

Summary of Budget Assumptions

#	Funding Formula	
1	Assumes Austin Yield Change	\$ 126.88
2	Assumes Per Capita Rate Change	\$ 200.00
3	Property Tax	
4	Maintenance & Operations Tax Rate	\$ 0.99
5	Debt Service Tax Rate	\$ 0.28
6	Total Tax Rate	\$ 1.27
7	Net assessed taxable value (Billion) [Based on Preliminary CAD Tax Roll]	\$ 42.1
8	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value - Billion)	\$ 36.7
9	Collection rate	98.5%
10	Enrollment	
11	Projected enrollment (PASA moderate-growth scenario)	77,226
12	Average Daily Attendance (ADA) Adjusted for Pre-K	76,249
13	Percent Attendance	96.5%
14	Personnel	
15	Change in General Fund positions (campus & non-campus)	403.0
16	New School Staffing	\$ 4,002,211
17	Campus Staffing (Staffing Guidelines)	\$ 9,161,871
18	Campus Support & Program Expansion (Teaching & Non-Teaching Staff)	\$ 10,531,144
18	Compensation Adjustments (Teaching & Non-Teaching Staff)	\$ 24,900,000
19	Other	
20	Health Insurance	\$ 2,000,000
21	Campus basic allotment (per pupil)	
22	High School	\$ 107.00
23	Middle School	\$ 101.00
24	Elementary School	\$ 97.00
25	At-Risk - High School (20% of the Basic Allotment + \$8,000)	\$ 21.40
26	At-Risk - Middle School (20% of the Basic Allotment + \$5,000)	\$ 20.20
27	At-Risk - Elementary School (20% of the Basic Allotment + \$1,000)	\$ 19.40

Note: District administration can adjust campus allocations up or down based on the variances between the District's demographer data and actual Fall PEIMS snapshot date.

**Fort Bend Independent School District
2019-20 Adopted Budget**

	General Fund (Fund 199)	Debt Service (Fund 599)	Child Nutrition (Fund 240)
57 - Local Revenues	\$ 442,354,684	\$ 115,490,828	\$ 12,955,650
58 - State Revenues	248,731,562	1,740,190	130,000
59 - Federal Revenues	13,732,767	-	18,420,000
Revenues Total	704,819,014	117,231,018	31,505,650
Expenditures	716,864,708	104,902,002	30,905,650
Other Sources & (Uses) Total	2,000,000	-	-
Use of Economic Stabilization	10,045,694	-	-
Surplus/(Deficit)	\$ -	\$ 12,329,016	\$ 600,000

Fort Bend Independent School District
General Fund 2019-20 Adopted Budget
June 17, 2019

By Function	2019-20 Adopted Budget			2018-19 Estimated Actual		
	2019-20 Adopted Budget	Percent	Cost per Student	2018-19 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 430,566,177	60.06 %	\$ 5,575	\$ 384,000,000	58.09 %	\$ 5,045
12 - Instructional Resources Media	8,503,336	1.19 %	110	7,900,000	1.20 %	104
13 - Curriculum Development	12,283,301	1.71 %	159	11,450,000	1.73 %	150
21 - Instructional Leadership	18,075,349	2.52 %	234	16,200,000	2.45 %	213
23 - School Leadership	47,969,314	6.69 %	621	45,600,000	6.90 %	599
31 - Guidance Counseling Evaluation	34,445,210	4.80 %	446	33,000,000	4.99 %	434
32 - Social Work Services	1,756,335	0.25 %	23	1,660,000	0.25 %	22
33 - Health Services	8,986,029	1.25 %	116	8,580,000	1.30 %	113
34 - Student Transportation	24,295,443	3.39 %	315	21,900,000	3.31 %	288
35 - Food Services	75,000	0.01 %	1	-	0.00 %	-
36 - Co Curricular Extra Curricular	16,241,853	2.27 %	210	15,200,000	2.30 %	200
41 - General Administration	17,680,664	2.47 %	229	17,850,000	2.70 %	234
51 - Facilities Maint And Operation	63,808,781	8.90 %	826	68,300,000	10.33 %	897
52 - Security & Monitoring	9,215,239	1.29 %	119	8,560,000	1.30 %	112
53 - Data Processing	18,740,379	2.61 %	243	16,500,000	2.50 %	217
61 - Community Services	60,113	0.01 %	1	55,000	0.01 %	1
81 - Facilities Acquisition	-	0.00 %	-	22,746	0.00 %	0
93 - Payment To Member/Ssa	462,182	0.06 %	6	443,000	0.07 %	6
99 - Other Intergovernmental Charge	3,700,000	0.52 %	48	3,770,062	0.57 %	50
Grand Total	\$ 716,864,705	100.00 %	\$ 9,283	\$ 660,990,808	100.00 %	\$ 8,683

By Major Object						
61 - Salary & Benefits	\$ 636,638,577	88.81 %	\$ 8,244	\$ 582,497,285	88.12 %	\$ 7,652
62 - Purchased & Contracted Services	46,943,885	6.55 %	608	45,415,678	6.87 %	597
63 - Supplies & Materials	21,513,919	3.00 %	279	20,892,070	3.16 %	274
64 - Other Operating Expenditures	11,099,917	1.55 %	144	11,345,686	1.72 %	149
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	668,407	0.09 %	9	840,089	0.13 %	11
Grand Total	\$ 716,864,705	100.00 %	\$ 9,283	\$ 660,990,808	100.00 %	\$ 8,683

By Functional Groups						
Instructional (11, 12, 13)	\$ 451,352,814	62.96 %	\$ 5,845	\$ 403,350,000	61.02 %	\$ 5,299
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	120,297,024	16.78 %	1,558	119,495,808	18.08 %	1,570
Instructional Support (21, 23, 31, 32, 33, 36, 61)	127,534,203	17.79 %	1,651	120,295,000	18.20 %	1,580
Central Administration (41)	17,680,664	2.47 %	229	17,850,000	2.70 %	234
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 716,864,705	100.00 %	\$ 9,283	\$ 660,990,808	100.00 %	\$ 8,683

Cost per student in 2019-20 is based on projected enrollment of 77,226 (PASA Moderate)

Cost per student in 2018-19 is based on enrollment of 76,122 as of PEIMS snapshot (October 2018)

**Fort Bend Independent School District Debt
Service Fund 2019-20 Adopted Budget June
17, 2019**

By Function	2019-20 Adopted Budget			2018-19 Estimated Actual		
	2019-20 Adopted Budget	Percent	Cost per Student	2018-19 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	104,902,002	100.00 %	1,358	242,176,628	100.00 %	3,181
72 - Interest On Long Term Debt	-	0.00 %	-	-	0.00 %	-
73 - Bond Issuance Costs And Fees	-	0.00 %	-	-	0.00 %	-
81 - Facilities Acquisition	-	0.00 %	-	-	0.00 %	-
91 - Contracted Instructional Serv	-	0.00 %	-	-	0.00 %	-
93 - Payment To Member/Ssa	-	0.00 %	-	-	0.00 %	-
95 - Payments To Jjaep-Outside	-	0.00 %	-	-	0.00 %	-
97 - Tax Increment Financing Zone	-	0.00 %	-	-	0.00 %	-
99 - Other Intergovernmental Charge	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 104,902,002	100.00 %	\$ 1,358	\$ 242,176,628	100.00 %	\$ 3,181

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	104,902,002	100.00 %	1,358	242,176,628	100.00 %	3,181
66 - Capital Outlay	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 104,902,002	100.00 %	\$ 1,358	\$ 242,176,628	100.00 %	\$ 3,181

Instructional (11, 12, 13)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	-	0.00 %	-	-	0.00 %	-
Central Administration (41)	-	0.00 %	-	-	0.00 %	-
Debt Service (71)	104,902,002	100.00 %	1,358	242,176,628	100.00 %	3,181
Grand Total	\$ 104,902,002	100.00 %	\$ 1,358	\$ 242,176,628	100.00 %	\$ 3,181

Cost per student in 2019-20 is based on projected enrollment of 77,226 (PASA Moderate)

Cost per student in 2018-19 is based on enrollment of 76,122 as of PEIMS snapshot (October 2018)

**Fort Bend Independent School District
Child Nutrition Fund 2019-20 Adopted
Budget June 17, 2019**

By Function	2019-20 Adopted Budget			2018-19 Estimated Actual		
	2019-20 Adopted Budget	Percent	Cost per Student	2018-19 Year-End Estimate	Percent	Cost per Student
00 - All Functions	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
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	30,360,650	98.24 %	393	29,435,000	98.44 %	387
36 - Co Curricular Extra Curricular	-	0.00 %	-	-	0.00 %	-
41 - General Administration	-	0.00 %	-	-	0.00 %	-
51 - Facilities Maint And Operation	545,000	1.76 %	7	465,000	1.56 %	6
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 %	-
72 - Interest On Long Term Debt	-	0.00 %	-	-	0.00 %	-
73 - Bond Issuance Costs And Fees	-	0.00 %	-	-	0.00 %	-
81 - Facilities Acquisition	-	0.00 %	-	-	0.00 %	-
91 - Contracted Instructional Serv	-	0.00 %	-	-	0.00 %	-
93 - Payment To Member/Ssa	-	0.00 %	-	-	0.00 %	-
95 - Payments To Jjaep-Outside	-	0.00 %	-	-	0.00 %	-
97 - Tax Increment Financing Zone	-	0.00 %	-	-	0.00 %	-
99 - Other Intergovernmental Charge	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 30,905,650	100.00 %	\$ 400	\$ 29,900,000	100.00 %	\$ 393

61 - Salary & Benefits	\$ 14,158,150	45.81 %	\$ 183	\$ 13,825,000	46.24 %	\$ 182
62 - Purchased & Contracted Services	1,282,000	4.15 %	17	1,080,000	3.61 %	14
63 - Supplies & Materials	14,931,000	48.31 %	193	14,620,000	48.90 %	192
64 - Other Operating Expenditures	59,500	0.19 %	1	50,000	0.17 %	1
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	475,000	1.54 %	6	325,000	1.09 %	4
Grand Total	\$ 30,905,650	100.00 %	\$ 400	\$ 29,900,000	100.00 %	\$ 393

Central Administration (41)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	30,905,650	100.00 %	400	29,900,000	100.00 %	393
Instructional (11, 12, 13)	-	0.00 %	-	-	0.00 %	-
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 30,905,650	100.00 %	\$ 400	\$ 29,900,000	100.00 %	\$ 393

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