

**Fort Bend Independent School District
2021-22 Proposed Budget
Summary of Budget Assumptions**

# Funding Formula	
1	Tier I Entitlement (Basic Allotment) \$6,160.00
2	Tier II - Level 1 (Golden Penny) \$98.56
3	Assumes Per Capita Rate \$250.00
4 Property Tax	
5	Maintenance & Operations Tax Rate \$0.9802
6	Debt Service Tax Rate \$0.2900
7	Total Tax Rate \$1.2702
8	Net assessed taxable value [Based on Preliminary CAD Tax Roll] \$47.2 billion
9	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value) \$45.9 billion
10	Collection rate 98.50%
11 Enrollment	
12	Projected enrollment (PASA moderate-growth scenario) 79,701
13	Average Daily Attendance (ADA) Adjusted for Pre-K 76,052
14	Percent Attendance 96.50%
15 Personnel	
16	Campus Support & Program Expansion (Teaching & Non-Teaching Staff) \$12.3M
17	Compensation Adjustments \$32.8M
18 Other	
19 Campus Basic Allocation (per pupil)	
20	High School \$107.00
21	Middle School \$101.00
22	Elementary School \$97.00
23	At-Risk - High School (20% of the Basic Allocation + \$8,000) \$21.40
24	At-Risk - Middle School (20% of the Basic Allocation + \$5,000) \$20.20
25	At-Risk - Elementary School (20% of the Basic Allocation + \$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
2021-22 Proposed Budget**

	General Fund (Fund 199)	Debt Service (Fund 599)	Child Nutrition (Fund 240)
57 - Local Revenues	\$ 443,860,846	\$ 133,854,721	\$ 6,705,000
58 - State Revenues	296,130,714	1,638,320	135,000
59 - Federal Revenues	34,450,000	-	28,060,000
Revenues Total	774,441,560	135,493,041	34,900,000
Expenditures	780,816,635	134,265,935	34,386,062
Other Sources & (Uses) Total	2,500,000	-	-
Use of Economic Stabilization	3,875,075	-	-
Surplus/(Deficit)	\$ -	\$ 1,227,106	\$ 513,938

**Fort Bend Independent School District
General Fund 2021-22 Proposed Budget
May 10, 2021**

By Function	2021-22 Proposed Budget			2020-21 Estimated Actual		
	2021-22		Cost per Student	2020-21		Cost per Student
	Proposed Budget	Percent		Year-End Estimate	Percent	
11 - Instruction	\$ 472,298,357	60.49 %	\$ 5,926	\$ 405,744,208	53.40 %	\$ 5,089
12 - Instructional Resources Media	8,954,349	1.15 %	112	8,072,281	1.06 %	101
13 - Curriculum Development	17,244,394	2.21 %	216	14,869,557	1.96 %	186
21 - Instructional Leadership	20,244,989	2.59 %	254	20,824,067	2.74 %	261
23 - School Leadership	49,716,939	6.37 %	624	50,626,322	6.66 %	635
31 - Guidance Counseling Evaluation	37,784,964	4.84 %	474	35,539,240	4.68 %	446
32 - Social Work Services	1,828,411	0.23 %	23	1,913,485	0.25 %	24
33 - Health Services	10,274,719	1.32 %	129	23,428,644	3.08 %	294
34 - Student Transportation	25,698,425	3.29 %	322	21,471,462	2.83 %	269
35 - Food Services	64,816	0.01 %	1	203	0.00 %	0
36 - Co Curricular Extra Curricular	14,975,686	1.92 %	188	17,039,020	2.24 %	214
41 - General Administration	22,820,807	2.92 %	286	23,051,096	3.03 %	289
51 - Facilities Maint And Operation	64,229,259	8.23 %	806	87,554,459	11.52 %	1,098
52 - Security & Monitoring	10,515,822	1.35 %	132	12,949,819	1.70 %	162
53 - Data Processing	19,431,140	2.49 %	244	30,858,005	4.06 %	387
61 - Community Services	747,492	0.10 %	9	877,681	0.12 %	11
81 - Facilities Acquisition	-	0.00 %	-	208,111	0.03 %	3
93 - Payment To Member/Ssa	399,597	0.05 %	5	483,758	0.06 %	6
99 - Other Intergovernmental Charge	3,586,470	0.46 %	45	4,246,034	0.56 %	53
Grand Total	\$ 780,816,635	100.00 %	\$ 9,797	\$ 759,757,453	100.00 %	\$ 9,529

By Major Object						
61 - Salary & Benefits	\$ 698,616,349	89.47 %	\$ 8,765	\$ 660,947,151	86.99 %	\$ 8,289
62 - Purchased & Contracted Services	49,437,043	6.33 %	620	62,000,678	8.16 %	778
63 - Supplies & Materials	26,015,992	3.33 %	326	27,951,958	3.68 %	351
64 - Other Operating Expenditures	6,358,943	0.81 %	80	8,183,997	1.08 %	103
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	388,309	0.05 %	5	673,669	0.09 %	8
Grand Total	\$ 780,816,635	100.00 %	\$ 9,797	\$ 759,757,453	100.00 %	\$ 9,529

By Functional Groups						
Instructional (11, 12, 13)	\$ 498,497,100	63.84 %	\$ 6,255	\$ 428,686,046	56.42 %	\$ 5,376
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	123,925,528	15.87 %	1,555	157,771,851	20.77 %	1,979
Instructional Support (21, 23, 31, 32, 33, 36, 61)	135,573,200	17.36 %	1,701	150,248,460	19.78 %	1,884
Central Administration (41)	22,820,807	2.92 %	286	23,051,096	3.03 %	289
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 780,816,635	100.00 %	\$ 9,797	\$ 759,757,453	100.00 %	\$ 9,529

Cost per student in 2021-22 is based on projected enrollment of 79,701 (PASA Moderate)

Cost per student in 2020-21 is based on enrollment of 76,735 as of PEIMS snapshot (October 2020)

**Fort Bend Independent School District
Debt Service Fund 2021-22 Proposed Budget
May 10, 2021**

By Function	2021-22 Proposed Budget			2020-21 Estimated Actual		
	2021-22 Proposed Budget	Percent	Cost per Student	2020-21 Year-End Estimate	Percent	Cost per Student
71 - Debt Service	134,265,935	100.00 %	1,685	114,442,722	100.00 %	1,435
72 - Interest On Long Term Debt	-	0.00 %	-	-	0.00 %	-
73 - Bond Issuance Costs And Fees	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 134,265,935	100.00 %	\$ 1,685	\$ 114,442,722	100.00 %	\$ 1,435

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	134,265,935	100.00 %	1,685	114,442,722	100.00 %	1,435
66 - Capital Outlay	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 134,265,935	100.00 %	\$ 1,685	\$ 114,442,722	100.00 %	\$ 1,435

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)	134,265,935	100.00 %	1,685	114,442,722	100.00 %	1,435
Grand Total	\$ 134,265,935	100.00 %	\$ 1,685	\$ 114,442,722	100.00 %	\$ 1,435

Cost per student in 2021-22 is based on projected enrollment of 79,701 (PASA Moderate)

Cost per student in 2020-21 is based on enrollment of 76,735 as of PEIMS snapshot (October 2020)

**Fort Bend Independent School District
Child Nutrition Fund 2021-22 Proposed Budget
May 10, 2021**

By Function	2021-22 Proposed Budget			2020-21 Estimated Actual		
	2021-22 Proposed Budget	Percent	Cost per Student	2020-21 Year-End Estimate	Percent	Cost per Student
35 - Food Services	33,813,062	98.24 %	424	19,113,485	98.44 %	240
51 - Facilities Maint And Operation	573,000	1.76 %	7	283,587	1.56 %	4
Grand Total	\$ 34,386,062	100.00 %	\$ 431	\$ 19,397,072	100.00 %	\$ 243

61 - Salary & Benefits	\$ 15,372,062	45.81 %	\$ 193	\$ 11,409,288	46.24 %	\$ 143
62 - Purchased & Contracted Services	860,000	4.15 %	11	486,743	3.61 %	6
63 - Supplies & Materials	17,790,000	48.31 %	223	7,336,224	48.90 %	92
64 - Other Operating Expenditures	59,000	0.19 %	1	17,788	0.17 %	0
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	305,000	1.54 %	4	147,029	1.09 %	2
Grand Total	\$ 34,386,062	100.00 %	\$ 431	\$ 19,397,072	100.00 %	\$ 243

Central Administration (41)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	34,386,062	100.00 %	431	19,397,072	100.00 %	243
Instructional (11, 12, 13)	-	0.00 %	-	-	0.00 %	-
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 34,386,062	100.00 %	\$ 431	\$ 19,397,072	100.00 %	\$ 243

Cost per student in 2021-22 is based on projected enrollment of 79,701 (PASA Moderate)

Cost per student in 2020-21 is based on enrollment of 76,735 as of PEIMS snapshot (October 2020)