Friendswood ISD 2026-2027 Budget Public Hearing August 24, 2026

2026-2027 Calendar of Events

Feb 2026

12th – Budget Managers began review of personnel positions and established campus and department planning teams

20th – Budget Managers submitted completed Job Analysis Questionnaires and Staffing Request Forms to HR

Mar 2026

27th – Budget Managers submitted campus and department proposed budgets to the Business Office via the Skyward financial system

May 2026

11th – Board approved the 2026-2027 salary plan

June 2026

8th – Preliminary budget presented to Board and Board approved the 2026-2027 stipend adjustments

Aug 2026

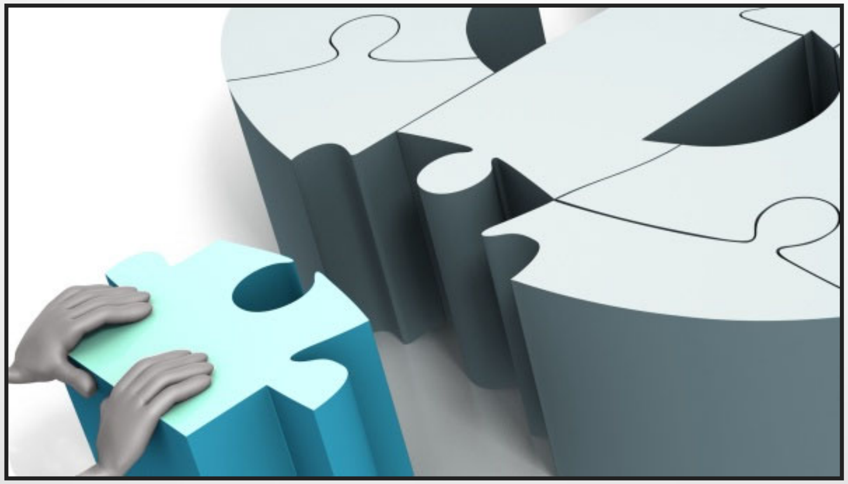
10th – Proposed tax rate and budget presented to Board

24th – Public hearing on the budget and tax rate; Final budget and tax rate presented to Board for approval

2026-2027 District Goals

1. We will actively create a unified FISD community.
2. We will optimize engagement to ensure the growth of each learner.
3. We will engage in personalized professional learning that aligns with our beliefs.
4. We will strategically allocate resources and spaces that support and inspire learning and growth for all.
5. We will cultivate a safe learning community that supports the social, identification, and mental well-being of all stakeholders.

General Fund



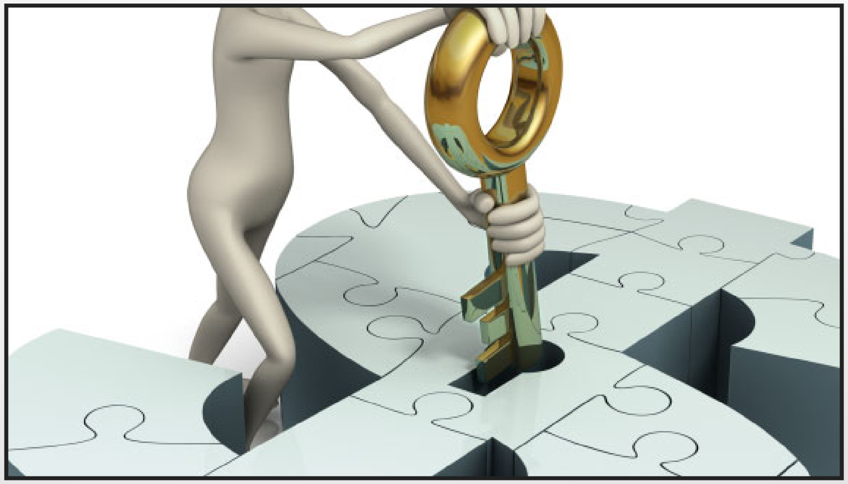
2026-27 Budget Highlights

- Revenues based on expected ADA of 5775, a decrease of 163 students from prior year
- Local tax collections will increase 5% from prior year adopted budget and state funding will increase 6%.
- Board approved a salary plan which includes an increase in starting pay for custodial, transportation, and mechanic paraprofessional matrices, 2% for all other staff, conditional one-time salary supplement for eligible employees, increased TRS ActiveCare contribution, addition of local wellness leave day, additional stipends for special education, and adjustments for athletic and elementary/intermediate coaching stipends.
- The total projected expenditure budget is $70,401,576
- Recapture of $160,337

2026-2027 Revenue vs. 2025-2026

FISD GENERAL FUND	ADOPTED 2025-2026	ANTICIPATED 2025-2026	PROPOSED 2026-2027	DIFF. FROM ADOPTED	% CHANGE
Property Tax Revenue	$31,325,413	$32,541,066	$32,849,695	$1,524,282	5%
Other Local Sources	$2,840,662	$3,584,835	$2,823,269	($17,394)	-1%
Federal Revenue	$147,000	$291,644	$147,000	$0	0%
TRS On-Behalf	$3,023,223	$3,724,436	$3,575,087	$551,864	18%
State Funding	$29,377,285 ADA = 5,835	$32,800,324 ADA = 5,810	$31,006,525 ADA = 5,775	$1,629,241	6%
Other Resources	$770,375	$0	$0	($770,375)	-100%
TOTALS	**$67,483,958**	**$72,942,304**	**$70,401,576**	**$2,917,618**	**4.32%**

General Fund Expenditures



2026-2027 Budgeted Expenditures by Object

	ADOPTED 2025-2026	% of Total Budget	PROPOSED 2026-2027	% of Total Budget	Difference
Salaries & Benefits	$55,851,299	82.8%	$58,873,153	83.6%	$3,021,854
Contracted Services	$5,820,029	8.6%	$5,892,292	8.4%	$72,263
Supplies & Materials	$2,495,029	3.7%	$2,588,439	3.7%	$93,410
Other Operating Expenditures	$2,453,199	3.6%	$2,453,615	3.5%	$416
Debt Services	$857,402	1.3%	$87,077	0.1%	($770,325)
Capital & Other Uses	$7,000	0.0%	$507,000	0.7%	$500,000
TOTAL EXPENDITURES	**$67,483,958**	**100%**	**$70,401,576**	**100%**	**$2,917,618**

2026-2027 Budgeted Expenditures by Function

	ADOPTED 2025-2026	% of Total	PROPOSED 2026-2027	% of Total	Difference
Instruction, Instructional Related Svc & School Leadership (11,12,13,21,23,36,93,95)	$46,784,428	69.3%	$49,399,524	70.2%	$2,615,096
Student Support Services (31,32,33,52,53)	$6,002,451	8.9%	$6,339,972	9.0%	$337,521
Non-Student Support Services (Operations) (34,35,41,51,81)	$13,019,420	19.3%	$13,779,749	19.6%	$760,329
Other (61,71,99)	$1,677,659	2.5%	$882,331	1.2%	($795,328)
TOTAL EXPENDITURES	**$67,483,958**	**100%**	**$70,401,576**	**100%**	**$2,917,618**

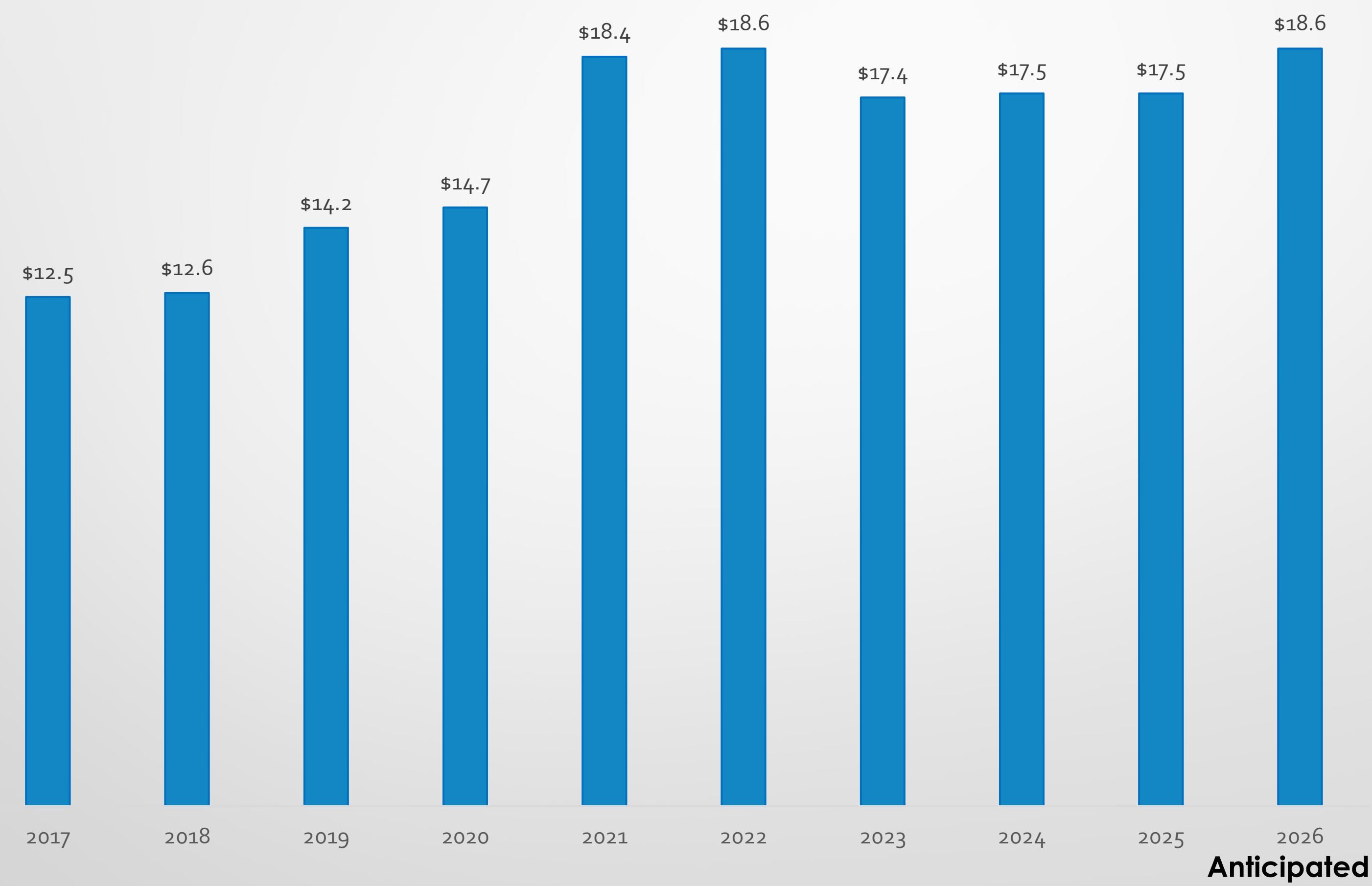
General Fund Summary

	2025-2026 Adopted	2026-2027 Proposed	Difference	% Change
Total Revenue	$67,483,958	$70,401,576	$2,917,618	4.3%
Total Expenditures	$67,483,958	$70,401,576	$2,917,618	4.3%
Surplus/(Deficit)	**$0**	**$0**	**$0**	

Fund Balance Forecast

	2025-2026 Adopted	2025-2026 Anticipated	2026-2027 Proposed
Total Revenue	$67,483,958	$72,942,304	$70,401,576
Total Expenditures	$67,483,958	$71,849,987	$70,401,576
Increase/(Decrease) to Fund Balance	$0	$1,092,317	$0
Beginning Fund Balance	$17,544,879	$17,544,879	$18,637,196
Ending Fund Balance	**$17,544,879**	**$18,637,196**	**$18,637,196**
% of Operating Expenditures	**26%**	**26%**	**26%**

Fund Balance History

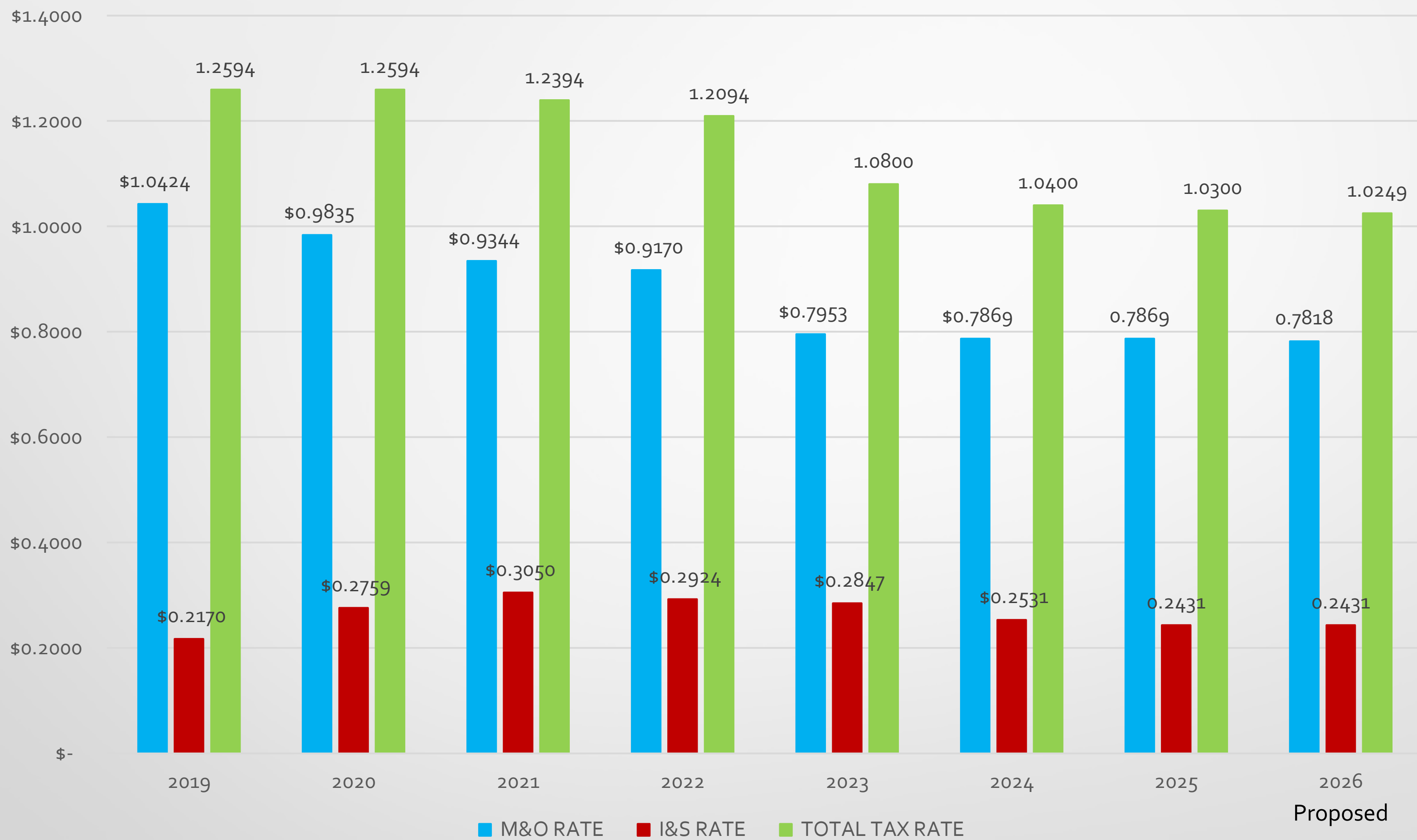


M&O Tax Rate

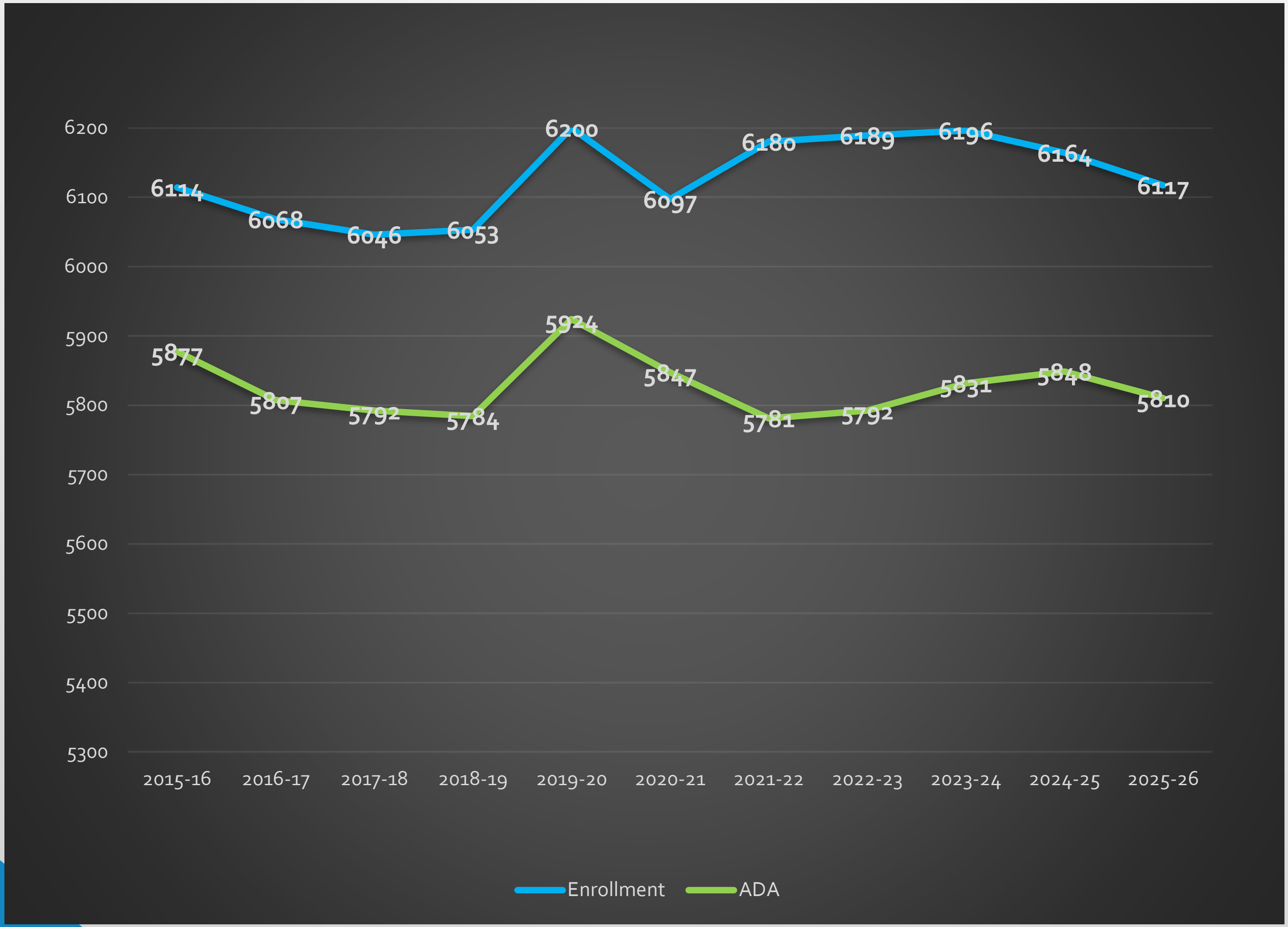
As part of the 89th Legislature, compressed tax rates for school districts and increased homestead exemptions (pending voter approval), summarized as follows:

- FISD 2025 M&O Tax Rate = $0.7869
- **2026 Compressed Tax Rate = $0.7818**(0.6118+0.08+0.09)
  - Tier 1 Rate = **$0.6118** (calculated by TEA after July 25 certified values are received by the CADs)
  - Golden Pennies = **$0.0800**
  - Copper Pennies = $**0.0900**
  - 2.5% Additional compression effective September 1, 2020
- If values grow by >2.5%, the formula will restrict the Tier 1 tax levy to no more than 2.5% more than the prior year.

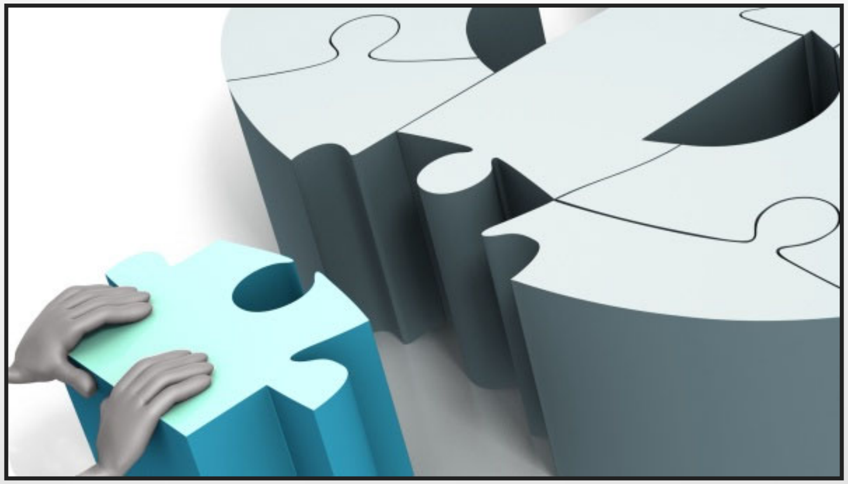
Tax Rate History



Enrollment vs. ADA
10 Year History



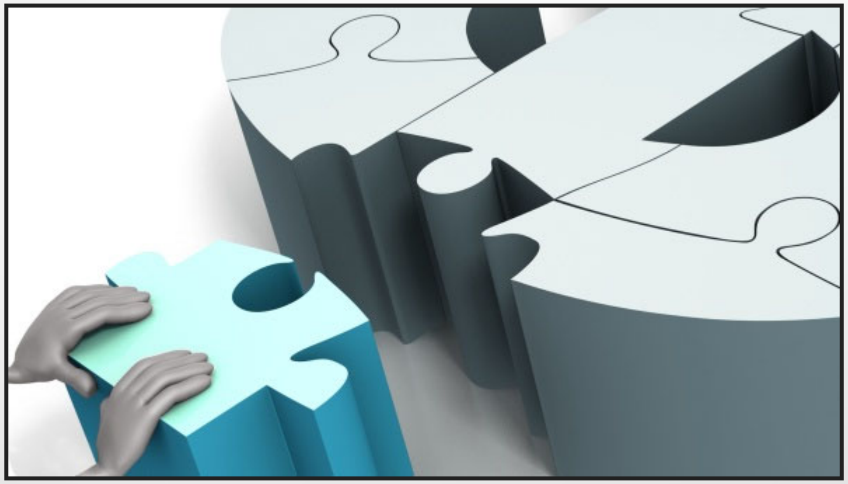
Debt Service Fund



Debt Service Fund Summary

	2025-2026 Adopted	2026-2027 Proposed
Total Revenue	$11,342,692	$14,246,570
Total Expenditures	$12,622,550	$14,448,254
Increase/(Decrease) to Fund Balance	($1,279,858)	($201,684)
Beginning Fund Balance	$5,779,011	$4,499,153
Ending Fund Balance	**$4,499,153**	**$4,297,469**

Food Service Fund



Food Service Fund Summary

	2025-2026 Adopted	2025-2026 Anticipated	2026-2027 Proposed
Total Revenue	$1,043,630	$1,018,753	$947,010
Total Expenditures	$997,941	$1,043,915	$1,060,346
Increase/(Decrease) to Fund Balance	$45,689	($25,162)	($113,336)
Beginning Fund Balance	$1,040,194	$1,040,194	$1,015,032
Ending Fund Balance	**$1,085,883**	**$1,015,032**	**$901,696**

Questions?