

**Fort Bend Independent School District  
General Fund 2022-23 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	\$450.00
<b>4 Property Tax &amp; Tax Rate</b>	
5 Maintenance & Operations Tax Rate	\$0.9201
6 Debt Service Tax Rate	\$0.2700
<b>7 Total Tax Rate *</b>	<b>\$1.1901</b>
8 Net assessed taxable value [Based on Preliminary CAD Tax Roll]	\$54.1 billion
9 Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value)	\$52.8 billion
10 Collection rate	98.50%
<b>11 Enrollment</b>	
12 Projected enrollment (PASA low-growth scenario)	78,617
13 Average Daily Attendance (ADA) Adjusted for Pre-K	74,779
14 Percent Attendance	96.50%
<b>15 Personnel</b>	
16 Compensation Adjustments	\$14.1M
<b>17 Expenditure Reductions</b>	
18 Central Administration Staff Reductions	-\$1.6M
19 Other expense reductions	-\$14.0M
<b>20 Campus Basic Allocation (per pupil)**</b>	
21 High School	\$107.00
22 Middle School	\$101.00
23 Elementary School	\$97.00
24 At-Risk - High School (20% of the Basic Allocation + \$8,000)	\$21.40
25 At-Risk - Middle School (20% of the Basic Allocation + \$5,000)	\$20.20
26 At-Risk - Elementary School (20% of the Basic Allocation + \$1,000)	\$19.40

\* Any tax rate adopted above \$1.1901 will require a voter-approved tax ratification election (VATRE). The District has up to 11¢ that can be considered as part of a VATRE.

\*\* 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 2022-23 Proposed Budget

	<b>General Fund (Fund 199)</b>	<b>Debt Service (Fund 599)</b>	<b>Child Nutrition (Fund 240)</b>
57 - Local Revenues	\$ 456,060,441	\$ 141,412,116	\$ 12,550,200
58 - State Revenues	253,207,353	1,336,404	130,000
59 - Federal Revenues	9,900,000	-	23,100,000
<b>Revenues Total</b>	<b>719,167,794</b>	<b>142,748,520</b>	<b>35,780,200</b>
<b>Expenditures</b>	<b>767,993,522</b>	<b>126,229,398</b>	<b>35,780,200</b>
Other Sources & (Uses) Total	2,000,000	-	-
Use of ESSER III Funds	27,000,000	-	-
<b>Surplus/(Deficit)</b>	<b>\$ (19,825,728)</b>	<b>\$ 16,519,122</b>	<b>\$ -</b>
Beginning Fund Balance	196,845,787		
<b>Ending Fund Balance</b>	<b>\$ 177,020,059</b>		
<b>Fund Balance Reserve Requirement *</b>	<b>90-days</b>	<b>NA</b>	<b>NA</b>

\* Board policy requires a fund balance reserve of at least 90 days for the General Fund. No requirements exist for a minimum fund balance reserve for the Debt Service and Child Nutrition funds

**Fort Bend Independent School District  
General Fund 2022-23 Proposed Budget  
June 13, 2022**

By Function	2022-23 Proposed Budget			2021-22 Estimated Actual		
	2022-23 Proposed Budget	Percent	Cost per Student	2021-22 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 456,519,246	59.44 %	\$ 5,807	\$ 434,131,409	57.74 %	\$ 5,598
12 - Instructional Resources Media	8,880,940	1.16 %	113	8,692,187	1.16 %	112
13 - Curriculum Development	15,196,155	1.98 %	193	13,737,878	1.83 %	177
21 - Instructional Leadership	19,470,912	2.54 %	248	19,022,161	2.53 %	245
23 - School Leadership	50,736,904	6.61 %	645	51,631,943	6.87 %	666
31 - Guidance Counseling Evaluation	37,285,356	4.85 %	474	38,119,579	5.07 %	492
32 - Social Work Services	2,836,295	0.37 %	36	2,941,487	0.39 %	38
33 - Health Services	8,716,503	1.13 %	111	11,087,993	1.47 %	143
34 - Student Transportation	24,946,569	3.25 %	317	26,038,530	3.46 %	336
35 - Food Services	398	0.00 %	0	1,000	0.00 %	0
36 - Co Curricular Extra Curricular	15,637,854	2.04 %	199	17,318,928	2.30 %	223
41 - General Administration	19,644,061	2.56 %	250	19,800,334	2.63 %	255
51 - Facilities Maint And Operation	72,248,247	9.41 %	919	74,266,810	9.88 %	958
52 - Security & Monitoring	10,063,341	1.31 %	128	10,549,664	1.40 %	136
53 - Data Processing	18,453,960	2.40 %	235	18,198,770	2.42 %	235
61 - Community Services	846,781	0.11 %	11	958,972	0.13 %	12
71 - Interest Expense	750,000	0.10 %	10	750,000	0.10 %	10
81 - Facilities Acquisition	-	0.00 %	-	-	0.00 %	-
93 - Payment To Member/Ssa	460,000	0.06 %	6	-	0.00 %	-
99 - Other Intergovernmental Charge	5,300,000	0.69 %	67	4,592,528	0.61 %	59
<b>Grand Total</b>	<b>\$ 767,993,522</b>	<b>100.00 %</b>	<b>\$ 9,769</b>	<b>\$ 751,840,172</b>	<b>100.00 %</b>	<b>\$ 9,696</b>

By Major Object						
61 - Salary & Benefits	\$ 678,830,281	88.39 %	\$ 8,635	\$ 656,980,195	87.38 %	\$ 8,472
62 - Purchased & Contracted Services	52,403,682	6.82 %	667	57,490,302	7.65 %	741
63 - Supplies & Materials	22,969,101	2.99 %	292	26,088,658	3.47 %	336
64 - Other Operating Expenditures	12,807,214	1.67 %	163	10,097,414	1.34 %	130
65 - Debt Service	750,000	0.10 %	10	750,000	0.10 %	10
66 - Capital Outlay	233,244	0.03 %	3	433,602	0.06 %	6
<b>Grand Total</b>	<b>\$ 767,993,522</b>	<b>100.00 %</b>	<b>\$ 9,769</b>	<b>\$ 751,840,172</b>	<b>100.00 %</b>	<b>\$ 9,696</b>

By Functional Groups						
Instructional (11, 12, 13)	\$ 480,596,341	62.58 %	\$ 6,113	\$ 456,561,473	60.73 %	\$ 5,888
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	131,472,514	17.12 %	1,672	133,647,302	17.78 %	1,723
Instructional Support (21, 23, 31, 32, 33, 36, 61)	135,530,605	17.65 %	1,724	141,081,063	18.76 %	1,819
Central Administration (41)	19,644,061	2.56 %	250	19,800,334	2.63 %	255
Debt Service (71)	750,000	0.10 %	10	750,000	0.10 %	10
<b>Grand Total</b>	<b>\$ 767,993,522</b>	<b>100.00 %</b>	<b>\$ 9,769</b>	<b>\$ 751,840,172</b>	<b>100.00 %</b>	<b>\$ 9,696</b>

Cost per student in 2022-23 is based on projected enrollment of 78,617 (PASA Low)

Cost per student in 2021-22 is based on enrollment of 77,545 as of PEIMS snapshot (October 2021)

SB 622, Tex. Loc Gov't Code §140.0045 (Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.)

FY2021-22: \$4,474 / FY2022-23: \$5,711

HB 1495, Tex. Loc Gov't Code §305.002 (Expenditures for "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code".)

FY2021-22: \$2,260 / FY2022-23: \$2,246

**Fort Bend Independent School District**  
**Debt Service Fund 2022-23 Proposed Budget**  
**June 13, 2022**

By Function	2022-23 Proposed Budget			2021-22 Estimated Actual		
	2022-23 Proposed Budget	Percent	Cost per Student	2021-22 Year-End Estimate	Percent	Cost per Student
71 - Debt Service	126,229,398	100.00 %	1,606	129,757,976	100.00 %	1,673
72 - Interest On Long Term Debt	-	0.00 %	-	-	0.00 %	-
73 - Bond Issuance Costs And Fees	-	0.00 %	-	-	0.00 %	-
<b>Grand Total</b>	<b>\$ 126,229,398</b>	<b>100.00 %</b>	<b>\$ 1,606</b>	<b>\$ 129,757,976</b>	<b>100.00 %</b>	<b>\$ 1,673</b>

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	126,229,398	100.00 %	1,606	129,757,976	100.00 %	1,673
66 - Capital Outlay	-	0.00 %	-	-	0.00 %	-
<b>Grand Total</b>	<b>\$ 126,229,398</b>	<b>100.00 %</b>	<b>\$ 1,606</b>	<b>\$ 129,757,976</b>	<b>100.00 %</b>	<b>\$ 1,673</b>

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)	126,229,398	100.00 %	1,606	129,757,976	100.00 %	1,673
<b>Grand Total</b>	<b>\$ 126,229,398</b>	<b>100.00 %</b>	<b>\$ 1,606</b>	<b>\$ 129,757,976</b>	<b>100.00 %</b>	<b>\$ 1,673</b>

Cost per student in 2022-23 is based on projected enrollment of 78,617 (PASA Low)

Cost per student in 2021-22 is based on enrollment of 77,545 as of PEIMS snapshot (October 2021)

**Fort Bend Independent School District**  
**Child Nutrition Fund 2022-23 Proposed Budget**  
**June 13, 2022**

By Function	2022-23 Proposed Budget			2021-22 Estimated Actual		
	2022-23 Proposed Budget	Percent	Cost per Student	2021-22 Year-End Estimate	Percent	Cost per Student
35 - Food Services	\$ 35,022,000	97.88 %	\$ 445	\$ 33,614,746	98.59 %	\$ 433
51 - Facilities Maint And Operation	758,200	2.12 %	10	482,092	1.41 %	6
<b>Grand Total</b>	<b>\$ 35,780,200</b>	<b>100.00 %</b>	<b>\$ 455</b>	<b>\$ 34,096,838</b>	<b>100.00 %</b>	<b>\$ 440</b>

61 - Salary & Benefits	\$ 16,799,996	46.95 %	\$ 214	\$ 14,885,994	43.66 %	\$ 192
62 - Purchased & Contracted Services	1,221,200	3.41 %	16	784,988	2.30 %	10
63 - Supplies & Materials	17,404,004	48.64 %	221	18,039,523	52.91 %	233
64 - Other Operating Expenditures	50,000	0.14 %	1	26,333	0.08 %	0
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	305,000	0.85 %	4	360,000	1.06 %	5
<b>Grand Total</b>	<b>\$ 35,780,200</b>	<b>100.00 %</b>	<b>\$ 455</b>	<b>\$ 34,096,838</b>	<b>100.00 %</b>	<b>\$ 440</b>

Central Administration (41)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	35,780,200	100.00 %	455	34,096,838	100.00 %	440
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>\$ 35,780,200</b>	<b>100.00 %</b>	<b>\$ 455</b>	<b>\$ 34,096,838</b>	<b>100.00 %</b>	<b>\$ 440</b>

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