



FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2015-2016 Budget

August 24, 2015



Leading to Achieve Excellence

302 Laurel Drive, Friendswood, Texas 77546

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Friendswood Independent School District

Trish Hanks
Superintendent of Schools



August 24, 2015

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, 2015, and ending August 31, 2016.

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 84rd 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,

Trish Hanks,
Superintendent

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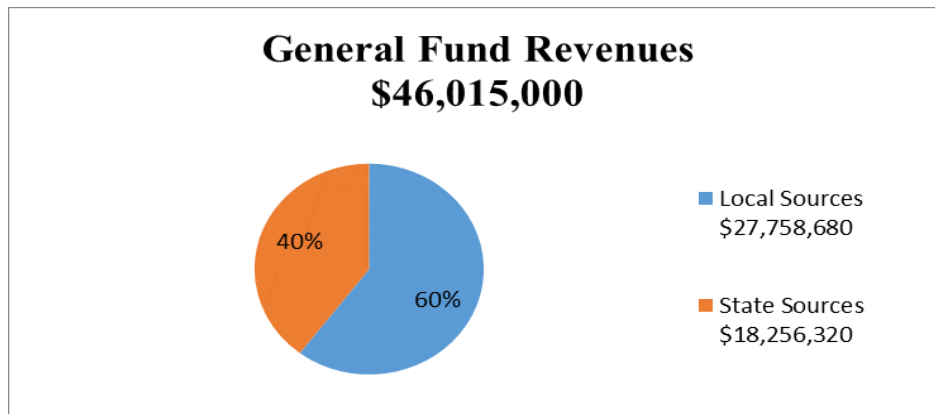
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Executive Summary – General Fund

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.

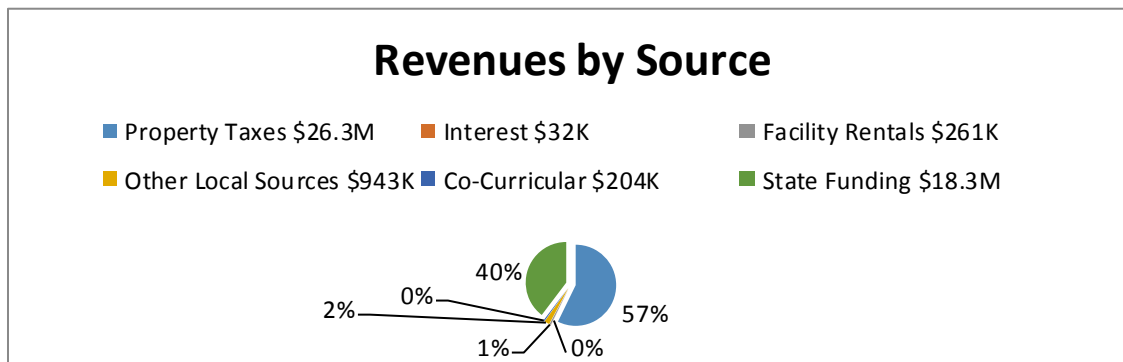
General Fund Revenues

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 2015-2016 is \$43,691,000.



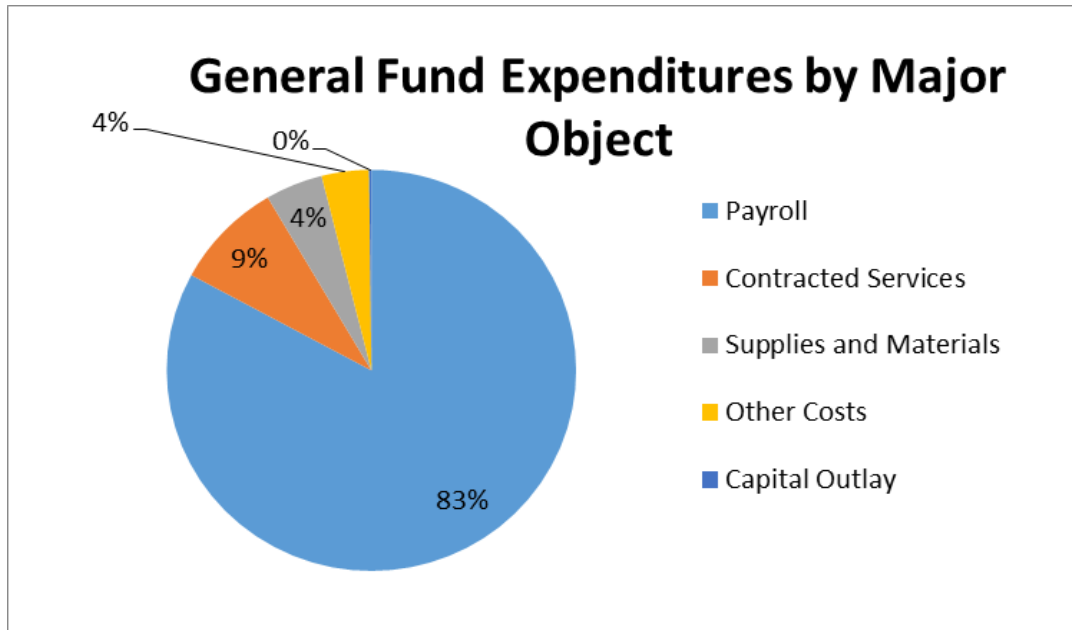
Highlights from this year’s revenue budget:

- Tax collections are estimated at \$26.3M which represents an increase of \$2M over last year due to higher property values.
- State revenues are estimated to increase \$227K due to an increase in state funding.



General Fund Expenditures

The general fund expenditure budget for the 2015-2016 school year is \$45,610,000. 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 83 percent of total general operating fund 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 paid by the employee as well as benefits contributed by the district. As a whole, the payroll classification increased by 1% compared to the 2014-2015 budget year. The Board of Trustees approved a new teacher salary schedule which included raises and market adjustments ranging from 3% to 11% for teachers, and averaging 5.32%. The board also approved a 3.0 percent salary increase for all other employees to cover cost of living and inflation increases; however, custodians were given a one dollar 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 9 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; these total forty percent. The staff of FISD has made huge strides to reduce these costs and become more efficient energy users. Other expenditures in this category are audit fees, legal fees, contracted services for students with special needs, and professional services for staff development and training.

SUPPLIES AND MATERIALS

Four percent of the general operating budget is dedicated to equipping our students and employees with the supplies needed to be successful. These expenses include supplies and materials for maintenance and operations, textbooks and other reading materials, testing materials, and general supplies. Also included in this category, accounting for 14 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

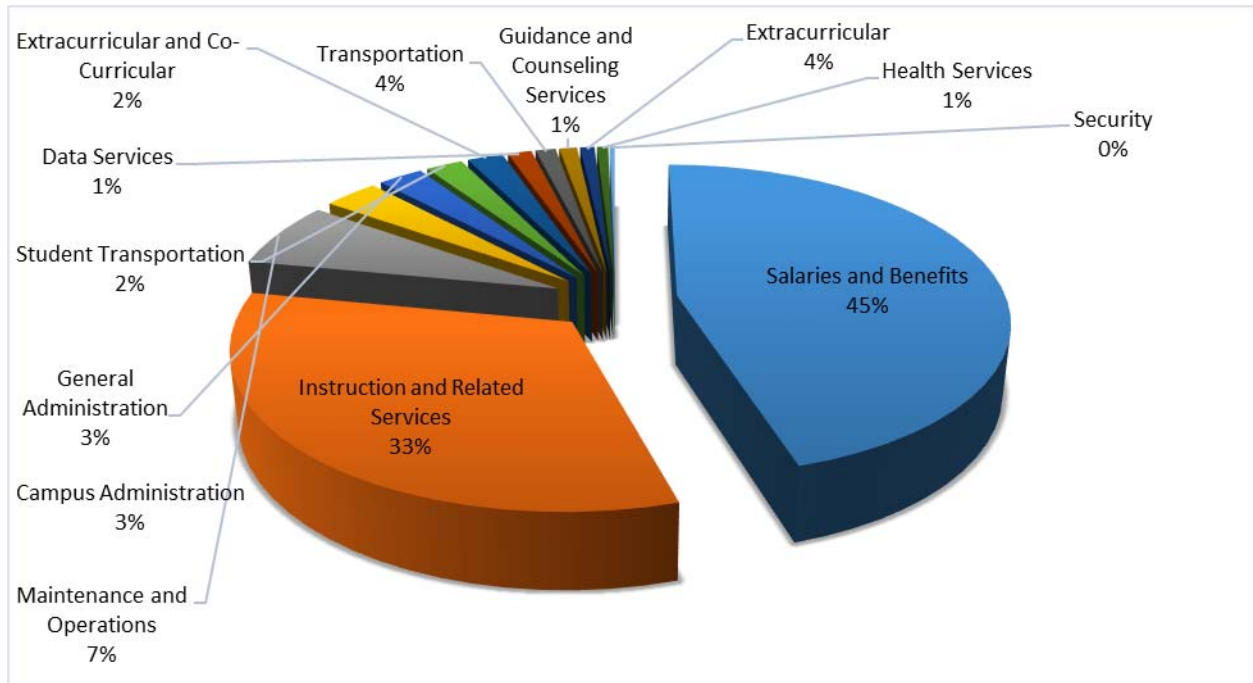
Employee and student travel, insurance and bonding costs, election costs, and other miscellaneous operating costs make up the other operating costs major account classification. This group of expenditures accounts for four percent of the total FISD operating budget. Over 60 percent of other operating costs are spent on property and casualty insurance.

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. Less than 1 percent of the general operating budget is designated for these types of expenditures.

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 function 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 tax payer 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 \$11,753,021 of which \$8.1M was unrestricted at August 31, 2014. The District’s expenditures average \$3.9M per month; therefore, our fund balance is at a healthy level. We are anticipating a deficit budget of approximately \$95K at the end of 2015 and a surplus of \$405K at the end of 2016.

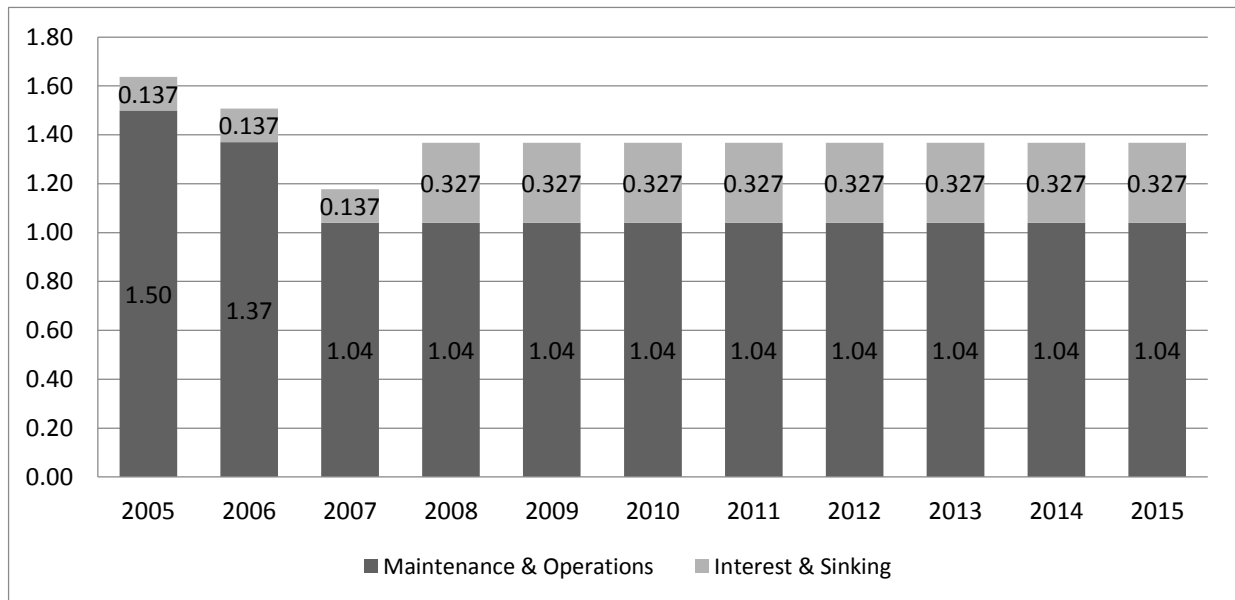
Property Taxes

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).

2015-2016 FISD Tax Rate

M&O Rate	\$1.040
I&S Rate	\$.327
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.



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 \$8,276,967 for 2015-2016. This represents an increase of \$645,967 over last year's revenues due to an increase in property values. The expenditure budget which is used to make bond payments is \$8,220,000. This includes scheduled debt service payments of \$7,011,145 and an additional \$1.2M to call bonds in August 2016. The debt service fund balance at the August 31, 2015 fiscal year-end is projected to be approximately \$1.4M.

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 2015-2016 is \$2,596,000 which is \$171K more than last year. The expenditure budget increased by \$75K and is \$2,521,428. The food service fund is anticipating a surplus for 2015-2016 of approximately \$75K which will increase the fund balance. The food service fund balance was \$554K at the end of August 2014.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	60.3%	58.7%
PERCENT OF REVENUE FROM STATE SOURCES	39.7%	41.3%
PERCENT OF REVENUE FROM FEDERAL SOURCES	0.0%	0.0%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	82.9%	80.2%
Instruction and Related Services	59.7%	59.1%
Maintenance and Operations	12.4%	12.7%
Campus Administration	5.8%	5.3%
General Administration	4.7%	4.6%
Student Transportation	3.9%	3.8%
Extracurricular and Co-Curricular	3.8%	3.9%
Data Services	2.5%	2.5%
Instructional Administration	2.1%	2.0%
Guidance and Counseling Services	1.9%	2.1%
Other	1.5%	2.4%
Health Services	1.2%	1.0%
Security	0.5%	0.5%

**Friendswood Independent School District
2015-2016
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	26,018,979	8,180,967	-
5712 Delinquent Prop. Taxes	150,000	50,000	-
5719 Other Tax Revenue	150,000	40,000	-
5742 Interest	32,000	3,000	700
5743 Rent	245,000	-	-
5745 Printing	3,000	-	-
5748 Activity Revenue	23,300	-	-
5749 Local Sources	687,401	-	47,300
5751 Food Service Sales	-	-	2,324,158
5752 Athletic Activity	204,000	-	-
5755 Community Education	245,000	-	-
5811 Per Capita Apportionment	1,664,470	-	-
5812 Foundation School Program	14,595,530	-	-
5826 Pre-K State Program	2,003	-	-
5829 Revenues From TEA	-	-	4,500
5831 Other State Agencies	1,994,317	-	-
5921 School Breakfast Prog	-	-	14,334
5922 Nat'l School Lunch Prog	-	-	158,910
5923 USDA Commodities	-	-	46,098
5949 Federal Revenues	-	-	-
8911 Transfers In	-	-	-
TOTAL REVENUES	<u>46,015,000</u>	<u>8,273,967</u>	<u>2,596,000</u>
EXPENDITURES			
11 Instruction	26,221,951.00	-	-
12 Instructional Resources	656,224.00	-	-
13 Curr & Inst Staff Dev	339,043.00	-	-
21 Instructional Leadership	969,366.00	-	-
23 School Leadership	2,624,654.00	-	-
31 Guidance/Counseling	857,259.00	-	-
32 Social Work Services	2,500.00	-	-
33 Health Services	536,585.00	-	-
34 Student Transportation	1,766,402.00	-	-
35 Food Services	-	-	2,521,428
36 Extracurr Activities	1,711,292.00	-	-
41 General Admin	2,156,226.00	-	-
51 Maintenance and Oper	5,640,976.00	-	-
52 Security and Monitoring	240,390.00	-	-
53 Data Processing Svcs	1,150,135.00	-	-
61 Community Services	263,197.00	-	-
71 Debt Service	-	8,220,000	-
81 Construction	50,000.00	-	-
93 Shared Services	96,250.00	-	-
95 JJAEP	51,800.00	-	-
99 Intergov Charges	275,750.00	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 45,610,000</u>	<u>\$ 8,220,000</u>	<u>\$ 2,521,428</u>
BUDGET SURPLUS (DEFICIT)	<u>405,000</u>	<u>53,967</u>	<u>74,572</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
BUDGET FOR ADOPTION**

GENERAL FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 27,758,680
STATE PROGRAM REVENUES	\$ 18,256,320
FEDERAL PROGRAM REVENUES	\$ -
TOTAL REVENUES	<u>\$ 46,015,000</u>

EXPENDITURES

FUNCTION: 11 INSTRUCTION	\$ 26,221,951
FUNCTION: 12 INSTRUCTIONAL RESOURCES	\$ 656,224
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	\$ 339,043
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	\$ 969,366
FUNCTION: 23 SCHOOL ADMINISTRATION	\$ 2,624,654
FUNCTION: 31 GUIDANCE & COUNSELING	\$ 857,259
FUNCTION: 32 SOCIAL WORK SERVICES	\$ 2,500
FUNCTION: 33 HEALTH SERVICES	\$ 536,585
FUNCTION: 34 STUDENT TRANSPORTATION	\$ 1,766,402
FUNCTION: 35 FOOD SERVICES	\$ -
FUNCTION: 36 COCURRICULAR	\$ 1,711,292
FUNCTION: 41 GENERAL ADMINISTRATION	\$ 2,156,226
FUNCTION: 51 PLANT MAINTENANCE	\$ 5,640,976
FUNCTION: 52 SECURITY AND MONITORING SERVICES	\$ 240,390
FUNCTION: 53 DATA SERVICES	\$ 1,150,135
FUNCTION: 61 COMMUNITY SERVICES	\$ 263,197
FUNCTION: 71 DEBT SERVICES	\$ -
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	\$ 50,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	\$ 96,250
FUNCTION: 95 PAYMENTS TO JJAEP	\$ 51,800
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	\$ 275,750
TOTAL EXPENDITURES	\$ 45,610,000
OTHER USES / NON-OPERATING EXPENSES	<u>\$ -</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 45,610,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 405,000</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 8,273,967
STATE PROGRAM REVENUES	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 8,273,967</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 8,220,000</u>
TOTAL EXPENDITURES	<u>\$ 8,220,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 53,967</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
BUDGET FOR ADOPTION**

FOOD SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 2,372,158
STATE PROGRAM REVENUES	\$ 4,500
OTHER RESOURCES	<u>\$ 219,342</u>
TOTAL REVENUES	<u>\$ 2,596,000</u>

EXPENDITURES

FUNCTION: 35 FOOD SERVICES	\$ 2,521,428
TOTAL EXPENDITURES	<u>\$ 2,521,428</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 74,572</u></u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015/2016 -2014/2015
BUDGETARY COMPARISON**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	27,758,680	25,655,156	2,103,524
STATE PROGRAM REVENUES	18,256,320	18,028,543	227,777
FEDERAL PROGRAM REVENUES	-	20,000	(20,000)
TOTAL REVENUES	46,015,000	43,703,699	2,311,301
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	26,221,951	25,477,060	744,891
FUNCTION: 12 INSTRUCTIONAL RESOURCES	656,224	655,587	637
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	339,043	340,739	(1,696)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	969,366	889,372	79,994
FUNCTION: 23 SCHOOL ADMINISTRATION	2,624,654	2,379,508	245,146
FUNCTION: 31 GUIDANCE & COUNSELING	857,259	942,548	(85,289)
FUNCTION: 32 SOCIAL WORK SERVICES	2,500	2,500	-
FUNCTION: 33 HEALTH SERVICES	536,585	433,891	102,694
FUNCTION: 34 STUDENT TRANSPORTATION	1,766,402	1,720,336	46,066
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 COCURRICULAR	1,711,292	1,765,936	(54,644)
FUNCTION: 41 GENERAL ADMINISTRATION	2,156,226	2,049,018	107,208
FUNCTION: 51 PLANT MAINTENANCE	5,640,976	4,452,781	1,188,195
FUNCTION: 52 SECURITY AND MONITORING SERVICES	240,390	208,583	31,807
FUNCTION: 53 DATA SERVICES	1,150,135	1,100,616	49,519
FUNCTION: 61 COMMUNITY SERVICES	263,197	260,235	2,962
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	50,000	459,910	(409,910)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	96,250	1,311,763	(1,215,513)
FUNCTION: 95 PAYMENTS TO JJAEP	51,800	46,440	5,360
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	275,750	264,750	11,000
TOTAL EXPENDITURES	45,610,000	44,761,573	848,427
OTHER USES / NON-OPERATING EXPENSES	-	-	-
TOTAL EXPENDITURES & OTHER USES	45,610,000	44,761,573	848,427
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	405,000	(1,057,874)	1,462,874

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015/2016 -2014/2015
BUDGETARY COMPARISON**

DEBT SERVICE FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	8,273,967	7,628,000	645,967
STATE PROGRAM REVENUES	-	-	-
OTHER RESOURCES	-	-	-
TOTAL REVENUES	8,273,967	7,628,000	645,967
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	8,220,000	7,016,000	1,204,000
TOTAL EXPENDITURES	8,220,000	7,016,000	1,204,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	53,967	612,000	(558,033)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015/2016 -2014/2015
BUDGETARY COMPARISON**

FOOD SERVICE FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	2,372,158	2,240,907	131,251
STATE PROGRAM REVENUES	4,500	4,400	100
OTHER RESOURCES	219,342	179,227	40,115
TOTAL REVENUES	<u>2,596,000</u>	<u>2,424,534</u>	<u>171,466</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	2,521,428	2,520,654	774
TOTAL EXPENDITURES	<u>2,521,428</u>	<u>2,520,654</u>	<u>774</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	<u>74,572</u>	<u>(96,120)</u>	<u>170,692</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION			
6100 PAYROLL COSTS	25,079,357	23,951,346	1,128,011
6200 CONTRACTED SERVICES	374,037	414,563	(40,526)
6300 SUPPLIES AND MATERIALS	652,130	993,339	(341,209)
6400 OTHER COSTS	88,930	89,948	(1,018)
6600 CAPITAL OUTLAY	27,497	27,865	(368)
TOTAL FOR FUNCTION	26,221,951	25,477,060	744,891
FUNCTION : 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COST	525,500	517,212	8,288
6200 CONTRACTED SERVICES	124,988	125,671	(683)
6300 SUPPLIES AND MATERIALS	1,636	8,417	(6,781)
6400 OTHER COSTS	4,100	4,287	(187)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	656,224	655,587	637
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT			
6100 PAYROLL COST	218,575	205,242	13,333
6200 CONTRACTED SERVICES	58,000	66,988	(8,988)
6300 SUPPLIES AND MATERIALS	400	1,620	(1,220)
6400 OTHER COSTS	62,068	66,889	(4,821)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	339,043	340,739	(1,696)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION			
6100 PAYROLL COST	916,962	818,124	98,838
6200 CONTRACTED SERVICES	17,324	33,586	(16,262)
6300 SUPPLIES AND MATERIALS	12,920	15,307	(2,387)
6400 OTHER COSTS	22,160	22,355	(195)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	969,366	889,372	79,994

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION			
6100 PAYROLL COST	2,557,245	2,290,540	266,705
6200 CONTRACTED SERVICES	8,594	10,690	(2,096)
6300 SUPPLIES AND MATERIALS	33,235	40,704	(7,469)
6400 OTHER COSTS	25,580	37,575	(11,995)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	2,624,654	2,379,508	245,146
FUNCTION : 31 GUIDANCE & COUNSELING			
6100 PAYROLL COST	813,433	891,670	(78,237)
6200 CONTRACTED SERVICES	3,900	2,900	1,000
6300 SUPPLIES AND MATERIALS	35,768	43,673	(7,905)
6400 OTHER COSTS	4,158	4,305	(147)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	857,259	942,548	(85,289)
FUNCTION : 32 SOCIAL WORK SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	1,500	1,500	-
6300 SUPPLIES AND MATERIALS	1,000	849	151
6400 OTHER COSTS	-	151	(151)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	2,500	2,500	0
FUNCTION: 33 HEALTH SERVICES			
6100 PAYROLL COST	503,143	403,781	99,362
6200 CONTRACTED SERVICES	21,782	19,986	1,796
6300 SUPPLIES AND MATERIALS	11,000	9,464	1,536
6400 OTHER COSTS	660	660	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	536,585	433,891	102,694

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION			
6100 PAYROLL COST	1,291,897	1,226,043	65,854
6200 CONTRACTED SERVICES	67,650	64,450	3,200
6300 SUPPLIES AND MATERIALS	447,250	474,018	(26,768)
6400 OTHER COSTS	(40,395)	(44,175)	3,780
6600 CAPITAL OUTLAY			
TOTAL FOR FUNCTION	1,766,402	1,720,336	46,066
6100 PAYROLL COST	1,074,366	1,036,294	38,072
6200 CONTRACTED SERVICES	150,965	150,857	108
6300 SUPPLIES AND MATERIALS	173,069	192,648	(19,579)
6400 OTHER COSTS	307,892	291,746	16,146
6600 CAPITAL OUTLAY	5,000	94,392	(89,392)
TOTAL FOR FUNCTION	1,711,292	1,765,936	(54,644)
FUNCTION: 41 GENERAL ADMINISTRATION			
6100 PAYROLL COST	1,506,708	1,396,274	110,434
6200 CONTRACTED SERVICES	440,445	445,650	(5,205)
6300 SUPPLIES AND MATERIALS	73,701	58,254	15,447
6400 OTHER COSTS	135,372	148,839	(13,467)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	2,156,226	2,049,018	107,208
FUNCTION: 51 PLANT MAINTENANCE			
6100 PAYROLL COST	2,346,396	2,251,596	94,800
6200 CONTRACTED SERVICES	1,834,117	830,412	1,003,706
6300 SUPPLIES AND MATERIALS	486,140	386,218	99,922
6400 OTHER COSTS	974,323	984,555	(10,232)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	5,640,976	4,452,781	1,188,195

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 52 SECURITY AND MONITORING SERVICE			
6100 PAYROLL COST			
6200 CONTRACTED SERVICES	202,540	185,641	16,899
6300 SUPPLIES AND MATERIALS	36,500	21,612	14,888
6400 OTHER COSTS	1,350	1,330	20
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	240,390	208,583	31,807
FUNCTION: 53 DATA SERVICES			
6100 PAYROLL COST	753,200	704,771	48,429
6200 CONTRACTED SERVICES	289,185	286,035	3,150
6300 SUPPLIES AND MATERIALS	83,500	85,309	(1,809)
6400 OTHER COSTS	24,250	24,502	(252)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	1,150,135	1,100,616	49,519
FUNCTION: 61 COMMUNITY SERVICES			
6100 PAYROLL COST	215,372	203,910	11,462
6200 CONTRACTED SERVICES	30,500	32,121	(1,621)
6300 SUPPLIES AND MATERIALS	17,200	24,079	(6,879)
6400 OTHER COSTS	125	125	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	263,197	260,235	2,962
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	50,000	459,910	(409,910)
TOTAL FOR FUNCTION	50,000	459,910	(409,910)

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	1,231,300	(1,231,300)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	96,250	80,463	15,787
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	96,250	1,311,763	(1,215,513)
FUNCTION: 95 PAYMENTS TO JJAEP			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	51,800	46,440	5,360
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	51,800	46,440	5,360
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	275,750	264,750	11,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	275,750	264,750	11,000
TOTAL FOR GENERAL FUND	45,610,000	44,761,573	848,427
TOTAL FOR ALL FUNCTIONS			
6100 PAYROLL COST	37,802,154	35,896,803	1,905,351
6200 CONTRACTED SERVICES	3,953,077	4,213,539	(260,462)
6300 SUPPLIES AND MATERIALS	2,065,449	2,355,511	(290,062)
6400 OTHER COSTS	1,706,823	1,713,554	(6,731)
6500 DEBT SERVICE	-	-	-
6600 CAPITAL OUTLAY	82,497	582,167	(499,670)
8900 OPERATING TRANSFER TO CAPITAL REPLACEMENT	-	-	-
TOTAL	45,610,000	44,761,573	848,427

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

DEBT SERVICE FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6100 PAYROLL COST	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	8,220,000	7,016,000	1,204,000
TOTAL FOR FUNCTION	<u>8,220,000</u>	<u>7,016,000</u>	<u>1,204,000</u>
TOTAL FOR DEBT SERVICE FUND	<u>8,220,000</u>	<u>7,016,000</u>	<u>1,204,000</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
EXPENDITURES BY FUNCTION**

FOOD SERVICE FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	157,428	104,779	52,649
6200 CONTRACTED SERVICES	2,256,050	2,213,405	42,645
6300 SUPPLIES AND MATERIALS	89,800	95,292	(5,492)
6400 OTHER COSTS	3,150	2,150	1,000
6600 CAPITAL OUTLAY	15,000	105,028	(90,028)
TOTAL FOR FUNCTION	<u>2,521,428</u>	<u>2,520,654</u>	<u>774</u>
TOTAL FOR FOOD SERVICE FUND	<u>2,521,428</u>	<u>2,520,654</u>	<u>774</u>

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
REVENUE BY SOURCE**

GENERAL FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	26,018,979	23,936,617	2,082,362
5712 DELINQUENT TAXES	150,000	180,000	(30,000)
5719 PENALTY & INTEREST	150,000	215,000	(65,000)
5742 INTEREST	32,000	32,000	-
5743 RENT	245,000	203,000	42,000
5745 PRINTING	3,000	3,000	-
5748 ACTIVITY REVENUE	23,300	18,300	5,000
5749 OTHER REVENUE FROM LOCAL SOURCES	687,401	640,239	47,162
5752 ATHLETIC ACTIVITY	204,000	195,000	9,000
5755 COMMUNITY EDUCATION	245,000	232,000	13,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	27,758,680	25,655,156	2,103,524
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	1,664,470	1,504,586	159,884
5812 FOUNDATION SCHOOL FUND	14,595,530	14,541,489	54,041
5826 PRE-K STATE PROGRAM REVENUE	2,003	2,791	(788)
5829 ALTERNATIVE EDUCATION	-	-	-
5831 TRS ON-BEHALF	1,994,317	1,979,677	14,640
TOTAL FROM STATE PROGRAM REVENUES	18,256,320	18,028,543	227,777
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5949 PROPANE FUEL CREDITS	-	20,000	(20,000)
TOTAL FOR GENERAL FUND	46,015,000	43,703,699	2,311,301

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	8,180,967	7,526,225	654,742
5713 DELINQUENT TAXES	50,000	60,000	(10,000)
5718 PENALTY & INTEREST	40,000	40,000	-
5742 INTEREST	3,000	1,775	1,225
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	8,273,967	7,628,000	645,967
5800 STATE PROGRAM REVENUES			
5826 INSTRUCTIONAL FACILITIES ALLOTMENT	-	-	-
5826 EXISTING DEBT ALLOTMENT	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	-	-	-
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7916 PREMIUM ON BONDS	-	-	-
7917 PREPAID INTEREST	-	-	-
TOTAL FROM OTHER RESOURCES	-	-	-
TOTAL FOR DEBT SERVICE FUND	8,273,967	7,628,000	645,967

**FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2015-2016
REVENUE BY SOURCE**

FOOD SERVICE FUND

	2015-2016 PROPOSED BUDGET	2014-2015 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	700	2,000	(1,300)
5749 DISTRICT CATERING	47,300	39,485	7,815
5751 FOOD SERVICE SALES	2,324,158	2,199,422	124,736
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	2,372,158	2,240,907	131,251
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,500	4,400	100
TOTAL FROM STATE PROGRAM REVENUES	4,500	4,400	100
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	14,334	14,262	72
5922 NATIONAL SCHOOL LUNCH PROGRAM	158,910	126,145	32,765
5923 USDA COMMODITIES	46,098	38,820	7,278
5939 FROM OTHER STATE AGENCIES - FEMA			-
TOTAL FROM OTHER RESOURCES	219,342	179,227	40,115
TOTAL FOR FOOD SERVICE FUND	2,596,000	2,424,534	171,466

Friendswood Independent School District



Leading to Achieve Excellence

2015-2016 Final Budget Worksheets General Fund

August 24, 2015

Friendswood Independent School District
ORIGINAL Budget
 For the Year Ended August 31, 2015

FINAL
 Budget Worksheets
 August 2015

	<u>Reserved</u>	<u>Unassigned</u>	<u>Total</u>
Fund Balance - 2009	\$ 825,209	\$ 6,529,972	\$ 7,355,181
Fund Balance - 2010	\$ 3,842,734	\$ 4,821,229	\$ 8,663,963
Fund Balance - 2011	\$ 3,040,904	\$ 6,905,901	\$ 9,946,805
Fund Balance - 2012	\$ 2,970,070	\$ 7,044,324	\$ 10,014,394
Fund Balance - 2013	\$ 3,399,969	\$ 8,150,768	\$ 11,550,737
Fund Balance - 2014	\$ 3,610,197	\$ 8,142,824	\$ 11,753,021

Based on ADA of 5878

Total Fund Balance as of 8/31/2014 \$ 11,753,021

Board Approved ~ Budgeted Revenues \$ 43,691,000

Board Approved ~ Budgeted Expenditures \$ 43,831,000

Budgeted Deficit \$ (140,000)

Projected Total Fund Balance as of 8/31/2015 \$ 11,613,021

Fund Balance Recap

Nonspendable - Inventories and Prepaid Items	\$ 910,197
Committed - \$1.2M dec in state funding; \$1.5M disaster recovery	\$ 2,700,000
Unassigned	\$ 8,142,824
Total Fund Balance	<u><u>\$ 11,753,021</u></u>

Estimates based on General Fund numbers only.

Friendswood Independent School District
REVISED Budget
 For the Year Ended August 31, 2015

FINAL
 Budget Worksheets
 August 2015

	<u>Reserved</u>	<u>Unassigned</u>	<u>Total</u>
Fund Balance - 2012	\$ 2,970,070	\$ 7,044,324	\$ 10,014,394
Fund Balance - 2013	\$ 3,399,969	\$ 8,150,768	\$ 11,550,737
Fund Balance - 2014	\$ 3,610,197	\$ 8,142,824	\$ 11,753,021

Based on ADA of 5850

Total Fund Balance as of 8/31/2014 \$ 11,753,021

Revenues - *Revised Estimate* \$ 43,748,834

Expenditures - *Revised Estimate* \$ 44,761,548

Projected Budget Deficit \$ (1,012,714)

Projected Total Fund Balance as of 8/31/2015 \$ 10,740,307

Projected Budget Savings:		
Fuel	\$ 28,000	<i>These estimates are based on the latest available information; they are subject to change.</i>
Utilities	40,000	
Property Insurance	114,000	
Salaries (<i>retirement incentive payout \$46k over budget of \$110k</i>)	44,000	
Campus and Department Budgets	356,000	
Reimbursement from IMA funds for technology purchases	336,261	
Total	<u>\$ 918,261</u>	
Projected Budget Deficit with Savings		\$ (94,453)
Projected Total Fund Balance with Savings		<u><u>\$ 11,658,568</u></u>
<i>Note: For the past 9 years, we have spent no more than 98% of our budget. Based on that analysis, our estimated deficit will be \$160K.</i>		

**Friendswood Independent School District
Budgeted, Actual and Projected Revenues
For the Fiscal Year Ending August 31, 2015**

FINAL
Budget Worksheets
August 2015

Based on ADA of 5850

Revenues	2014-2015 Original Budget	2014-2015 YTD Revenues	Balance	2014-2015 Revised Revenue Estimates	Revised Revenues are Greater (Less) than the Original Budget
Current Taxes	23,936,617	24,002,767	(66,150)	24,002,767	66,150
Delinquent Taxes	180,000	122,884	57,116	180,000	-
Penalties and Interest	215,000	144,245	70,755	180,000	(35,000)
Community Education	232,000	253,355	(21,355)	253,355	21,355
Interest	32,000	14,425	17,575	32,000	-
Rentals - All Other	165,000	231,967	(66,967)	231,967	66,967
Natatorium Revenue	53,500	45,275	8,225	53,500	-
Printing Revenue	3,000	2,820	180	3,000	-
Rentals - Student Groups	10,000	18,359	(8,359)	18,359	8,359
Miscellaneous Revenue from Local Sources	40,000	63,367	(23,367)	63,367	23,367
Revenue from Campus Activities	45,000	47,507	(2,507)	47,507	2,507
Advertising	35,000	28,268	6,733	35,000	-
Donations *	-	210,217	(210,217)	210,217	210,217
ERATE	71,587	(0)	71,587	71,587	-
UIL Participation Fees	200,000	193,316	6,684	193,316	(6,684)
Parking Permits	40,000	41,983	(1,983)	41,983	1,983
Course Fees	149,753	179,614	(29,861)	179,614	29,861
SAT Review Fees	9,000	13,650	(4,650)	13,650	4,650
Athletic Activities- Football	160,000	172,785	(12,785)	172,785	12,785
Athletic Activities - All Other Sports	35,000	33,962	1,038	33,962	(1,038)
State Available	1,504,586	1,303,087	201,499	1,500,353	(4,233)
State Foundation **	14,541,489	10,949,735	3,591,754	14,197,999	(343,490)
Other State Revenue	2,791	1,722	1,069	2,791	-
TRS On Behalf	1,979,677	1,834,319	145,358	1,979,677	-
Federal Propane Credits	20,000	20,077	(77)	20,077	77
Summer School	30,000	-	30,000	30,000	-
Totals	43,691,000	39,929,707	3,761,293	43,748,834	57,834

Recap of Revenue Increase

* Includes \$100K from Texan Bank for the new scoreboard.

** Decrease due to change in FTE's used for Comp Ed funding.

Tax Revenue	\$ 31,150
Local Revenue & Federal Tax Credits	\$ 374,407
State Funding	\$ (347,723)
Total	\$ 57,834

**Friendswood Independent School District
2014-2015 Estimate of Revenues from State
Based on Latest Superintendent's Six Weeks Reports**

FINAL
Budget Worksheets
August 2015

Per the Superintendent's Six Weeks Report

Using Omar Garcia's Funding Templates	Original Budget Approved by the Board on 8/25/2014	Per the Superintendent's Six Weeks Report						Average
		1st	2nd	3rd	4th	5th	6th	
ADA per Six Weeks	5878	5916.6	5860.8	5810.5	5831.7	5851.4	5829.6	5850.1
<i>Increase in ADA from Original</i>		39	-17	-68	-46	-27	-48	-27.9
Attendance Percentage		97.69%	96.65%	95.66%	95.77%	95.87%	95.47%	96.19%
Foundation School Fund	\$ 14,541,489	\$ 14,543,698	\$ 14,248,973	\$ 13,919,633	\$ 14,059,688	\$ 14,249,511	\$ 14,152,802	\$ 14,197,999
Available School Fund	1,504,586	1,504,586	1,504,586	1,504,586	1,504,586	1,504,586	1,500,353	\$ 1,500,353
Total	\$ 16,046,075	\$ 16,048,284	\$ 15,753,559	\$ 15,424,219	\$ 15,564,274	\$ 15,754,097	\$ 15,653,155	\$ 15,698,352
Increase (Decrease) from Estimate		\$ 2,209	\$ (292,516)	\$ (621,856)	\$ (481,801)	\$ (291,978)	\$ (392,920)	\$ (347,723)
Regular Program Allotment	\$ 29,576,328	\$ 29,615,502	\$ 29,317,791	\$ 29,079,931	\$ 29,210,648	\$ 29,294,852	\$ 29,209,436	\$ 29,288,020
Program Intent Codes:								
21 - Gifted and Talented	\$ 191,653	\$ 194,454	192,611	190,947	191,650	192,301	191,581	\$ 192,258
22 - Career & Technology	\$ 2,601,113	\$ 2,754,207	2,701,441	2,646,446	2,618,206	2,601,113	2,532,740	\$ 2,642,359
23 - Special Education	\$ 2,963,755	\$ 3,041,029	3,116,669	3,109,010	3,139,778	3,251,353	3,332,634	\$ 3,165,069
24/30 - Compensatory Education	\$ 573,383	\$ 284,058	284,058	284,058	284,058	284,058	284,058	\$ 284,058
25 - Bilingual Education	\$ 74,306	\$ 71,785	79,382	78,061	77,015	76,795	68,537	\$ 75,244
31 - High School Allotment	\$ 566,451	\$ 587,015	578,311	570,724	569,938	570,545	558,014	\$ 572,424
Transportation Allotment	\$ 421,103	\$ 421,103	421,103	421,103	421,103	421,103	421,103	\$ 421,103
Sub-total - PIC Codes	\$ 7,391,764	\$ 7,353,651	\$ 7,373,575	\$ 7,300,349	\$ 7,301,748	\$ 7,397,268	\$ 7,388,667	\$ 7,352,515
Total Cost of Tier 1	\$ 36,968,092	\$ 36,969,153	\$ 36,691,366	\$ 36,380,280	\$ 36,512,396	\$ 36,692,120	\$ 36,598,103	\$ 36,640,535
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	From Final Summary Report
SpecEd Main Refined ADA	47.23	31.1	29.6	27.7	29.3	29.9	35.3	30.5
CTE FTE's	350	370.6	363.5	356.1	352.3	350.0	340.8	356.7
Comp Ed FTE's	515	258.0	258.0	258.0	258.0	258.0	258.0	258.0
Preg Related FTE	0.48	0.0	0.0	0.0	0.0	0.0	0.0	-
Bilingual ADA	134.98	130.4	144.0	141.8	139.9	139.5	124.5	138.8
GT FTE's	291.59	295.8	293.0	290.5	291.6	292.6	291.5	292.5
Special Education FTE's	155	166.2	171.6	171.9	173.2	179.9	182.9	174.5
High School Students ADA	2059.82	2134.6	2103.0	2075.4	2072.5	2074.7	2029.1	2,081.2
2013-2014 ADA	5832	5880.2	5851.4	5797.2	5819.2	5829.6	5812.8	5,831.7
Increase from PY	46	36	9	13	13	22	17	18
PY Average		5880.2	5865.8	5842.9	5837.0	5835.5	5831.7	
Attendance Percentage		97.7%	97.1%	96.1%	96.2%	96.3%	95.9%	96.6%

Friendswood Independent School District
Budgeted, Actual and Projected Expenditures by Function
For the Fiscal Year Ending August 31, 2015

FINAL
 Budget Worksheets
 August 2015

Expenditures by Function	2014-2015 Original Budget	2014-2015 <i>Revised</i> Budget	2014-2015 YTD Actual	Encumbered Amount	2014-2015 Balance	2014-15 Projected Expenditures	Projected Expenditures are Greater(Less) than Original Budget
11 Instruction	\$ 25,211,817	25,471,992.61	23,484,735.55	401,005.37	\$ 1,586,252	\$ 25,471,993	\$ 260,176
12 Instructional Resources and Media	650,195	655,587.00	543,612.74	44,919.80	67,054	655,587	5,392
13 Curriculum and Staff Development	294,589	341,844.97	306,969.06	20,359.00	14,517	341,845	47,256
21 Instructional Leadership	864,350	888,265.83	822,016.48	3,318.24	62,931	888,266	23,916
23 School Leadership	2,362,259	2,380,278.09	2,267,589.56	7,028.18	105,660	2,380,278	18,019
31 Guidance and Counseling	935,178	942,548.23	901,654.98	2,068.91	38,824	942,548	7,370
32 Social Work Services	1,000	2,500.00	1,770.04		730	2,500	1,500
33 Health Services	433,891	433,891.00	420,469.08	1,502.00	11,920	433,891	-
34 Student Transportation	1,751,825	1,733,335.91	1,425,895.80	116,862.95	190,577	1,733,336	(18,489)
35 Food Services					-	-	-
36 Cocurricular/Extracurricular Activities	1,724,599	1,769,426.33	1,576,343.53	68,295.06	124,788	1,769,426	44,827
41 General Administration	2,121,993	2,058,799.81	1,833,869.61	139,082.24	85,848	2,058,800	(63,193)
51 Maintenance and Operations	4,308,445	4,428,781.06	3,976,409.63	204,086.11	248,285	4,428,781	120,336
52 Security and Monitoring Services	170,205	192,782.25	110,921.59	82,355.83	(495)	192,782	22,577
53 Data Processing Services	1,124,206	1,118,417.00	930,991.62	74,005.05	113,420	1,118,417	(5,789)
61 Community Services	260,235	260,235.00	216,265.29	11,506.63	32,463	260,235	-
81 Facilities Acquisition and Construction	500	459,910.00	229,955.00	229,955.00	-	459,910	459,410
93 Payments to Fiscal Agents	1,299,163	1,311,763.00	993,510.74	241,718.43	76,534	1,311,763	12,600
95 Payments to JJAEP Programs	51,800	46,440.00	24,193.71	22,246.29	-	46,440	(5,360)
99 Other Governmental Charges	264,750	264,750.00	193,468.39	64,436.64	6,845	264,750	-
Totals	\$ 43,831,000	\$ 44,761,548	\$ 40,260,642	\$ 1,734,752	\$ 2,766,154	\$ 44,761,548	\$ 930,548

Recap of Budget Increases:

Amendments offset by Revenues	\$ 89,438	Grants, donations, fees and sales
March Budget Amendment	459,910	New Digital Scoreboard and various fees and sales
April Budget Amendment	31,200	Tennis Court resurfacing
May Budget Amendment	350,000	Technology - Chromebooks and iPads (Social Studies adoption - to be reimbursed with IMA funds)
Total of Budget Increases	\$ 930,548	

Friendswood Independent School District
PROPOSED Budget
 For the Year Ended August 31, 2016

FINAL
 Budget Worksheet
 August 2015

	<u>Surplus (Deficit)</u>	<u>Total</u>
Fund Balance - 2009		\$ 7,355,181
Fund Balance - 2010	\$ 1,308,782	\$ 8,663,963
Fund Balance - 2011	\$ 1,282,842	\$ 9,946,805
Fund Balance - 2012	\$ 67,589	\$ 10,014,394
Fund Balance - 2013	\$ 1,536,343	\$ 11,550,737
Fund Balance - 2014	\$ 202,284	\$ 11,753,021

Based on ADA of 5878

Projected Fund Balance as of 8/31/2015 \$ 10,740,307

Proposed Revenue Budget \$ 46,015,000

Proposed Expenditure Budget \$ 45,610,000

Projected Budget Surplus (Deficit) \$ 405,000

Projected Fund Balance as of 8/31/2016 **\$ 11,145,307**

Estimates based on General Fund numbers only.

**Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2016**

FINAL
Budget Worksheet
August 2015

Based on ADA of 5878

Revenues	2014-2015		2015-2016 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Revised Budget
	2014-2015 Original Budget	Revised Revenue Estimates			
Current Taxes*	23,936,617	24,002,767	26,018,979	2,082,362	2,016,212
Delinquent Taxes	180,000	180,000	150,000	(30,000)	(30,000)
Penalties and Interest	215,000	180,000	150,000	(65,000)	(30,000)
Community Education	232,000	253,355	245,000	13,000	(8,355)
Interest	32,000	32,000	32,000	-	-
Rentals - All Other	165,000	231,967	207,000	42,000	(24,967)
Natatorium Revenue	53,500	53,500	53,500	-	-
Printing Revenue	3,000	3,000	3,000	-	-
Rentals - Student Groups	10,000	18,359	15,000	5,000	(3,359)
Miscellaneous Revenue from Local Sources	40,000	63,367	45,000	5,000	(18,367)
Revenue from Campus Activities	45,000	47,507	45,000	-	(2,507)
Advertising	35,000	35,000	86,000	51,000	51,000
Donations	-	210,217	-	-	(210,217)
ERATE	71,587	71,587	54,200	(17,387)	(17,387)
UIL Participation Fees	200,000	193,316	193,000	(7,000)	(316)
Parking Permits	40,000	41,983	40,000	-	(1,983)
Course Fees	149,753	179,614	175,000	25,247	(4,614)
SAT Review Fees	9,000	13,650	12,000	3,000	(1,650)
Athletic Activities- Football	160,000	172,785	170,000	10,000	(2,785)
Athletic Activities - All Other Sports	35,000	33,962	34,000	(1,000)	38
State Available	1,504,586	1,500,353	1,664,470	159,884	164,117
State Foundation	14,541,489	14,197,999	14,595,530	54,041	397,531
Other State Revenue	2,791	2,791	2,003	(788)	(788)
TRS On Behalf	1,979,677	1,979,677	1,994,317	14,640	14,640
Medicare On Behalf	-	-	-	-	-
Federal Propane Credits	20,000	20,000	-	(20,000)	(20,000)
Summer School	30,000	30,000	30,000	-	-
Totals	43,691,000	43,748,757	46,015,000	2,324,000	2,266,243

Recap of Revenue Increase

Tax Revenue	\$	1,956,212
Local Revenue	\$	(265,470)
State Funding & TRS	\$	575,501
Total	\$	2,266,243

* Tax revenues based on Brazoria County and Galveston County Appraisal Districts' Certified Taxable Values.

**Friendswood Independent School District
Proposed Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2016**

FINAL
Budget Worksheets
August 2015

Expenditures by Function	2014-2015 Original Budget	2014-2015 <i>Revised</i> Budget	2014-2015 Projected Expenditures	2015-2016 Proposed Expenditure Budget	Proposed Budget is Greater(Less) than Original Budget
11 Instruction	\$ 25,211,817	\$ 25,471,993	\$ 25,471,993	\$ 26,221,951	1,010,134
12 Instructional Resources and Media	650,195	655,587	655,587	656,224	6,029
13 Curriculum and Staff Development	294,589	341,845	341,845	339,043	44,454
21 Instructional Leadership	864,350	888,266	888,266	969,366	105,016
23 School Leadership	2,362,259	2,380,278	2,380,278	2,624,654	262,395
31 Guidance and Counseling	935,178	942,548	942,548	857,259	(77,919)
32 Social Work Services	1,000	2,500	2,500	2,500	1,500
33 Health Services	433,891	433,891	433,891	536,585	102,694
34 Student Transportation	1,751,825	1,733,336	1,733,336	1,766,402	14,577
35 Food Services	-	-	-	-	-
36 Cocurricular/Extracurricular Activities	1,724,599	1,769,426	1,769,426	1,711,292	(13,307)
41 General Administration	2,121,993	2,058,800	2,058,800	2,156,226	34,233
51 Maintenance and Operations **	4,308,445	4,428,781	4,428,781	5,640,976	1,332,531
52 Security and Monitoring Services	170,205	192,782	192,782	240,390	70,185
53 Data Processing Services	1,124,206	1,118,417	1,118,417	1,150,135	25,929
61 Community Services	260,235	260,235	260,235	263,197	2,962
81 Facilities Acquisition and Construction	500	459,910	459,910	50,000	49,500
93 Payments to Fiscal Agents	1,299,163	1,311,763	1,311,763	96,250	(1,202,913)
95 Payments to JJAEP Programs	51,800	46,440	46,440	51,800	-
99 Other Governmental Charges	264,750	264,750	264,750	275,750	11,000
Totals	\$ 43,831,000	\$ 44,761,548	\$ 44,761,548	\$ 45,610,000	1,779,000

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2015 and 2016

FINAL
Budget Worksheets
August 2015

Amounts from Salary Negotiations - Plan 3 ~ New Teacher Salary Schedule plus 3% increase for all other employees

Detail of Expenditures	2015/2016 Proposed	2014/2015 Original Budget	Change from PY Original Budget
Salaries	\$ 31,109,200	\$ 29,462,799	\$ 1,646,401
Stipends, OT, Extra Duty, & Retirement Incentive	1,417,088	1,314,535	102,554
Substitutes	493,000	464,550	28,450
TRS On Behalf	1,994,317	1,979,677	14,640
Benefits (see details below)	2,502,983	2,419,562	83,421
Salaries - Subtotal	\$ 37,516,589	\$ 35,641,123	\$ 1,875,466
Campuses	867,215	861,108	6,107
Departments	7,226,196	7,328,769	(102,573)
Total Expenditure Budget	\$ 45,610,000	\$ 43,831,000	\$ 1,779,000

Detail of Benefits			
6140- TRS Retiree Surcharges	\$ 13,740	\$ 12,578	\$ 1,162
6141 - FICA Medicare	431,888	415,075	16,813
6142 - Group Health Insurance	1,035,038	1,061,118	(26,080)
6143 - Workers' Compensation	-	-	-
6145 - Unemployment	40,138	20,539	19,599
6146 - TRS Care for Retirees (includes the new 1.5%)	770,913	705,208	65,705
6147 - LTD Insurance	34,252	32,388	1,864
6148 - Life Insurance	8,731	8,987	(256)
6149 - TRS District Contribution	168,283	163,669	4,614
Total	\$ 2,502,983	\$ 2,419,562	\$ 83,421

**Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2015 and 2016**

**FINAL
Budget Worksheets
August 2015**

GENERAL FUND (excludes benefits)	2015/2016			2014/2015			N o t e	Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total		
Salaries	25,943,690	5,165,511	31,109,200	24,426,509	5,036,279	29,462,788	A	1,646,412
Stipends	739,523	-	739,523	708,087	-	708,087	B	31,437
Employee Allowance	50,207	-	50,207	47,340	-	47,340		2,867
Retirement Incentive	110,000	-	110,000	110,000	-	110,000		-
Substitutes	425,900	67,100	493,000	397,450	67,100	464,550	C	28,450
Extra Duty / Overtime	80,400	436,958	517,358	69,450	379,658	449,108	D	68,250
Total - General Fund	27,349,720	5,669,569	33,019,289	25,758,836	5,483,037	31,241,873		1,777,416
ALL OTHER FUNDS	Salaries	Benefits	Total	Salaries	Benefits	Total		
Title 1 - Part A	122,852	13,908	136,760	113,934	12,823	126,757	E	10,003
Idea B Formula	739,704	92,677	832,381	710,390	95,237	805,627	E	26,754
Idea B Preschool	18,583	4,859	23,442	16,264	1,884	18,148	E	5,294
Child Nutrition	144,176	13,258	157,434	93,694	11,086	104,780	F	52,653
Title 2 - Part A - Training	-	-	-	24,401	2,777	27,178	G	(27,178)
Title 3 - Part A - ESL	9,581	3,796	13,376	9,304	1,058	10,362	E	3,015
Total - All Other Funds	1,034,896	128,498	1,163,394	967,987	124,865	1,092,852		70,541
Grand Total	28,384,615	5,798,067	34,182,682	26,726,823	5,607,902	32,334,725		1,847,957

Notes to Explain Large Variances from Prior Year:

- A - Increase due to increase in personnel (new positions), market adjustments, new teacher salary schedule, \$1.00 per hour for custodians, and 3% increase for all other employees.
- B - Increase due to new stipends, stipends associated with new positions, and market adjustments.
- C - Increase reflects an increase in daily rate of pay for substitutes approved by the board in June (\$30K), and an overall increase in the budget of \$20K.
- D - Increase due to increase in overtime for auxiliary workers due to increase in hourly rates and change in rate of pay for bus driver trips (to match their regular hourly rate) in anticipation of moving to True Time.
- E - Increase due to new teacher salary schedule, market adjustments, and 3% increase for all other employees.
- F - Beginning 2015-16, the District will begin charging the Food Service department for a portion of the time (50%) the custodians spend cleaning the cafeterias.
- G - No salaries will be paid from Title 2 funds next year. Funds will be used strictly for staff development literacy project.

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2015-2016 School Year

FINAL
Budget Worksheets
August 2015

Campuses	<i>2015/2016 Proposed Budget</i>	<i>2014/2015 Original Budget</i>	Change from Prior Year
Friendswood High School	389,200	377,074	12,126
Cline Elementary	91,520	94,898	(3,378)
Bales Elementary	55,200	46,077	9,123
Windsong Elementary	75,900	67,215	8,685
Westwood Elementary	63,770	88,893	(25,123)
Friendswood Junior High	191,625	186,951	4,674
Total for All Campuses	\$ 867,215	\$ 861,108	\$ 6,107
Departments			
Superintendent	213,687	243,687	(30,000)
Tax Office	308,500	297,500	11,000
Public Information	31,205	28,005	3,200
Business Department	235,431	272,584	(37,153)
Print Shop	57,200	57,200	-
Curriculum	122,550	111,850	10,700
Nurses	12,110	12,110	-
Transportation	552,000	566,357	(14,357)
Special Education	369,235	334,135	35,100
Maintenance & Operations	922,435	913,733	8,702
Technology	379,935	379,935	-
Athletics	301,074	295,137	5,937
Band	105,095	123,095	(18,000)
Gifted and Talented	11,520	11,520	-
At Risk (Comp Ed)	151,800	166,800	(15,000)
ESL	30,000	21,890	8,110
CATE	247,269	278,400	(31,131)
Transportation Charges	30,000	30,000	-
Deputy Superintendent	2,935,000	2,977,831	(42,831)
Community Education	130,150	127,000	3,150
Athletic Camps	80,000	80,000	-
Total for All Departments	\$ 7,226,196	\$ 7,328,769	\$ (102,573)
Grand Total for all Budget Managers	\$ 8,093,411	\$ 8,189,877	\$ (96,466)

Estimate of Tax Collections and Rates
For Fiscal Year 2015/2016
Tax Year: 2015

Certified Roll received from GCAD & BCAD (total taxable before freeze)	\$ 2,432,054,647
Add back values from ARB review (7% expected loss in value)	\$ 171,907,106
Net Taxable Before Freeze	\$ 2,603,961,753
(minus) Over 65 & Disabled Persons Taxable	\$ (365,600,364)
Estimated Net Taxable Minus Over-65 & Disabled Values	\$ 2,238,361,389
2015 Proposed Rate	\$ 1.367
2015 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$ 30,598,400

Levy Calculations By Fund Based on 2015 Tax Rate of 1.367

Estimated Net Taxable Minus Over-65 & Disabled Values	\$ 2,238,361,389
76.08% Percent M&O	\$ 1.040
Estimated Levy minus Over 65 & Disabled for M & O	\$ 23,278,958

Estimated Net Taxable Minus Over-65 & Disabled Values	\$ 2,238,361,389
23.92% Percent I&S	\$ 0.327
Estimated Levy minus Over 65 & Disabled for I & S	\$ 7,319,442

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 3,947,000	\$ 3,947,000	
	76.08%	23.92%	
Levy for Over 65 & DP	\$ 3,002,838	\$ 944,162	
General	\$ 23,278,958	\$ 7,319,442	
Over 65 & DP	\$ 3,002,838	\$ 944,162	
<u>2014 Estimated Levy</u>	\$ 26,281,797	\$ 8,263,603	<u>Total Estimated Levy</u>
Collection Percentages	99.00%	99.00%	\$ 34,545,400
	\$ 26,018,979	\$ 8,180,967	

Add Delinquent:	\$ 150,000	\$ 50,000	Budget Estimate
Anticipated Collections* (Budgeted as Revenues)	\$ 26,168,979	\$ 8,230,967	Template~ Line 26 and 28
		\$ (7,320,000)	Less: 2016 Bond Payments**
		\$ (900,000)	Less: Additional Called Bonds
		\$ 10,967	Projected Surplus @ 8/31/16

**This amount reflects \$7,011,145 in debt service payments and \$308,855 to call bonds. The District plans to use the surplus from the levy on Over 65 and DP ceilings to call an additional \$900,000 in bonds in August 2016.

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2009	99.23%
2010	99.20%
2011	99.15%
2012	99.37%
2013	99.37%
2014	98.92%

as of July 31, 2015

Debt Service Fund Balance Recap

Fund Balance at 8/31/14	\$ 751,407
Projected Surplus for 2014/15	\$ 611,328
Projected Fund Balance at 8/31/15	\$ 1,362,735
Projected Surplus for 2015/16	\$ 10,967
Projected Fund Balance at 8/31/16	\$ 1,373,702

Change in Net Taxable Values from PY

2015 Net Taxable Values	\$ 2,238,361,389
2014 Net Taxable Values	\$ 2,061,879,273
Increase of 8.6%	\$ 176,482,116

Recap of Values under ARB Review

Amount under ARB Review	\$ 191,109,200
Expected loss in value	\$ (13,377,644)
Amount to add back	\$ 171,907,106

*Prior year's anticipated collections were \$24,116,617. This represents an increase of \$2,052,362 or 8.5%.

Friendswood Independent School District



Stipend List For the 2015-2016 School Year

FISD Stipends 2015-16

<u>Stipend</u>	<u>Amount / Range</u>
10 Additional Days	\$1,500
15 Additional Days	\$2,250
5 Additional Days	\$750
5 Additional Days S.E.	\$800
Academic Decathlon	\$3,700 - \$5,700
Academic Octathlon	\$1,101
Art Vase	\$400
Assistant Athletic Director	\$6,000
Athletic Coordinator co	\$3,000
Athletic Director	\$3,000
AV	\$2,000
Band	\$6,000 - \$7,500
Band Director Asst.	\$8,000
Band Drumline	\$2,500
Baseball JV	\$2,500
Baseball Sophomore	\$2,400
Baseball Varsity	\$2,900
Baseball Varsity Asst.	\$2,500
Baseball Varsity Head	\$6,000
Basketball 9th Boys	\$2,400 - \$2,600
Basketball JH	\$1,940
Basketball Boys Asst.	\$2,900
Basketball Head	\$6,000
Basketball Boys JV	\$1,800
Basketball Girls Vars. Asst.	\$1,400
Basketball JV Girls	\$3,400
Basketball Varsity Asst,	\$3,400
Basketball Youth	\$2,000
Business Prof. of America	\$250 - \$600
Car Duty	\$400
Cell Phone	\$360 - \$480
Cheerlead/Vars/JVFootball/Bball	\$4,000
Cheerleaders / Pep Club co	\$1,625
Cheerleaders/ JV	\$2,250
Cheerleaders/Freshman	\$1,500
Choir	\$750 - \$800
Choir Secondary	\$3,000 - \$6,000
Choir Assistant	\$200 - \$400
Choir Assistant Secondary	\$1,500 - \$3,000
Class Sponsor Freshman co	\$100 - \$300
Computer Club	\$300
Computer Technology	\$1,600
Athletic Coordinator JH	\$1,100
Cross Country JH	\$1,747
Cross Country HS	\$3,400
Curriculum Specialist	\$3,500
DECA	\$500
District Lead Counselor	\$800
Drama	\$2,750
Drama Asst.	\$950
Drama Club	\$300
Drill	\$8,000
Drill Asst.	\$3,000
Dyslexia Monitoring	\$1,500

FISD Stipends 2015-16

<u>Stipend</u>	<u>Amount / Range</u>
Equipment	\$1,200
Equipment/Scouting	\$1,245
ESL Coordinator	\$800
ESL/Translation	\$300
Facility Manager	\$6,000
FCC Leaders of America co	\$675
FFA	\$1,450
Football JH	\$3,250
Football 9th	\$6,000
Football Varsity Asst	\$6,000 - \$8,000
Football Video co	\$1,000
French Club	\$300
German Club	\$300
German Honor Society	\$400
Golf	\$2,000
Golf (fall/spring)	\$3,700
Graduation Live Video	\$350
Henry Winston Video Board	\$2,500
Honor Society	\$1,200
HOSA	\$950
iCoach	\$200
Interact	\$400
Intervention Specialist	\$1,000
ISM	\$2,000
Knitting/Character Club	\$400
Large School Stipend	\$1,500
Lariat	\$1,375
Latin Club	\$300
Lead Counselor	\$2,500
Librarian / 10 Additional Days	\$3,100
Link Crew	\$500 - \$700
Math Club	\$300
Mu Alpha Theta	\$300
Musical Art/Program/PR	\$750
Musical Artwork/Calligraphy	\$450
Musical Band	\$1,500
Musical Choir	\$1,700
Musical Dance	\$1,700
Musical Drama	\$1,700
Musical Piano	\$1,000
Musical Sets	\$1,700
Musical Sound	\$450
Musical Tickets	\$500
Mustang Apps (study hall)	\$1,500
National Forensic League	\$400
National Honor Society co	\$425
Odyssey of the Mind/Dest Imag	\$250
Patriotic Halftime	\$500
Performing Arts	\$500
Principal Mentor	\$3,000
PTLW Materials Coordinator	\$2,000
PTO Liaison	\$800
Robotics	\$500 - \$1,000
Rodeo Art	\$350

FISD Stipends 2015-16

<u>Stipend</u>	<u>Amount / Range</u>
Science Fair	\$600
Science Fair Coordinator	\$750
SE ABA Specialist PT	\$3,300
SE Brailist WW	\$2,000
SE CPI District Trainer	\$3,000
SE ESY Coordinator	\$2,500
SE ESY Speech Path	\$1,250
SE Facilitator	\$2,000
SE Special Olympics	\$1,000 - \$1,100
SE Speech Path Supervisor	\$2,500
SE Speech Pathologist	\$7,000
SE Vision Instruction	\$4,500
Senior Graduation Coordinator	\$1,000
Senior Large Event Coordinator	\$1,000
Skills USA	\$500
Soccer	\$1,500
Soccer Head	\$5,000
Soccer JV	\$2,500
Soccer Sophomore	\$2,000
Social Media	\$250
Softball Head	\$5,000
Softball, JV	\$2,200 - \$2,500
Spanish Club	\$300
Spanish Honor Society	\$400
Speech Assistant Coach	\$1,000
Speech Club	\$300
Statistician	\$1,000
Student Council	\$250 - \$488
Student Council Secondary	\$900 - \$1,150
Summer Pool Duties	\$2,000
Swimming Assistant	\$2,000
Swimming Head	\$4,750
Swimming/Diving	\$2,000
Team Coordinator JH	\$1,250
Team Leader	\$850 - \$2,500
Tech Club	\$150
Tennis	\$1,747
Tennis JV & Varsity co	\$3,200
Tennis Spring/Team	\$5,000
Theater Arts	\$700
Thespians	\$300
Track	\$1,747 - \$2,500
Track Head	\$4,000
Trainer	\$8,435
Trainer Lead	\$9,300
Transition Coordinator	\$1,200
Travel/Gas	\$1,200 - \$5,000
TSA Assistant	\$1,000
TSA Lead	\$1,000
Two Schools Curric Specialist	\$1,850
UIL Academic Contest Coord.	\$1,700
UIL Academic Coordinator	\$2,200
UIL Academics	\$1,400 - \$2,400
UIL Accounting	\$600

FISD Stipends 2015-16

<u>Stipend</u>	<u>Amount / Range</u>
UIL Calculator	\$600
UIL Choir	\$600
UIL Computer Applications	\$600
UIL Computer Science	\$600
UIL Current Issues & Events	\$600
UIL Debate/Speech	\$3,080
UIL Informative Speaking	\$600
UIL Journalism	\$600
UIL Literary Criticism	\$600
UIL Mathematics	\$600
UIL Number Sense	\$600
UIL One Act Play	\$1,600
UIL Persuasive Speaking	\$600
UIL Prose/Poetry	\$1,100
UIL Ready Writing	\$600
UIL Science	\$600
UIL Social Studies	\$600
UIL Spelling	\$600
Volleyball JH	\$1,940
Volleyball 9th	\$3,250
Volleyball JV	\$4,000
Volleyball Vars. Asst.	\$3,000
Volleyball Varsity	\$6,000
Web Management -High School	\$1,500
Webmaster	\$500 - \$1,000
Webmaster-District	\$5,000
Website JH	\$2,000
Weight Room Supv.	\$1,575
Wellness	\$400
Wellness Nurse Coordinator	\$800
Wrestling	\$3,000
Wrestling Assistant	\$2,200
Yearbook	\$1,725 - \$1,925
Yearbook Editor	\$1,000
Zero Hour Decathlon co	\$500
Zero Hour UIL	\$500