

**Fort Bend Independent School District**  
**Budget Assumptions**  
**2014-2015**

<b>#</b>	<b>Property Tax</b>	
1	Maintenance & Operations Tax Rate	\$ 1.04
2	Debt Service Tax Rate	\$ 0.30
3	Total Tax Rate	\$ 1.34
4		
5	Net assessed taxable value (Billion)	\$ 28.3
6	Freeze adjusted taxable value (i.e. net taxable value less frozen property value - Billion)	\$ 26.1
7	Collection rate	99.0%
8		
9	<b>Enrollment</b>	
10	Projected enrollment (including pre-K numbers that do not yield a full ADA)	71,992
11	Projected enrollment - Headstart / Early Childhood (do not yield ADA)	325
12	Total enrollment	72,317
13		
14	Average Daily Attendance (ADA)	68,658
15	Percent Attendance	95.4%
16		
17	<b>Personnel</b>	
18	Net change in positions	452.0
19	Campus Staffing	\$ 23,245,607
20	Non-Campus Staffing & Non-Campus Staffing Reclassification	\$ 4,869,082
21	Stipend Adjustments	\$ 441,000
22	Salary Equity Adjustments	\$ 880,860
23		
24	District's monthly contribution toward medical insurance premiums is currently at \$532.	\$ 36,553,900
25		
26	<b>Campus basic allotment (per pupil)</b>	
27	High School	\$ 107.00
28	Middle School	\$ 101.00
29	Elementary School	\$ 97.00
30	At-Risk - High School (20% of the Basic Allotment + \$10,000)	\$ 21.40
31	At-Risk - Middle School (20% of the Basic Allotment + \$6,000)	\$ 20.20
32	At-Risk - Elementary School (20% of the Basic Allotment + \$1,500)	\$ 19.40
33		
34	Campus allocations will be adjusted at PEIMS Snapshot Date if the actual enrollment varies by more than 10 percent from the budgeted projection.	
35		
36	<b>Food Service</b>	
37	Currently there is no proposed increase in food service meal prices for the 2014-15 school year.	
38		
39	<b>Debt Service</b>	
40	The tax rate is projected to remain at \$.30 which is the same rate the District has adopted for the previous four fiscal years.	

**Fort Bend Independent School District**  
**2014-2015 Adopted Budget**  
**June 9, 2014**

	<b>General</b> (Fund 199)	<b>Debt Service</b> (Fund 500)	<b>Child Nutrition</b> (Fund 240)
<b>Revenues</b>			
Locally Funded	\$ 310,314,991	\$ 85,210,046	\$ 12,079,501
State Funded	249,820,661	-	128,290
Federally Funded	6,375,000	-	14,431,359
<b>Total</b>	<b>\$ 566,510,652</b>	<b>\$ 85,210,046</b>	<b>\$ 26,639,150</b>
<b>Expenditures</b>			
	<b>\$ 561,700,652</b>	<b>\$ 73,409,144</b>	<b>\$ 26,639,150</b>
<b>Net Change in Fund Balance</b>	<b>\$ 4,810,000</b>	<b>\$ 11,800,902</b>	<b>\$ -</b>
<b><u>Enrollment</u></b>			
Projected Student Enrollment			72,317
<b><u>Property Value</u></b>			
Net Assessed Value (Billions)			\$ 28.3
Freeze Adjusted Taxable Value (Billions)			\$ 26.1
<b><u>Recommended Tax Rate</u></b>			
Maintenance & Operations			\$ 1.04
Debt Service			\$ 0.30
Combined Rate			\$ 1.34
Combined Rate Increase			\$ -
<b><u>General Expenditures Information</u></b>			
Total General Fund Budget (Millions)			\$ 561.7
General Fund Budget Per Student			\$ 7,767
<b><u>Salary Increase</u></b>			
Total Salary Increase (Millions)			\$ 19.5
Starting Teacher Salary			\$ 50,000
Stipend Adjustments (Millions)			\$ 0.40
Equity adjustments (Millions)			\$ 0.90
<b><u>Staffing</u></b>			
Net change in positions			452.0
Campus Staffing (Millions)			\$ 23.2
Non-Campus staffing (Millions)			\$ 4.8

**Fort Bend Independent School District**  
**2014-2015 Adopted Budget General Fund**  
**June 9, 2014**

	2014-2015 Proposed Budget			2013-2014 Estimated Actual		
	Proposed Budget	Percent of Total	Cost Per Student	Estimated Actual	Percent of Total	Cost Per Student
<b>By Function</b>						
Instruction ( 11)	\$ 345,179,310	61.45%	\$ 4,773	\$ 306,967,862	61.36%	\$ 4,310
Instructional Resources & Media Services (12)	8,018,312	1.43%	111	6,521,191	1.30%	92
Curriculum & Instructional Staff Development (13)	7,670,039	1.37%	106	5,594,160	1.12%	79
Instructional Leadership (21)	6,178,351	1.10%	85	5,136,121	1.03%	72
School Leadership (23)	34,185,917	6.09%	473	30,748,311	6.15%	432
Guidance/Counseling/Evaluation Services (31)	25,107,627	4.47%	347	20,975,188	4.19%	294
Social Work Services (32)	695,508	0.12%	10	618,956	0.12%	9
Health Services (33)	7,269,161	1.29%	101	6,382,020	1.28%	90
Student Transportation (34)	18,918,265	3.37%	262	17,075,081	3.41%	240
Extracurricular Activities (36)	11,685,873	2.08%	162	10,505,680	2.10%	147
General Administration (41)	13,162,019	2.34%	182	12,706,071	2.54%	178
Plant Maintenance & Operations (51)	56,576,447	10.07%	782	53,312,552	10.66%	748
Security and Monitoring Services (52)	5,997,212	1.07%	83	5,270,723	1.05%	74
Data Processing Services (53)	11,677,125	2.08%	161	9,757,412	1.95%	137
Community Services (61)	6,611,016	1.18%	91	5,743,274	1.15%	81
Debt Service (71)	-	0.00%	-	-	0.00%	-
Facilities Acquisition & Construction (81)	25,000	0.00%	0	261,949	0.05%	4
Intergovernmental Charges (93)	493,470	0.09%	7	498,530	0.10%	7
Other Intergovernmental Charges (99)	2,250,000	0.40%	31	2,200,000	0.44%	31
<b>Total</b>	<b>\$ 561,700,652</b>	<b>100.00%</b>	<b>\$ 7,767</b>	<b>\$ 500,275,081</b>	<b>100.00%</b>	<b>\$ 7,023</b>
<b>By Object</b>						
Payroll Costs (6100)	\$ 484,861,986	86.32%	\$ 6,705	\$ 429,750,411	85.90%	\$ 6,033
Professional & Contract Services (6200)	37,514,751	6.68%	519	32,942,551	6.58%	462
Supplies & Materials (6300)	26,134,160	4.65%	361	25,481,881	5.09%	358
Other Operating Costs (6400)	12,362,875	2.20%	171	10,121,372	2.02%	142
Debt Service (6500)	-	0.00%	-	-	0.00%	-
Capital Outlay (6600)	826,880	0.15%	11	1,978,866	0.40%	28
<b>Total</b>	<b>\$ 561,700,652</b>	<b>100.00%</b>	<b>\$ 7,767</b>	<b>\$ 500,275,081</b>	<b>100.00%</b>	<b>\$ 7,023</b>
<b>By Functional Groups</b>						
Instructional (11,12, 13)	\$ 360,867,661	64.24%	\$ 4,990	\$ 319,083,213	63.78%	\$ 4,480
Instructional Support (21, 23, 31, 32, 33, 36, 61)	91,733,453	16.33%	1,268	80,109,550	16.01%	1,125
Central Administration (41)	13,162,019	2.34%	182	12,706,071	2.54%	178
District Operations (34, 51, 52, 53, 81, 93, 99)	95,937,519	17.08%	1,327	88,376,247	17.67%	1,241
Debt Services (71)	-	0.00%	-	-	0.00%	-
<b>Total</b>	<b>\$ 561,700,652</b>	<b>100.00%</b>	<b>\$ 7,767</b>	<b>\$ 500,275,081</b>	<b>100.00%</b>	<b>\$ 7,023</b>

Cost per Student in 2014-15 is based on projected enrollment of 72,317

Cost per Student in 2013-14 is based on enrollment of 71,229 as of April

**Fort Bend Independent School District**  
**2014-2015 Adopted Budget Debt Service**  
**June 9, 2014**

	2014-2015 Proposed Budget			2013-2014 Estimated Actual		
	Proposed Budget	Percent of Total	Cost Per Student	Estimated Actual	Percent of Total	Cost Per Student
<b>By Function</b>						
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)	73,409,144	100.00%	1,015	74,836,680	100.00%	1,051
Facilities Acquisition & Construction (81)	-	0.00%	-	-	0.00%	-
Intergovernmental Charges (93)	-	0.00%	-	-	0.00%	-
Other Intergovernmental Charges (99)	-	0.00%	-	-	0.00%	-
<b>Total</b>	<b>\$ 73,409,144</b>	<b>100.00%</b>	<b>\$ 1,015</b>	<b>\$ 74,836,680</b>	<b>100.00%</b>	<b>\$ 1,051</b>
<b>By Object</b>						
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)	73,409,144	100.00%	1,015	74,836,680	100.00%	1,051
Capital Outlay (6600)	-	0.00%	-	-	0.00%	-
<b>Total</b>	<b>\$ 73,409,144</b>	<b>100.00%</b>	<b>\$ 1,015</b>	<b>\$ 74,836,680</b>	<b>100.00%</b>	<b>\$ 1,051</b>
<b>By Functional Groups</b>						
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	73,409,144	100.00%	1,015	74,836,680	100.00%	1,051
<b>Total</b>	<b>\$ 73,409,144</b>	<b>100.00%</b>	<b>\$ 1,015</b>	<b>\$ 74,836,680</b>	<b>100.00%</b>	<b>\$ 1,051</b>

Cost per Student in 2014-15 is based on projected enrollment of 72,317

Cost per Student in 2013-14 is based on enrollment of 71,229 as of April

**Fort Bend Independent School District**  
**2014-2015 Adopted Budget Child Nutrition**  
**June 9, 2014**

	2014-2015 Proposed Budget			2013-2014 Estimated Actual		
	Proposed Budget	Percent of Total	Cost Per Student	Estimated Actual	Percent of Total	Cost Per Student
<b>By Function</b>						
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)	25,897,360	97.22%	358	26,730,413	98.71%	375
Extracurricular Activities (36)	-	0.00%	-	-	0.00%	-
General Administration (41)	-	0.00%	-	-	0.00%	-
Plant Maintenance & Operations (51)	741,790	2.78%	10	350,379	1.29%	5
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%	-
<b>Total</b>	<b>\$ 26,639,150</b>	<b>100.00%</b>	<b>\$ 368</b>	<b>\$ 27,080,792</b>	<b>100.00%</b>	<b>\$ 380</b>
<b>By Object</b>						
Payroll Costs (6100)	\$ 11,691,731	43.89%	\$ 162	\$ 10,344,244	38.20%	\$ 145
Professional & Contract Services (6200)	1,465,985	5.50%	20	731,645	2.70%	10
Supplies & Materials (6300)	12,782,359	47.98%	177	12,854,468	47.47%	180
Other Operating Costs (6400)	38,075	0.14%	1	39,133	0.14%	1
Debt Service (6500)	-	0.00%	-	-	0.00%	-
Capital Outlay (6600)	661,000	2.48%	9	3,111,302	11.49%	44
<b>Total</b>	<b>\$ 26,639,150</b>	<b>100.00%</b>	<b>\$ 368</b>	<b>\$ 27,080,792</b>	<b>100.00%</b>	<b>\$ 380</b>
<b>By Functional Groups</b>						
Instructional	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Instructional Support	-	0.00%	-	-	0.00%	-
Central Administration	-	0.00%	-	-	0.00%	-
District Operations	26,639,150	100.00%	368	27,080,792	100.00%	380
Debt Services	-	0.00%	-	-	0.00%	-
<b>Total</b>	<b>\$ 26,639,150</b>	<b>100.00%</b>	<b>\$ 368</b>	<b>\$ 27,080,792</b>	<b>100.00%</b>	<b>\$ 380</b>

Cost per Student in 2014-15 is based on projected enrollment of 72,317

Cost per Student in 2013-14 is based on enrollment of 71,229 as of April