

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

Draft
 Budget Worksheets
 June 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.

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

Draft
Budget Worksheets
June 2026

Based on ADA of 5815

| | | |
|-----------------------------------------------------|-----------|---------------------------------|
| Total Fund Balance as of 8/31/2025 (See Note 1) | \$ | 17,544,879 |
| Revenues - <i>Revised Estimate</i> | \$ | 71,047,077 |
| Expenditures - <i>Revised Estimate (See Note 2)</i> | \$ | <u>67,557,261</u> |
| Projected Budget Surplus (Deficit) | \$ | 3,489,816 |
| Projected Fund Balance as of 8/31/2026 | \$ | <u><u>21,034,695</u></u> |

Note 1: Currently there are 114 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 \$4.8M.

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

Draft
Budget Worksheets
June 2026

Based on ADA of 5815

| 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 | 32,410,581 | 31,743,189 | (567,776) | 1,235,168 |
| Delinquent Taxes | 150,000 | 150,000 | 150,000 | 100,324 | 49,676 | - |
| Penalties and Interest | 150,000 | 150,000 | 194,456 | 194,456 | (44,456) | 44,456 |
| Community Education | 357,000 | 357,000 | 612,642 | 612,642 | (255,642) | 255,642 |
| Interest (less market adjustments) | 1,275,000 | 1,275,000 | 1,275,000 | 1,038,281 | 236,719 | - |
| Rentals - All Other | 200,000 | 200,000 | 253,212 | 253,212 | (53,212) | 53,212 |
| Natorium Revenue | 78,000 | 78,000 | 100,275 | 100,275 | (22,275) | 22,275 |
| Printing Revenue | 1,500 | 1,500 | 2,102 | 2,102 | (602) | 602 |
| Rentals - Student Groups | 7,500 | 7,500 | 8,901 | 8,901 | (1,401) | 1,401 |
| Insurance Proceeds | - | - | 5,131 | 5,131 | (5,131) | 5,131 |
| Miscellaneous Revenue from Local Sources | 51,605 | 51,605 | 51,605 | 45,884 | 5,721 | - |
| Revenue from Campus Activities | 29,000 | 29,000 | 30,645 | 30,645 | (1,645) | 1,645 |
| Advertising | 15,000 | 15,000 | 19,000 | 19,000 | (4,000) | 4,000 |
| Donations | 132,664 | 132,664 | 147,948 | 147,948 | (15,284) | 15,284 |
| ERATE | 36,394 | 36,394 | 36,394 | - | 36,394 | - |
| UIL Participation Fees | 155,000 | 155,000 | 204,648 | 204,648 | (49,648) | 49,648 |
| Parking Permits | 40,000 | 40,000 | 43,210 | 43,210 | (3,210) | 3,210 |
| Course Fees & College of the Mainland | 82,000 | 82,000 | 100,233 | 100,233 | (18,233) | 18,233 |
| 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 | 2,731,673 | 1,903,826 | 851,581 | (23,734) |
| Foundation School Program (net of recapture) | 26,621,877 | 26,621,877 | 29,162,233 | 19,242,705 | 7,379,172 | 2,540,356 |
| Indirect Cost from SSA | - | - | 26,000 | 8,902 | (8,902) | 26,000 |
| TRS On Behalf | 3,023,223 | 3,023,223 | 3,023,223 | 2,470,625 | 552,598 | - |
| 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 | 130,688 | 130,688 | (70,688) | 70,688 |
| Operating Transfers In | 770,375 | 770,375 | - | - | 770,375 | (770,375) |
| Summer School | 40,000 | 40,000 | 40,000 | - | 40,000 | - |
| Totals | 67,483,958 | 67,483,958 | 71,047,077 | 58,651,440 | 8,832,518 | 3,563,119 |

Recap of Changes from Original Budget

| | | |
|-------------------------------|-----------|------------------|
| Tax Revenue | \$ | 1,279,623 |
| Local Rev. & Fed. Tax Credits | \$ | 419,537 |
| Federal Revenue | \$ | 91,713 |
| State Funding & TRS | \$ | 2,542,621 |
| Other Resources | | (770,375) |
| Total | \$ | 3,563,119 |

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

Draft
Budget Worksheets
June 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 | 37,267,576 | 23,962,835 | 683,904 | 12,620,837 | 37,267,576 |
| 12 Instructional Resources and Media | 705,202 | 706,458 | 497,742 | 12,432 | 196,284 | 706,458 |
| 13 Curriculum and Staff Development | 1,404,495 | 1,399,068 | 952,253 | 6,120 | 440,695 | 1,399,068 |
| 21 Instructional Leadership | 1,439,744 | 1,445,060 | 1,003,566 | 8,284 | 433,210 | 1,445,060 |
| 23 School Leadership | 3,356,827 | 3,359,630 | 2,224,015 | 5,439 | 1,130,176 | 3,359,630 |
| 31 Guidance and Counseling | 2,542,632 | 2,542,334 | 1,693,782 | 24,649 | 823,903 | 2,542,334 |
| 32 Social Work Services | - | - | - | - | - | - |
| 33 Health Services | 710,880 | 711,038 | 469,668 | 5,752 | 235,618 | 711,038 |
| 34 Student Transportation | 2,597,132 | 2,597,244 | 1,625,671 | 114,083 | 857,490 | 2,597,244 |
| 35 Food Services | 1,850 | 4,790 | 3,020 | - | 1,770 | 4,790 |
| 36 Cocurricular/Extracurricular Activities | 2,606,691 | 2,610,691 | 1,800,258 | 115,423 | 695,010 | 2,610,691 |
| 41 General Administration | 2,908,385 | 2,904,660 | 1,933,537 | 205,946 | 765,177 | 2,904,660 |
| 51 Maintenance and Operations | 7,512,053 | 7,516,297 | 4,875,953 | 1,824,880 | 815,464 | 7,516,297 |
| 52 Security and Monitoring Services | 1,155,894 | 1,157,968 | 619,504 | 462,522 | 75,942 | 1,157,968 |
| 53 Data Processing Services | 1,593,045 | 1,585,789 | 1,193,981 | 28,532 | 363,276 | 1,585,789 |
| 61 Community Services | 370,257 | 369,732 | 289,235 | 52,307 | 28,191 | 369,732 |
| 71 Debt Service | 857,402 | 857,926 | 706,017 | 41,306 | 110,603 | 857,926 |
| 81 Facilities Acquisition and Construction | - | - | - | - | - | - |
| 93 Payments to Fiscal Agents | 66,000 | 66,000 | 29,477 | - | 36,523 | 66,000 |
| 95 Payments to JJAEP Programs | 5,000 | 5,000 | - | 4,500 | 500 | 5,000 |
| 99 Other Governmental Charges | 450,000 | 450,000 | 223,372 | 222,712 | 3,915 | 450,000 |
| Totals | 67,483,958 | \$ 67,557,261 | \$ 44,103,886 | \$ 3,818,791 | \$ 19,634,584 | 67,557,261 |

Recap of Budget Increases:

Amendments offset by Revenues \$ 73,303 Donations, Insurance Proceeds, etc.

Total of Budget Increases \$ 73,303

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

Draft
 Budget Worksheets
 June 2026

Source: Certified Rolls as of Supplement 10.

| | | |
|----------------------------------------------------------|----|----------------------|
| Less: Estimated amount lost from ARB review | \$ | 4,684,802,423 |
| Net Taxable Before Freeze | \$ | - |
| (minus) Over 65 & Disabled Persons Taxable | \$ | 4,684,802,423 |
| Net Taxable Minus Over-65 & Disabled Persons (DP) Values | \$ | (988,443,155) |
| | \$ | 3,696,359,268 |
| 2025 Rate | \$ | 1.0300 |
| 2025 Total Levy Estimate MINUS Over 65 and Disabled Levy | \$ | 38,072,500 |

Levy Calculations By Fund

| | | |
|-----------------------------------------------------------------------|----|---------------|
| Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund | \$ | 3,696,359,268 |
| 76.40% % M&O | \$ | 0.7869 |
| | \$ | 29,086,651 |
| Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund | \$ | 3,696,359,268 |
| 23.60% % I&S | \$ | 0.2431 |
| | \$ | 8,985,849 |

| | <u>M & O</u> | <u>I&S</u> | |
|---------------------------------|----------------------|----------------------|--------------------------------|
| Over 65 & DP Ceilings | \$ 4,671,383 | \$ 4,671,383 | |
| | 76.40% | 23.60% | |
| Levy for Over 65 & DP | \$ 3,568,846 | \$ 1,102,537 | |
| General | \$ 29,086,651 | \$ 8,985,849 | |
| Over 65 & DP | \$ 3,568,846 | \$ 1,102,537 | |
| Estimated Levy | \$ 32,655,497 | \$ 10,088,386 | Total Estimated Levy |
| Collection Percentages | 99.25% | 99.25% | \$ 42,743,883 |
| | \$ 32,410,581 | \$ 10,012,724 | |
| Add Delinquent: | \$ 150,000 | \$ 30,000 | Budget Estimate |
| Anticipated Collections* | \$ 32,560,581 | \$ 10,042,724 | Template~ Line 26 and 28 |
| (Budgeted as Revenues) | | \$ (12,622,550) | Less: 2026 Bond Payments |
| | | \$2,527,164 | Plus: HH - Homestead Exemption |
| | | <u>\$ (52,663)</u> | 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 | \$ | (52,663) |
| Projected Fund Balance at 8/31/26 | \$ | 5,726,348 |

Change in Net Taxable Values from PY

| | | |
|-----------------------|--------|------------------------|
| CY Net Taxable Values | \$ | 3,696,359,268 |
| PY Net Taxable Values | \$ | 3,730,585,843 |
| Decrease | -0.92% | <u>\$ (34,226,575)</u> |

Comparison of PY Tax Collections

| | | |
|--------------------------|--------|-----------------------|
| CY Estimated Collections | \$ | 32,560,581 |
| PY Estimated Collections | \$ | 33,747,011 |
| Decrease | -3.52% | <u>\$ (1,186,430)</u> |

Prepared by: Amber Petree, CPA
 Chief Financial Officer
 6/5/2026

Friendswood Independent School District
 Budget Forecasts with Salary Scenario #4
 Projected Tax Rate 2026: \$1.0124 (\$0.7693 + \$0.2431)

Draft
 Budget Worksheets
 June 2026

| Budget Assumptions | Original 2025-26 | Projected 2025-26 | Projected 2026-27 | Projected 2027-28 |
|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| ADA | 5835 | 5815 | 5775 | 5775 |
| PV Growth | | -3.7% | 5.1% | 7.0% |
| M&O Tax Rate | \$0.7869 | \$0.7869 | \$0.7693 | \$0.7441 |
| Local Revenues | \$ 2,840,663 | \$ 3,330,656 | \$ 2,806,663 | \$ 2,806,663 |
| Tax Collections | \$ 31,325,413 | \$ 32,560,581 | \$ 33,359,812 | \$ 35,135,278 |
| State Funding | \$ 29,377,284 | \$ 31,893,905 | \$ 30,623,193 | \$ 29,577,824 |
| Federal Revenues (Indirect Costs & SHARS) | \$ 147,000 | \$ 238,713 | \$ 147,000 | \$ 147,000 |
| Other Resources | \$ 770,375 | \$ - | \$ - | \$ - |
| TRS On-Behalf | \$ 3,023,223 | \$ 3,023,223 | \$ 3,158,872 | \$ 3,158,872 |
| Total Revenues | \$ 67,483,958 | \$ 71,047,077 | \$ 70,095,540 | \$ 70,825,637 |
| Increase (Decrease) in Revenues | | \$ 3,563,119 | \$ (951,537) | \$ 730,097 |
| Salaries | \$ 55,424,875 | \$ 55,424,875 | \$ 58,096,691 | \$ 58,096,691 |
| Operating Budgets | \$ 11,288,708 | \$ 11,362,011 | \$ 11,918,849 | \$ 11,918,849 |
| Total Operating Expenditures | \$ 66,713,583 | \$ 66,786,886 | \$ 70,015,540 | \$ 70,015,540 |
| Operating Surplus (Deficit) | \$ 770,375 | \$ 4,260,191 | \$ 80,000 | \$ 810,097 |
| Debt Service for maintenance tax notes | \$ 770,375 | \$ 770,375 | \$ - | \$ - |
| Total Surplus (Deficit) | \$ - | \$ 3,489,816 | \$ 80,000 | \$ 810,097 |
| Projected Fund Balance | \$ 17,544,879 | \$ 21,034,695 | \$ 21,114,695 | \$ 21,924,792 |
| Total Expenditures at 98% | \$ 66,149,686 | \$ 66,221,523 | \$ 68,615,229 | \$ 68,615,229 |
| Surplus (Deficit) at 98% spending | \$ 1,334,272 | \$ 4,825,554 | \$ 1,480,311 | \$ 2,210,408 |

Numbers in red are estimates.

| <u>Budget Assumptions</u> | <u>2024-25</u> | | <u>2025-26</u> | | <u>2026-27</u> | <i>Growth</i> | <u>2027-28</u> | <i>Growth</i> |
|----------------------------------|-------------------|------|------------------|--------|-------------------|---------------|-------------------|---------------|
| Property Values | 4,868,676,241 | 9.0% | 4,684,802,423 | -3.7% | 4,921,527,464 | 5.1% | 5,266,034,387 | 7.0% |
| CPTD Values | 4,400,983,886 | 9.1% | 3,640,651,365 | -17.3% | 3,840,887,190 | 5.5% | 4,109,749,293 | 7.0% |
| Difference | 467,692,355 | | 1,044,151,058 | | 1,080,640,274 | | 1,156,285,093 | |
| Recapture | \$ 400,192 | | \$ 43,746 | | \$ 259,483 | | \$ 537,145 | |
| Number of Days in Reserve | 95 | | 114 | | 110 | | 114 | |

**** 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.**

Friendswood Independent School District
Projected Budget with Tax Rate of \$1.0124
 For the Fiscal Year Ending August 31, 2027

Draft
 Budget Worksheets
 June 2026

| Projected Tax Rate | | |
|--------------------|-----------|---------------|
| M&O | \$ | 0.7693 |
| I&S | \$ | 0.2431 |
| Total | \$ | 1.0124 |

Based on ADA of 5775

| | | | |
|-----------------------------------------------|----|-----------|--------------------------|
| Projected Fund Balance as of 8/31/2026 | | \$ | 21,034,695 |
| <i>Projected Revenue Budget</i> | \$ | | 70,095,540 |
| <i>Projected Expenditure Budget</i> | \$ | | <u>70,015,540</u> |
| Projected Budget Surplus (Deficit) | | \$ | 80,000 |
| Projected Fund Balance as of 8/31/2027 | | \$ | <u>21,114,695</u> |

Recap of Projected 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 |
| Proposed stipend increases 6/4/2026 | \$ | | 62,881 |
| Proposed wellness day | \$ | | 50,000 |
| Estimated 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 | \$ | | - |
| Increase in TRS On-Behalf expenditures, benefits costs | \$ | | 252,780 |
| Campus budget increases due to enrollment | \$ | | 15,214 |
| Campus/Department budget increases | \$ | | 64,509 |
| Increase in safety costs | \$ | | 15,714 |
| Increase for AED replacements | \$ | | 13,948 |
| 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 | \$ | | 60,000 |
| Increase in GCAD cost | \$ | | 18,825 |
| Increase for capital improvements | \$ | | 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 anticipated) | \$ | | (770,375) |
| Subtotal | \$ | | 2,531,582 |
| Projected Expenditure Budget for 2026-2027 | | \$ | <u>70,015,540</u> |

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

Draft
 Budget Worksheets
 June 2026

Based on ADA of 5775

| Revenues | 2025-2026 | 2025-2026 | 2026-2027 | Change from Prior | Change from Prior Year |
|------------------------------------------------|-------------------------|--------------------|--------------------|----------------------|--------------------------|
| | Original Revenue Budget | Projected Revenues | Projected Revenues | Year Original Budget | Projected Revenue Budget |
| Current Taxes | 31,175,413 | 32,410,581 | 33,209,812 | 2,034,399 | 799,232 |
| Delinquent Taxes | 150,000 | 150,000 | 150,000 | - | - |
| Penalties and Interest | 150,000 | 194,456 | 150,000 | - | (44,456) |
| Community Education | 357,000 | 612,642 | 357,000 | - | (255,642) |
| Interest (less market adjustments) | 1,275,000 | 1,275,000 | 1,215,000 | (60,000) | (60,000) |
| Rentals - All Other | 200,000 | 253,212 | 200,000 | - | (53,212) |
| Natatorium Revenue | 78,000 | 100,275 | 78,000 | - | (22,275) |
| Printing Revenue | 1,500 | 2,102 | 1,500 | - | (602) |
| Rentals - Student Groups | 7,500 | 8,901 | 7,500 | - | (1,401) |
| Insurance Proceeds | - | 5,131 | - | - | (5,131) |
| Miscellaneous Revenue from Local Sources | 51,605 | 51,605 | 51,605 | - | - |
| Revenue from Campus Activities | 29,000 | 30,645 | 29,000 | - | (1,645) |
| Advertising | 15,000 | 19,000 | 15,000 | - | (4,000) |
| Donations | 132,664 | 147,948 | 132,664 | - | (15,284) |
| ERATE | 36,394 | 36,394 | 36,394 | - | - |
| UIL Participation Fees | 155,000 | 204,648 | 155,000 | - | (49,648) |
| Parking Permits | 40,000 | 43,210 | 40,000 | - | (3,210) |
| Course Fees & College of the Mainland | 82,000 | 100,233 | 82,000 | - | (18,233) |
| 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) |
| Paid PK Tuition | - | - | - | - | - |
| State Available | 2,755,407 | 2,731,673 | 3,489,000 | 733,593 | 757,327 |
| Foundation School Program (net of recapture) | 26,621,877 | 29,162,233 | 27,134,193 | 512,316 | (2,028,040) |
| Indirect Cost from SSA | - | 26,000 | 26,000 | 26,000 | - |
| TRS On Behalf | 3,023,223 | 3,023,223 | 3,158,872 | 135,649 | 135,649 |
| Medicare On Behalf | - | - | - | - | - |
| 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 | 130,688 | 60,000 | - | (70,688) |
| Bond Proceeds (maintenance tax notes) | - | - | - | - | - |
| Premium on Bond Proceeds (maint. tax notes) | - | - | - | - | - |
| Operating Transfers In | 770,375 | - | - | (770,375) | - |
| Summer School | 40,000 | 40,000 | 40,000 | - | - |
| Totals | 67,483,958 | 71,047,077 | 70,095,540 | 2,611,582 | (951,537) |

Recap of Changes from Prior Year Original and Projected Budgets

| | | | | |
|----------------------------|-----------|------------------|-----------|------------------|
| Tax Revenue | \$ | 2,034,399 | \$ | 799,232 |
| Local Rev. & Fed. Tax Cred | \$ | (60,000) | \$ | (523,993) |
| Federal Revenue | \$ | - | \$ | (91,713) |
| State Funding & TRS | \$ | 1,407,558 | \$ | (1,135,064) |
| Other Resources | \$ | (770,375) | \$ | - |
| Total | \$ | 2,611,582 | \$ | (951,537) |

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

Draft
Budget Worksheets
June 2026

| Detail of Expenditures | 2026-2027 Projected Budget | 2025-2026 Original Budget | Change from PY Original Budget |
|--------------------------------------------------|----------------------------------|------------------------------|-----------------------------------|
| Salaries | \$ 47,040,144 | \$ 44,686,622 | \$ 2,353,522 |
| Stipends, OT, Extra Duty, & Local Leave Payments | \$ 2,528,458 | 2,438,560 | 89,898 |
| Substitutes | \$ 627,590 | 651,974 | (24,384) |
| TRS On Behalf | \$ 3,158,872 | 3,023,223 | 135,649 |
| Benefits <i>(see details below)</i> | \$ 4,741,627 | 4,624,496 | 117,131 |
| Salaries - Subtotal | \$ 58,096,691 | \$ 55,424,875 | \$ 2,671,816 |
| Campuses | \$ 737,692 | 720,978 | 16,714 |
| Departments | \$ 11,181,157 | 10,567,730 | 613,427 |
| Debt Service for Maintenance Tax Notes | \$ - | 770,375 | (770,375) |
| Total Expenditure Budget | \$ 70,015,540 | \$ 67,483,958 | \$ 2,531,582 |

| Detail of Benefits | | | | |
|---------------------------------------------------------------|--------------|--------------|------|---------|
| 6140- TRS Retiree Surcharges | \$ - | \$ - | \$ - | - |
| 6141 - FICA Medicare | \$ 677,260 | \$ 649,492 | \$ | 27,769 |
| 6142 - Group Health Insurance | \$ 1,585,855 | \$ 1,569,336 | \$ | 16,519 |
| 6143 - Workers' Compensation | \$ 159,478 | \$ 153,056 | \$ | 6,422 |
| 6145 - Unemployment | \$ 59,235 | \$ 56,813 | \$ | 2,422 |
| 6146 - TRS Care for Retirees & Federal Matching for all funds | \$ 1,902,073 | \$ 1,853,073 | \$ | 49,000 |
| 6148 - Life Insurance | \$ 8,345 | \$ 8,181 | \$ | 164 |
| 6149 - TRS District Contribution | \$ 349,381 | \$ 334,546 | \$ | 14,835 |
| Total | \$ 4,741,627 | \$ 4,624,496 | \$ | 117,131 |

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

| | 2026-2027 | | | 2025-2026 | | | N o t e | Change from Prior Year |
|---------------------------------------------|-------------------|----------------------|-------------------|-------------------|----------------------|-------------------|------------------|---------------------------|
| | Professionals | Support Personnel | Total | Professionals | Support Personnel | Total | | |
| GENERAL FUND (excludes benefits) | | | | | | | | |
| Salaries | 39,261,452 | 7,778,692 | 47,040,144 | 37,548,017 | 7,138,605 | 44,686,622 | A | 2,353,522 |
| Stipends | 1,197,458 | - | 1,197,458 | 1,102,361 | - | 1,102,361 | B | 95,097 |
| Employee Allowance | 83,500 | - | 83,500 | 83,699 | - | 83,699 | | (199) |
| 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 | 41,389,415 | 8,806,777 | 50,196,192 | 39,588,465 | 8,188,690 | 47,777,155 | | 2,419,036 |
| ALL OTHER FUNDS | | | | | | | | |
| | Salaries | Benefits | Total | Salaries | Benefits | Total | | |
| Title 1 - Part A | 153,268 | 20,938 | 174,207 | 139,750 | 19,148 | 158,898 | | 15,308 |
| Idea B Formula | 945,661 | 157,591 | 1,103,252 | 921,631 | 154,872 | 1,076,503 | A | 26,749 |
| Idea B Preschool | 20,546 | 2,924 | 23,471 | 21,384 | 6,583 | 27,967 | | (4,496) |
| Child Nutrition | 109,051 | 24,631 | 133,682 | 105,078 | 24,068 | 129,146 | | 4,536 |
| Title 2 - Training | 4,000 | 525 | 4,525 | 4,000 | 527 | 4,527 | | (2) |
| Title 3 - Part A - ESL | 9,091 | 2,201 | 11,292 | 9,801 | 1,401 | 11,202 | | 90 |
| SSA - TEC | 787,070 | 91,683 | 878,753 | 622,143 | 76,355 | 698,498 | D | 180,255 |
| Capital Projects | - | - | - | 31,925 | 4,056 | 35,981 | E | (35,981) |
| Total - All Other Funds | 2,028,688 | 300,493 | 2,329,181 | 1,855,713 | 287,009 | 2,142,722 | | 186,459 |
| Grand Total | 43,418,102 | 9,107,270 | 52,525,373 | 41,444,178 | 8,475,699 | 49,919,877 | | 2,605,495 |

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 stipends + Proposed Athletic and Elementary/Intermediate Instructional Coach stipends
- C - Proposed FJH super sub position
- D - Additional SSA teachers, paraprofessional staff
- E - Finalization of bond 2020 projects

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

Draft
 Budget Worksheets
 June 2026

| | |
|--------------------------------------------------------------------|-----------------------------|
| Preliminary Estimate of Property Values from GCAD & BCAD | \$ 5,172,790,338 |
| Less: Estimated amount lost from ARB review | \$ (251,262,874) |
| Net Taxable Before Freeze | <u>\$ 4,921,527,464</u> |
| (minus) Over 65 & Disabled Persons Taxable | \$ (1,011,321,253) |
| Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values | <u>\$ 3,910,206,211</u> |
| 2026 Projected Rate | \$ 1.0124 |
| 2026 Total Levy Estimate MINUS Over 65 and Disabled Levy | <u><u>\$ 39,586,928</u></u> |

Levy Calculations By Fund

| | |
|---------------------------------------------------------------------------------------|------------------|
| Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund 75.99% % M&O | \$ 3,910,206,211 |
| | <u>\$ 0.7693</u> |
| | \$ 30,081,216 |
| Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund 24.01% % I&S | \$ 3,910,206,211 |
| | <u>\$ 0.2431</u> |
| | \$ 9,505,711 |

| | <u>M & O</u> | <u>I&S</u> | |
|------------------------------------------------------------------|-----------------------------|-----------------------------|---------------------------------------|
| Over 65 & DP Ceilings | \$ 4,447,495 | \$ 4,447,495 | |
| | 75.99% | 24.01% | |
| Levy for Over 65 & DP | <u>\$ 3,379,551</u> | <u>\$ 1,067,944</u> | |
| General | \$ 30,081,216 | \$ 9,505,711 | |
| Over 65 & DP | \$ 3,379,551 | \$ 1,067,944 | |
| <u>Estimated Levy</u> | <u>\$ 33,460,768</u> | <u>\$ 10,573,655</u> | <u>\$ Total Estimated Levy</u> |
| Collection Percentages | 99.25% | 99.25% | <u>\$ 44,034,423</u> |
| | <u>\$ 33,209,812</u> | <u>\$ 10,494,352</u> | |
| Add Delinquent: | \$ 150,000 | \$ 30,000 | Budget Estimate |
| Anticipated Collections* (Budgeted as Revenues) | \$ 33,359,812 | \$ 10,524,352 | Template~ Line 26 and 28 |
| | | \$ (12,619,550) | Less: 2027 Bond Payments |
| | | <u>\$ 2,118,198</u> | Plus: HH - Homestead Exemption |
| | | <u><u>\$ 23,000</u></u> | Projected Surplus @ 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 | \$ 5,726,348 |
| Projected Surplus for FY 2027 | <u>\$ 23,000</u> |
| Projected Fund Balance at 8/31/27 | \$ 5,749,348 |

Change in Net Taxable Values from PY

| | |
|-----------------------|-----------------------------|
| CY Net Taxable Values | \$ 3,910,206,211 |
| PY Net Taxable Values | <u>\$ 3,696,359,268</u> |
| Increase | 5.79% <u>\$ 213,846,943</u> |

Comparison of PY Tax Collections

| | |
|--------------------------|-------------------------|
| CY Estimated Collections | \$ 33,359,812 |
| PY Estimated Collections | <u>\$ 32,560,581</u> |
| Increase | 2.45% <u>\$ 799,232</u> |