

**Fort Bend Independent School District
General Fund 2025-26 Proposed Budget
Summary of Budget Assumptions**

#	Funding Formula	
1	Tier I Entitlement (Basic Allotment)	\$6,215.00
2	Tier II - Level 1 (Golden Penny)	\$129.52
3	Tier II - Level 2 (Copper Penny)	\$49.72
4	Assumes Per Capita Rate	\$400.00
5	Property Tax & Tax Rate	
6	Maintenance & Operations Tax Rate	\$0.7831
7	Debt Service Tax Rate	\$0.2700
8	Total Tax Rate *	\$1.0531
9	Net assessed taxable value [Based on Preliminary CAD Tax Roll]**	\$64.9 billion
10	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value)	\$60.3 billion
11	Collection rate	98.50%
12	Enrollment	
13	Projected enrollment (PASA moderate-growth scenario + PK3 Expansion students)	79,970
14	Average Daily Attendance (ADA) Adjusted for Pre-K membership	74,333
15	Percent Attendance	95.00%
16	Personnel	
17	Compensation - Thank You Supplement for staff (One-Time)	\$13.0M
18	Compensation - Teacher Differentiated Step	\$3.6M
19	Compensation - Health & Supplemental Insurance	\$15.0M
20	Compensation - Starting Teacher Salary Increase	\$0.6M
21	Compensation - Other (Wellness Days, Signing Bonus, Attendance Bonus, Referral Bonus)	\$2.1M
22	Compensation - Teacher Retention Allotment (HB2 - 89th Legislative Session)	\$18.5M
23	Compensation - Support Staff Retention Allotment (HB2 - 89th Legislative Session)	\$2.9M
24	New Campus Staff - Ferndell Elementary	\$1.6M
25	New Campus Startup Staff - Middle School 16	\$0.2M
26	Staffing - Pre-Kindergarten 3yr-old Expansion	\$0.8M
27	Campus Basic Allocation (per pupil)***	
28	High School	\$85.25
29	Middle School	\$85.25
30	Elementary School	\$85.25
31	At-Risk - High School (20% of the Basic Allocation + \$8,000)	\$17.00
32	At-Risk - Middle School (20% of the Basic Allocation + \$5,000)	\$17.00
33	At-Risk - Elementary School (20% of the Basic Allocation + \$1,000)	\$17.00

* Any tax rate adopted above \$1.0531 will require a voter-approved tax ratification election (VATRE).

** Net Assessed Value of property does not incorporate adjustments for increases in Homestead Exemption included in SB2 and SB23 of the 89th Texas Legislative Regular Session.

*** 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
2025-26 Proposed Budget**

	General Fund (Fund 199)	Debt Service (Fund 599)	Child Nutrition (Fund 240)
57 - Local Revenues	\$476,272,283	\$163,750,432	\$11,356,000
58 - State Revenues	421,365,524	19,357,332	195,000
59 - Federal Revenues	9,002,107	0	33,515,000
Revenues Total	906,639,914	183,107,764	45,066,000
Expenditures	901,639,247	185,803,277	49,891,967
Other Sources & (Uses) Total	2,500,000	0	0
Surplus/(Deficit)	\$7,500,667	(\$2,695,513)	(\$4,825,967) **
Beginning Fund Balance	199,008,740		
Ending Fund Balance	\$206,509,407		
Fund Balance Reserve Requirement *	90-days	NA	NA

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

** The anticipated deficit in the Child Nutrition Fund is part of a mandatory spend down plan required by the Texas Department of Agriculture (TDA) to reduce fund balance below 90 days.

**Fort Bend Independent School District
General Fund 2025-26 Proposed Budget
June 23, 2025**

By Function	2025-26 Proposed Budget			2024-25 Estimated Actual		
	Proposed Budget	Percent	Cost per Student	2024-25 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 543,751,108	60.31 %	\$ 6,799	\$ 489,971,198	58.02 %	\$ 6,151
12 - Instructional Resources Media	8,080,132	0.90 %	101	8,221,637	0.97 %	103
13 - Curriculum Development	17,292,083	1.92 %	216	16,985,717	2.01 %	213
21 - Instructional Leadership	19,866,505	2.20 %	248	18,954,441	2.24 %	238
23 - School Leadership	51,950,439	5.76 %	650	50,711,174	6.01 %	637
31 - Guidance Counseling Evaluation	42,716,956	4.74 %	534	44,335,058	5.25 %	557
32 - Social Work Services	2,603,977	0.29 %	33	2,632,256	0.31 %	33
33 - Health Services	10,086,879	1.12 %	126	9,909,545	1.17 %	124
34 - Student Transportation	32,645,485	3.62 %	408	27,251,625	3.23 %	342
35 - Food Services	50,000	0.01 %	1	53,000	0.01 %	1
36 - Co Curricular Extra Curricular	17,770,298	1.97 %	222	19,517,950	2.31 %	245
41 - General Administration	21,370,978	2.37 %	267	22,349,937	2.65 %	281
51 - Facilities Maint And Operation	84,949,682	9.42 %	1,062	86,225,198	10.21 %	1,082
52 - Security & Monitoring	16,332,995	1.81 %	204	15,082,701	1.79 %	189
53 - Data Processing	16,757,558	1.86 %	210	19,755,755	2.34 %	248
61 - Community Services	1,025,544	0.11 %	13	1,090,831	0.13 %	14
71 - Interest Expense	5,386,561	0.60 %	67	2,831,607	0.34 %	36
81 - Facilities Acquisition	-	0.00 %	-	1,360,000	0.16 %	17
93 - Payment To Member/Ssa	700,000	0.08 %	9	532,000	0.06 %	7
99 - Other Intergovernmental Charge	8,302,067	0.92 %	104	6,662,636	0.79 %	84
Grand Total	\$ 901,639,247	100.00 %	\$ 11,275	\$ 844,434,266	100.00 %	\$ 10,600

By Major Object						
61 - Salary & Benefits	\$ 782,344,600	86.77 %	\$ 9,783	\$ 729,688,130	86.41 %	\$ 9,160
62 - Purchased & Contracted Services	69,135,207	7.67 %	865	67,188,859	7.96 %	843
63 - Supplies & Materials	29,849,443	3.31 %	373	27,785,201	3.29 %	349
64 - Other Operating Expenditures	14,310,574	1.59 %	179	14,017,869	1.66 %	176
65 - Debt Service	5,396,561	0.60 %	67	3,777,949	0.45 %	47
66 - Capital Outlay	602,862	0.07 %	8	1,976,258	0.23 %	25
Grand Total	\$ 901,639,247	100.00 %	\$ 11,275	\$ 844,434,266	100.00 %	\$ 10,600

By Functional Groups						
Instructional (11, 12, 13)	\$ 569,123,322	63.12 %	\$ 7,117	\$ 515,178,552	61.01 %	\$ 6,467
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	159,737,789	17.72 %	1,997	156,922,915	18.58 %	1,970
Instructional Support (21, 23, 31, 32, 33, 36, 61)	146,020,597	16.20 %	1,826	147,151,255	17.43 %	1,847
Central Administration (41)	21,370,978	2.37 %	267	22,349,937	2.65 %	281
Debt Service (71)	5,386,561	0.60 %	67	2,831,607	0.34 %	36
Grand Total	\$ 901,639,247	100.00 %	\$ 11,275	\$ 844,434,266	100.00 %	\$ 10,600

Cost per student in 2025-26 is based on projected enrollment of 79,970 (PASA Moderate) + PK expansion

Cost per student in 2024-25 is based on enrollment of 79,663 as of PEIMS snapshot (October 2024)

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.)

FY2024-25: \$5,722 / FY2025-26: \$5,950

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".)

FY2024-25: \$2,968 / FY2025-26: \$3,041

Fort Bend Independent School District
Debt Service Fund 2025-26 Proposed Budget
June 23, 2025

By Function	2025-26 Proposed Budget			2024-25 Estimated Actual		
	2025-26 Proposed Budget	Percent	Cost per Student	2024-25 Year-End Estimate	Percent	Cost per Student
71 - Debt Service	\$ 109,800,000	59.09 %	\$ 1,373	\$ 108,205,000	63.62 %	\$ 1,358
72 - Interest On Long Term Debt	73,358,184	39.48 %	917	59,908,091	35.22 %	752
73 - Bond Issuance Costs And Fees	2,645,093	1.42 %	33	1,973,222	1.16 %	25
Grand Total	\$ 185,803,277	100.00 %	\$ 2,323	\$ 170,086,313	100.00 %	\$ 2,135

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	185,803,277	100.00 %	2,323	170,086,313	100.00 %	2,135
66 - Capital Outlay	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 185,803,277	100.00 %	\$ 2,323	\$ 170,086,313	100.00 %	\$ 2,135

Instructional (11, 12, 13)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Instructional Support (21, 23, 31, 32, 33, 36)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 82)	-	0.00 %	-	-	0.00 %	-
Central Administration (41)	-	0.00 %	-	-	0.00 %	-
Debt Service (71, 72, 73)	185,803,277	100.00 %	2,323	170,086,313	100.00 %	2,135
Grand Total	\$ 185,803,277	100.00 %	\$ 2,323	\$ 170,086,313	100.00 %	\$ 2,135

Cost per student in 2025-26 is based on projected enrollment of 79,970 (PASA Moderate) + PK expansion

Cost per student in 2024-25 is based on enrollment of 79,663 as of PEIMS snapshot (October 2024)

Fort Bend Independent School District
Child Nutrition Fund 2025-26 Proposed Budget
June 23, 2025

By Function	2025-26 Proposed Budget			2024-25 Estimated Actual		
	2025-26 Proposed Budget	Percent	Cost per Student	2024-25 Year-End Estimate	Percent	Cost per Student
35 - Food Services	\$ 49,876,467	99.97 %	\$ 624	\$ 48,956,577	98.69 %	\$ 615
51 - Facilities Maint And Operation	15,500	0.03 %	0	647,500	1.31 %	8
Grand Total	\$ 49,891,967	100.00 %	\$ 624	\$ 49,604,077	100.00 %	\$ 623

61 - Salary & Benefits	\$ 18,727,860	37.54 %	\$ 234	\$ 16,646,022	33.56 %	\$ 209
62 - Purchased & Contracted Services	970,500	1.95 %	12	1,255,075	2.53 %	16
63 - Supplies & Materials	23,605,000	47.31 %	295	21,934,787	44.22 %	275
64 - Other Operating Expenditures	2,783,607	5.58 %	35	2,375,726	4.79 %	30
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	3,805,000	7.63 %	48	7,392,467	14.90 %	93
Grand Total	\$ 49,891,967	100.00 %	\$ 624	\$ 49,604,077	100.00 %	\$ 623

Central Administration (41)	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ -
Debt Service (71)	-	0.00 %	-	-	0.00 %	-
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	49,891,967	100.00 %	624	49,604,077	100.00 %	623
Instructional (11, 12, 13)	-	0.00 %	-	-	0.00 %	-
Instructional Support (21, 23, 31, 32, 33, 36, 61)	-	0.00 %	-	-	0.00 %	-
Grand Total	\$ 49,891,967	100.00 %	\$ 624	\$ 49,604,077	100.00 %	\$ 623

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Cost per student in 2024-25 is based on enrollment of 79,663 as of PEIMS snapshot (October 2024)