

Notice of Texas Academic Performance Report Hearing
The Board of Trustees
Fort Bend Independent School District

Monday, June 23, 2025

This is notice that the Fort Bend Independent School District's Texas Academic Performance Report Hearing will be held on Monday, June 23, 2025, beginning at 5:00 PM in the Board Room of the Fort Bend ISD Administration Building, 16431 Lexington Blvd., Sugar Land, TX 77479. Members of the public may view the live stream of the meeting at following address:
<https://www.fortbendisd.com/October19LIVESTREAM>.

The agenda packet for the meeting can be found here:
<https://meetings.boardbook.org/Public/Organization/649>.

1. Call to Order

2. 2025-26 Budget and Proposed Tax Rate

A. The Administration will present information about the Proposed 2025-26 School District Budget, the Proposed Debt Service Tax Rate, and the Proposed Maintenance & Operations Tax Rate for the year 2025 and receive Comments, and Taxpayers' Views.

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3. Public Comment

4. Adjournment

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC (LEGAL)]

The following Fort Bend ISD Goals may be referenced in agenda items included in this document:

- Goal 1: Fort Bend ISD will provide rigorous and relevant curriculum and deliver instruction that is responsive to the needs of all students.
- Goal 2: Fort Bend ISD will provide a positive culture and climate that provides a safe and supportive environment for learning and working.
- Goal 3: Fort Bend ISD will recruit, develop, and retain high quality teachers and staff.
- Goal 4: Fort Bend ISD will engage students, parents, staff, and the community through ongoing communication, opportunities for collaboration and innovation, and partnerships that support the learning community.
- Goal 5: Fort Bend ISD will utilize financial, material, and human capital resources to maximize district outcomes and student achievement.

Fort Bend Independent School District

Executive Summary

Public Hearing		Meeting Date: June 23, 2025	
Agenda Item Title: Information: 2025-26 Budget and Proposed Tax Rate			
Board Policy: CE (Legal), CFA		District Priority: Priority 3	
Department: Chief Financial Officer			
Are there related documents to be signed by the Board? NO			
<input checked="" type="checkbox"/> Administration has reviewed the final submission for this agenda item.			
<input type="checkbox"/> Reviewed by Deputy Superintendent		<input checked="" type="checkbox"/> Reviewed by Chief of Staff	

Recommendation

Summary/Background
The Administration will present information about the Proposed 2025-26 School District Budget, the Proposed Debt Service Tax Rate, and the Proposed Maintenance & Operations Tax Rate for the year 2025 and receive Comments, and Taxpayers' Views.

Recommended by:

Dr. Marc Smith
Superintendent of Schools

Submitted by:

Bryan Guinn
Chief Financial Officer

FBI[★]SD

2025-26 Budget and Tax Rate Public Hearing



Lead
THE PAC

School District Budget Requirements Met

School district budget requirements as established by Sections 44.002 through 44.006 of the Texas Education Code and the Texas Education Agency:

- ✓ The Superintendent is the budget officer for the district and causes the budget to be prepared.
- ✓ The district budget must be prepared each year by June 19 and adopted by June 30.
- ✓ The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving at least 10 days public notice in the newspaper, for the adoption of the district budget. District taxpayers may be present and participate in the meeting.
- ✓ Concurrently with the publication of the meeting notice, the district must post a summary of the proposed budget to its website. The budget must include the elements outlined in Section 44.0041, TEC.
- ✓ The budget must be adopted before the adoption of the supporting tax rate.
- ✓ Budgets for the General Fund, the Food Service Fund, and the Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.
- ✓ No funds may be expended that exceed the adopted functional categories until the board of trustees amends the budget appropriately.

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2025-26 Proposed General Operating Budget

All income and expenses necessary to operate the school district such as salaries and benefits, utilities, equipment, and supplies that are paid from the general fund budget. The operating budget is funded through property taxes, local revenues, and state and federal allocations.

2025-26 Proposed General Fund Budget

\$901,639,247

\$11,275 per student
(6.4% more than prior year)

Projected Enrollment: 79,970 students
(Based on demographer's moderate-growth projections plus PreK 3 expansion)

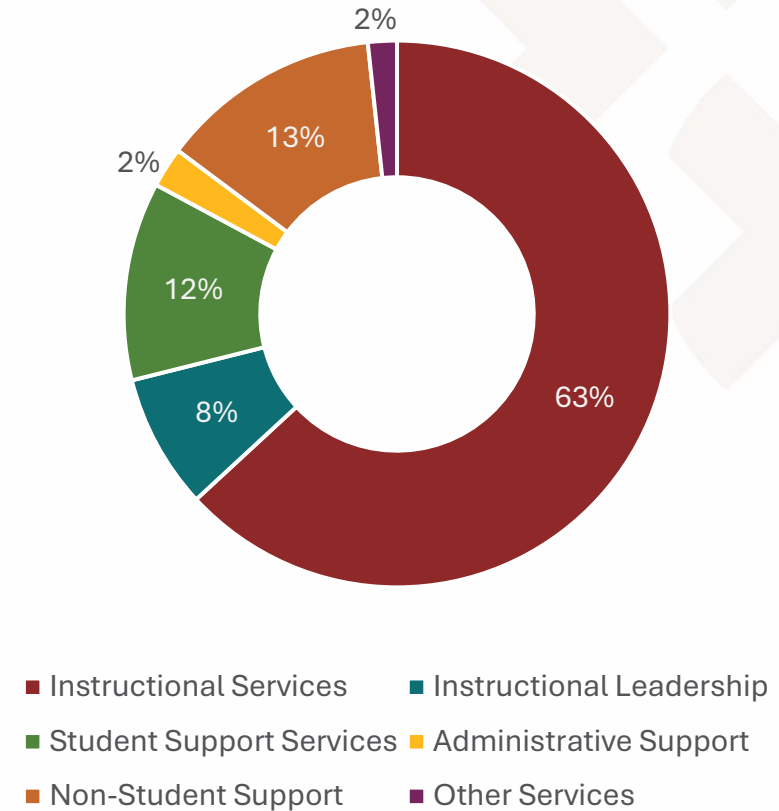
Attendance Rate: 95%

Estimated Tax Rate: \$1.0531
(M&O Rate: \$0.7831 + I&S Rate: \$0.27)

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2025-26 Proposed Budget by Major Function

Functional Area	FTEs	Proposed
Instructional Services	6,743	\$569.2M
Instructional Leadership	827	71.8M
Student Support Services	1,183	105.8M
Administrative Support	166	21.4M
Non-Student Support	1,212	118.0M
Other Services	4	15.4M
Totals	10,135	\$901.6M



2024-25 General Fund Proposed Budget

	2025-26 CSHB2 + 7¢
Disaster pennies used?	7¢ \$35.7M
Reductions implemented?	-\$8.9M
Raises included?	CSHB2 Raises + Step + \$1,200 One-time Appreciation
Cost of raises?	\$42.2M
Change in Fund Balance?	\$7.5M
90-day reserve met?	✓ 90 days

(\$ millions)

Total Revenue	\$ 835.1	\$ 906.6
Total Expenditures	850.8	901.6
Other Sources/(Uses)	2.6	2.5
Change in Fund Balance	(13.1)	7.5
Fund Balance - Beginning	212.1	199.0
Fund Balance - Ending	\$ 199.0	\$ 206.5

	2024-25 Year-End Estimate	2025-26 Proposed Budget
Total Revenue	\$ 835.1	\$ 906.6
Total Expenditures	850.8	901.6
Other Sources/(Uses)	2.6	2.5
Change in Fund Balance	(13.1)	7.5
Fund Balance - Beginning	212.1	199.0
Fund Balance - Ending	\$ 199.0	\$ 206.5

Fund Balance Reserve - %

25%

25%

Fund Balance Reserve - Days

90 Days

90 Days



Child Nutrition & Debt Service

2025-26 Child Nutrition Fund

2025-26

No meal price increases

\$1,200 Thank You supplement

Full indirect cost allocated to General Fund

	2024-25 Adopted Budget	2025-26 Budget Amendment	2024-25 Amended Budget	2024-25 Projected	2025-26 Proposed Budget
(\$ millions)					
Total Revenue	\$ 44.4	\$ (0.5)	\$ 43.9	\$ 43.9	\$ 45.1
Total Expenditures	58.0	(0.5)	57.5	53.8	49.9
Change in Fund Balance	(13.6)	-	(13.6)	(9.9)	(4.8)
Fund Balance - Beginning	28.2		28.2	28.2	18.3
Fund Balance - Ending	\$ 14.6		\$ 14.6	\$ 18.3	\$ 13.5
Fund Balance Reserve - %	25%		25%	34%	27%
Fund Balance Reserve - Days	76 Days		77 Days	103 Days	82 Days

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2025-26 Debt Service Fund

2025-26

No change to I&S tax rate (27¢)

\$868M in authorized debt remaining

New money and refundings planned for 2025-26

	2024-25 Adopted Budget	2025-26 Budget Amendment	2024-25 Amended Budget	2024-25 Projected	2025-26 Proposed Budget
(\$ millions)					
Total Revenue	\$ 172.3	\$ 2.6	\$ 174.9	\$ 174.9	\$ 183.1
Total Expenditures	164.6	(1.9)	162.7	170.0	185.8
Other Sources/(Uses)	-	(7.4)	(7.4)	0.0	-
Change in Fund Balance	7.7	(6.7)	4.8	4.9	(2.7)
Fund Balance - Beginning	160.2		160.2	160.2	165.1
Fund Balance - Ending	<u>\$ 167.9</u>		<u>\$ 165.0</u>	<u>\$ 165.1</u>	<u>\$ 162.4</u>
July/August Payments				(124.7)	(113.6)
July/August Revenues				0.5	0.5
Fund Balance - End of August				<u>\$ 40.9</u>	<u>\$ 49.3</u>

Estimated Tax Bill

		CSHB2 Tax Rate	Proposed Tax Rate	Changes
Average Home Value		\$424,910	\$424,910	\$0
Homestead Exemption	-	\$100,000	\$140,000	+\$40,000
Average Home Taxable Value	=	\$324,910	\$284,910	-\$40,000
Tax Rate	×	\$0.9831/100	\$1.0531/100	\$0.0700/100
Total Tax Bill	=	\$3,194	\$3,000	-\$194
Monthly Amount		\$266	\$250	-\$16

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Questions?