

## Summary of Budget Assumptions

#	Funding Formula		
1	Assumes Austin Yield Change	\$	106.28
2	Assumes Per Capita Rate Change	\$	447.18
3	<b>Property Tax</b>		
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]	\$	39.3
8	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value - Billion)	\$	34.6
9	Collection rate		98.5%
10	<b>Enrollment</b>		
11	Projected enrollment (PASA moderate-growth scenario)		75,909
12	Average Daily Attendance (ADA) Adjusted for Pre-K		72,342
13	Percent Attendance		96.5%
14	<b>Personnel</b>		
15	Change in General Fund positions (campus & non-campus)		214.0
16	New School Staffing	\$	3,209,180
17	Early Literacy Center/Early Intervention Academy Staffing	\$	3,587,580
18	Special Education Positions	\$	4,334,010
19	Campus Support Positions (Fine Arts, English Language Learner, Teacher Pool)	\$	1,879,434
20	Stipend and Compensation Adjustments	\$	102,208
21	<b>Other</b>		
22	Health Insurance	\$	3,000,000
23	<b>Campus basic allotment (per pupil)</b>		
24	High School	\$	107.00
25	Middle School	\$	101.00
26	Elementary School	\$	97.00
27	At-Risk - High School (20% of the Basic Allotment + \$8,000)	\$	21.40
28	At-Risk - Middle School (20% of the Basic Allotment + \$5,000)	\$	20.20
29	At-Risk - Elementary School (20% of the Basic Allotment + \$1,000)	\$	19.40
30	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  
2018-19 Adopted Budget**

	<b>General Fund (Fund 199)</b>	<b>Debt Service (Fund 599)</b>	<b>Child Nutrition (Fund 240)</b>
57 - Local Revenues	\$ 405,726,181	\$ 97,809,047	\$ 13,195,315
58 - State Revenues	210,974,722	1,701,041	125,000
59 - Federal Revenues	10,073,409	-	16,552,147
<b>Revenues Total</b>	<b><u>626,774,312</u></b>	<b><u>99,510,088</u></b>	<b><u>29,872,462</u></b>
<b>Expenditures</b>	<b><u>634,633,006</u></b>	<b><u>91,235,577</u></b>	<b><u>29,872,462</u></b>
Other Sources & (Uses) Total	2,000,000	-	-
Use of Economic Stabilization	5,858,694	-	-
<b>Surplus/(Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 8,274,511</u></b>	<b><u>\$ -</u></b>

**Fort Bend Independent School District  
General Fund 2018-19 Adopted Budget  
June 18, 2018**

By Function	2018-19 Adopted Budget			2017-18 Estimated Actual		
	2018-19 Adopted Budget	Percent	Cost per Student	2017-18 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 377,496,492	59.48 %	\$ 4,973	\$ 375,699,775	57.79 %	\$ 4,991
12 - Instructional Resources Media	7,835,409	1.23 %	103	7,542,000	1.16 %	100
13 - Curriculum Development	14,086,630	2.22 %	186	11,332,000	1.74 %	151
21 - Instructional Leadership	14,889,536	2.35 %	196	15,462,000	2.38 %	205
23 - School Leadership	43,150,050	6.80 %	568	43,510,000	6.69 %	578
31 - Guidance Counseling Evaluation	29,902,445	4.71 %	394	30,534,000	4.70 %	406
32 - Social Work Services	1,490,256	0.23 %	20	1,589,400	0.24 %	21
33 - Health Services	7,826,135	1.23 %	103	8,154,920	1.25 %	108
34 - Student Transportation	24,500,795	3.86 %	323	21,522,000	3.31 %	286
35 - Food Services	-	0.00 %	-	131,735	0.02 %	2
36 - Co Curricular Extra Curricular	11,989,846	1.89 %	158	13,060,000	2.01 %	173
41 - General Administration	18,160,078	2.86 %	239	17,109,358	2.63 %	227
51 - Facilities Maint And Operation	55,770,314	8.79 %	735	75,006,315	11.54 %	996
52 - Security & Monitoring	8,033,057	1.27 %	106	8,091,725	1.24 %	107
53 - Data Processing	16,287,832	2.57 %	215	17,878,937	2.75 %	238
61 - Community Services	92,474	0.01 %	1	198,000	0.03 %	3
81 - Facilities Acquisition	24,290	0.00 %	0	-	0.00 %	-
93 - Payment To Member/Ssa	474,000	0.07 %	6	456,340	0.07 %	6
99 - Other Intergovernmental Charge	2,623,367	0.41 %	35	2,884,000	0.44 %	38
<b>Grand Total</b>	<b>\$ 634,633,006</b>	<b>100.00 %</b>	<b>\$ 8,360</b>	<b>\$ 650,162,505</b>	<b>100.00 %</b>	<b>\$ 8,637</b>

By Major Object						
61 - Salary & Benefits	\$ 563,834,162	88.84 %	\$ 7,428	\$ 557,437,207	85.74 %	\$ 7,405
62 - Purchased & Contracted Services	38,997,440	6.14 %	514	59,665,391	9.18 %	793
63 - Supplies & Materials	19,310,209	3.04 %	254	23,214,846	3.57 %	308
64 - Other Operating Expenditures	11,658,769	1.84 %	154	9,036,532	1.39 %	120
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	832,426	0.13 %	11	808,529	0.12 %	11
<b>Grand Total</b>	<b>\$ 634,633,006</b>	<b>100.00 %</b>	<b>\$ 8,360</b>	<b>\$ 650,162,505</b>	<b>100.00 %</b>	<b>\$ 8,637</b>

By Functional Groups						
Instructional (11, 12, 13)	\$ 399,418,531	62.94 %	\$ 5,262	\$ 394,573,775	60.69 %	\$ 5,242
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	107,713,655	16.97 %	1,419	125,971,052	19.38 %	1,673
Instructional Support (21, 23, 31, 32, 33, 36, 61)	109,340,742	17.23 %	1,440	112,508,320	17.30 %	1,495
Central Administration (41)	18,160,078	2.86 %	239	17,109,358	2.63 %	227
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
<b>Grand Total</b>	<b>\$ 634,633,006</b>	<b>100.00 %</b>	<b>\$ 8,360</b>	<b>\$ 650,162,505</b>	<b>100.00 %</b>	<b>\$ 8,637</b>

Cost per student in 2018-19 is based on projected enrollment of 75,909 (PASA Moderate)

Cost per student in 2017-18 is based on enrollment of 75,275 as of PEIMS snapshot (October 2017)

**Fort Bend Independent School District  
Debt Service Fund 2018-19 Adopted Budget  
June 18, 2018**

By Function	2018-19 Adopted Budget			2017-18 Estimated Actual		
	2018-19 Adopted Budget	Percent	Cost per Student	2017-18 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	91,235,577	100.00 %	1,202	187,633,609	100.00 %	2,493
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 %	-
<b>Grand Total</b>	<b>\$ 91,235,577</b>	<b>100.00 %</b>	<b>\$ 1,202</b>	<b>\$ 187,633,609</b>	<b>100.00 %</b>	<b>\$ 2,493</b>
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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	91,235,577	100.00 %	1,202	187,633,609	100.00 %	2,493
66 - Capital Outlay	-	0.00 %	-	-	0.00 %	-
<b>Grand Total</b>	<b>\$ 91,235,577</b>	<b>100.00 %</b>	<b>\$ 1,202</b>	<b>\$ 187,633,609</b>	<b>100.00 %</b>	<b>\$ 2,493</b>
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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)	91,235,577	100.00 %	1,202	187,633,609	100.00 %	2,493
<b>Grand Total</b>	<b>\$ 91,235,577</b>	<b>100.00 %</b>	<b>\$ 1,202</b>	<b>\$ 187,633,609</b>	<b>100.00 %</b>	<b>\$ 2,493</b>

Cost per student in 2018-19 is based on projected enrollment of 75,909 (PASA Moderate)  
Cost per student in 2017-18 is based on enrollment of 75,275 as of PEIMS snapshot (October 2017)

**Fort Bend Independent School District**  
**Child Nutrition Fund 2018-19 Adopted Budget**  
**June 18, 2018**

By Function	2018-19 Adopted Budget			2017-18 Estimated Actual		
	2018-19 Adopted Budget	Percent	Cost per Student	2017-18 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	29,393,872	98.40 %	387	25,396,000	98.03 %	337
36 - Co Curricular Extra Curricular	-	0.00 %	-	-	0.00 %	-
41 - General Administration	-	0.00 %	-	-	0.00 %	-
51 - Facilities Maint And Operation	478,590	1.60 %	6	511,000	1.97 %	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 %	-
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 %	-
<b>Grand Total</b>	<b>\$ 29,872,462</b>	<b>100.00 %</b>	<b>\$ 394</b>	<b>\$ 25,907,000</b>	<b>100.00 %</b>	<b>\$ 344</b>
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61 - Salary & Benefits	\$ 13,923,575	46.61 %	\$ 183	\$ 12,724,000	49.11 %	\$ 169
62 - Purchased & Contracted Services	1,086,490	3.64 %	14	1,094,000	4.22 %	15
63 - Supplies & Materials	14,272,397	47.78 %	188	12,030,000	46.44 %	160
64 - Other Operating Expenditures	40,000	0.13 %	1	39,000	0.15 %	1
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	550,000	1.84 %	7	20,000	0.08 %	0
<b>Grand Total</b>	<b>\$ 29,872,462</b>	<b>100.00 %</b>	<b>\$ 394</b>	<b>\$ 25,907,000</b>	<b>100.00 %</b>	<b>\$ 344</b>
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Central Administration (41)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	29,872,462	100.00 %	394	25,907,000	100.00 %	344
Instructional (11, 12, 13)	-	0.00 %	-	-	0.00 %	-
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00 %	-	-	0.00 %	-
<b>Grand Total</b>	<b>\$ 29,872,462</b>	<b>100.00 %</b>	<b>\$ 394</b>	<b>\$ 25,907,000</b>	<b>100.00 %</b>	<b>\$ 344</b>

Cost per student in 2018-19 is based on projected enrollment of 75,909 (PASA Moderate)

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