

Fort Bend Independent School District
General Fund 2016-2017 Adopted Budget
June 20, 2016

| | 2016-2017 Adopted Budget | | | 2015-2016 Estimated Actual | | |
|-------------------------------------|---------------------------|----------------|---------------------|-----------------------------|----------------|---------------------|
| | 2017 Adopted Budget | Percent | Cost per Student | 2016 Estimated Actual | Percent | Cost per Student |
| By Function | | | | | | |
| 11 - Instruction | \$ 357,553,070 | 60.33% | \$ 4,824 | \$ 350,662,313 | 60.66% | \$ 4,798 |
| 12 - Instructional Resources Media | 8,086,620 | 1.36% | 109 | 7,414,318 | 1.28% | 101 |
| 13 - Curriculum Development | 7,757,461 | 1.31% | 105 | 7,243,310 | 1.25% | 99 |
| 21 - Instructional Leadership | 10,934,525 | 1.85% | 148 | 9,194,298 | 1.59% | 126 |
| 23 - School Leadership | 40,041,866 | 6.76% | 540 | 37,875,389 | 6.55% | 518 |
| 31 - Guidance Counseling Evaluation | 28,449,797 | 4.80% | 384 | 28,010,669 | 4.85% | 383 |
| 32 - Social Work Services | 1,202,824 | 0.20% | 16 | 1,194,575 | 0.21% | 16 |
| 33 - Health Services | 7,550,327 | 1.27% | 102 | 7,511,930 | 1.30% | 103 |
| 34 - Student Transportation | 20,635,360 | 3.48% | 278 | 19,281,825 | 3.34% | 264 |
| 36 - Co Curricular Extra Curricular | 11,997,051 | 2.02% | 162 | 12,575,111 | 2.18% | 172 |
| 41 - General Administration | 17,072,938 | 2.88% | 230 | 15,275,145 | 2.64% | 209 |
| 51 - Facilities Maint And Operation | 55,893,783 | 9.43% | 754 | 55,411,590 | 9.59% | 758 |
| 52 - Security & Monitoring | 7,769,339 | 1.31% | 105 | 7,850,529 | 1.36% | 107 |
| 53 - Data Processing | 13,890,158 | 2.34% | 187 | 14,465,540 | 2.50% | 198 |
| 61 - Community Services | 592,292 | 0.10% | 8 | 975,465 | 0.17% | 13 |
| 81 - Facilities Acquisition | 25,000 | 0.00% | - | | 0.00% | |
| 93 - Intergovernmental Charges | 474,000 | 0.08% | 6 | 542,900 | 0.09% | 7 |
| 99 - Tax Appraisal Services | 2,700,000 | 0.46% | 36 | 2,579,200 | 0.45% | 35 |
| Expense Total | \$ 592,626,411 | 100.00% | \$ 7,996 | \$ 578,064,107 | 100.00% | \$ 7,910 |

| | | | | | | |
|--------------------------------------|-----------------------|----------------|-----------------|-----------------------|----------------|-----------------|
| By Object | | | | | | |
| 61 - Payroll Costs | \$ 513,912,464 | \$ 1 | \$ 6,934 | \$ 502,899,143 | \$ 1 | \$ 6,881 |
| 62 - Purchased & Contracted Services | 42,421,256 | 7.16% | 572 | 42,669 | 7.38% | 584 |
| 63 - Supplies & Materials | 23,165,836 | 3.91% | 313 | 22,075 | 3.82% | 302 |
| 64 - Other Operating Expenditures | 12,511,120 | 2.11% | 169 | 9,597 | 1.66% | 131 |
| 65 - Debt Service | | 0.00% | | 1 | 0.00% | 0 |
| 66 - Capital Outlay | 615,735 | 0.10% | 8 | 823 | 0.14% | 11 |
| Expense Total | \$ 592,626,411 | 100.00% | \$ 7,996 | \$ 578,064,107 | 100.00% | \$ 7,910 |

| | | | | | | |
|--|-----------------------|----------------|-----------------|-----------------------|----------------|-----------------|
| By Functional Groups | | | | | | |
| Central Administration (41) | 17,072,938 | 2.88% | 230 | 15,275 | 2.64% | 209 |
| District Operations (34, 35, 51, 52, 53, 81, 93, 99) | 101,362,640 | 17.10% | 1368 | 100,132 | 17.32% | 1370 |
| District Operations (34, 51, 52, 53, 81, 93, 99) | 25,000 | 0.00% | 0 | | 0.00% | |
| Instructional (11, 12, 13) | 373,397,151 | 63.01% | 5038 | 365,320 | 63.20% | 4999 |
| Instructional Support (21, 23, 31, 32, 33, 36, 61) | 100,768,682 | 17.00% | 1360 | 97,337 | 16.84% | 1332 |
| Expense Total | \$ 592,626,411 | 100.00% | \$ 7,996 | \$ 578,064,107 | 100.00% | \$ 7,910 |

Cost per student in 2016-2017 is based on projected enrollment of 74,115

Cost per student in 2015-2016 is based on enrollment of 73,082 as of PEIMS snapshot (October 30, 2015)

Fort Bend Independent School District
Debt Service Fund 2016-2017 Adopted Budget
June 20, 2016

| | 2016-2017 Adopted Budget | | | 2015-2016 Estimated Actual | | |
|-------------------------------------|---------------------------|---------|---------------------|-----------------------------|---------|---------------------|
| | 2017 Adopted Budget | Percent | Cost per Student | 2016 Estimated Actual | Percent | Cost per Student |
| By Function | | | | | | |
| 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% | - |
| 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 | 96,504,163 | 100.00% | 1,302 | 102,167,668 | 100.00% | 1,398 |
| 81 - Facilities Acquisition | - | 0.00% | - | - | 0.00% | - |
| 93 - Intergovernmental Charges | - | 0.00% | - | - | 0.00% | - |
| 99 - Tax Appraisal Services | - | 0.00% | - | - | 0.00% | - |
| Grand Total | \$ 96,504,163 | | \$ 1,302 | \$ 102,167,668 | | \$ 1,398 |

| | | | | | | |
|--------------------------------------|----------------------|--------|-----------------|-----------------------|--------|-----------------|
| By Object | | | | | | |
| 61 - Payroll Costs | \$ - | 0.00% | \$ - | \$ - | 0.00% | \$ - |
| 62 - Purchased & Contracted Services | 25,450 | 0.03% | - | 25,400 | 0.02% | - |
| 63 - Supplies & Materials | - | 0.00% | - | - | 0.00% | - |
| 64 - Other Operating Expenditures | - | 0.00% | - | - | 0.00% | - |
| 65 - Debt Service | 96,478,713 | 99.97% | 1,302 | 102,142,268 | 99.98% | 1,398 |
| 66 - Capital Outlay | - | 0.00% | - | - | 0.00% | - |
| Grand Total | \$ 96,504,163 | | \$ 1,302 | \$ 102,167,668 | | \$ 1,398 |

| | | | | | | |
|--|----------------------|---------|-----------------|-----------------------|---------|-----------------|
| By Object | | | | | | |
| Central Administration (41) | \$ - | 0.00% | \$ - | \$ - | 0.00% | \$ - |
| Debt Service (71) | 96,504,163 | 100.00% | 1,302 | 102,167,668 | 100.00% | 1,398 |
| District Operations (34, 35, 51, 52, 53, 81, 93, 99) | - | 0.00% | - | - | 0.00% | - |
| District Operations (34, 51, 52, 53, 81, 93, 99) | - | 0.00% | - | - | 0.00% | - |
| Instructional (11, 12, 13) | - | 0.00% | - | - | 0.00% | - |
| Instructional Support (21, 23, 31, 32, 33, 36, 61) | - | 0.00% | - | - | 0.00% | - |
| Grand Total | \$ 96,504,163 | | \$ 1,302 | \$ 102,167,668 | | \$ 1,398 |

Cost per student in 2016-2017 is based on projected enrollment of 74,115

Cost per student in 2015-2016 is based on enrollment of 73,082 as of PEIMS snapshot (October 30, 2015)

Fort Bend Independent School District
Child Nutrition Fund 2016-2017 Adopted
Budget June 20, 2016

| | 2016-2017 Adopted Budget | | | 2015-2016 Estimated Actual | | |
|-------------------------------------|---------------------------|---------|---------------------|-----------------------------|---------|---------------------|
| | 2017 Adopted Budget | Percent | Cost per Student | 2016 Estimated Actual | Percent | Cost per Student |
| By Function | | | | | | |
| 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 | 27,768,452 | 98.37% | 375 | 25,336,900 | 97.88% | 347 |
| 36 - Co Curricular Extra Curricular | - | 0.00% | - | - | 0.00% | - |
| 41 - General Administration | - | 0.00% | - | - | 0.00% | - |
| 51 - Facilities Maint And Operation | 459,110 | 1.63% | 6 | 548,300 | 2.12% | 8 |
| 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 - Intergovernmental Charges | - | 0.00% | - | - | 0.00% | - |
| 99 - Tax Appraisal Services | - | 0.00% | - | - | 0.00% | - |
| Grand Total | 28,227,562 | | 381 | 25,885,200 | | 354 |

| | | | | | | |
|--------------------------------------|-------------------|--------|------------|-------------------|--------|------------|
| By Object | | | | | | |
| 61 - Payroll Costs | 13,203,020 | 46.77% | 178 | 11,952,200 | 46.17% | 164 |
| 62 - Purchased & Contracted Services | 1,062,390 | 3.76% | 14 | 969,200 | 3.74% | 13 |
| 63 - Supplies & Materials | 13,262,683 | 46.98% | 179 | 12,648,700 | 48.86% | 173 |
| 64 - Other Operating Expenditures | 38,469 | 0.14% | 1 | 57,200 | 0.22% | 1 |
| 65 - Debt Service | - | 0.00% | - | - | 0.00% | - |
| 66 - Capital Outlay | 661,000 | 2.34% | 9 | 257,900 | 1.00% | 4 |
| Grand Total | 28,227,562 | | 381 | 25,885,200 | | 354 |

| | | | | | | |
|--|-------------------|---------|------------|-------------------|---------|------------|
| By Object | | | | | | |
| Central Administration (41) | - | 0.00% | - | - | 0.00% | - |
| Debt Service (71) | - | 0.00% | - | - | 0.00% | - |
| District Operations (34, 35, 51, 52, 53, 81, 93, 99) | 28,227,562 | 100.00% | 381 | 25,885,200 | 100.00% | 354 |
| District Operations (34, 51, 52, 53, 81, 93, 99) | - | 0.00% | - | - | 0.00% | - |
| Instructional (11, 12, 13) | - | 0.00% | - | - | 0.00% | - |
| Instructional Support (21, 23, 31, 32, 33, 36, 61) | - | 0.00% | - | - | 0.00% | - |
| Grand Total | 28,227,562 | | 381 | 25,885,200 | | 354 |

Cost per student in 2016-2017 is based on projected enrollment of 74,115

Cost per student in 2015-2016 is based on enrollment of 73,082 as of PEIMS snapshot (October 30, 2015)

Fort Bend Independent School District
2016-2017 Adopted Budget
June 20, 2016

| | General (Fund 199) | Debt Service (Fund 599) | Child Nutrition (Fund 240) |
|---|-----------------------|----------------------------|-------------------------------|
| Revenue | | | |
| 57 - Local Revenues | \$ 364,151,685 | \$ 97,749,559 | \$ 13,290,517 |
| 58 - State Program Revenues | 216,852,005 | 1,927,453 | 123,163 |
| 59 - Federal Program Revenues | 7,800,000 | - | 14,813,882 |
| Revenue Total | 588,803,690 | 99,677,012 | 28,227,562 |
| Expense | 592,626,411 | 96,504,163 | 28,227,562 |
| Other Sources & Uses | 1,500,000 | - | - |
| Net Change in Unassigned Balance | \$ (2,322,721) | \$ 3,172,849 | \$ - |

Projected Student Enrollment 74,111

Property Value

| | |
|-----------------------|-------------------|
| Net Assessed Value | \$ 35,525,637,258 |
| Freeze Adjusted Value | \$ 31,997,800,849 |

Recommended Tax Rate

| | |
|---------------------------------|----------------|
| Maintenance & Operations | \$ 1.04 |
| Debt Service (Income & Sinking) | 0.30 |
| Total Tax Rate | \$ 1.34 |
| Total Tax Rate Change | \$ 0.00 |

General Expenditure Information

| | |
|---------------------------------|----------------|
| Total General Fund Budget | \$ 592,626,411 |
| General Fund Budget per Student | \$ 7,996 |

Salary Increase

| | |
|--------------------------------------|--------------|
| Starting Teacher Salary | \$ 50,500 |
| Total Salary Increase | \$ 2,500,000 |
| Stipend, Equity and Reclassification | |
| Adjustments | \$ 1,848,538 |

Staffing

| | |
|---------------------------|--------------|
| Net Change in Positions | 43 |
| Net Cost of New Positions | \$ 1,826,813 |

Summary of Budget Assumptions

| # | Funding Formula | |
|----|---|---------------|
| 1 | Assumes Senate Bill 2 Basic Allotment Change | \$ 5,140 |
| 2 | Assumes Senate Bill 2 Austin Yield Change | \$ 77.53 |
| 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) [Based on Preliminary CAD Tax Roll] | \$ 35.5 |
| 9 | Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value - Billion) | \$ 32.0 |
| 10 | Collection rate | 99.2% |
| 11 | Enrollment | |
| 12 | Projected enrollment (PASA low-growth scenario) | 74,111 |
| 13 | Average Daily Attendance (ADA) Adjusted for Pre-K | 70,643 |
| 14 | Percent Attendance | 96.7% |
| 15 | Personnel | |
| 16 | Change in General Fund positions (campus & non-campus) | 25.0 |
| 17 | Total Additional General Fund Staffing Funding Needed | \$ 1,070,261 |
| 18 | Estimated Cost of Teacher Step Increases | \$ 2,500,000 |
| 19 | Stipend Adjustments | \$ 492,000 |
| 20 | Non-Campus Staffing & Non-Campus Staffing Reclassification | \$ 73,063 |
| 21 | Salary Equity Adjustments and other salary adjustments | \$ 1,283,475 |
| 22 | Monthly medical contribution assumes \$482 per employee | \$ 32,745,000 |
| 23 | Campus basic allotment (per pupil) | |
| 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 at PEIMS Snapshot Date if the actual enrollment varies by more than 10 percent from the budgeted projection. | |
| 31 | Other Assumptions | |
| 32 | Additional Positions from Other Funding Sources (18 FTEs) | \$ 756,552 |