

**Fort Bend Independent School District  
General Fund 2026-27 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	\$600.00
5	<b>Property Tax &amp; Tax Rate</b>	
6	Maintenance & Operations Tax Rate	\$0.7169
7	Debt Service Tax Rate	\$0.2800
8	<b>Total Tax Rate<sup>1</sup></b>	<b>\$0.9969</b>
9	Net assessed taxable value [Based on Preliminary CAD Tax Roll]	\$60.8 billion
10	Freeze adjusted taxable value (i.e. net taxable value adjusted for frozen property value)	\$56.1 billion
11	Collection rate	98.30%
12	<b>Enrollment</b>	
13	Projected enrollment (PASA moderate-growth scenario)	76,854
14	Average Daily Attendance (ADA) Adjusted for Pre-K membership	71,353
15	Student Attendance Rate	95.00%
16	<b>Personnel &amp; Operations</b>	
17	Compensation - Thank You Supplement for Non-TRA Eligible staff (One-Time) - Year 2	+\$6.5M
18	Compensation - Teacher Differentiated Step	+\$3.7M
19	Compensation - Health Insurance Contribution	+\$25.8M
20	Compensation - Teacher Retention Allotment (HB-2)	+\$20.7M
21	Compensation - Support Staff Retention Allotment (HB2)	+\$2.8M
22	Compensation - Bus Driver & Bus Monitor	+\$1.7M
23	Staffing - New Campus Startup Staff (056 - Coleman MS)	+\$2.9M
24	Staffing & O&M - Strategic Central Administration Budget Reductions <sup>2</sup>	-\$10.9M
25	Staff Reductions - School Consolidations, Boundary Changes & Enrollment Decline	-\$8.8M
26	<b>Campus Basic Allocation (per pupil)<sup>3</sup></b>	
27	High School	85.25
28	Middle School	85.25
29	Elementary School	85.25
30	At-Risk - High School (20% of the Basic Allocation + \$8,000)	17.00
31	At-Risk - Middle School (20% of the Basic Allocation + \$5,000)	17.00
32	At-Risk - Elementary School (20% of the Basic Allocation + \$1,000)	17.00

<sup>1</sup> Any tax rate adopted above \$0.9969 will require a voter-approved tax ratification election (VATRE).

<sup>2</sup> Strategic central administration budget reductions of \$5.8M O&M and \$5.1M Staff reductions (\$7.1M offset by \$2.0M in salary hold-harmless for impacted employees).

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2026-27 Proposed Budget**

	<b>General Fund (Fund 199)</b>	<b>Debt Service (Fund 599)</b>	<b>Child Nutrition (Fund 240)</b>
57 - Local Revenues	\$407,489,972	\$158,818,760	\$11,391,000
58 - State Revenues	440,974,639	20,744,747	275,000
59 - Federal Revenues	<u>9,439,559</u>	<u>0</u>	<u>31,981,073</u>
<b>Revenues Total</b>	<b><u>857,904,170</u></b>	<b><u>179,563,507</u></b>	<b><u>43,647,073</u></b>
<b>Expenditures</b>	<b><u>898,004,955</u></b>	<b><u>194,376,961</u></b>	<b><u>43,646,841</u></b>
Other Sources & (Uses) Total	2,500,000	0	0
Infrequent or Unusual Sources & (Uses) Total	<u>4,798,605</u>	<u>0</u>	<u>0</u>
<b>Surplus/(Deficit)</b>	<b><u>(\$32,802,180)</u></b>	<b><u>(\$14,813,454)</u></b>	<b><u>\$232</u></b>
Beginning Fund Balance	227,730,033	157,403,096	24,244,782
<b>Ending Fund Balance</b>	<b><u>\$194,927,853</u></b>	<b><u>\$142,589,642</u></b>	<b><u>\$24,245,014</u></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 local requirements exist for a minimum fund balance reserve for the Debt Service and Child Nutrition funds.

**Fort Bend Independent School District  
General Fund 2026-27 Proposed Budget  
June 15, 2026**

By Function	2026-27 Proposed Budget			2025-26 Estimated Actual		
	2026-27 Proposed Budget	Percent	Cost per Student	2025-26 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 537,596,277	59.87 %	\$ 6,995	\$ 547,132,252	59.84 %	\$ 7,009
12 - Instructional Resources Media	8,719,878	0.97 %	113	8,899,399	0.97 %	114
13 - Curriculum Development	16,865,041	1.88 %	219	17,457,315	1.91 %	224
21 - Instructional Leadership	19,110,374	2.13 %	249	19,651,594	2.15 %	252
23 - School Leadership	53,732,614	5.98 %	699	55,319,263	6.05 %	709
31 - Guidance Counseling Evaluation	44,446,770	4.95 %	578	47,134,831	5.16 %	604
32 - Social Work Services	2,350,264	0.26 %	31	2,494,259	0.27 %	32
33 - Health Services	9,876,891	1.10 %	129	11,193,645	1.22 %	143
34 - Student Transportation	32,744,051	3.65 %	426	30,686,615	3.36 %	393
35 - Food Services	45,000	0.01 %	1	1,082,512	0.12 %	14
36 - Co Curricular Extra Curricular	17,704,276	1.97 %	230	18,391,988	2.01 %	236
41 - General Administration	21,466,538	2.39 %	279	20,419,556	2.23 %	262
51 - Facilities Maint And Operation	83,778,295	9.33 %	1,090	87,166,650	9.53 %	1,117
52 - Security & Monitoring	16,757,111	1.87 %	218	15,550,678	1.70 %	199
53 - Data Processing	20,775,880	2.31 %	270	19,133,000	2.09 %	245
61 - Community Services	915,341	0.10 %	12	1,545,425	0.17 %	20
71 - Interest Expense	3,154,288	0.35 %	41	2,185,000	0.24 %	28
72 - Interest Long-Term Debt	140,000	0.02 %	2	137,000	0.01 %	2
81 - Facilities Acquisition	-	0.00 %	-	488,845	0.05 %	6
93 - Payment To Member/Ssa	700,000	0.08 %	9	730,000	0.08 %	9
99 - Other Intergovernmental Charge	7,126,066	0.79 %	93	7,518,140	0.82 %	96
<b>Grand Total</b>	<b>\$ 898,004,955</b>	<b>100.00 %</b>	<b>\$ 11,685</b>	<b>\$ 914,317,967</b>	<b>100.00 %</b>	<b>\$ 11,713</b>
<b>By Major Object</b>						
61 - Salary & Benefits	\$ 784,240,740	87.33 %	\$ 10,204	\$ 800,217,815	87.52 %	\$ 10,251
62 - Purchased & Contracted Services	67,103,674	7.47 %	873	65,773,652	7.19 %	843
63 - Supplies & Materials	28,680,158	3.19 %	373	31,673,298	3.46 %	406
64 - Other Operating Expenditures	14,294,233	1.59 %	186	13,656,900	1.49 %	175
65 - Debt Service	3,294,288	0.37 %	43	2,322,000	0.25 %	30
66 - Capital Outlay	391,862	0.04 %	5	674,302	0.07 %	9
<b>Grand Total</b>	<b>\$ 898,004,955</b>	<b>100.00 %</b>	<b>\$ 11,685</b>	<b>\$ 914,317,967</b>	<b>100.00 %</b>	<b>\$ 11,713</b>
<b>By Functional Groups</b>						
Instructional (11, 12, 13)	\$ 563,181,196	62.71 %	\$ 7,328	\$ 573,488,966	62.72 %	\$ 7,347
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	161,926,403	18.03 %	2,107	162,356,440	17.76 %	2,080
Instructional Support (21, 23, 31, 32, 33, 36, 61)	148,136,530	16.50 %	1,928	155,731,005	17.03 %	1,995
Central Administration (41)	21,466,538	2.39 %	279	20,419,556	2.23 %	262
Debt Service (71, 72, 73)	3,294,288	0.37 %	43	2,322,000	0.25 %	30
<b>Grand Total</b>	<b>\$ 898,004,955</b>	<b>100.00 %</b>	<b>\$ 11,685</b>	<b>\$ 914,317,967</b>	<b>100.00 %</b>	<b>\$ 11,713</b>

Cost per student in 2026-27 is based on projected enrollment of 76,854 (PASA Moderate)

Cost per student in 2025-26 is based on enrollment of 78,060 as of PEIMS snapshot (October 2025)

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.)

Estimate FY2025-26: \$5,950 / Estimate FY2026-27: \$6,200

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".)

Estimate FY2025-26: \$3,041 / Estimate FY2026-27: \$3,250

**Fort Bend Independent School District  
Debt Service Fund 2026-27 Proposed Budget  
June 15, 2026**

By Function	2026-27 Proposed Budget			2025-26 Estimated Actual		
	2026-27		Cost per Student	2025-26		Cost per Student
	Proposed Budget	Percent		Year-End Estimate	Percent	
71 - Debt Service	\$ 106,295,000	54.68 %	\$ 1,383	\$ 109,800,000	58.22 %	\$ 1,407
72 - Interest On Long Term Debt	85,926,285	44.21 %	1,118	76,667,156	40.65 %	982
73 - Bond Issuance Costs And Fees	2,155,676	1.11 %	28	2,138,386	1.13 %	27
<b>Grand Total</b>	<b>\$ 194,376,961</b>	<b>100.00 %</b>	<b>\$ 2,529</b>	<b>\$ 188,605,542</b>	<b>100.00 %</b>	<b>\$ 2,416</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	194,376,961	100.00 %	2,529	188,605,542	100.00 %	2,416
66 - Capital Outlay	-	0.00 %	-	-	0.00 %	-
<b>Grand Total</b>	<b>\$ 194,376,961</b>	<b>100.00 %</b>	<b>\$ 2,529</b>	<b>\$ 188,605,542</b>	<b>100.00 %</b>	<b>\$ 2,416</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, 72, 73)	194,376,961	100.00 %	2,529	188,605,542	100.00 %	2,416
<b>Grand Total</b>	<b>\$ 194,376,961</b>	<b>100.00 %</b>	<b>\$ 2,529</b>	<b>\$ 188,605,542</b>	<b>100.00 %</b>	<b>\$ 2,416</b>

Cost per student in 2026-27 is based on projected enrollment of 76,854 (PASA Moderate)

Cost per student in 2025-26 is based on enrollment of 78,060 as of PEIMS snapshot (October 2025)

**Fort Bend Independent School District  
Child Nutrition Fund 2026-27 Proposed Budget  
June 15, 2026**

By Function	2026-27 Proposed Budget			2025-26 Estimated Actual		
	2026-27 Proposed Budget	Percent	Cost per Student	2025-26 Year-End Estimate	Percent	Cost per Student
35 - Food Services	\$ 43,631,341	99.96 %	\$ 568	\$ 43,876,467	99.96 %	\$ 562
51 - Facilities Maint And Operation	15,500	0.04 %	0	15,500	0.04 %	0
<b>Grand Total</b>	<b>\$ 43,646,841</b>	<b>100.00 %</b>	<b>\$ 568</b>	<b>\$ 43,891,967</b>	<b>100.00 %</b>	<b>\$ 562</b>

61 - Salary & Benefits	\$ 17,764,268	40.70 %	\$ 231	\$ 17,527,860	39.93 %	\$ 225
62 - Purchased & Contracted Services	705,500	1.62 %	9	970,500	2.21 %	12
63 - Supplies & Materials	24,686,073	56.56 %	321	21,705,000	49.45 %	278
64 - Other Operating Expenditures	56,000	0.13 %	1	2,683,607	6.11 %	34
65 - Debt Service	-	0.00 %	-	-	0.00 %	-
66 - Capital Outlay	435,000	1.00 %	6	1,005,000	2.29 %	13
<b>Grand Total</b>	<b>\$ 43,646,841</b>	<b>100.00 %</b>	<b>\$ 568</b>	<b>\$ 43,891,967</b>	<b>100.00 %</b>	<b>\$ 562</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)	43,646,841	100.00 %	568	43,891,967	100.00 %	562
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>\$ 43,646,841</b>	<b>100.00 %</b>	<b>\$ 568</b>	<b>\$ 43,891,967</b>	<b>100.00 %</b>	<b>\$ 562</b>

Cost per student in 2026-27 is based on projected enrollment of 76,854 (PASA Moderate)

Cost per student in 2025-26 is based on enrollment of 78,060 as of PEIMS snapshot (October 2025)