

# ABILENE INDEPENDENT SCHOOL DISTRICT

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## ANNUAL ADOPTED BUDGET 2017 - 2018



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                              Melissa Irby, CPA, Executive Director for Business and Finance

**ABILENE INDEPENDENT SCHOOL DISTRICT  
ADOPTED BUDGET - SUMMARY  
2017-18**

	Governmental Fund Types			Proprietary Fund Type
	General Fund	Student Nutrition Fund	Debt Service Fund	Internal Service Fund
<b><u>Revenues</u></b>				
Local	\$ 48,093,724	\$ 3,005,473	\$ 7,100,670	\$ 640,000
State	80,921,542	315,251	2,486,055	-
Federal	2,856,000	7,164,291	-	-
Total	131,871,266	10,485,015	9,586,725	640,000
<b><u>Expenditures</u></b>				
Instruction	74,981,222	-	-	-
Instructional Resources and Media Services	2,013,295	-	-	-
Curriculum and Instructional Staff Development	1,885,516	-	-	-
Instructional Leadership	3,019,181	-	-	-
School Leadership	8,167,841	-	-	-
Guidance, Counseling and Evaluation Services	4,969,979	-	-	-
Social Work Services	983,278	-	-	-
Health Services	1,948,088	-	-	-
Student Transportation	4,375,603	-	-	-
Food Service	-	10,073,191	-	-
Cocurricular and Extracurricular Activities	3,725,214	-	-	-
General Administration	4,757,438	-	-	640,000
Plant Maintenance and Operations	14,259,321	152,706	-	-
Security and Monitoring Services	448,898	-	-	-
Data Processing Services	4,979,710	-	-	-
Community Services	580,246	-	-	-
Debt Services	380,000	-	9,501,725	-
Facilities Acquisition and Construction	-	200,000	-	-
Payments to JJAEP	130,000	-	-	-
Other Intergovernmental Charges	500,000	-	85,000	-
Total	132,104,832	10,425,897	9,586,725	640,000
<b>Excess Revenues Over/(Under)</b>				
<b>Expenditures</b>	<b>\$ (233,566)</b>	<b>\$ 59,118</b>	<b>\$ -</b>	<b>\$ -</b>



**ABILENE INDEPENDENT SCHOOL DISTRICT  
ADOPTED BUDGET  
GENERAL FUND - EXPENDITURES  
2017-18**

Function	Payroll	Professional and Contracted Services	Materials and Supplies	Other Operating Costs	Debt Service	Capital Outlay	Total	% of Budget 2017-18 2016-17	
Instruction	\$ 70,813,560	\$ 1,259,010	\$ 2,584,733	\$ 323,919	\$ -	\$ -	\$ 74,981,222	56.77%	59.73%
Instructional Resources and Media Services	1,391,829	234,108	365,685	21,673	-	-	2,013,295	1.52%	1.61%
Curriculum and Instructional Staff Development	1,465,639	148,288	27,845	243,744	-	-	1,885,516	1.43%	1.85%
Instructional Leadership	2,725,874	25,896	189,700	77,711	-	-	3,019,181	2.29%	2.17%
School Leadership	7,884,954	70,884	85,854	126,149	-	-	8,167,841	6.18%	5.66%
Guidance, Counseling and Evaluation Services	4,799,763	69,916	53,539	46,761	-	-	4,969,979	3.76%	3.54%
Social Work Services	933,003	46,400	400	3,475	-	-	983,278	0.74%	0.57%
Health Services	1,886,167	14,366	45,070	2,485	-	-	1,948,088	1.47%	1.54%
Student Transportation	3,254,209	201,500	593,892	(273,989)	-	599,991	4,375,603	3.31%	3.26%
Cocurricular and Extracurricular Activities	1,352,861	407,745	559,328	1,405,280	-	-	3,725,214	2.82%	3.33%
General Administration	3,774,548	373,788	217,094	392,008	-	-	4,757,438	3.60%	3.30%
Plant Maintenance and Operations	8,570,617	3,645,965	1,676,348	281,591	-	84,800	14,259,321	10.79%	7.94%
Security and Monitoring Services	-	448,898	-	-	-	-	448,898	0.34%	0.35%
Data Processing Services	2,056,664	1,721,598	825,578	79,870	-	296,000	4,979,710	3.77%	3.75%
Community Services	522,833	7,375	23,375	26,663	-	-	580,246	0.44%	0.39%
Debt Service	-	-	-	-	380,000	-	380,000	0.29%	0.49%
Facilities Acquisition and Construction	-	-	-	-	-	-	-	0.00%	0.03%
Payments to JJAEP	-	130,000	-	-	-	-	130,000	0.10%	0.10%
Other Intergovernmental Charges	-	500,000	-	-	-	-	500,000	0.38%	0.39%
<b>Total</b>	<b>\$ 111,432,523</b>	<b>\$ 9,305,737</b>	<b>\$ 7,248,441</b>	<b>\$ 2,757,340</b>	<b>\$ 380,000</b>	<b>\$ 980,791</b>	<b>\$ 132,104,832</b>	<b>100.00%</b>	<b>100.00%</b>
<b>% of Budget</b>	<b>84.35%</b>	<b>7.04%</b>	<b>5.49%</b>	<b>2.09%</b>	<b>0.29%</b>	<b>0.74%</b>	<b>100.00%</b>		
<b>2016-17 Total</b>	<b>\$ 110,235,309</b>	<b>\$ 8,307,603</b>	<b>\$ 8,215,143</b>	<b>\$ 2,579,842</b>	<b>\$ 380,000</b>	<b>\$ 822,527</b>	<b>\$ 130,540,424</b>		
<b>% of Budget</b>	<b>83.90%</b>	<b>6.73%</b>	<b>6.31%</b>	<b>1.94%</b>	<b>0.49%</b>	<b>0.63%</b>	<b>100.00%</b>		

**ABILENE INDEPENDENT SCHOOL DISTRICT  
ADOPTED BUDGET  
GENERAL FUND - SUPPORTING INFORMATION  
2017-18**

**Property Taxes – Current**

The following assumptions and estimates were used when computing the budget for current tax revenue:

Net taxable value @ 7/27/17 (certified)	\$ 4,647,033,634
Less: Freeze values (Over 65/Disabled)	(472,169,136)
Freeze adjusted taxable value	<u>4,174,864,498</u>
Multiply: Assumed tax rate	1.1983
Divide: Rate per \$100 of property value	<u>100</u>
Tax levy before freeze levy	50,027,401
Budgeted collection percentage	<u>98.5%</u>
	49,276,990
Add: Freeze levy	<u>3,565,404</u>
Budgeted tax collections	52,842,394
Less: Interest & Sinking tax collections	<u>(6,980,670)</u>
Budgeted M & O tax collections	<u><u>\$ 45,861,724</u></u>

The 2016-17 assumed tax rates are:

Maintenance & Operations	\$ 1.0400
Interest & Sinking	0.1583
Total assumed tax rate	<u><u>\$ 1.1983</u></u>

Historical information:

	2013-14	2014-15	2015-16	2016-17
Net taxable value	<u>\$ 4,172,275,368</u>	<u>\$ 4,230,516,552</u>	<u>\$ 4,280,261,809</u>	<u>\$ 4,469,378,022</u>
Percent increase from prior year	<u>3.00%</u>	<u>2.41%</u>	<u>1.40%</u>	<u>4.42%</u>
Tax rates:				
Maintenance & Operations	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400
Interest & Sinking	0.1101	0.1775	0.1706	0.1641
Total tax rate	<u>\$ 1.1501</u>	<u>\$ 1.2175</u>	<u>\$ 1.2106</u>	<u>\$ 1.2041</u>
Tax levy	<u>\$ 46,307,372</u>	<u>\$ 49,552,692</u>	<u>\$ 49,964,696</u>	<u>\$ 51,944,747</u>



**ABILENE INDEPENDENT SCHOOL DISTRICT  
ADOPTED BUDGET  
GENERAL FUND - SUPPORTING INFORMATION  
2017-18**

**Foundation/Per Capita**

The chart below reflects the state revenue, average daily attendance (ADA) and weighted average daily attendance (WADA) for the past three years. In addition, the ADA and WADA projections that were used in estimating the 2017-18 state revenue are included.

	2014-15	2015-16	2016-17 Preliminary	2017-18 Proposed
State revenue (foundation/per capita)	\$ 73,383,042	\$ 74,975,852	\$ 74,728,599	\$ 73,551,542
Refined ADA	15,778.073	15,480.758	15,478.050	15,498.000
Refined ADA (Grades 9-12 only)	3,943.505	3,945.483	4,039.910	4,039.910
Special Education FTE's:				
Homebound	0.471	0.338	0.292	0.459
Hospital class	2.420	1.335	0.426	0.426
Speech therapy	24.837	25.544	26.174	26.174
Resource room	340.832	322.871	337.317	340.690
Self-contained	189.005	194.003	180.911	177.293
Vocational adjustment class	15.970	19.219	21.330	21.330
Residential care	19.182	18.984	21.992	21.992
Mainstream ADA	247.091	296.639	300.717	300.717
Career and technology FTE's	612.021	647.296	712.533	712.533
Compensatory education*	11,586.330	11,304.000	11,450.000	11,450.000
Pregnant students FTE's	4.980	5.604	4.350	5.484
Bilingual ADA	692.579	722.812	792.333	808.180
Gifted and talented**	788.904	774.038	773.900	774.000
Weighted ADA (WADA)	20,645.174	20,327.504	20,398.407	20,404.745

\* Computed using best six month average of approved free and reduced breakfast/lunch pupils.

\*\* Limited to a maximum of 5% of refined ADA.

**TRS On-Behalf**

Eligible district employees have a percentage of their salaries withheld that is remitted to TRS for future retirement benefits. In addition, the State pays matching funds to the TRS on behalf of the employees. These funds are paid by the State directly to TRS and do not flow through the District. These matching amounts paid by the State must be recorded by the District as on-behalf payment revenues and expenditures in accordance with required accounting principles. The on-behalf expenditures are included in the payroll budget and offset the State on-behalf revenue amount of \$7,300,000.



**ABILENE INDEPENDENT SCHOOL DISTRICT  
ADOPTED BUDGET  
GENERAL FUND - SUPPORTING INFORMATION  
2017-18**

**Fund Balance**

The fund balances in the General Fund as of August 31 audited financial statements were as follows:

	2013	2014	2015	2016
Nonspendable Fund Balance				
Investment in Inventory	\$ 688,876	\$ 643,428	\$ 760,065	\$ 814,821
Prepaid Items	3,847	6,232	1,920	20,725
Restricted Fund Balance				
Retirement of Long-term debt	548,341	852,649	1,169,694	1,498,963
Committed Fund Balance				
Construction	1,810,566	1,822,684	822,684	854,967
Other (Shotwell Improvements)	482,020	597,027	684,263	620,445
Assigned Fund Balance				
Construction	-	2,000,000	-	-
Outstanding Encumbrances	479,489	674,552	1,606,124	1,835,474
Unassigned Fund Balance	25,585,211	28,880,469	28,133,464	29,526,649
Total	\$ 29,598,350	\$ 35,477,041	\$ 33,178,214	\$ 35,172,044

**Per Pupil Campus Allocations**

Campus budgets are established by estimating pupil ADA for the following year and administratively setting a per-pupil amount. The campus allocation is used by the campus administrator to provide for non-payroll costs such as repairs, supplies, travel and equipment. It is used for instruction, instructional resources (LRC), staff development, campus administration, counseling and student extracurricular functional expenditures. It is not used to cover athletic or maintenance (e.g., utilities) costs. Following are the per-pupil allocation rates used for 2016-17 (an increase of \$3 from 2016-17):

High School	\$192
Middle School	\$131
Elementary	\$112

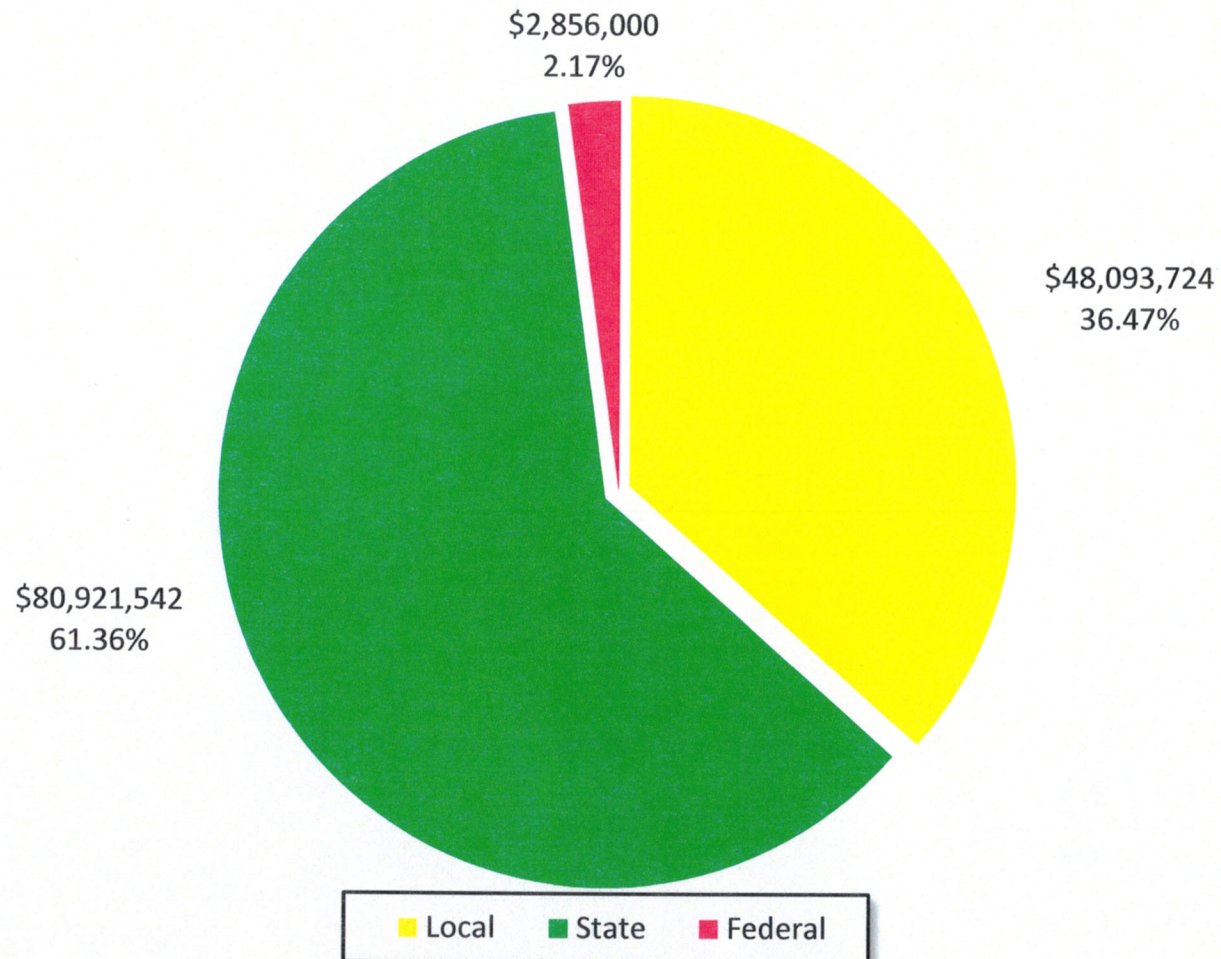
**Outstanding Encumbrances**

Budgets are the legal authority for expenditures. To exercise this authority, the District must have accurate up-to-date information on the status of budget balances at all times. Knowing how much money is spent is generally not sufficient. The amount committed must also be known to avoid over expenditure of budgeted funds. Encumbrances represent commitments related to contracts not yet performed and are used to control expenditures for the year and to enhance cash management. At the time these commitments are made, a purchase order is prepared and the appropriate account is checked for available funds. If an adequate balance exists, the amount of the purchase order is immediately charged to the account to reduce the available balance for control purposes. The encumbrance does not represent an expenditure for the period, only a commitment to expend resources.

Prior to the end of the year, every effort is made to liquidate all outstanding encumbrances. When encumbrances are outstanding at the fiscal year end, the District will honor the open purchase orders that support the encumbrances. For reporting purposes, outstanding encumbrances are not considered expenditures for the fiscal year. The appropriation authority expires at year-end; however, the items represented by the encumbrances are re-appropriated in the subsequent year's budget and will be reflected as expenditures in that year. During September, a budget amendment will be presented to the Board of Trustees that will allocate outstanding encumbrances to the proper expenditure accounts.

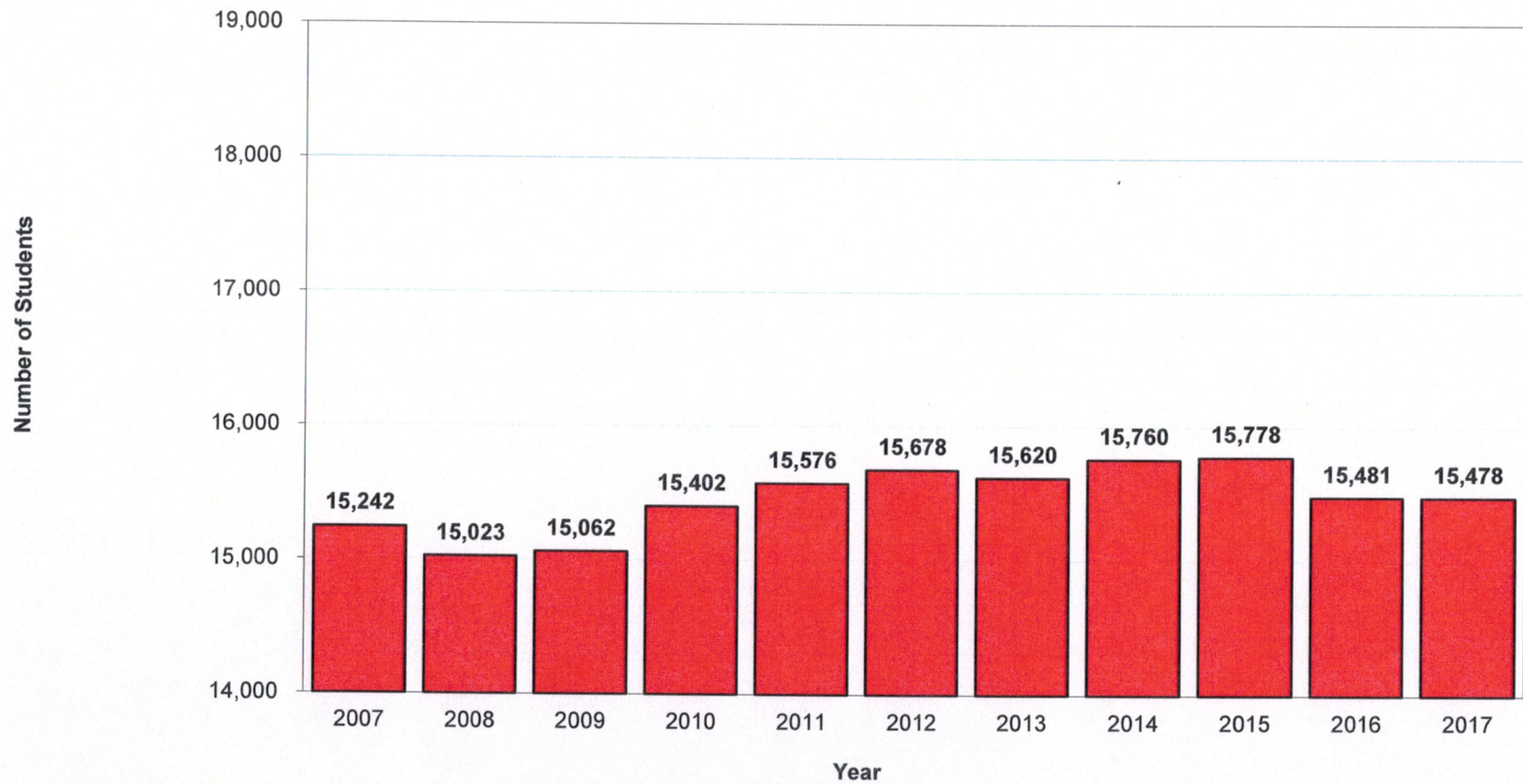


## 2017-2018 Budgeted General Fund Revenue



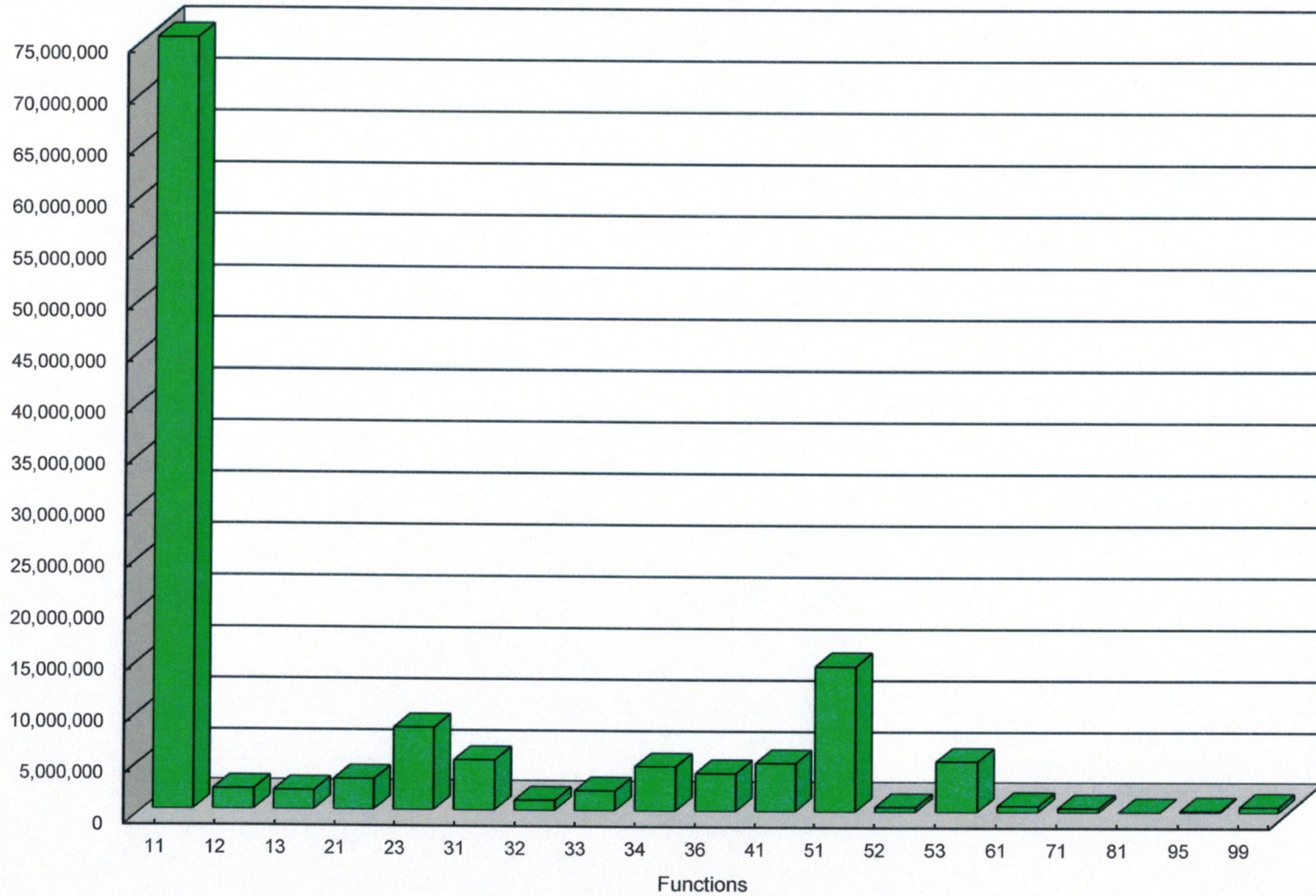
## AISD's Average Daily Attendance

For the School Years Ending August 31



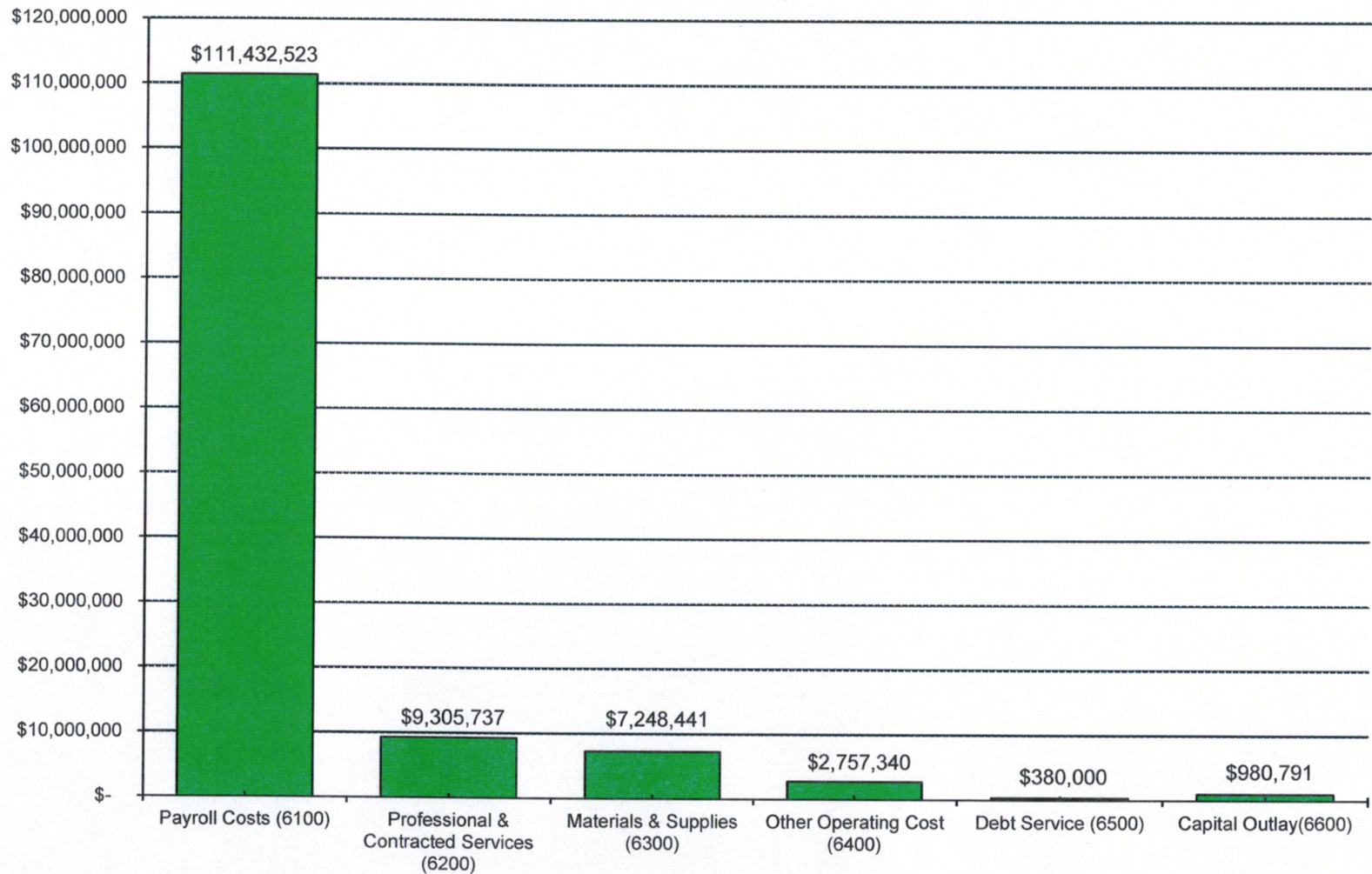


## 2017-18 General Fund Budget by Function



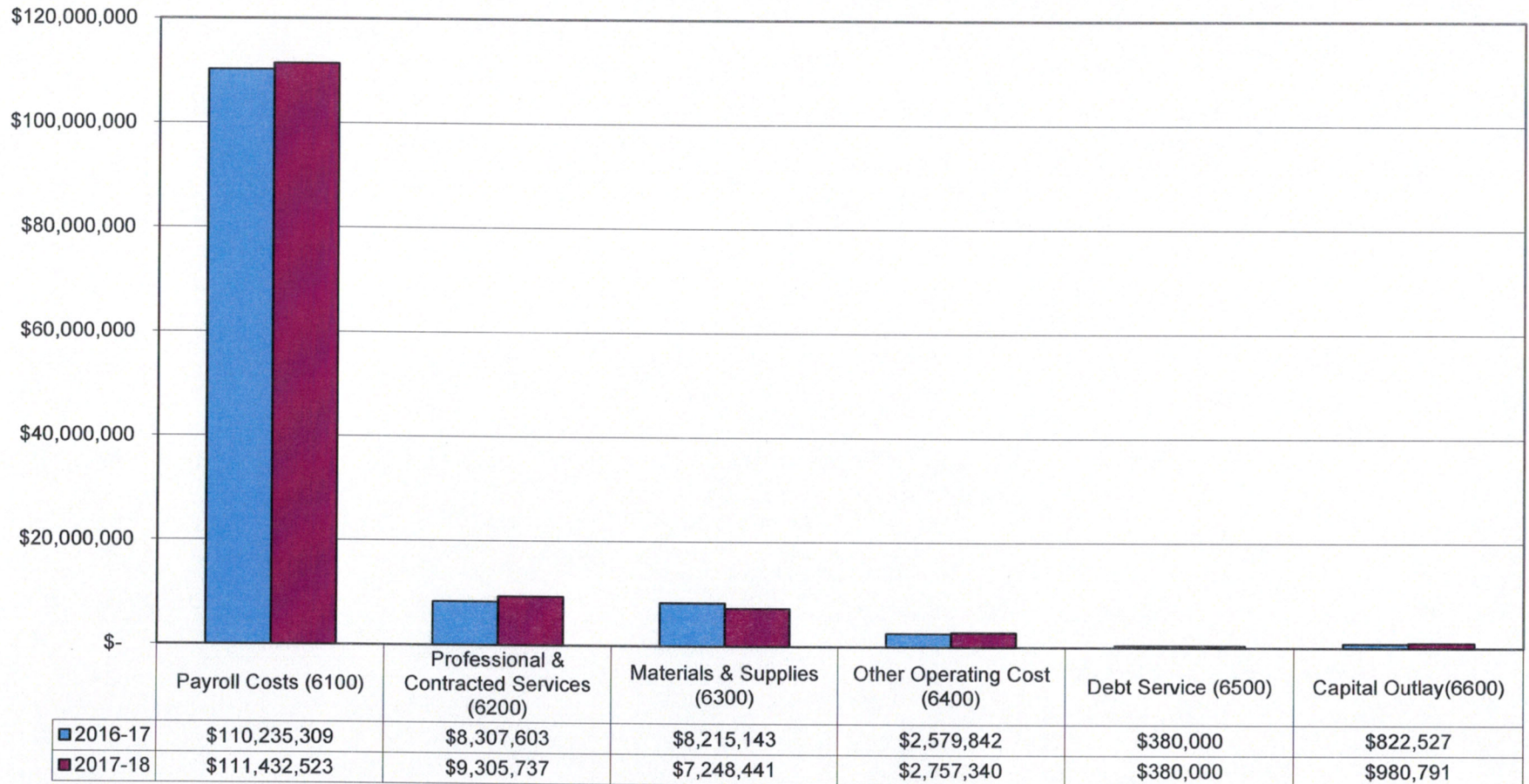


## 2017-18 General Fund Budget by Object



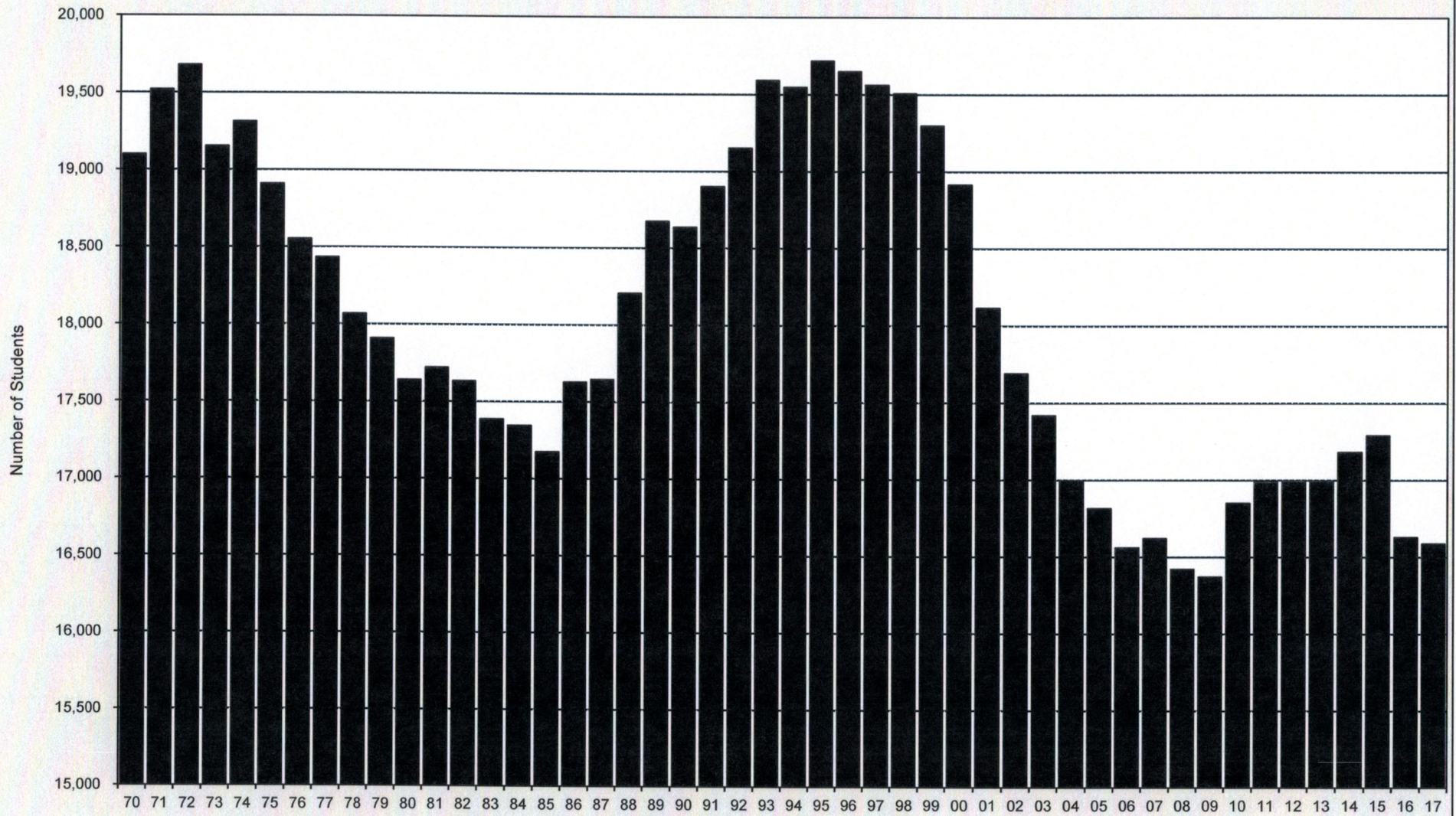


## Budgeted General Fund Expenditure Comparison





## AISD's Enrollment History Since 1970





# Unassigned Fund Balance

For Fiscal Years Ending August 31

