FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2026-2027 Budget

August 24, 2026

302 Laurel Drive, Friendswood, Texas 77546
Visit us online @ www.myfisd.com

Friendswood Independent School District

Thad Roher
Superintendent of Schools

August 24, 2026

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, 2026 and ending August 31, 2027.

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 89th Legislature, Regular and Special Sessions.

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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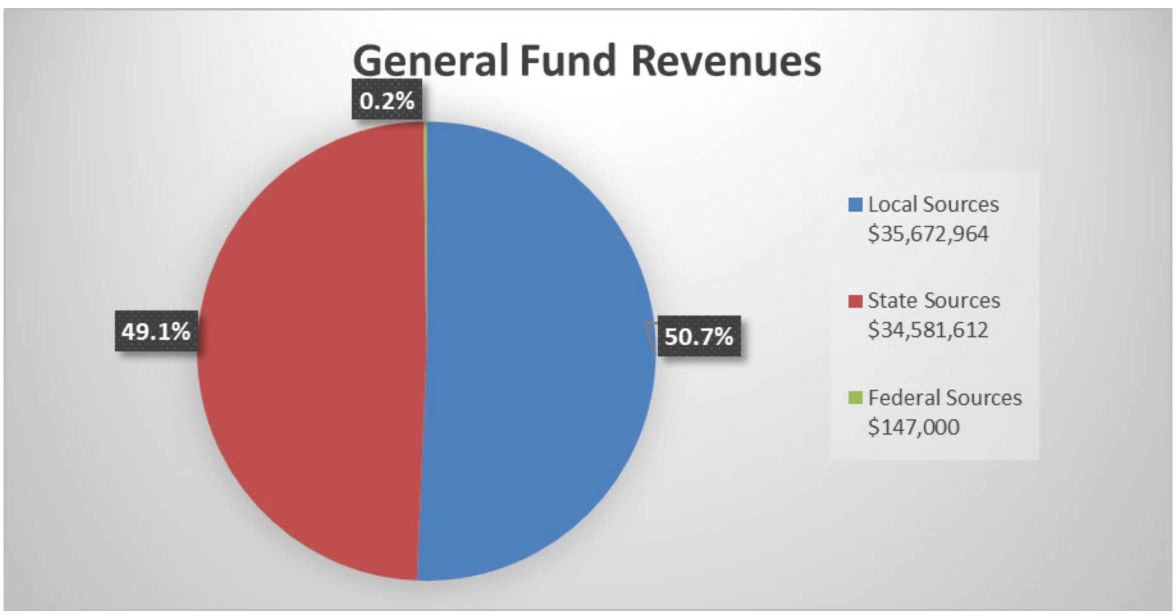
Executive Summary – General Fund

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 2026-27 budget was based on a projected enrollment of 5980 which is a decrease of 2.65% or 163 students less than the 2025-26 projected enrollment. The expected average daily attendance (ADA) is 5775.

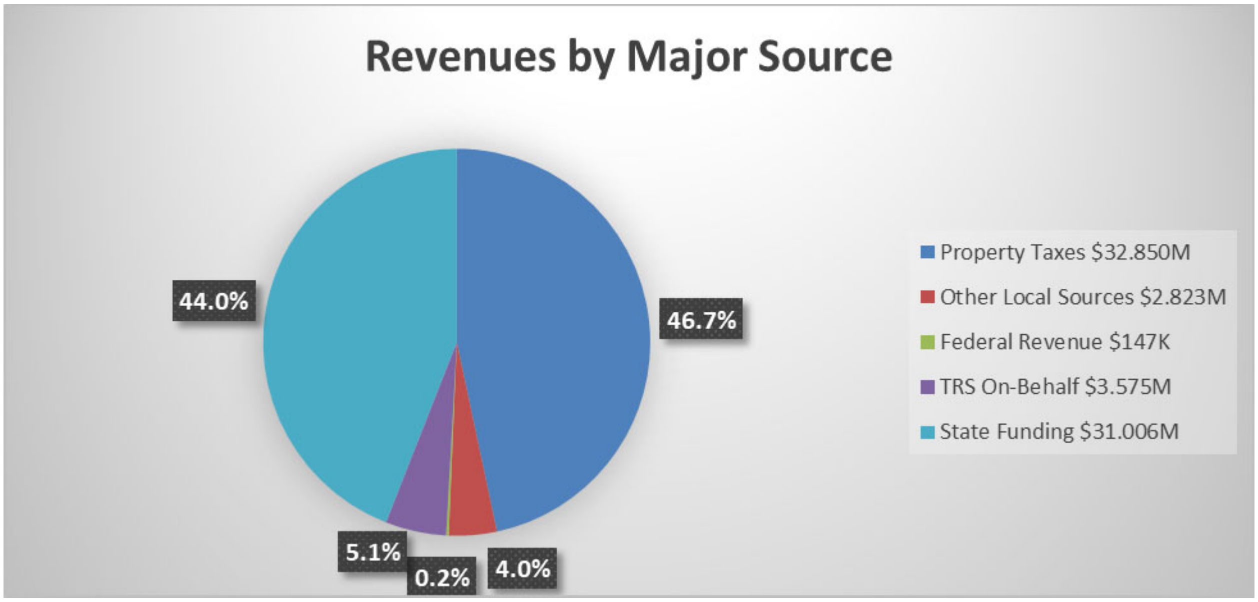
General Fund Revenues

There are four sources of revenue for Friendswood ISD's General Operating Fund (General Fund): local, state, federal, and other resources. The majority of local sources is from local tax collections. The general fund revenue budget for 2026-2027 is $70,401,576.



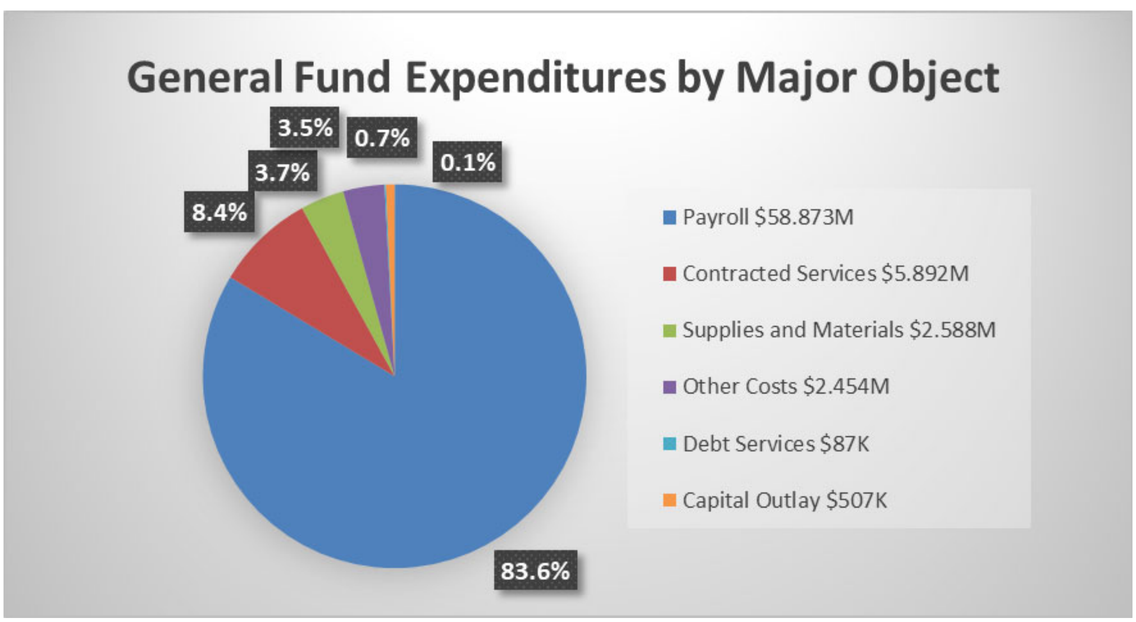
Highlights from this year's revenue budget:

- Tax collections are estimated at $32.85M which represent an increase of $1.5M over last year due to increase in property values.
- State revenues are estimated to increase by $1.6M due to legislative funding changes related to homestead exemptions and deferrals.
- In the 2025-26 revenue budget, 48.0% of the revenues were from state sources and 50.6% were from local sources as compared to 49.1% and 50.7%, respectively, for 2026-27.
- 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 2026-2027 school year is $70,401,576. 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 83.6 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 the following:

- Increase in starting pay for custodial, transportation, and mechanic paraprofessional matrices
- 2% increase in pay for all other staff
- Conditional one-time salary supplement for employees whose position salary was previously based on the teacher salary schedule (banded salaries) or those employees whose salaries are grandfathered above the salary bands during the 2024-2025 school year
- Additional district paid contribution of $50 per month per employee for those who elect TRS ActiveCare insurance
- One annual wellness leave day for full-time employees
- Additional special education stipends
- Adjustments for athletic and elementary/intermediate coaching stipends

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. 8.4 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 36.0 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 miscellaneous professional services.

SUPPLIES AND MATERIALS

3.7 percent of the general operating budget is dedicated to equipping our students and employees with the supplies needed to be successful. These expenses include supplies and materials for maintenance and operations, textbooks and other reading materials, testing materials, and general supplies. Also included in this category, accounting for 9.7 percent of the expenditures, are the fuel costs needed to transport students to and from school each day.

OTHER OPERATING COSTS

Employee training, 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 3.5 percent of the total FISD operating budget. The single largest expenditure in this account is for property and casualty insurance, accounting for over 64.7 percent of the total of other operating costs.

DEBT SERVICES

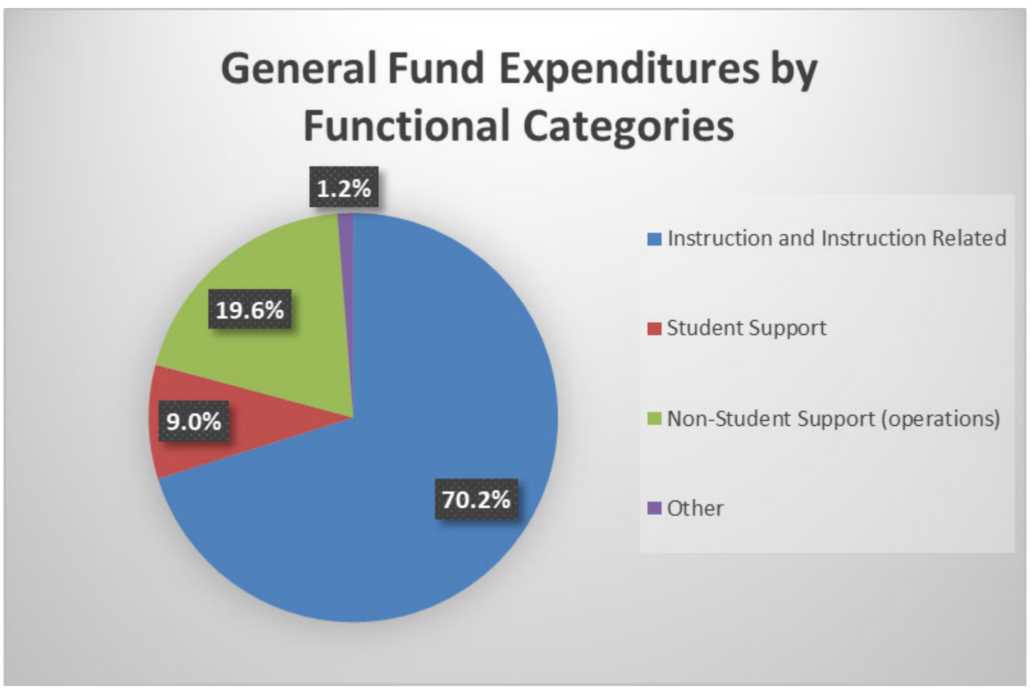
GASB 87 went into effect for the 2021-22 fiscal year. The 2026-27 budget reflects the lease payments as debt service payments which equals 0.12 percent of the general operating budget. The district currently has copier leases.

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. $507,000 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 $17,544,879 of which $13.5M was unassigned at August 31, 2025. A $1.09M surplus is projected at the end of fiscal year 2026. With this operating surplus, the district projects to end the 2025-2026 fiscal year with a reserve of approximately $18.6M. The District's expenditures are expected to average $5.87M per month in 2026-2027, which equates to a 97-day reserve. The District is anticipating a balanced budget for fiscal year ending August 31, 2027.

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).

2026-2027 Proposed FISD Tax Rate	
M&O Rate	$0.7818
I&S Rate	$0.2431
Total FISD Tax Rate	$1.0249

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 Legislative mandates, the M&O rate has been compressed by $0.0051 for 2026-2027. The proposed I&S rate did not change. The overall proposed tax rate will decrease $0.0051 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 $14,246,570 for 2026-2027. This represents an increase of $2,903,878 over last year's adopted revenue budget. See the section on Property Taxes for more information. The expenditure budget which is used to make bond payments is $14,448,254. The debt service fund balance at the August 31, 2026 fiscal year-end is projected to be approximately $4.98M, and is expected to be $4.59M at the end of August 2027.

Executive Summary – Food Service Fund

The Food Service Fund is a Special Revenue Fund and is used to account for all food service operations at the elementary and intermediate campuses. FISD contracts with Aramark to manage the food service operations for the District. The revenue budget for 2026-2027 is $947,010 which is a decrease of $96,620 compared to last year. The expenditure budget decreased by $234K and is $1,060,346. The expenditure budget accounts for a meal rate increase impacted by the consumer price index. The food service fund is anticipating a deficit for 2026-2027 of approximately $113K which will decrease the fund balance. The food service fund balance was $1.04M at August 31, 2025.

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

BUDGET STATISTICS

GENERAL FUND

	2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	**50.67%**	**50.63%**
PERCENT OF REVENUE FROM STATE SOURCES	**49.12%**	**48.01%**
PERCENT OF REVENUE FROM FEDERAL SOURCES	**0.21%**	**0.22%**
PERCENT OF REVENUE FROM OTHER RESOURCES	**0.00%**	**1.14%**
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
Salaries and Benefits	**83.62%**	**78.56%**
Instruction and Related Services	**59.06%**	**55.48%**
Maintenance and Operations	**11.20%**	**10.52%**
Campus Administration	**4.89%**	**4.73%**
General Administration	**4.27%**	**4.19%**
Student Transportation	**3.74%**	**3.65%**
Extracurricular and Co-Curricular	**3.86%**	**3.70%**
Data Services	**2.46%**	**2.23%**
Instructional Administration	**2.15%**	**2.04%**
Guidance and Counseling Services	**3.75%**	**3.58%**
Other	**1.84%**	**7.28%**
Health Services	**1.11%**	**1.00%**
Security	**1.67%**	**1.60%**

Friendswood Independent School District
2026-2027
Budgets For Adoption - ALL FUNDS

	General Fund	Debt Service	Food Service
	Proposed	Proposed	Proposed
REVENUES			
5711 Current Property Taxes	32,699,695	10,167,940	-
5712 Delinquent Prop. Taxes	150,000	30,000	-
5719 Other Tax Revenue	150,000	40,000	-
5722 SSA - Revenue from Members	26,000	-	-
5739 Paid PK Tuition	-	-	-
5742 Interest	1,250,000	145,000	25,000
5743 Rent	277,000	-	-
5748 Activity Revenue	7,500	-	-
5749 Local Sources	600,769	-	30,000
5751 Food Service Sales	-	-	652,320
5752 Athletic Activity	155,000	-	-
5755 Community Education	357,000		-
5811 Per Capita Apportionment	3,485,930	-	-
5812 Foundation School Program	27,520,595	-	-
5829 Revenues From TEA	-	3,863,630	4,120
5839 State Revenue - Other Agencies	-		
5831 TRS On-Behalf	3,575,087	-	-
5921 School Breakfast Prog	-	-	16,800
5922 Nat'l School Lunch Prog	-	-	176,000
5923 USDA Commodities	-	-	42,770
5929 Federal Revenue from TEA	87,000	-	-
5931 SHARS	60,000	-	-
5949 Revenue from Federal Agencies	-	-	-
7911 Issuance of Bonds	-	-	-
7915 Transfers In	-	-	-
TOTAL REVENUES	**70,401,576**	**14,246,570**	**947,010**
EXPENDITURES			
11 Instruction	39,333,791	-	-
12 Instructional Resources	731,925	-	-
13 Curr & Inst Staff Dev	1,519,290	-	-
21 Instructional Leadership	1,512,310	-	-
23 School Leadership	3,439,327	-	-
31 Guidance/Counseling	2,638,633	-	-
32 Social Work Services	18,000	-	-
33 Health Services	780,755	-	-
34 Student Transportation	2,631,171	-	-
35 Food Services	1,850	-	1,060,346
36 Extracurricular Activities	2,714,331	-	-
41 General Admin	3,007,531	-	-
51 Maintenance and Operations	7,889,197	-	-
52 Security and Monitoring	1,173,923	-	-
53 Data Processing Svcs	1,728,661	-	-
61 Community Services	370,254	-	-
71 Debt Service	87,077	14,448,254	-
81 Construction	250,000	-	-
93 Shared Services	143,550	-	-
95 JJAEP	5,000	-	-
99 Intergov Charges	425,000	-	-
8911 Transfers Out	-	-	-
TOTAL EXPENDITURES	**$ 70,401,576**	**$ 14,448,254**	**$ 1,060,346**
BUDGET SURPLUS (DEFICIT)	**-**	**(201,684)**	**(113,336)**

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
BUDGET FOR ADOPTION

GENERAL FUND

REVENUES		
LOCAL & INTERMEDIATE SOURCES	$	35,672,964
STATE PROGRAM REVENUES	$	34,581,612
FEDERAL PROGRAM REVENUES	$	147,000
OTHER RESOURCES	$	-
TOTAL REVENUES	$	70,401,576
EXPENDITURES		
FUNCTION: 11 INSTRUCTION	$	39,333,791
FUNCTION: 12 INSTRUCTIONAL RESOURCES	$	731,925
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	$	1,519,290
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	$	1,512,310
FUNCTION: 23 SCHOOL ADMINISTRATION	$	3,439,327
FUNCTION: 31 GUIDANCE & COUNSELING	$	2,638,633
FUNCTION: 32 SOCIAL WORK SERVICES	$	18,000
FUNCTION: 33 HEALTH SERVICES	$	780,755
FUNCTION: 34 STUDENT TRANSPORTATION	$	2,631,171
FUNCTION: 35 FOOD SERVICES	$	1,850
FUNCTION: 36 COCURRICULAR	$	2,714,331
FUNCTION: 41 GENERAL ADMINISTRATION	$	3,007,531
FUNCTION: 51 PLANT MAINTENANCE	$	7,889,197
FUNCTION: 52 SECURITY AND MONITORING SERVICES	$	1,173,923
FUNCTION: 53 DATA SERVICES	$	1,728,661
FUNCTION: 61 COMMUNITY SERVICES	$	370,254
FUNCTION: 71 DEBT SERVICES	$	87,077
FUNCITON: 81 FACILITIES ACQUISITION & CONSTRUCTION	$	250,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	$	143,550
FUNCTION: 95 PAYMENTS TO JJAEP	$	5,000
FUNCTION: 99 OTHER GOVERNMENTAL CHARGES	$	425,000
TOTAL EXPENDITURES	$	70,401,576
OTHER USES / NON-OPERATING EXPENSES	$	-
TOTAL EXPENDITURES & OTHER USES	$	70,401,576
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$	-

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
BUDGET FOR ADOPTION

DEBT SERVICE FUND

REVENUES	
LOCAL & INTERMEDIATE SOURCES	$ 10,382,940
STATE PROGRAM REVENUES	$ 3,863,630
TOTAL REVENUES	$ 14,246,570
EXPENDITURES	
FUNCTION: 71 DEBT SERVICES	$ 14,448,254
TOTAL EXPENDITURES	$ 14,448,254
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (201,684)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
BUDGET FOR ADOPTION

FOOD SERVICE FUND

REVENUES		
LOCAL & INTERMEDIATE SOURCES	$	707,320
STATE PROGRAM REVENUES	$	4,120
FEDERAL SOURCES	$	235,570
TOTAL REVENUES	$	947,010
EXPENDITURES		
FUNCTION: 35 FOOD SERVICES	$	1,060,346
TOTAL EXPENDITURES	$	1,060,346
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$	(113,336)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026/2027 - 2025/2026
BUDGETARY COMPARISON

GENERAL FUND

	2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	35,672,964	34,166,076	1,506,888
STATE PROGRAM REVENUES	34,581,612	32,400,507	2,181,105
FEDERAL PROGRAM REVENUES	147,000	147,000	-
OTHER RESOURCES	-	770,375	(770,375)
TOTAL REVENUES	70,401,576	67,483,958	2,917,618
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	39,333,791	37,338,511	1,995,280
FUNCTION: 12 INSTRUCTIONAL RESOURCES	731,925	702,690	29,236
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	1,519,290	1,393,167	126,123
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	1,512,310	1,451,948	60,362
FUNCTION: 23 SCHOOL ADMINISTRATION	3,439,327	3,359,097	80,230
FUNCTION: 31 GUIDANCE & COUNSELING	2,638,633	2,541,234	97,399
FUNCTION: 32 SOCIAL WORK SERVICES	18,000	-	18,000
FUNCTION: 33 HEALTH SERVICES	780,755	710,538	70,216
FUNCTION: 34 STUDENT TRANSPORTATION	2,631,171	2,594,467	36,704
FUNCTION: 35 FOOD SERVICES	1,850	4,790	(2,940)
FUNCTION: 36 COCURRICULAR	2,714,331	2,632,093	82,237
FUNCTION: 41 GENERAL ADMINISTRATION	3,007,531	2,977,759	29,772
FUNCTION: 51 PLANT MAINTENANCE	7,889,197	7,474,928	414,268
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,173,923	1,139,259	34,664
FUNCTION: 53 DATA SERVICES	1,728,661	1,582,993	145,668
FUNCTION: 61 COMMUNITY SERVICES	370,254	369,732	521
FUNCTION: 71 DEBT SERVICES	87,077	4,280,779	(4,193,702)
FUNCITON: 81 FACILITIES ACQUISITION & CONSTRUCTION	250,000	-	250,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	143,550	66,000	77,550
FUNCTION: 95 PAYMENTS TO JJAEP	5,000	5,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	425,000	450,000	(25,000)
TOTAL EXPENDITURES	70,401,576	71,074,987	(673,411)
OTHER USES / NON-OPERATING EXPENSES / TRANSFERS IN (OUT)	-	-	-
TOTAL EXPENDITURES & OTHER USES	70,401,576	71,074,987	(673,411)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	-	(3,591,029)	3,591,029

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026/2027 - 2025/2026
BUDGETARY COMPARISON

DEBT SERVICE FUND

	2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	10,382,940	9,846,139	536,801
STATE PROGRAM REVENUES	3,863,630	1,496,553	2,367,077
OTHER RESOURCES	-	-	-
TOTAL REVENUES	14,246,570	11,342,692	2,903,878
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	14,448,254	13,370,719	1,077,535
TOTAL EXPENDITURES	14,448,254	13,370,719	1,077,535
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(201,684)	(2,028,027)	1,826,343

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026/2027 - 2025/2026
BUDGETARY COMPARISON

FOOD SERVICE FUND

	2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	707,320	709,511	(2,192)
STATE PROGRAM REVENUES	4,120	4,122	(2)
OTHER RESOURCES	235,570	329,997	(94,427)
TOTAL REVENUES	947,010	1,043,630	(96,620)
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	1,060,346	1,294,546	(234,200)
TOTAL EXPENDITURES	1,060,346	1,294,546	(234,200)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)EXPENDITURES	(113,336)	(250,916)	137,580

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT

2026-2027

REVENUE BY SOURCE

GENERAL FUND

	2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	32,699,695	31,175,413	1,524,282
5712 DELINQUENT TAXES	150,000	150,000	-
5719 PENALTY & INTEREST	150,000	150,000	-
5722 SSA - REVENUES FROM MEMBERS	26,000	-	26,000
5739 PAID PK TUITION	-	-	-
5742 INTEREST	1,250,000	1,275,000	(25,000)
5743 RENT	277,000	277,000	-
5748 ACTIVITY REVENUE	7,500	7,500	-
5749 OTHER REVENUE FROM LOCAL SOURCES	600,769	619,163	(18,394)
5752 ATHLETIC ACTIVITY	155,000	155,000	-
5755 COMMUNITY EDUCATION	357,000	357,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	35,672,964	34,166,076	1,506,888
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	3,485,930	2,755,407	730,523
5812 FOUNDATION SCHOOL FUND	27,520,595	26,621,877	898,718
5829 OTHER STATE PROGRAM REVENUE	-	-	-
5831 TRS ON-BEHALF	3,575,087	3,023,223	551,864
5839 STATE REVENUE FROM OTHER AGENCIES	-	-	-
TOTAL FROM STATE PROGRAM REVENUES	34,581,612	32,400,507	2,181,105
5900 FEDERAL REVENUE DISTRIBUTED FROM FED. AGENCIES			
5929 FEDERAL REVENUE FROM TEA	87,000	87,000	-
5931 SCHOOL HEALTH AND RELATED SERVICES	60,000	60,000	-
5949 FEDERAL REVENUE FROM FEDERAL AGENCIES	-	-	-
TOTAL FROM FEDERAL PROGRAM REVENUES	147,000	147,000	-
7900 OTHER RESOURCES/NON-OPERATING REVENUES			
7911 ISSUANCE OF BONDS	-	-	-
7915 TRANSFERS IN	-	770,375	(770,375)
TOTAL FROM OTHER RESOURCES/NON-OPERATING REVENUES	-	770,375	(770,375)
TOTAL FOR GENERAL FUND	70,401,576	67,483,958	2,917,618

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
REVENUE BY SOURCE

DEBT SERVICE FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES				
5711	**CURRENT TAXES**	10,167,940	9,631,139	536,801
5712	**DELINQUENT TAXES**	30,000	30,000	-
5719	**PENALTY & INTEREST**	40,000	40,000	-
5742	**INTEREST**	145,000	145,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES		10,382,940	9,846,139	536,801
5800 STATE PROGRAM REVENUES				
5826	**INSTRUCTIONAL FACILITIES ALLOTMENT**	-	-	-
5826	**EXISTING DEBT ALLOTMENT**	-	-	-
5829	**HOLD HARMLESS DUE TO HOMESTEAD EXEMPTION**	3,863,630	1,496,553	2,367,077
TOTAL FROM STATE PROGRAM REVENUES		3,863,630	1,496,553	2,367,077
7900 OTHER RESOURCES/NON-OPERATING REVENUES				
7916	**PREMIUM ON BONDS**	-	-	-
7917	**PREPAID INTEREST**	-	-	-
TOTAL FROM OTHER RESOURCES		-	-	-
TOTAL FOR DEBT SERVICE FUND		14,246,570	11,342,692	2,903,878

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
REVENUE BY SOURCE

FOOD SERVICE FUND

	2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INTEREST	25,000	15,000	10,000
5749 DISTRICT CATERING	30,000	30,000	-
5751 FOOD SERVICE SALES	652,320	664,512	(12,192)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	707,320	709,511	(2,192)
5800 STATE PROGRAM REVENUES			
5829 OTHER	4,120	4,122	(2)
TOTAL FROM STATE PROGRAM REVENUES	4,120	4,122	(2)
5900 FEDERAL PROGRAM REVENUES			
5921 NATIONAL SCHOOL BREAKFAST PROGRAM	16,800	20,520	(3,720)
5922 NATIONAL SCHOOL LUNCH PROGRAM	176,000	231,713	(55,713)
5923 USDA COMMODITIES	42,770	77,763	(34,993)
5939 FROM OTHER STATE AGENCIES - FEMA	-	-	-
TOTAL FROM OTHER RESOURCES	235,570	329,997	(94,427)
TOTAL FOR FOOD SERVICE FUND	947,010	1,043,630	(96,620)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION				
6100	**PAYROLL COSTS**	37,689,600	35,687,063	2,002,537
6200	**CONTRACTED SERVICES**	346,182	397,000	(50,818)
6300	**SUPPLIES AND MATERIALS**	1,250,639	1,190,633	60,006
6400	**OTHER COSTS**	40,370	63,815	(23,445)
6600	**CAPITAL OUTLAY**	7,000	-	7,000
TOTAL FOR FUNCTION 11		39,333,791	37,338,511	1,995,280
FUNCTION : 12 INSTRUCTIONAL RESOURCES				
6100	**PAYROLL COST**	715,863	609,220	106,644
6200	**CONTRACTED SERVICES**	52,307	52,307	-
6300	**SUPPLIES AND MATERIALS**	(38,445)	39,393	(77,838)
6400	**OTHER COSTS**	2,200	1,770	430
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 12		731,925	702,690	29,236
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT				
6100	**PAYROLL COST**	1,446,417	1,323,563	122,854
6200	**CONTRACTED SERVICES**	5,858	6,560	(702)
6300	**SUPPLIES AND MATERIALS**	3,200	7,165	(3,965)
6400	**OTHER COSTS**	63,815	55,878	7,937
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 13		1,519,290	1,393,167	126,123
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION				
6100	**PAYROLL COST**	1,383,772	1,374,731	9,042
6200	**CONTRACTED SERVICES**	69,957	28,768	41,189
6300	**SUPPLIES AND MATERIALS**	14,586	12,359	2,227
6400	**OTHER COSTS**	43,995	36,091	7,904
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 21		1,512,310	1,451,948	60,362

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION				
6100	**PAYROLL COST**	3,362,199	3,277,761	84,437
6200	**CONTRACTED SERVICES**	3,444	4,512	(1,068)
6300	**SUPPLIES AND MATERIALS**	37,539	30,348	7,191
6400	**OTHER COSTS**	36,145	46,475	(10,330)
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 23		3,439,327	3,359,097	80,230
FUNCTION : 31 GUIDANCE & COUNSELING				
6100	**PAYROLL COST**	2,551,423	2,455,957	95,466
6200	**CONTRACTED SERVICES**	5,500	6,806	(1,306)
6300	**SUPPLIES AND MATERIALS**	71,980	70,341	1,639
6400	**OTHER COSTS**	9,730	8,130	1,600
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 31		2,638,633	2,541,234	97,399
FUNCTION : 32 SOCIAL WORK SERVICES				
6100	**PAYROLL COST**	-	-	-
6200	**CONTRACTED SERVICES**	18,000	-	18,000
6300	**SUPPLIES AND MATERIALS**	-	-	-
6400	**OTHER COSTS**	-	-	-
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 32		18,000	-	18,000
FUNCTION: 33 HEALTH SERVICES				
6100	**PAYROLL COST**	750,437	694,520	55,916
6200	**CONTRACTED SERVICES**	500	500	-
6300	**SUPPLIES AND MATERIALS**	28,598	14,206	14,392
6400	**OTHER COSTS**	1,220	1,312	(92)
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 33		780,755	710,538	70,216

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION				
6100	PAYROLL COST	2,203,575	2,169,536	34,040
6200	CONTRACTED SERVICES	96,830	88,128	8,702
6300	SUPPLIES AND MATERIALS	406,913	407,026	(113)
6400	OTHER COSTS	(76,147)	(70,222)	(5,925)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 34		2,631,171	2,594,467	36,704
FUNCTION: 35 FOOD SERVICES				
6100	PAYROLL COST	1,850	4,790	(2,940)
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	-	-	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 35		1,850	4,790	(2,940)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES				
6100	PAYROLL COST	1,719,214	1,639,941	79,273
6200	CONTRACTED SERVICES	290,165	279,385	10,780
6300	SUPPLIES AND MATERIALS	195,257	180,266	14,991
6400	OTHER COSTS	509,695	532,102	(22,407)
6600	CAPITAL OUTLAY	-	401	(401)
TOTAL FOR FUNCTION 36		2,714,331	2,632,093	82,237
FUNCTION: 41 GENERAL ADMINISTRATION				
6100	PAYROLL COST	2,232,315	2,136,193	96,122
6200	CONTRACTED SERVICES	487,166	545,364	(58,198)
6300	SUPPLIES AND MATERIALS	87,056	82,401	4,655
6400	OTHER COSTS	200,994	213,801	(12,807)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 41		3,007,531	2,977,759	29,772

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE				
6100	**PAYROLL COST**	3,197,119	2,970,127	226,992
6200	**CONTRACTED SERVICES**	2,551,957	2,564,151	(12,194)
6300	**SUPPLIES AND MATERIALS**	430,245	398,325	31,920
6400	**OTHER COSTS**	1,459,876	1,526,009	(66,133)
6600	**CAPITAL OUTLAY**	250,000	16,316	233,684
TOTAL FOR FUNCTION 51		7,889,197	7,474,928	414,268
FUNCTION: 52 SECURITY AND MONITORING SERVICE				
6100	**PAYROLL COST**	59,358	57,588	1,771
6200	**CONTRACTED SERVICES**	1,089,980	1,035,158	54,822
6300	**SUPPLIES AND MATERIALS**	21,085	43,714	(22,629)
6400	**OTHER COSTS**	3,500	2,800	700
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 52		1,173,923	1,139,259	34,664
FUNCTION: 53 DATA SERVICES				
6100	**PAYROLL COST**	1,264,457	1,138,851	125,606
6200	**CONTRACTED SERVICES**	389,946	385,622	4,324
6300	**SUPPLIES AND MATERIALS**	59,586	48,724	10,862
6400	**OTHER COSTS**	14,672	9,796	4,876
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 53		1,728,661	1,582,993	145,668
FUNCTION: 61 COMMUNITY SERVICES				
6100	**PAYROLL COST**	295,554	295,032	521
6200	**CONTRACTED SERVICES**	54,500	54,500	-
6300	**SUPPLIES AND MATERIALS**	20,200	20,200	-
6400	**OTHER COSTS**	-	-	-
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 61		370,254	369,732	521
FUNCTION: 71 DEBT SERVICES				
6100	**PAYROLL COST**	-	-	-
6200	**CONTRACTED SERVICES**	-	-	-
6300	**SUPPLIES AND MATERIALS**	-	-	-
6400	**OTHER COSTS**	-	-	-
6500	**DEBT SERVICE**	87,077	4,280,779	(4,193,702)
TOTAL FOR FUNCTION 71		87,077	4,280,779	(4,193,702)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-2027 PROPOSED BUDGET	2025-2026 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**	250,000	-	250,000
TOTAL FOR FUNCTION 81		250,000	-	250,000
FUNCTION: 93 PAYMENTS TO FISCAL AGENT				
6100	**PAYROLL COST**	-	-	-
6200	**CONTRACTED SERVICES**	-	-	-
6300	**SUPPLIES AND MATERIALS**	-	-	-
6400	**OTHER COSTS**	143,550	66,000	77,550
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 93		143,550	66,000	77,550
FUNCTION: 95 PAYMENTS TO JJAEP				
6100	**PAYROLL COST**	-	-	-
6200	**CONTRACTED SERVICES**	5,000	5,000	-
6300	**SUPPLIES AND MATERIALS**	-	-	-
6400	**OTHER COSTS**	-	-	-
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 95		5,000	5,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES				
6100	**PAYROLL COST**	-	-	-
6200	**CONTRACTED SERVICES**	425,000	450,000	(25,000)
6300	**SUPPLIES AND MATERIALS**	-	-	-
6400	**OTHER COSTS**	-	-	-
6600	**CAPITAL OUTLAY**	-	-	-
TOTAL FOR FUNCTION 99		425,000	450,000	(25,000)
OPERATING TRANSFER INS (OUT)		-	-	-
TOTAL FOR GENERAL FUND		**70,401,576**	**71,074,987**	**(673,411)**

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT				
6100	**PAYROLL COST**	58,873,153	55,834,873	3,038,281
6200	**CONTRACTED SERVICES**	5,892,292	5,903,762	(11,470)
6300	**SUPPLIES AND MATERIALS**	2,588,439	2,545,100	43,339
6400	**OTHER COSTS**	2,453,615	2,493,757	(40,142)
6500	**DEBT SERVICE**	87,077	4,280,779	(4,193,702)
6600	**CAPITAL OUTLAY**	507,000	16,717	490,283
8900	**OPERATING TRANSFER TO CAPITAL REPLACEMENT**	-	-	-
TOTAL		70,401,576	71,074,987	(673,411)

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

DEBT SERVICE FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES				
6100	**PAYROLL COST**	-	-	-
6200	**CONTRACTED SERVICES**	-	-	-
6300	**SUPPLIES AND MATERIALS**	-	-	-
6400	**OTHER COSTS**	-	-	-
6500	**DEBT SERVICE**	14,448,254	13,370,719	1,077,535
TOTAL FOR FUNCTION		14,448,254	13,370,719	1,077,535
TOTAL FOR DEBT SERVICE FUND		14,448,254	13,370,719	1,077,535

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT
2026-2027
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

FOOD SERVICE FUND

		2026-2027 PROPOSED BUDGET	2025-2026 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES				
6100	**PAYROLL COST**	132,942	129,146	3,796
6200	**CONTRACTED SERVICES**	731,840	718,043	13,797
6300	**SUPPLIES AND MATERIALS**	91,563	105,387	(13,823)
6400	**OTHER COSTS**	4,000	4,000	-
6600	**CAPITAL OUTLAY**	100,000	337,970	(237,970)
TOTAL FOR FUNCTION		1,060,346	1,294,546	(234,200)
TOTAL FOR FOOD SERVICE FUND		1,060,346	1,294,546	(234,200)

Friendswood Independent School District

2026-2027
Final Budget Worksheets
General Fund

August 24, 2026

Friendswood Independent School District
Original Budget
For the Fiscal Year Ending August 31, 2026

Final
Budget Worksheets
August 2026

	Surplus (Deficit)	Total
Fund Balance - 2020	$ 418,461	$ 14,717,288
Fund Balance - 2021	$ 3,677,368	$ 18,394,656
Fund Balance - 2022	$ 219,312	$ 18,613,968
Fund Balance - 2023	$ (1,250,131)	$ 17,363,837
Fund Balance - 2024	$ 181,042	$ 17,544,879
Fund Balance - 2025	$ -	$ 17,544,879

Based on ADA of 5835

Total Fund Balance as of 8/31/2025		$ 17,544,879
Adopted Revenue Budget	$ 67,483,958	
Adopted Expenditure Budget	$ 67,483,958	
Projected Budget Surplus (Deficit)		$ -
Projected Fund Balance as of 8/31/2026		**$ 17,544,879**

Adopted Tax Rate	
M&O	**$ 0.7869**
I&S	**$ 0.2431**
Total	**$ 1.0300**

Fund Balance Recap

Nonspendable - inventories and prepaid Items	$ 1,379,011
Committed - $1.2M dec in State funding; $1.5M disaster recovery	$ 2,700,000
Unassigned	$ 13,465,868
Total General Fund Balance	$ 17,544,879

Estimates based on General Fund numbers only.

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Revised Budget
For the Fiscal Year Ending August 31, 2026

Based on ADA of 5810

Total Fund Balance as of 8/31/2025 (See Note 1)			$	17,544,879
Revenues - *Revised Estimate*	$	72,942,304		
Expenditures - *Revised Estimate (See Note 2)*	$	71,849,987		
Projected Budget Surplus (Deficit)			$	1,092,317
Projected Fund Balance as of 8/31/2026			**$**	**18,637,196**

Note 1: Currently there are 95 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 $2.4M.

Friendswood Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2026

Based on ADA of 5810

Revenues	2025-2026 Original Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2025-2026 YTD Revenues	Balance	Projected Revenues are Greater (Less) than Original Budget
Current Taxes	31,175,413	31,175,413	32,386,524	32,070,675	(895,262)	1,211,111
Delinquent Taxes	150,000	150,000	154,542	154,542	(4,542)	4,542
Penalties and Interest	150,000	150,000	307,383	307,383	(157,383)	157,383
Community Education	357,000	357,000	682,539	682,539	(325,539)	325,539
Interest (less market adjustments)	1,275,000	1,275,000	1,275,000	1,252,322	22,678	-
Rentals - All Other	200,000	200,000	313,236	313,236	(113,236)	113,236
Natatorium Revenue	78,000	78,000	117,055	117,055	(39,055)	39,055
Printing Revenue	1,500	1,500	2,311	2,311	(811)	811
Rentals - Student Groups	7,500	7,500	8,921	8,921	(1,421)	1,421
Insurance Proceeds	-	-	5,131	5,131	(5,131)	5,131
Miscellaneous Revenue from Local Sources	51,605	51,605	58,771	58,772	(7,167)	7,166
Revenue from Campus Activities	29,000	29,000	31,001	31,001	(2,001)	2,001
Advertising	15,000	15,000	19,000	19,000	(4,000)	4,000
Donations	132,664	132,664	162,839	162,839	(30,175)	30,175
ERATE	36,394	36,394	-	-	36,394	(36,394)
UIL Participation Fees	155,000	155,000	204,798	204,798	(49,798)	49,798
Parking Permits	40,000	40,000	43,210	43,210	(3,210)	3,210
Course Fees & College of the Mainland	82,000	82,000	100,263	100,263	(18,263)	18,263
Scoreboard Advertising	35,000	35,000	25,500	25,500	9,500	(9,500)
SAT Review Fees	-	-	-	-	-	-
Athletic Activities- Football	115,000	115,000	103,518	103,518	11,482	(11,482)
Athletic Activities - All Other Sports	40,000	40,000	50,236	50,236	(10,236)	10,236
Paid PK Tuition	-	-	-	-	-	-
State Available	2,755,407	2,755,407	2,729,487	2,412,987	342,420	(25,920)
Foundation School Program (net of recapture)	26,621,877	26,621,877	30,070,836	26,062,513	559,364	3,448,959
Indirect Cost from SSA	-	-	26,000	9,745	(9,745)	26,000
TRS On Behalf	3,023,223	3,023,223	3,724,436	3,724,436	(701,213)	701,213
Medicare On Behalf	-	-	-	-	-	-
Indirect Cost from Federal Funds	87,000	87,000	87,000	44,334	42,666	-
Other Federal Sources (FEMA)	-	-	21,025	21,025	(21,025)	21,025
Other Federal Sources (SHARS & Propane Credit)	60,000	60,000	183,619	183,619	(123,619)	123,619
Operating Transfers In	770,375	770,375	-	-	770,375	(770,375)
Summer School	40,000	40,000	48,123	48,123	(8,123)	8,123
Totals	**$ 67,483,958**	**$ 67,483,958**	**$ 72,942,304**	**$ 68,220,034**	**$ (736,076)**	**$ 5,458,346**

Recap of Changes from Original Budget

Tax Revenue	$	1,373,036
Local Rev. & Fed. Tax Credits	$	586,789
Federal Revenue	$	144,644
State Funding & TRS	$	4,124,252
Other Resources	$	(770,375)
Total	$	5,458,346

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Expenditure Budget by Function
For the Fiscal Year Ending August 31, 2026

Final
Budget Worksheets
August 2026

	Expenditures by Function	2025-2026 Original Budget	2025-2026 *Revised* Budget	2025-2026 Expenditures to Date	2025-2026 Encumbrances	2025-2026 Balance	2025-2026 Projected Expenditures
00	Operating Transfers Out	-	-	-	-	-	-
11	Instruction	37,200,470	37,338,511	36,454,163	109,814	774,534	36,593,827
12	Instructional Resources and Media	705,202	702,690	719,935	7,492	(24,736)	743,206
13	Curriculum and Staff Development	1,404,495	1,393,167	1,466,754	6,847	(80,434)	1,480,967
21	Instructional Leadership	1,439,744	1,451,948	1,447,775	6,401	(2,227)	1,463,966
23	School Leadership	3,356,827	3,359,097	3,361,861	1,181	(3,945)	3,370,386
31	Guidance and Counseling	2,542,632	2,541,234	2,555,095	4,617	(18,478)	2,563,132
32	Social Work Services	-	-	9,762	-	(9,762)	16,000
33	Health Services	710,880	710,538	729,619	568	(19,649)	733,534
34	Student Transportation	2,597,132	2,594,467	2,303,716	62,741	228,011	2,469,467
35	Food Services	1,850	4,790	6,113	-	(1,323)	8,290
36	Cocurricular/Extracurricular Activities	2,606,691	2,632,093	2,529,996	30,208	71,889	2,577,093
41	General Administration	2,908,385	2,977,759	3,009,701	134,723	(166,665)	3,180,798
51	Maintenance and Operations	7,512,053	7,474,928	7,210,767	835,821	(571,660)	8,225,057
52	Security and Monitoring Services	1,155,894	1,139,259	1,083,630	41,859	13,770	1,154,259
53	Data Processing Services	1,593,045	1,582,993	1,678,517	23,389	(118,912)	1,710,993
61	Community Services	370,257	369,732	689,686	12,964	(332,918)	714,732
71	Debt Service	857,402	4,280,779	851,246	9,375	3,420,159	4,292,779
81	Facilities Acquisition and Construction	-	-	-	-	-	-
93	Payments to Fiscal Agents	66,000	66,000	51,633	-	14,367	83,000
95	Payments to JJAEP Programs	5,000	5,000	-	4,500	500	17,000
99	Other Governmental Charges	450,000	450,000	446,622	-	3,378	451,500
	Totals	**$ 67,483,958**	**$ 71,074,987**	**$ 66,606,590**	**$ 1,292,499**	**$ 3,175,898**	**$ 71,849,987**

Recap of Budget Increases:

Amendments offset by Revenues	$ 170,312	Donations, Insurance Proceeds, etc.
	$ 3,420,717	Maintenance tax note payoff
Total of Budget Increases	**$ 3,591,029**	

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Estimate of Tax Collections
For the Fiscal Year Ending August 31, 2026
Tax Year: 2025

Final
Budget Worksheets
August 2026

Source: Certified Rolls as of Supplement 12.	**$**	**4,681,239,096**
Less: Estimated amount lost from ARB review	$	-
Net Taxable Before Freeze	**$**	**4,681,239,096**
(minus) Over 65 & Disabled Persons Taxable	$	(990,385,478)
Net Taxable Minus Over-65 & Disabled Persons (DP) Values	**$**	**3,690,853,618**
2025 Rate	**$**	**1.0300**
2025 Total Levy Estimate MINUS Over 65 and Disabled Levy	**$**	**38,015,792**

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	$	3,690,853,618
76.40% % M&O	**$**	**0.7869**
	$	29,043,327
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	$	3,690,853,618
23.60% % I&S	**$**	**0.2431**
	$	8,972,465

	M & O	I&S		
Over 65 & DP Ceilings	$ 4,696,365	$ 4,696,365		
	76.40%	23.60%		
Levy for Over 65 & DP	$ 3,587,932	$ 1,108,433		
General	$ 29,043,327	$ 8,972,465		
Over 65 & DP	$ 3,587,932	$ 1,108,433		***Total Estimated Levy***
Estimated Levy	***$ 32,631,259***	***$ 10,080,898***		***$ 42,712,157***
Collection Percentages	99.25%	99.25%		
	$ 32,386,524	$ 10,005,292		
Add Delinquent:	$ 150,000	$ 30,000	Budget Estimate	
Anticipated Collections*	**$ 32,536,524**	**$ 10,035,292**	Template~ Line 26 and 28	
(Budgeted as Revenues)		$ (13,370,719)	Less: 2026 Bond Payments	
		$2,534,652	Plus: HH - Homestead Exemption	
		$ (800,776)	Projected Deficit @ 8/31/26	

Ratio of Current Collected to Adjusted Levy

Tax Year	Collection %
2020	99.50%
2021	103.13%
2022	101.12%
2023	102.42%
2024	99.46%
2025	95.32%

Debt Service Fund Balance Recap

Fund Balance at 8/31/25	**$**	**5,779,011**
Projected Deficit for FY 2026	$	(800,776)
Projected Fund Balance at 8/31/26	**$**	**4,978,235**

Change in Net Taxable Values from PY

CY Net Taxable Values		$ 3,690,853,618
PY Net Taxable Values		$ 3,730,585,843
Decrease	-1.07%	$ (39,732,225)

Comparison of PY Tax Collections

CY Estimated Collections		$ 32,536,524
PY Estimated Collections		$ 33,747,011
Decrease	-3.59%	$ (1,210,487)

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Budget Forecasts with Salary Scenario #4
Proposed Tax Rate 2026: $1.0249 ($0.7818 + $0.2431)

Final
Budget Worksheets
August 2026

Budget Assumptions	Original 2025-26	Projected 2025-26	Proposed 2026-27	Projected 2027-28
ADA	***5835***	***5810***	***5775***	***5775***
PV Growth		***-3.7%***	***2.0%***	***7.0%***
M&O Tax Rate	***$0.7869***	***$0.7869***	***$0.7818***	***$0.7561***
Local Revenues	$ 2,840,663	$ 3,584,835	$ 2,823,269	$ 2,823,269
Tax Collections	$ 31,325,413	$ 32,541,066	$ 32,849,695	$ 34,572,042
State Funding	$ 29,377,284	$ 32,800,324	$ 31,006,525	$ 29,914,069
Federal Revenues (Indirect Costs & SHARS)	$ 147,000	$ 291,644	$ 147,000	$ 147,000
Other Resources	$ 770,375	$ -	$ -	$ -
TRS On-Behalf	$ 3,023,223	$ 3,724,436	$ 3,575,087	$ 3,575,087
Total Revenues	**$ 67,483,958**	**$ 72,942,304**	**$ 70,401,576**	**$ 71,031,468**
Increase (Decrease) in Revenues		***$ 5,458,346***	***$ (2,540,729)***	***$ 629,892***
Salaries	$ 55,424,875	$ 56,126,088	$ 58,418,394	$ 58,418,394
Operating Budgets	$ 11,288,708	$ 11,533,307	$ 11,983,182	$ 11,983,182
Total Operating Expenditures	**$ 66,713,583**	**$ 67,659,395**	**$ 70,401,576**	**$ 70,401,576**
Operating Surplus (Deficit)	**$ 770,375**	**$ 5,282,909**	**$ -**	**$ 629,892**
Debt Service for maintenance tax notes	**$ 770,375**	**$ 4,190,592**	**$ -**	**$ -**
Total Surplus (Deficit)	**$ -**	**$ 1,092,317**	**$ -**	**$ 629,892**
Projected Fund Balance	**$ 17,544,879**	**$ 18,637,196**	**$ 18,637,196**	**$ 19,267,088**
Total Expenditures at 98%	**$ 66,149,686**	**$ 70,496,799**	**$ 68,993,544**	**$ 68,993,544**
Surplus (Deficit) at 98% spending	**$ 1,334,272**	**$ 2,445,505**	**$ 1,408,032**	**$ 2,037,923**

Numbers in red are estimates.

Budget Assumptions	2024-25		2025-26		2026-27	Growth	2027-28	Growth
Property Values	4,868,676,241	9.0%	4,681,807,315	-3.7%	4,774,594,812	2.0%	5,108,816,449	7.0%
CPTD Values	4,400,983,886	9.1%	3,640,651,365	-17.3%	3,749,870,906	3.0%	4,012,361,869	7.0%
Difference	467,692,355		1,041,155,950		1,024,723,906		1,096,454,580	
Recapture	*$ 400,192*		*$ 38,513*		*$ 160,337*		*$ 427,634*	
Number of Days in Reserve	***95***		***95***		***97***		***100***	

*** TEA's FIRST Rating requires 75 days of Assigned and Unassigned Fund Balance or an average change of less than 25% over a 3 year period.*
If a district fails this indicator, the maximum points and highest rating that the district may receive is 89 points, B=Above Standard Achievement.

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Final
Budget Worksheets
August 2026

Friendswood Independent School District
Proposed Budget with Tax Rate of $1.0249
For the Fiscal Year Ending August 31, 2027

Proposed Tax Rate		
M&O	**$**	**0.7818**
I&S	**$**	**0.2431**
Total	**$**	**1.0249**

Based on ADA of 5775

Projected Fund Balance as of 8/31/2026			$	18,637,196
Proposed Revenue Budget	$	70,401,576		
Proposed Expenditure Budget	$	70,401,576		
Proposed Budget Surplus (Deficit)			$	-
Projected Fund Balance as of 8/31/2027			**$**	**18,637,196**

Recap of Proposed Expenditure Budget

Prior Year Original Expenditure Budget	$	67,483,958
Changes from Prior Year:		
New Personnel	$	664,805
Band roll up cost	$	304,465
Approved salary increases for all staff (scenario #4)	$	1,007,445
Approved stipend increases 5/11/2026	$	52,500
Approved conditional one-time pay for NTP	$	124,707
Approveded stipend increases 6/8/2026	$	62,881
Approved wellness day	$	50,000
Approved increase in TRS ActiveCare contribution	$	120,000
Estimated Increase for Teacher Incentive Allotment	$	47,803
Increase for supplemental pay and overtime costs	$	23,000
Increase for position reclassifications & equity review	$	81,429
Net savings from attrition and reorganizations, estimated	$	(170,372)
Increase in TRS On-Behalf expenditures, benefits costs	$	712,957
Campus budget increases due to enrollment	$	16,714
Campus/Department budget increases	$	48,515
Increase in safety costs	$	15,714
Increase for AED replacements	$	13,948
Increase for turf/grounds maintenance	$	23,000
Increase for CTE course curriculum expansion & testing	$	35,185
Increase for Special Education software for streamlined IEP goal setting	$	39,750
Increase for Special Education out-of-district placements	$	71,550
Decrease in GCAD cost	$	(25,000)
Increase in maintenance budget	$	500,000
Decrease for EAP adjustment	$	(20,004)
Decrease in property insurance (allows for 20% increase)	$	(113,000)
Decrease for maintenance tax note payment (early payoff)	$	(770,375)
Subtotal	$	2,917,618
Proposed Expenditure Budget for 2026-2027	$	70,401,576

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Final
Budget Worksheets
August 2026

Friendswood Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2027

Based on ADA of 5775

Revenues	2025-2026 Original Revenue Budget	2025-2026 Projected Revenues	2026-2027 Proposed Revenues	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	31,175,413	32,386,524	32,699,695	1,524,282	313,171
Delinquent Taxes	150,000	154,542	150,000	-	(4,542)
Penalties and Interest	150,000	307,383	150,000	-	(157,383)
Community Education	357,000	682,539	357,000	-	(325,539)
Interest (less market adjustments)	1,275,000	1,275,000	1,250,000	(25,000)	(25,000)
Rentals - All Other	200,000	313,236	200,000	-	(113,236)
Natatorium Revenue	78,000	117,055	78,000	-	(39,055)
Printing Revenue	1,500	2,311	1,500	-	(811)
Rentals - Student Groups	7,500	8,921	7,500	-	(1,421)
Insurance Proceeds	-	5,131	-	-	(5,131)
Miscellaneous Revenue from Local Sources	51,605	58,771	51,605	-	(7,166)
Revenue from Campus Activities	29,000	31,001	17,000	(12,000)	(14,001)
Advertising	15,000	19,000	15,000	-	(4,000)
Donations	132,664	162,839	132,664	-	(30,175)
ERATE	36,394	-		(36,394)	-
UIL Participation Fees	155,000	204,798	185,000	30,000	(19,798)
Parking Permits	40,000	43,210	40,000	-	(3,210)
Course Fees & College of the Mainland	82,000	100,263	82,000	-	(18,263)
Scoreboard Advertising	35,000	25,500	35,000	-	9,500
Athletic Activities- Football	115,000	103,518	115,000	-	11,482
Athletic Activities - All Other Sports	40,000	50,236	40,000	-	(10,236)
State Available	2,755,407	2,729,487	3,485,930	730,523	756,443
Foundation School Program (net of recapture)	26,621,877	30,070,836	27,520,595	898,718	(2,550,241)
Indirect Cost from SSA	-	26,000	26,000	26,000	-
TRS On Behalf	3,023,223	3,724,436	3,205,362	182,139	(519,074)
Medicare On Behalf	-	-	369,725	369,725	369,725
Indirect Cost from Federal Funds	87,000	87,000	87,000	-	-
Other Federal Sources (FEMA)	-	21,025	-	-	(21,025)
Other Federal Sources (SHARS & Propane Credit)	60,000	183,619	60,000	-	(123,619)
Operating Transfers In	770,375	-	-	(770,375)	-
Summer School	40,000	48,123	40,000	-	(8,123)
Totals	**$ 67,483,958**	**$ 72,942,304**	**$ 70,401,576**	**$ 2,917,618**	**$ (2,540,729)**

<u>Recap of Changes from Prior Year Original and Projected Budgets</u>

Tax Revenue	$ 1,524,282	$ 308,629
Local Rev. & Fed. Tax Credi	$ (17,394)	$ (761,566)
Federal Revenue	$ -	$ (144,644)
State Funding & TRS	$ 2,181,105	$ (1,943,147)
Other Resources	$ (770,375)	$ -
Total	$ 2,917,618	$ (2,540,729)

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Proposed Expenditure Budget
For the Fiscal Year Ending August 31, 2027

Final
Budget Worksheets
August 2026

	Expenditures by Function	2025-2026 Original Budget	2025-2026 *Revised* Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Expenditure Budget	Proposed Budget is Greater (Less) than PY Original Budget
00	Operating Transfers Out	-	-	-	-	-
11	Instruction	37,200,470	37,338,511	36,593,827	39,333,791	2,133,321
12	Instructional Resources and Media	705,202	702,690	743,206	731,925	26,724
13	Curriculum and Staff Development	1,404,495	1,393,167	1,480,967	1,519,290	114,795
21	Instructional Leadership	1,439,744	1,451,948	1,463,966	1,512,310	72,567
23	School Leadership	3,356,827	3,359,097	3,370,386	3,439,327	82,499
31	Guidance and Counseling	2,542,632	2,541,234	2,563,132	2,638,633	96,001
32	Social Work Services	-	-	16,000	18,000	18,000
33	Health Services	710,880	710,538	733,534	780,755	69,874
34	Student Transportation	2,597,132	2,594,467	2,469,467	2,631,171	34,040
35	Food Services	1,850	4,790	8,290	1,850	-
36	Cocurricular/Extracurricular Activities	2,606,691	2,632,093	2,577,093	2,714,331	107,640
41	General Administration	2,908,385	2,977,759	3,180,798	3,007,531	99,146
51	Maintenance and Operations	7,512,053	7,474,928	8,225,057	7,889,197	377,144
52	Security and Monitoring Services	1,155,894	1,139,259	1,154,259	1,173,923	18,030
53	Data Processing Services	1,593,045	1,582,993	1,710,993	1,728,661	135,616
61	Community Services	370,257	369,732	714,732	370,254	(4)
71	Debt Services	857,402	4,280,779	4,292,779	87,077	(770,325)
81	Facilities Acquisition and Construction	-	-	-	250,000	250,000
93	Payments to Fiscal Agents	66,000	66,000	83,000	143,550	77,550
95	Payments to JJAEP Programs	5,000	5,000	17,000	5,000	-
99	Other Governmental Charges	450,000	450,000	451,500	425,000	(25,000)
	Totals	**$ 67,483,958**	**$ 71,074,987**	**$ 71,849,987**	**$ 70,401,576**	**$ 2,917,618**

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2027 and 2026

Final
Budget Worksheets
August 2026

Detail of Expenditures	2026-2027 Proposed Budget	2025-2026 Original Budget	Change from PY Original Budget
Salaries	$ 46,794,928	$ 44,686,622	$ 2,108,307
Stipends, OT, Extra Duty, & Local Leave Payments	$ 2,515,200	2,438,560	76,640
Substitutes	$ 627,590	651,974	(24,384)
TRS On Behalf	$ 3,575,087	3,023,223	551,864
Benefits (*see details below*)	$ 4,905,590	4,624,496	281,093
Salaries - Subtotal	$ 58,418,394	$ 55,424,875	$ 2,993,520
Campuses	$ 737,692	720,978	16,714
Departments	$ 11,245,490	10,567,730	677,760
Debt Service for Maintenance Tax Notes	$ -	770,375	(770,375)
Total Expenditure Budget	**$ 70,401,576**	**$ 67,483,958**	**$ 2,917,618**

Detail of Benefits			
6140- TRS Retiree Surcharges	$ -	$ -	$ -
6141 - FICA Medicare	$ 677,096	$ 649,492	27,605
6142 - Group Health Insurance	$ 1,705,855	$ 1,569,336	136,519
6143 - Workers' Compensation	$ 159,260	$ 153,056	6,204
6145 - Unemployment	$ 59,154	$ 56,813	2,341
6146 - TRS Care for Retirees & Federal Matching for all funds	$ 1,946,303	$ 1,853,073	93,230
6148 - Life Insurance	$ 8,370	$ 8,181	190
6149 - TRS District Contribution	$ 349,551	$ 334,546	15,005
Total	$ 4,905,590	$ 4,624,496	$ 281,093

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2027 and 2026

Final
Budget Worksheets
August 2026

	2026-2027			2025-2026				
GENERAL FUND (excludes benefits)	**Professionals**	**Support Personnel**	**Total**	**Professionals**	**Support Personnel**	**Total**	**Note**	**Change from Prior Year**
Salaries	39,123,369	7,671,559	46,794,928	37,548,017	7,138,605	44,686,622	A	2,108,307
Stipends	1,178,858	-	1,178,858	1,102,361	-	1,102,361	B	76,497
Employee Allowance	88,842	-	88,842	83,699	-	83,699		5,143
Local leave payments	170,000	-	170,000	170,000	-	170,000		-
Substitutes	557,005	70,585	627,590	564,389	87,585	651,974	C	(24,384)
Extra Duty / Overtime	120,000	957,500	1,077,500	120,000	962,500	1,082,500		(5,000)
Total - General Fund	**41,238,074**	**8,699,644**	**49,937,718**	**39,588,465**	**8,188,690**	**47,777,155**		**2,160,562**
ALL OTHER FUNDS	**Salaries**	**Benefits**	**Total**	**Salaries**	**Benefits**	**Total**		
Title 1 - Part A	157,977	21,489	179,466	139,750	19,148	158,898	A	20,568
Idea B Formula	953,132	163,914	1,117,046	921,631	154,872	1,076,503	A	40,543
Idea B Preschool	20,546	2,924	23,471	21,384	6,583	27,967		(4,496)
Child Nutrition	107,820	25,123	132,942	105,078	24,068	129,146	A	3,796
Title 2 - Training	4,000	523	4,523	4,000	527	4,527		(4)
Title 3 - Part A - ESL	9,091	2,501	11,592	9,801	1,401	11,202		390
SSA - TEC	789,848	100,835	890,683	622,143	76,355	698,498	D	192,185
Capital Projects	75,313	13,154	88,468	31,925	4,056	35,981	E	52,487
Total - All Other Funds	**2,117,728**	**330,463**	**2,448,191**	**1,855,713**	**287,009**	**2,142,722**		**305,470**
Grand Total	**43,355,802**	**9,030,107**	**52,385,909**	**41,444,178**	**8,475,699**	**49,919,877**		**2,466,032**

Notes to Explain Large Variances from Prior Year:

A - Overall change in salaries after approved salary increase, salary band roll up, attrition, new personnel

B - Approved Special Education, Athletic, and Elementary/Intermediate Instructional Coach stipends

C - Approved FJH super sub position

D - Additional SSA teachers, paraprofessional staff

E - Procurement and project management of bond 2026 projects

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Campus and Department Budget Allocations
For the 2026-2027 School Year

Final
Budget Worksheets
August 2026

Campuses	*2026-2027 Proposed Budget*	*2025-2026 Original Budget*	Change from Prior Year
Friendswood High School	319,396	301,232	18,164
Cline Elementary	89,146	93,068	(3,922)
Bales Elementary	56,498	59,996	(3,498)
Windsong Elementary	63,812	59,572	4,240
Westwood Elementary	50,032	48,866	1,166
Friendswood Junior High	158,808	158,244	564
Total for All Campuses	**$ 737,692**	**$ 720,978**	**$ 16,714**
Departments			
Superintendent	237,640	237,640	-
Human Resources	79,369	88,899	(9,530)
Tax Office	453,250	478,250	(25,000)
Public Information	47,765	33,305	14,460
Business Department	374,659	374,659	-
Print Shop	-	-	-
Elementary Teaching & Learning	74,009	74,009	-
Nurses	29,468	15,360	14,108
Transportation	558,963	558,963	-
Special Education	286,522	221,296	65,226
Maintenance & Operations	1,225,816	1,216,444	9,372
Secondary Teaching & Learning	272,057	272,057	-
Technology	631,627	572,647	58,980
Athletics	420,140	395,140	25,000
Band	140,095	140,095	-
Gifted and Talented	9,455	9,455	-
ESL	22,325	22,325	-
CTE	370,115	334,930	35,185
Transportation Charges	-	-	-
CFO	5,699,065	5,979,481	(280,416)
Community Education	175,150	175,150	-
Athletic Camps	138,000	138,000	-
Total for All Departments	**$ 11,245,490**	**$ 11,338,105**	**$ (92,615)**
Grand Total for all Budget Managers	**$ 11,983,182**	**$ 12,059,083**	**$ (75,901)**

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District
Estimate of Tax Collections
For the Fiscal Year Ending August 31, 2027
Tax Year: 2026

Source: Certified Rolls as of 7/25/2026.	**$**	**4,922,262,693**
Less: Estimated amount lost from ARB review	$	(147,667,881)
Net Taxable Before Freeze	**$**	**4,774,594,812**
(minus) Over 65 & Disabled Persons Taxable	$	(991,681,239)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	**$**	**3,782,913,573**
2026 Proposed Rate	**$**	**1.0249**
2026 Total Levy Estimate MINUS Over 65 and Disabled Levy	**$**	**38,771,081**

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	$	3,782,913,573
76.28% % M&O	**$**	**0.7818**
	$	29,574,818
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	$	3,782,913,573
23.72% % I&S	**$**	**0.2431**
	$	9,196,263

	M & O	I&S	
Over 65 & DP Ceilings	$ 4,420,491	$ 4,420,491	
	76.28%	23.72%	
Levy for Over 65 & DP	$ 3,371,978	$ 1,048,513	
General	$ 29,574,818	$ 9,196,263	
Over 65 & DP	$ 3,371,978	$ 1,048,513	***Total Estimated Levy***
Estimated Levy	***$ 32,946,796***	***$ 10,244,776***	***$ 43,191,572***
Collection Percentages	99.25%	99.25%	
	$ 32,699,695	$ 10,167,940	
Add Delinquent:	$ 150,000	$ 30,000	Budget Estimate
Anticipated Collections*	**$ 32,849,695**	**$ 10,197,940**	Template~ Line 26 and 28
(Budgeted as Revenues)		$ (14,448,254)	Less: 2027 Bond Payments
		$3,863,630	Plus: HH - Homestead Exemption
		$ (386,684)	Projected Deficit @ 8/31/27

Ratio of Current Collected to Adjusted Levy	
Tax Year	**Collection %**
2020	99.50%
2021	103.13%
2022	101.12%
2023	102.42%
2024	99.46%
2025	95.32%

Debt Service Fund Balance Recap

Projected Fund Balance at 8/31/26	**$**	**4,978,235**
Projected Deficit for FY 2027	$	(386,684)
Projected Fund Balance at 8/31/27	**$**	**4,591,552**

Change in Net Taxable Values from PY

CY Net Taxable Values		$ 3,782,913,573
PY Net Taxable Values		$ 3,690,853,618
Increase	2.49%	$ 92,059,955

Comparison of PY Tax Collections

CY Estimated Collections		$ 32,849,695
PY Estimated Collections		$ 32,536,524
Increase	0.96%	$ 313,171

Prepared by: Amber Petree, CPA
Chief Financial Officer
8/23/2026

Friendswood Independent School District

Stipend List
For the 2026-2027 School Year

Friendswood ISD
2026-2027 Stipend List

Assignment	Amount or Range	Total Amount
0-2 MARKET ALIGNMENT	$1,200	$26,400
7 ON 7 COORDINATOR	$3,500	$3,500
ACADEMIC DECATHLON	$4,100	$4,100
ACADEMIC DECATHLON - CO-HEAD	$5,300	$10,600
ACADEMIC DECATHLON HOME SITE COORDINATOR	$2,050	$4,100
ACADEMIC OCTATHLON	$1,100	$2,200
ART CLUB	$400	$400
ART VASE	$400	$400
ASSISTANT CHEER COACH	$3,750	$3,750
ASSISTANT DIRECTOR/FACILITY MANAGER	$8,500	$8,500
ATHLETIC COORDINATOR	$3,000	$3,000
AV	$2,000-$2,500	$4,500
BAND	$6,000	$12,000
BAND DIRECTOR - HEAD	$7,500-$16,000	$23,500
BAND DIRECTOR ASST.	$11,000	$33,000
BAND DRUMLINE	$2,500	$2,500
BASEBALL JV	$3,350	$3,350
BASEBALL SOPHOMORE	$3,000	$3,000
BASEBALL VARSITY ASSISTANT	$4,000	$8,000
BASEBALL VARSITY HEAD	$8,000	$8,000
BASKETBALL BOYS FRESHMAN A	$3,500	$3,500
BASKETBALL BOYS FRESHMAN B	$3,000	$3,000
BASKETBALL BOYS HEAD	$8,000	$8,000
BASKETBALL BOYS JH	$2,500	$10,000
BASKETBALL BOYS JV	$3,350	$3,350
BASKETBALL BOYS SOPHOMORE	$3,000	$3,000
BASKETBALL BOYS VARSITY ASSISTANT	$4,000	$4,000
BASKETBALL GIRLS FRESHMAN	$3,000	$3,000
BASKETBALL GIRLS HEAD	$8,000	$8,000
BASKETBALL GIRLS JV	$3,350	$3,350
BASKETBALL GIRLS VARSITY ASSISTANT	$4,000	$4,000
BUSINESS PROF. OF AMERICA	$1,450	$1,450
CAMPUS TECHNOLOGY LEAD	$1,200	$6,000
CHEERLEAD/VARS/JVFOOTBALL/BBAL	$4,000	$4,000
CHEERLEADERS / PEP CLUB	$1,850	$3,700
CHEERLEADERS/FRESH/FOOTBALL/BB	$3,750	$3,750
CHESS CLUB	$500	$1,000
CHOIR ASSISTANT	$400-$4,500	$7,200
CLASS SPONSOR	$100-$300	$2,000
COMPUTER CLUB	$550	$550
COMPUTER TECHNOLOGY	$1,600	$1,600
CONTENT LEAD - PLC FACILITATOR	$300	$1,500
COORDINATOR BOYS	$2,000	$2,000
COORDINATOR GIRLS	$2,000	$2,000
CROSS COUNTRY	$2,000	$4,000
CROSS COUNTRY ASSISTANT	$2,500	$2,500
CROSS COUNTRY BOYS	$3,900	$3,900
CROSS COUNTRY GIRLS	$3,900	$3,900
CTE	$750-$3.818	$17,818
CURRICULUM SPECIALIST EXTRA DAYS	$3,809	$11,427
DRAMA	$2,750	$2,750
DRAMA ASST.	$950	$950
DRAMA CLUB	$550	$550
DRILL/DANCE DIRECTOR	$8,000	$8,000
DRILL/DANCE TEAM ASST.	$3,000	$3,000
EQUIPMENT	$1,500	$1,500
FAST COORDINATOR/PREGAME ACTIVITIES	$4,000	$4,000
FCCLA	$500 -$1,000	$4,500
FFA	$1,450	$4,350
FOOTBALL ASSISTANT	$7,500	$97,500
FOOTBALL DEFENSIVE COORDINATOR	$9,000	$9,000
FOOTBALL JH	$3,450	$41,400
FOOTBALL OFFENSIVE COORDINATOR	$9,000	$9,000

FOOTBALL STATISTICIAN	$1,000	$1,000
FOOTBALL VIDEO	$1,000	$2,000
FRENCH CLUB	$550	$550
FRIDAY NIGHT SUPPORT	$3,000	$3,000
GOLF	$1,500	$1,500
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
GYM SUPERVISOR	$3,500	$3,500
HIGH SCHOOL COUNSELOR	$2,500	$15,000
HIGH SCHOOL SEL COUNSELOR	$2,500	$2,500
HONOR SOCIETY	$1,775	$1,775
HOSA	$1,000	$5,000
HOSA ASSISTANT	$500	$500
I-COACH	$200	$1,600
INSTRUCTIONAL COACH	$2,202-$2,253	$4,455
INSTRUCTIONAL TECHNOLOGY COORDINATOR	$2,500	$2,500
INTERACT	$325	$650
INTERVENTION SPECIALIST	$1,000	$7,000
ISM	$2,000	$2,000
LARGE SCHOOL STIPEND	$1,500	$1,500
LATIN CLUB	$550	$550
LINK CREW	$500-$700	$1,200
LITERACY COACH	$4,340-$4,684	$18,101
LITERACY COACH TEAM LEAD	$2,000	$2,000
MATH CLUB	$550	$550
MATH COACH	$4,340-$4,879	$17,962
MATH COACH TEAM LEAD	$2,000	$2,000
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	$1,000-$1,700	$3,700
MUSICAL DANCE	$1,000-$1,700	$2,700
MUSICAL DRAMA	$700-$1,000	$1,700
MUSICAL DRAMA/SETS	$2,550	$2,550
MUSICAL DRAMA/SETS/SOUND	$3,000	$3,000
MUSICAL PIANO	$1,000	$1,000
MUSICAL SETS	$1,000	$1,000
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	$450	$1,800
ORFFESTRA CLUB	$400	$400
PATRIOTIC HALFTIME	$500	$1,000
PLTW PURCHASING	$200	$200
PROM COORDINATOR	$1,375	$1,375
PTO LIAISON	$800	$800
ROBOTICS	$500-$3,250	$14,250
RODEO ART	$350	$350
SCHOOL PSYCHOLOGIST OR DIAGNOSTICIAN	$2,019-$2,417	$23,644
SCIENCE FAIR	$1,850	$1,850
SCIENCE FAIR COORDINATOR	$1,000	$1,000
SCORE BOARD	$2,500	$2,500
SECONDARY LEAD COUNSELOR	$3,500	$3,500
SECONDARY LEARNING SUPPORT	$2,000	$2,000
SENIOR LARGE EVENT COORDINATOR	$1,000	$1,000
SKILLS USA	$1,150	$6,900

SOCCER BOYS ASSISTANT	$4,000	$4,000
SOCCER BOYS HEAD	$7,500	$7,500
SOCCER BOYS JV	$3,350	$3,350
SOCCER BOYS SOPHOMORE	$3,000	$3,000
SOCCER GIRLS ASSISTANT	$4,000	$4,000
SOCCER GIRLS HEAD	$7,500	$7,500
SOCCER GIRLS JV	$3,350	$3,350
SOCCER GIRLS SOPHOMORE	$3,000	$3,000
SOCCER JH	$1,500	$6,000
SOFTBALL HEAD	$8,000	$8,000
SOFTBALL JV	$3,350	$3,350
SOFTBALL VARSITY ASSISTANT	$4,000	$4,000
SOFTBALL/BASEBALL FACILITY MANAGER	$2,500	$2,500
SOFTWARE COORDINATOR/HUDL	$1,575	$1,575
SPANISH CLUB	$550	$550
SPANISH HONOR SOCIETY	$400	$400
SPECIAL EDUCATION	$2,000	$50,000
SPECIAL EDUCATION ESY COORDINA	$2,500	$2,500
SPECIAL EDUCATION LEAD	$1,250	$3,750
SPECIAL EDUCATION SLPA SUPERVISOR	$2,500	$2,500
SPECIAL EDUCATION SPEECH LEAD	$2,000	$2,000
SPECIAL EDUCATION TEAM LEAD	$2,000	$2,000
SPECIAL EDUCATION TRANSITION DESIGNEE	$1,800	$1,800
SPECIAL EDUCATION VISION INSTR	$4,500	$4,500
SPECIAL OLYMPICS	$1,500	$3,000
SPECIALS LEAD	$1,250	$1,500
SPECIALS-INTERVENTIONIST LEAD	$1,250	$1,250
SPEECH CLUB	$550	$550
SPEECH TOURNAMENT COORDINATOR	$1,500	$1,500
SPRING ATHLETIC TRAINING	$3,750	$3,750
STRENGTH AND CONDITIONING - YEAR ROUND	$10,000	$10,000
STRENGTH AND CONDITIONING ASSISTANT	$2,500	$2,500
STUDENT COUNCIL	$488-$1,150	$6,838
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	$21,250
TEAM LEAD	$850-$2,500	$69,616
TENNIS	$2,000	$4,000
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 ADDITIONAL DUTIES	$3,050	$3,050
THEATER ARTS DIRECTOR	$700-$800	$2,200
THERAPEUTIC EDU CENTER	$6,000	$24,000
THESPIANS	$300	$300
TRACK ASSISTANT	$2,250-$3,250	$37,500
TRACK BOYS HEAD	$3,900	$3,900
TRACK GIRLS HEAD	$3,900	$3,900
TRAINER	$8,500	$8,500
TRAINER LEAD	$14,000	$14,000
TRAVEL/GAS	$1,800-$3,500	$80,362
UIL ACADEMIC ASST COORD.	$1,700	$1,700
UIL ACADEMIC COORDINATOR	$2,200	$2,200
UIL ACADEMICS	$1,650-$3,500	$30,763
VOLLEYBALL FRESHMAN	$3,500	$3,500
VOLLEYBALL HEAD	$8,000	$8,000
VOLLEYBALL JH	$2,500	$10,000
VOLLEYBALL JV	$4,000	$4,000
VOLLEYBALL VARSITY ASSISTANT	$4,000	$4,000
WATER POLO - ASSISTANT	$2,800	$2,800
WATER POLO - HEAD	$5,000	$5,000

WEBMASTER	$1,000-$4,000	$6,000
WEIGHT ROOM SUPERVISOR	$1,575	$1,575
WELLNESS	$400	$3,600
WELLNESS NURSE COORDINATOR	$1,250	$1,250
WRESTLING ASSISTANT	$3,000	$3,000
WRESTLING HEAD	$6,000	$6,000
YEARBOOK	$500-$1,925	$4,150
ZERO HOUR DECATHLON CO	$500	$1,000
ZERO HOUR UIL	$500	$6,000
		$1,279,686