source: Certified Rolls as of 7/25/2021.

Preliminary Estimate of Property Values from GCAD & BCAD	\$ 4,148,816,052
Less: Amount lost from ARB review	\$ (29,896,366)
Net Taxable Before Freeze	<u>\$ 4,118,919,686</u>
(minus) Over 65 & Disabled Persons Taxable	\$ (804,930,131)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	<u>\$ 3,313,989,555</u>
2021 Projected Rate	\$ 1.2394
2021 Total Levy Estimate MINUS Over 65 and Disabled Levy	<u><u>\$ 41,073,587</u></u>

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 3,313,989,555
75.39% % M&O	\$ 0.9344
	<u>\$ 30,965,918</u>

Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 3,313,989,555
24.61% % I&S	\$ 0.3050
	<u>\$ 10,107,668</u>

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 7,165,793	\$ 7,165,793	
	75.39%	24.61%	
Levy for Over 65 & DP	<u>\$ 5,402,386</u>	<u>\$ 1,763,407</u>	
General	\$ 30,965,918	\$ 10,107,668	
Over 65 & DP	\$ 5,402,386	\$ 1,763,407	
Estimated Levy	\$ 36,368,304	\$ 11,871,075	<u>Total Estimated Levy</u>
Collection Percentages	99.25%	99.25%	\$ 48,239,380
	<u>\$ 36,095,542</u>	<u>\$ 11,782,042</u>	
Add Delinquent:	\$ 150,000	\$ 30,000	Budget Estimate
Anticipated Collections*	\$ 36,245,542	\$ 11,812,042	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (11,665,225)	Less: 2022 Bond Payments
		<u>\$ 242,199</u>	Plus: HH - Homestead Exemption
		<u><u>\$ 389,016</u></u>	Projected Surplus @ 8/31/22

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2014	99.27%
2015	99.30%
2016	99.38%
2017	99.51%
2018	99.28%
2019	99.26%

Debt Service Fund Balance Recap

Fund Balance at 8/31/20	\$ 1,660,404
Projected Surplus in FY 2021	<u>\$ 1,323,618</u>
Projected Fund Balance at 8/31/21	\$ 2,984,022
Projected Surplus for FY 2022	<u>\$ 389,016</u>
Projected Fund Balance at 8/31/22	<u><u>\$ 3,373,039</u></u>

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 3,313,989,555
PY Net Taxable Values	\$ 2,888,424,581
Increase	<u><u>\$ 425,564,974</u></u>

Comparison of PY Tax Collections

CY Estimated Collections	\$ 36,245,542
PY Estimated Collections	\$ 34,206,571
Increase	<u><u>\$ 2,038,971</u></u>

Friendswood Independent School District



Stipend List For the 2021-2022 School Year

**Friendswood ISD
2021-2022 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
ACADEMIC DECATHLON	\$4,100 -\$6,500	\$18,800
ACADEMIC OCTATHLON	\$1,100	\$2,200
ARD FACILITATOR	\$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 DIRECTOR-HEAD	\$16,000	\$16,000
BAND DRUMLINE	\$2,500	\$2,500
BASEBALL JV	\$3,000	\$3,000
BASEBALL SOPHOMORE	\$3,000	\$3,000
BASEBALL VARSITY ASSISTANT	\$3,000	\$3,000
BASEBALL VARSITY 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
CAREER & COLLEGE SPECIALIST	\$2,500	\$2,500
CHEERLEAD/VARS/JVFOOTBALL/BBAL	\$4,000	\$4,000
CHEERLEADERS / PEP CLUB	\$1,083 - \$1,084	\$3,250
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	\$550	\$550
COMPUTER TECHNOLOGY	\$1,600	\$1,600
CONTENT LEAD - PLC FACILITATOR	\$300	\$1,500
COORDINATOR ATHLETICS	\$1,100	\$2,200
CROSS COUNTRY	\$1,897	\$3,794
CROSS COUNTRY ASSISTANT	\$2,500	\$2,500
CROSS COUNTRY BOYS	\$3,900	\$3,900
CROSS COUNTRY GIRLS	\$3,900	\$3,900

**Friendswood ISD
2021-2022 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
CTE	\$750 - \$3,107	\$20,563
CURRICULUM SPECIALIST	\$3,500	\$10,500
DECA	\$1,000	\$1,000
DRAMA	\$2,750	\$2,750
DRAMA ASST.	\$950	\$950
DRAMA CLUB	\$550	\$550
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	\$500 - \$1,000	\$3,500
FFA	\$1,450	\$4,350
FOOTBALL ASSISTANT	\$6,250	\$75,000
FOOTBALL COORDINATOR	\$5,250 - \$8,000	\$21,250
FOOTBALL JH	\$3,450	\$41,400
FOOTBALL STATISTICIAN	\$1,000	\$1,000
FOOTBALL VIDEO	\$1,000	\$2,000
FRENCH CLUB	\$550	\$550
GERMAN CLUB	\$550	\$550
GERMAN HONOR SOCIETY	\$400	\$400
GOLF ASSISTANT - FALL	\$2,500	\$5,000
GOLF ASSISTANT - SPRING	\$2,500	\$5,000
GOLF HEAD - FALL	\$4,000	\$4,000
GOLF HEAD - SPRING	\$4,000	\$4,000
GRADUATION VIDEO STEAMING	\$600	\$600
HIGH SCHOOL COUNSELOR	\$2,500	\$15,000
HIGH SCHOOL LEAD COUNSELOR	\$1,000	\$1,000
HIGH SCHOOL SEL COUNSELOR	\$2,500	\$2,500
HONOR SOCIETY	\$1,767	\$1,767
HOSA	\$1,000	\$3,000
I-COACH	\$200 - \$3,100	\$8,550
INSTRUCTIONAL COACH	\$1,800	\$3,600
INTERACT	\$650	\$650
INTERVENTION SPECIALIST	\$1,000	\$11,000
ISM	\$2,000	\$2,000
KNITTING/CHARACTER CLUB	\$400	\$400
LARGE SCHOOL STIPEND	\$1,500	\$1,500
LARIAT	\$1,375	\$1,375
LATIN CLUB	\$550	\$550
LINK CREW	\$500 - \$700	\$1,200
LITERACY COACH	\$1,800	\$7,200
LSSP OR DIAGNOSTICIAN	\$1723 - \$2,153	\$18,949
MATH CLUB	\$550	\$550

**Friendswood ISD
2021-2022 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
MATH COACH	\$1,800	\$7,200
MEDIA INTEGRATION SPECIALIST	\$3,100	\$18,600
MU ALPHA THETA	\$300	\$300
MUSICAL ART/PROGRAM/PR	\$750	\$750
MUSICAL ARTWORK/CALIGRAPHY	\$450	\$450
MUSICAL BAND	\$1,500	\$1,500
MUSICAL CHOIR	\$600 - \$1,700	\$2,900
MUSICAL DANCE	\$1,000 - \$1,700	\$2,700
MUSICAL DRAMA	\$1,000 - \$1,700	\$5,400
MUSICAL PIANO	\$1,000	\$1,000
MUSICAL SETS	\$850 - \$1,000	\$2,700
MUSICAL SOUND	\$450	\$450
MUSICAL TICKETS	\$500	\$500
MUSTANG APPS (STUDY HALL)	\$2,000	\$2,000
NATATORIUM SUPERVISOR	\$2,000	\$2,000
NATIONAL FORENSIC LEAGUE	\$400	\$400
NATIONAL HONOR SOCIETY CO	\$675	\$1,350
NATIONAL TECHNICAL HONOR SOCIETY	\$225 - \$450	\$1,125
PARENT/COMMUNITY LIAISON	\$2,500	\$2,500
PATRIOTIC HALFTIME	\$500	\$500
PATRIOTIC HALFTIME S187	\$500	\$500
PLTW PURCHASING	\$200	\$200
PRODUCTION FILM/VIDEO EDITOR	\$500	\$500
PTO LIAISON	\$800	\$800
ROBOTICS	\$500 - \$2,000	\$10,000
ROBOTICS 2	\$500	\$1,500
RODEO ART	\$350	\$350
SCIENCE FAIR	\$1,867	\$1,867
SCIENCE FAIR COORDINATOR	\$1,000	\$1,000
SCORE BOARD	\$2,500	\$2,500
SECONDARY LEARNING SUPPORT	\$2,000	\$2,000
SENIOR LARGE EVENT COORDINATOR	\$1,000	\$1,000
SKILLS USA	\$1,150 - \$1,400	\$7,150
SOCCER BOYS HEAD	\$6,000	\$6,000
SOCCER BOYS JV	\$3,250	\$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
SOFTBALL/BASEBALL FACILITY MANAGER	\$2,500	\$2,500
SPANISH CLUB	\$550	\$550
SPANISH HONOR SOCIETY	\$400	\$400

**Friendswood ISD
2021-2022 Stipend List**

<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
SPECIAL ED TRANSITION Coordinator	\$1,800	\$1,800
SPECIAL EDUCATION	\$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
SPECIAL EDUCATION SLP SUPERVISOR	\$1,250	\$1,250
SPECIAL EDUCATION SUMMER TESTING	\$2,500	\$2,500
SPECIAL EDUCATION VISION INSTR	\$4,500	\$4,500
SPECIAL OLYMPICS	\$1,000	\$3,000
SPEECH ASSISTANT COACH	\$1,500	\$1,500
SPEECH CLUB	\$550	\$550
SPRING ATHLETIC TRAINING	\$3,750	\$3,750
STRENGTH AND CONDITIONING	\$6,250	\$6,250
STUDENT COUNCIL	\$250 - \$1,150	\$4,867
STUDENT COUNCIL ASST.	\$450	\$450
SWIMMERS DIVE COACH	\$2,500	\$2,500
SWIMMING ASSISTANT	\$2,500	\$2,500
SWIMMING HEAD COACH	\$5,250	\$5,250
TEAM COORDINATOR	\$1,250	\$18,750
TEAM LEADER	\$850 - \$2,422	\$65,038
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	\$66,100
UIL ACADEMIC ASST COORD.	\$1,700	\$1,700
UIL ACADEMIC COORDINATOR	\$2,200	\$2,200
UIL ACADEMICS	\$1,000 - \$4,000	\$29,630
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
WEIGHT ROOM SUPERVISOR	\$1,575	\$1,575
WELLNESS	\$400	\$3,200

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<u>Stipend</u>	<u>Amount or Range</u>	<u>Total Amount</u>
WELLNESS NURSE COORDINATOR	\$800	\$800
WRESTLING ASSISTANT	\$3,000	\$3,000
WRESTLING HEAD	\$5,000	\$5,000
YEARBOOK	\$1,795 - \$1,925	\$3,720
ZERO HOUR DECATHLON CO	\$500	\$1,000
ZERO HOUR UIL	\$500	\$6,000
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		\$1,039,835
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