

Summary of Budget Assumptions

#	Funding Formula	
1	Assumes House Bill 21 Austin Yield Change	\$ 99.41
2	Assumes House Bill 21 Per Capita Rate Change	\$ 200.00
3	Property Tax	
4	Maintenance & Operations Tax Rate	\$ 1.06
5	Debt Service Tax Rate	\$ 0.26
6	Total Tax Rate	\$ 1.32
7	Net assessed taxable value (Billion) [Based on Preliminary CAD Tax Roll]	\$ 37.4
8	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value - Billion)	\$ 32.2
9	Collection rate	99.0%
10	Enrollment	
11	Projected enrollment (PASA moderate-growth scenario)	75,355
12	Average Daily Attendance (ADA) Adjusted for Pre-K	71,838
13	Percent Attendance	96.5%
14	Personnel	
15	Change in General Fund positions (campus & non-campus)	211.3
16	New School Staffing	\$ 3,412,137
17	Campus Staffing (Staffing Guidelines)	\$ 8,841,448
18	Teacher/Principal Compensation Adjustments	\$ 14,676,699
19	Non-Teaching Compensation Adjustments	\$ 9,167,897
20	Other	
21	Health Insurance	\$ 3,000,000
22	Campus basic allotment (per pupil)	
23	High School	\$ 107.00
24	Middle School	\$ 101.00
25	Elementary School	\$ 97.00
26	At-Risk - High School (20% of the Basic Allotment + \$8,000)	\$ 21.40
27	At-Risk - Middle School (20% of the Basic Allotment + \$5,000)	\$ 20.20
28	At-Risk - Elementary School (20% of the Basic Allotment + \$1,000)	\$ 19.40
29	Campus allocations may be adjusted up or down at PEIMS snapshot date if actual enrollment varies by more than 10 percent from budgeted projections.	

Fort Bend Independent School District
2017-18 Adopted Budget
June 19, 2017

	General (Fund 199)	Debt Service (Fund 599)	Child Nutrition (Fund 240)
Revenues			
57 - Local Revenues	\$ 392,164,500	\$ 95,944,800	\$ 13,311,678
58 - State Revenues	218,650,574	1,763,104	123,175
59 - Federal Revenues	9,073,409	-	15,217,507
Revenues Total	619,888,483	97,707,904	28,652,360
Expenditures	633,346,662	86,517,138	28,652,360
Other Sources & (Uses)			
79 - Other Sources	1,500,000	40,500,000	-
89 - Other (Uses)	-	(40,500,000)	-
Other Sources & (Uses) Total	1,500,000	-	
Net Change in Unassigned Balance	\$ (11,958,179)	\$ 11,190,766	\$ -

Projected Student Enrollment 75,355

Property Value

Net Assessed Value \$ 37,403,012,053
Freeze Adjusted Value \$ 32,162,805,873

Recommended Tax Rate

Maintenance & Operations \$ 1.06
Debt Service (Interest & Sinking) \$ 0.26
Total Tax Rate \$ 1.32

Total Tax Rate Decrease \$ (0.02)

General Expenditure Information

Total General Fund Budget \$ 633,346,662
General Fund Budget per Student \$ 8,405

Salary Increase

Starting Teacher Salary \$ 53,000
Total Salary Increase \$ 20,648,919
Stipend, Equity, and Reclassification
Adjustments \$ 3,065,198

Staffing

Net Change in Positions 211.3
Net Cost of New Positions \$ 12,253,585

**Fort Bend Independent School District
General Fund 2017-18 Adopted Budget
June 19, 2017**

By Function	2017-18 Adopted Budget			2016-17 Estimated Actual		
	2017-18 Adopted Budget	Percent	Cost per Student	2016-17 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 364,145,211	57.50%	\$ 4,832	\$ 353,447,019	59.21%	\$ 4,776
12 - Instructional Resources Media	8,073,959	1.27%	107	7,503,501	1.26%	101
13 - Curriculum Development	15,535,606	2.45%	206	8,106,967	1.36%	110
21 - Instructional Leadership	13,715,443	2.17%	182	13,661,813	2.29%	185
23 - School Leadership	47,555,376	7.51%	631	39,574,777	6.63%	535
31 - Guidance Counseling Evaluation	30,817,216	4.87%	409	28,405,978	4.76%	384
32 - Social Work Services	1,619,995	0.26%	21	1,315,459	0.22%	18
33 - Health Services	7,740,407	1.22%	103	7,305,339	1.22%	99
34 - Student Transportation	24,389,520	3.85%	324	24,394,502	4.09%	330
35 - Food Services	-	0.00%	-	-	0.00%	-
36 - Co Curricular Extra Curricular	12,208,764	1.93%	162	11,998,937	2.01%	162
41 - General Administration	19,578,644	3.09%	260	15,390,124	2.58%	208
51 - Facilities Maint And Operation	58,556,813	9.25%	777	59,309,588	9.94%	801
52 - Security & Monitoring	8,718,301	1.38%	116	7,617,355	1.28%	103
53 - Data Processing	17,105,302	2.70%	227	15,252,989	2.56%	206
61 - Community Services	464,448	0.07%	6	451,504	0.08%	6
71 - Debt Service	-	0.00%	-	-	0.00%	-
81 - Facilities Acquisition	24,290	0.00%	0	-	0.00%	-
93 - Payment To Member/Ssa	474,000	0.07%	6	504,098	0.08%	7
99 - Other Intergovernmental Charge	2,623,367	0.41%	35	2,732,153	0.46%	37
Expenditures Total	\$ 633,346,662	100.00%	\$ 8,405	\$ 596,972,103	100.00%	\$ 8,066

By Major Object						
61 - Salary & Benefits	\$ 555,596,976	87.72%	\$ 7,373	\$ 520,150,794	87.13%	\$ 7,028
62 - Purchased & Contracted Services	42,280,295	6.68%	561	45,505,687	7.62%	615
63 - Supplies & Materials	22,199,274	3.51%	295	20,596,878	3.45%	278
64 - Other Operating Expenditures	12,437,691	1.96%	165	10,293,685	1.72%	139
65 - Debt Service	-	0.00%	-	-	0.00%	-
66 - Capital Outlay	832,426	0.13%	11	425,059	0.07%	6
Expenditures Total	\$ 633,346,662	100.00%	\$ 8,405	\$ 596,972,103	100.00%	\$ 8,066

By Functional Groups						
Instructional (11, 12, 13)	\$ 387,754,776	61.22%	\$ 5,146	\$ 369,057,487	61.82%	\$ 4,987
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	111,891,593	17.67%	1,485	109,810,685	18.39%	1,484
Instructional Support (21, 23, 31, 32, 33, 36, 61)	114,121,649	18.02%	1,514	102,713,807	17.21%	1,388
Central Administration (41)	19,578,644	3.09%	260	15,390,124	2.58%	208
Debt Service (71)	-	0.00%	-	-	0.00%	-
Expenditures Total	\$ 633,346,662	100.00%	\$ 8,405	\$ 596,972,103	100.00%	\$ 8,066

Cost per student in 2017-18 is based on projected enrollment of 75,354

Cost per student in 2016-17 is based on enrollment of 74,011 as of PEIMS snapshot (October 27, 2016)

**Fort Bend Independent School District Debt
Service Fund 2017-18 Adopted Budget
June 19, 2017**

By Function	2017-18 Adopted Budget			2016-17 Estimated Actual		
	2017-18 Adopted Budget	Percent	Cost per Student	2016-17 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
12 - Instructional Resources Media	-	0.00%	-	-	0.00%	-
13 - Curriculum Development	-	0.00%	-	-	0.00%	-
21 - Instructional Leadership	-	0.00%	-	-	0.00%	-
23 - School Leadership	-	0.00%	-	-	0.00%	-
31 - Guidance Counseling Evaluation	-	0.00%	-	-	0.00%	-
32 - Social Work Services	-	0.00%	-	-	0.00%	-
33 - Health Services	-	0.00%	-	-	0.00%	-
34 - Student Transportation	-	0.00%	-	-	0.00%	-
35 - Food Services	-	0.00%	-	-	0.00%	-
36 - Co Curricular Extra Curricular	-	0.00%	-	-	0.00%	-
41 - General Administration	-	0.00%	-	-	0.00%	-
51 - Facilities Maint And Operation	-	0.00%	-	-	0.00%	-
52 - Security & Monitoring	-	0.00%	-	-	0.00%	-
53 - Data Processing	-	0.00%	-	-	0.00%	-
61 - Community Services	-	0.00%	-	-	0.00%	-
71 - Debt Service	86,517,138	100.00%	1,148	93,237,904	100.00%	1,260
81 - Facilities Acquisition	-	0.00%	-	-	0.00%	-
93 - Payment To Member/Ssa	-	0.00%	-	-	0.00%	-
99 - Other Intergovernmental Charge	-	0.00%	-	-	0.00%	-
Expenditures Total	\$ 86,517,138	100.00%	\$ 1,148	\$ 93,237,904	100.00%	\$ 1,260

By Major Object						
61 - Salary & Benefits	\$ -	0.00%	\$ -	\$ -	0.00%	-
62 - Purchased & Contracted Services	-	0.00%	-	-	0.00%	-
63 - Supplies & Materials	-	0.00%	-	-	0.00%	-
64 - Other Operating Expenditures	-	0.00%	-	-	0.00%	-
65 - Debt Service	86,517,138	100.00%	1,148	93,237,904	100.00%	1,260
66 - Capital Outlay	-	0.00%	-	-	0.00%	-
Expenditures Total	\$ 86,517,138	100.00%	\$ 1,148	\$ 93,237,904	100.00%	1,260

By Functional Groups						
Instructional (11, 12, 13)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	-	0.00%	-	-	0.00%	-
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00%	-	-	0.00%	-
Central Administration (41)	-	0.00%	-	-	0.00%	-
Debt Service (71)	86,517,138	100.00%	1,148	93,237,904	100.00%	1,260
Expenditures Total	\$ 86,517,138	100.00%	\$ 1,148	\$ 93,237,904	100.00%	\$ 1,260

Cost per student in 2017-18 is based on projected enrollment of 75,354

Cost per student in 2016-17 is based on enrollment of 74,011 as of PEIMS snapshot (October 27, 2016)

**Fort Bend Independent School District
Child Nutrition Fund 2017-18 Adopted Budget
June 19, 2017**

By Function	2017-18 Adopted Budget			2016-17 Estimated Actual		
	2017-18 Adopted Budget	Percent	Cost per Student	2016-17 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
12 - Instructional Resources Media	-	0.00%	-	-	0.00%	-
13 - Curriculum Development	-	0.00%	-	-	0.00%	-
21 - Instructional Leadership	-	0.00%	-	-	0.00%	-
23 - School Leadership	-	0.00%	-	-	0.00%	-
31 - Guidance Counseling Evaluation	-	0.00%	-	-	0.00%	-
32 - Social Work Services	-	0.00%	-	-	0.00%	-
33 - Health Services	-	0.00%	-	-	0.00%	-
34 - Student Transportation	-	0.00%	-	-	0.00%	-
35 - Food Services	28,180,440	98.35%	374	25,707,509	98.07%	347
36 - Co Curricular Extra Curricular	-	0.00%	-	-	0.00%	-
41 - General Administration	-	0.00%	-	-	0.00%	-
51 - Facilities Maint And Operation	471,920	1.65%	6	504,754	1.93%	7
52 - Security & Monitoring	-	0.00%	-	-	0.00%	-
53 - Data Processing	-	0.00%	-	-	0.00%	-
61 - Community Services	-	0.00%	-	-	0.00%	-
71 - Debt Service	-	0.00%	-	-	0.00%	-
81 - Facilities Acquisition	-	0.00%	-	-	0.00%	-
93 - Payment To Member/Ssa	-	0.00%	-	-	0.00%	-
99 - Other Intergovernmental Charge	-	0.00%	-	-	0.00%	-
Expenditures Total	\$ 28,652,360	100.00%	\$ 380	\$ 26,212,263	100.00%	\$ 354

By Major Object						
61 - Salary & Benefits	\$ 13,505,860	47.14%	\$ 179	\$ 12,322,944	47.01%	\$ 167
62 - Purchased & Contracted Services	1,106,400	3.86%	15	1,027,665	3.92%	14
63 - Supplies & Materials	13,340,238	46.56%	177	12,658,556	48.29%	171
64 - Other Operating Expenditures	38,862	0.14%	1	47,608	0.18%	1
65 - Debt Service	-	0.00%	-	-	0.00%	0
66 - Capital Outlay	661,000	2.31%	9	155,490	0.59%	2
Expenditures Total	\$ 28,652,360	100.00%	\$ 380	\$ 26,212,263	100.00%	\$ 354

By Functional Groups						
Instructional (11, 12, 13)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	28,652,360	100.00%	380	26,212,263	100.00%	354
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00%	-	-	0.00%	-
Central Administration (41)	-	0.00%	-	-	0.00%	-
Debt Service (71)	-	0.00%	-	-	0.00%	-
Expenditures Total	\$ 28,652,360	100.00%	\$ 380	\$ 26,212,263	100.00%	\$ 354

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