

Fort Bend Independent School District
Proposed Budget Assumptions
MAY 18, 2015
2015-2016

#	Funding Formula		
1	Assumes Senate Bill 2 Basic Allotment Change	\$	5,134
2	Assumes Senate Bill 2 Austin Yield Change	\$	72.94
3	Property Tax		
4	Maintenance & Operations Tax Rate	\$	1.04
5	Debt Service Tax Rate	\$	0.30
6	Total Tax Rate	\$	1.34
7			
8	Net assessed taxable value (Billion) [estimated 11.5% incr. from CAD certified]	\$	31.3
9	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value - Billion)	\$	28.9
10	Collection rate		99.5%
11			
12	Enrollment		
13	Projected enrollment (PASA moderate-growth scenario as of 3/15)		73,377
14	Average Daily Attendance (ADA)		70,956
15	Percent Attendance		96.7%
16			
17	Personnel		
18	Change in General Fund positions as of 5/11/15 (campus & non-campus)		84.0
19	Total Additional General Fund Staffing Funding Needed	\$	5,124,089
20			
21	Estimated cost of salary increase at 2%	\$	9,174,833
	Stipend Adjustments	\$	84,000
22	Non-Campus Staffing & Non-Campus Staffing Reclassification	\$	83,081
23	Salary Equity Adjustments and other salary adjustments	\$	2,549,884
24			
25	Monthly medical contribution assumes \$482 per employee	\$	32,953,900
26			
27	Campus basic allotment (per pupil)		
28	High School	\$	107.00
29	Middle School	\$	101.00
30	Elementary School	\$	97.00
31	At-Risk - High School (20% of the Basic Allotment + \$8,000)	\$	21.40
32	At-Risk - Middle School (20% of the Basic Allotment + \$5,000)	\$	20.20
33	At-Risk - Elementary School (20% of the Basic Allotment + \$1,000)	\$	19.40
34			
35	Campus allocations will be adjusted at PEIMS Snapshot Date if the actual enrollment varies by more than 10 percent from the budgeted projection.		
36			
37	Other Assumptions		
38	Additional Positions from Other Funding Sources (11 FTEs)	\$	924,279
39	Decrease in Unemployment and Worker's Compensation	\$	3,000,000
40	Other District-Wide Operating Efficiencies	\$	2,325,000

**Fort Bend Independent School District
2015-2016 Proposed Budget
May 18, 2015**

	General (Fund 199)	Debt Service (Fund 500)	Child Nutrition (Fund 240)
Revenues			
Locally Funded	\$ 333,203,673	\$ 94,171,136	\$ 12,085,501
State Funded	235,941,327	-	123,163
Federally Funded	7,800,000	-	14,537,893
Total	\$ 576,945,000	\$ 94,171,136	\$ 26,746,557
Expenditures	\$ 580,408,153	\$ 102,578,515	\$ 26,746,557
Transfer In (Transfer from Extended Day)	\$ 1,000,000	\$ -	\$ -
Net Change in Fund Balance	\$ (2,463,153)	\$ (8,407,379)	\$ -

Enrollment

Projected Student Enrollment 73,377

Property Value

Net Assessed Value (Billions) \$ 31.3
 Freeze Adjusted Taxable Value (Billions) \$ 28.9

Recommended Tax Rate

Maintenance & Operations \$ 1.04
 Debt Service \$ 0.30
 Combined Rate \$ 1.34
 Combined Rate Increase \$ -

General Expenditures Information

Total General Fund Budget (Millions) \$ 580.4
 General Fund Budget Per Student \$ 7,910

Salary Increase

Starting Teacher Salary \$ 50,500
 Total Salary Increase (Millions) \$ 9,175
 Stipend, Equity and Reclassification Adjustments (Millions) \$ 3,150

Staffing

Net change in positions 84.0
 Campus Staffing (Millions) \$ 4,384
 Non-Campus staffing (Millions) \$ 740

**Fort Bend Independent School District
2015-2016 Proposed Budget General Fund
May 18, 2015**

	2015-2016 Proposed Budget			2014-2015 Estimated Actual		
	Proposed Budget	Percent of Total	Cost Per Student	Estimated Actual	Percent of Total	Cost Per Student
By Function						
Instruction (11)	\$ 346,784,324	59.75%	\$ 4,726	\$ 336,657,000	60.02%	\$ 4,664
Instructional Resources & Media Services (12)	7,629,593	1.31%	104	8,193,000	1.46%	114
Curriculum & Instructional Staff Development (13)	7,881,858	1.36%	107	7,704,000	1.37%	107
Instructional Leadership (21)	10,333,754	1.78%	141	8,714,000	1.55%	121
School Leadership (23)	41,705,853	7.19%	568	38,590,000	6.88%	535
Guidance/Counseling/Evaluation Services (31)	28,891,346	4.98%	394	25,768,000	4.59%	357
Social Work Services (32)	1,104,150	0.19%	15	1,195,000	0.21%	17
Health Services (33)	7,037,776	1.21%	96	7,343,000	1.31%	102
Student Transportation (34)	20,824,938	3.59%	284	17,586,000	3.14%	244
Extracurricular Activities (36)	11,786,755	2.03%	161	12,498,000	2.23%	173
General Administration (41)	15,075,456	2.60%	205	14,592,000	2.60%	202
Plant Maintenance & Operations (51)	55,997,178	9.65%	763	57,914,000	10.33%	802
Security and Monitoring Services (52)	7,370,941	1.27%	100	6,376,000	1.14%	88
Data Processing Services (53)	14,223,197	2.45%	194	13,334,000	2.38%	185
Community Services (61)	591,982	0.10%	8	802,000	0.14%	11
Debt Service (71)	-	0.00%	-	-	0.00%	-
Facilities Acquisition & Construction (81)	25,000	0.00%	0	618,000	0.11%	9
Intergovernmental Charges (93)	444,052	0.08%	6	493,000	0.09%	7
Other Intergovernmental Charges (99)	2,700,000	0.47%	37	2,500,000	0.45%	35
Total	\$ 580,408,153	100.00%	\$ 7,910	\$ 560,877,000	100.00%	\$ 7,770
By Object						
Payroll Costs (6100)	\$ 503,153,955	86.69%	\$ 6,857	\$ 484,404,000	86.37%	\$ 6,711
Professional & Contract Services (6200)	41,494,006	7.15%	565	37,027,000	6.60%	513
Supplies & Materials (6300)	23,498,042	4.05%	320	27,058,000	4.82%	375
Other Operating Costs (6400)	11,598,150	2.00%	158	10,734,000	1.91%	149
Debt Service (6500)	-	0.00%	-	-	0.00%	-
Capital Outlay (6600)	664,000	0.11%	9	1,654,000	0.29%	23
Total	\$ 580,408,153	100.00%	\$ 7,910	\$ 560,877,000	100.00%	\$ 7,770
By Functional Groups						
Instructional (11,12, 13)	\$ 362,295,775	62.42%	\$ 4,937	\$ 352,554,000	62.86%	\$ 4,884
Instructional Support (21, 23, 31, 32, 33, 36, 61)	101,451,616	17.48%	1,383	94,910,000	16.92%	1,315
Central Administration (41)	15,075,456	2.60%	205	14,592,000	2.60%	202
District Operations (34, 51, 52, 53, 81, 93, 99)	101,585,306	17.50%	1,384	98,821,000	17.62%	1,369
Debt Services (71)	-	0.00%	-	-	0.00%	-
Total	\$ 580,408,153	100.00%	\$ 7,910	\$ 560,877,000	100.00%	\$ 7,770

Cost per Student in 2015-16 is based on projected enrollment of 73,377
Cost per Student in 2014-15 is based on enrollment of 72,183 as of Snapshot

**Fort Bend Independent School District
2015-2016 Proposed Budget Debt Service
May 18, 2015**

	2015-2016 Proposed Budget			2014-2015 Estimated Actual		
	Proposed Budget	Percent of Total	Cost Per Student	Estimated Actual	Percent of Total	Cost Per Student
By Function						
Instruction (11)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Instructional Resources & Media Services (12)	-	0.00%	-	-	0.00%	-
Curriculum & Instructional Staff Development (13)	-	0.00%	-	-	0.00%	-
Instructional Leadership (21)	-	0.00%	-	-	0.00%	-
School Leadership (23)	-	0.00%	-	-	0.00%	-
Guidance/Counseling/Evaluation Services (31)	-	0.00%	-	-	0.00%	-
Social Work Services (32)	-	0.00%	-	-	0.00%	-
Health Services (33)	-	0.00%	-	-	0.00%	-
Student Transportation (34)	-	0.00%	-	-	0.00%	-
Extracurricular Activities (36)	-	0.00%	-	-	0.00%	-
General Administration (41)	-	0.00%	-	-	0.00%	-
Plant Maintenance & Operations (51)	-	0.00%	-	-	0.00%	-
Security and Monitoring Services (52)	-	0.00%	-	-	0.00%	-
Data Processing Services (53)	-	0.00%	-	-	0.00%	-
Community Services (61)	-	0.00%	-	-	0.00%	-
Debt Service (71)	102,578,515	100.00%	1,398	69,720,139	100.00%	966
Facilities Acquisition & Construction (81)	-	0.00%	-	-	0.00%	-
Intergovernmental Charges (93)	-	0.00%	-	-	0.00%	-
Other Intergovernmental Charges (99)	-	0.00%	-	-	0.00%	-
Total	\$ 102,578,515	100.00%	\$ 1,398	\$ 69,720,139	100.00%	\$ 966
By Object						
Payroll Costs (6100)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Professional & Contract Services (6200)	-	0.00%	-	-	0.00%	-
Supplies & Materials (6300)	-	0.00%	-	-	0.00%	-
Other Operating Costs (6400)	-	0.00%	-	-	0.00%	-
Debt Service (6500)	102,578,515	100.00%	1,398	69,720,139	100.00%	966
Capital Outlay (6600)	-	0.00%	-	-	0.00%	-
Total	\$ 102,578,515	100.00%	\$ 1,398	\$ 69,720,139	100.00%	\$ 966
By Functional Groups						
Instructional	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Instructional Support	-	0.00%	-	-	0.00%	-
Central Administration	-	0.00%	-	-	0.00%	-
District Operations	-	0.00%	-	-	0.00%	-
Debt Services	102,578,515	100.00%	1,398	69,720,139	100.00%	966
Total	\$ 102,578,515	100.00%	\$ 1,398	\$ 69,720,139	100.00%	\$ 966

Cost per Student in 2015-16 is based on projected enrollment of 73,377
Cost per Student in 2014-15 is based on enrollment of 72,183 as of Snapshot

**Fort Bend Independent School District
2015-2016 Proposed Budget Child Nutrition
May 18, 2015**

	2015-2016 Proposed Budget			2014-2015 Estimated Actual		
	Proposed Budget	Percent of Total	Cost Per Student	Estimated Actual	Percent of Total	Cost Per Student
By Function						
Instruction (11)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Instructional Resources & Media Services (12)	-	0.00%	-	-	0.00%	-
Curriculum & Instructional Staff Development (13)	-	0.00%	-	-	0.00%	-
Instructional Leadership (21)	-	0.00%	-	-	0.00%	-
School Leadership (23)	-	0.00%	-	-	0.00%	-
Guidance/Counseling/Evaluation Services (31)	-	0.00%	-	-	0.00%	-
Social Work Services (32)	-	0.00%	-	-	0.00%	-
Health Services (33)	-	0.00%	-	-	0.00%	-
Student Transportation (34)	-	0.00%	-	-	0.00%	-
Food Service (35)	26,292,607	98.30%	358	28,330,060	98.61%	392
Extracurricular Activities (36)	-	0.00%	-	-	0.00%	-
General Administration (41)	-	0.00%	-	-	0.00%	-
Plant Maintenance & Operations (51)	453,950	1.70%	6	400,000	1.39%	6
Security and Monitoring Services (52)	-	0.00%	-	-	0.00%	-
Data Processing Services (53)	-	0.00%	-	-	0.00%	-
Community Services (61)	-	0.00%	-	-	0.00%	-
Debt Service (71)	-	0.00%	-	-	0.00%	-
Facilities Acquisition & Construction (81)	-	0.00%	-	-	0.00%	-
Intergovernmental Charges (93)	-	0.00%	-	-	0.00%	-
Other Intergovernmental Charges (99)	-	0.00%	-	-	0.00%	-
Total	\$ 26,746,557	100.00%	\$ 365	\$ 28,730,060	100.00%	\$ 398
By Object						
Payroll Costs (6100)	\$ 11,893,216	44.47%	\$ 162	\$ 11,673,948	40.63%	\$ 162
Professional & Contract Services (6200)	1,052,930	3.94%	14	888,471	3.09%	12
Supplies & Materials (6300)	13,101,139	48.98%	179	13,282,514	46.23%	184
Other Operating Costs (6400)	38,272	0.14%	1	25,497	0.09%	0
Debt Service (6500)	-	0.00%	-	-	0.00%	-
Capital Outlay (6600)	661,000	2.47%	9	2,859,630	9.95%	40
Total	\$ 26,746,557	100.00%	\$ 365	\$ 28,730,060	100.00%	\$ 398
By Functional Groups						
Instructional	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Instructional Support	-	0.00%	-	-	0.00%	-
Central Administration	-	0.00%	-	-	0.00%	-
District Operations	26,746,557	100.00%	365	28,730,060	100.00%	398
Debt Services	-	0.00%	-	-	0.00%	-
Total	\$ 26,746,557	100.00%	\$ 365	\$ 28,730,060	100.00%	\$ 398

Cost per Student in 2015-16 is based on projected enrollment of 73,377

Cost per Student in 2014-15 is based on enrollment of 72,183 as of Snapshot