

**ORDINANCE OF THE BOARD OF TRUSTEES
OF THE ABILENE INDEPENDENT SCHOOL DISTRICT**

August 28, 2023

On this date, we, the Board of Trustees of the Abilene Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2023 at a total tax rate of \$ 1.0326, to be assessed and collected by the duly specified assessor and collector as follows:

\$.7135 for the purpose of maintenance and operations, and

\$.3191 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

Adopted this 28th day of August 2023, by the Board of Trustees.



President's signature – Daryl Zeller



Secretary's signature – Angie Wiley

ABILENE ISD

CONNECT • LEAD • SUCCEED

2023-2024 Annual Adopted Budget



EQUIPPED
LEARNERS
BRIGHTER
FUTURES



ABILENE INDEPENDENT SCHOOL DISTRICT

ANNUAL ADOPTED BUDGET 2023– 2024



Board of Trustees

| | |
|----------------------|---------------------|
| Daryl Zeller..... | President |
| Cindy Earles..... | Vice President |
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| Bill Enriquez..... | Assistant Secretary |
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| Rodney Goodman..... | Member |
| Dr. Danny Wheat..... | Member |

Presented by: Dr. David Young, Superintendent of Schools
Dr. Joseph Waldron, Associate Superintendent of Operations



Abilene Independent School District

241 Pine Street • Abilene, Texas 79601 • (325) 677-1444

August 28, 2023

To: Dr. David Young, Superintendent of Schools
From: Dr. Joseph Waldron, Associate Superintendent of Operations
Subject: Proposed Budget Document for 2023-2024

The proposed expenditure budgets for the 2023-2024 school year are as follows:

| | |
|------------------------|---------------|
| General Fund | \$148,285,511 |
| Student Nutrition Fund | \$11,813,554 |
| Debt Service Fund | \$17,462,137 |
| Internal Service Fund | \$640,000 |

The proposed expenditure budget for General Fund and Debt Service is based on an assumed tax rate of \$1.0326.

Funding at this level provides for the following major changes in the General Fund:

- \$3,324,791 2% GPI and Equity adjustment for staff pay;
- \$250,000 for parking lot expansion at Hartford Learning Center

Funding at this level will result in an estimated deficit budget in the General Fund of \$2,641,483. ESSER III funds will expire at the end of the 2023-2024 school year. Steps have been and will need to continue to be taken between now and then to reduce the future payroll burden on the General Fund.

Taxable property values increased this year by 10.59%, however with the new homestead exemption at \$100,000, the net taxable value we will tax on is a decrease from prior years. Assumptions used for ADA reflect the post pandemic attendance trend as the trend has remained steady. When factoring both property values and ADA for fiscal year 2023-24, the net change in funding is minimal. In general, state aid and local property tax revenue have a relative inverse relation between one another. As a result of net taxable property values decreasing due to an assumed increased homestead exemption, combined with a compressed M&O tax rate, local property tax revenue is estimated to decrease by \$9.1 million. However, state aid is projected to be about \$10.3 million more than the 2022-23 adopted budget.

Supplemental information is provided regarding property taxes, historical ADA, fund balances and other information.

**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
SUMMARY
2023 - 2024**

| | Governmental Fund Types | | | Proprietary Fund Type |
|--|--------------------------------|---------------------------------------|----------------------------------|--------------------------------------|
| | General Fund | Student Nutrition Fund | Debt Service Fund | Internal Service Fund |
| Revenues | | | | |
| 5700s - Local | \$ 44,223,398 | \$ 3,882,135 | \$ 17,462,137 | \$ 640,000 |
| 5800s - State | 97,229,630 | 365,427 | - | - |
| 5900s - Federal | 4,191,000 | 7,917,399 | - | - |
| Total | <u>\$ 145,644,028</u> | <u>\$ 12,164,961</u> | <u>\$ 17,462,137</u> | <u>\$ 640,000</u> |
| Expenditures | | | | |
| 11 - Instruction | \$ 78,162,526 | \$ - | \$ - | \$ - |
| 12 - Instructional Resources & Media | 2,024,954 | - | - | - |
| 13 - Curriculum & Staff Development | 2,307,231 | - | - | - |
| 21 - Instructional Leadership ² | 3,129,942 | - | - | - |
| 23 - School Leadership | 9,383,719 | - | - | - |
| 31 - Guidance, Counseling & Evaluation | 6,136,106 | - | - | - |
| 32 - Social Work Services | 658,722 | - | - | - |
| 33 - Health Services | 1,303,853 | - | - | - |
| 34 - Student Transportation | 5,137,489 | - | - | - |
| 35 - Food Service | - | 11,694,448 | - | - |
| 36 - Extracurricular Activities | 5,538,868 | - | - | - |
| 41 - General Administration ^{1,2} | 5,936,542 | - | - | 640,000 |
| 51 - Plant Maintenance & Operations | 17,062,122 | 119,106 | - | - |
| 52 - Security & Monitoring Services | 1,274,111 | - | - | - |
| 53 - Data Processing Services | 5,761,168 | - | - | - |
| 61 - Community Services | 840,542 | - | - | - |
| 71 - Debt Service | 2,627,471 | - | 17,462,137 | - |
| 81 - Facilities Acquisition & Construction | 250,145 | - | - | - |
| 95 - Payments to JJAEP | 100,000 | - | - | - |
| 99 - Other Intergovernmental Charges | 650,000 | - | - | - |
| Total | <u>\$ 148,285,511</u> | <u>\$ 11,813,554</u> | <u>\$ 17,462,137</u> | <u>\$ 640,000</u> |
| Excess Revenues Over/(Under) Expenditures | <u>\$ (2,641,483)</u> | <u>\$ 351,407</u> | <u>\$ -</u> | <u>\$ -</u> |

¹Includes Statutorily Required Public Notice - Required Posting \$5,000

²Includes Statutorily Required Public Notice - Lobbying \$2,025

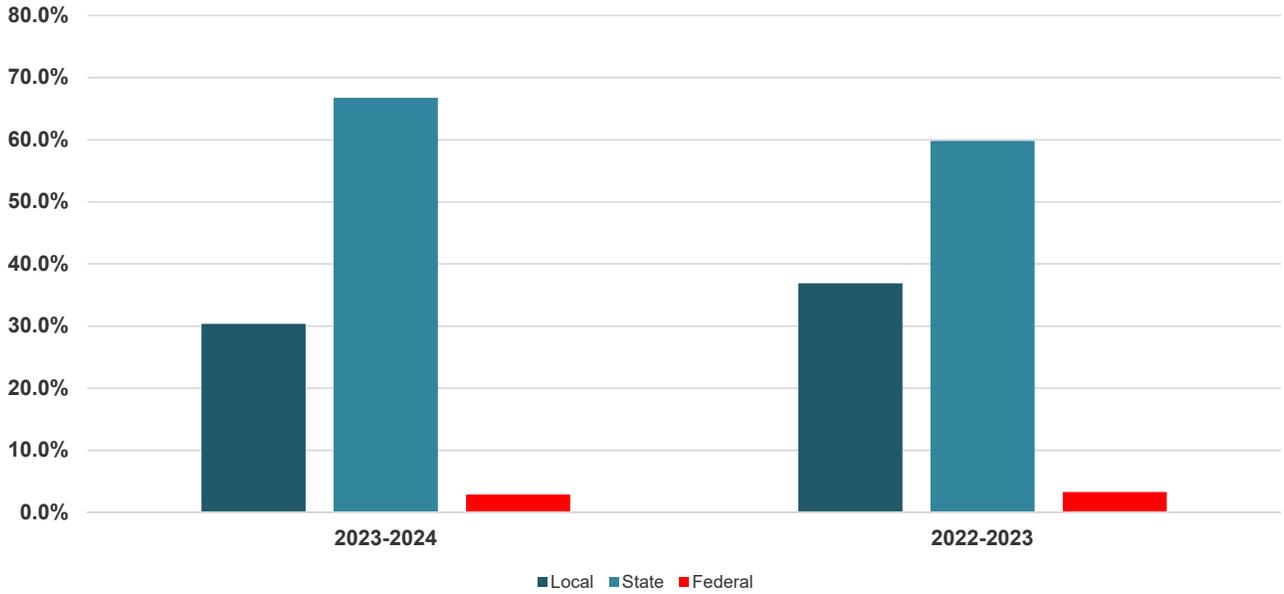
**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - COMPARISON
2023 - 2024**

| | <u>Proposed Budget 2023 - 2024</u> | <u>Adopted Budget 2022-2023</u> | <u>Change From Prior Year (\$)</u> | <u>Change From Prior Year (%)</u> |
|--|--|---|--|---------------------------------------|
| Revenues | | | | |
| 5700s - Local | \$ 44,223,398 | \$ 53,629,844 | \$ (9,406,446) | -17.54% |
| 5800s - State | 97,229,630 | 86,932,725 | 10,296,905 | 11.84% |
| 5900s - Federal | 4,191,000 | 4,799,600 | (608,600) | -12.68% |
| Total | <u>\$ 145,644,028</u> | <u>\$ 145,362,169</u> | <u>\$ 281,859</u> | 0.19% |
| Expenditures by Function Code | | | | |
| 11 - Instruction | \$ 78,162,526 | \$ 80,098,492 | \$ (1,935,966) | -2.42% |
| 12 - Instructional Resources & Media | 2,024,954 | 1,997,886 | 27,068 | 1.35% |
| 13 - Curriculum & Staff Development | 2,307,231 | 2,219,204 | 88,027 | 3.97% |
| 21 - Instructional Leadership | 3,129,942 | 3,001,141 | 128,801 | 4.29% |
| 23 - School Leadership | 9,383,719 | 9,277,667 | 106,052 | 1.14% |
| 31 - Guidance, Counseling & Evaluation | 6,136,106 | 6,227,041 | (90,935) | -1.46% |
| 32 - Social Work Services | 658,722 | 668,859 | (10,137) | -1.52% |
| 33 - Health Services | 1,303,853 | 1,355,658 | (51,805) | -3.82% |
| 34 - Student Transportation | 5,137,489 | 4,949,332 | 188,157 | 3.80% |
| 36 - Extracurricular Activities | 5,538,868 | 5,204,789 | 334,079 | 6.42% |
| 41 - General Administration | 5,936,542 | 5,746,274 | 190,268 | 3.31% |
| 51 - Plant Maintenance & Operations | 17,062,122 | 15,992,666 | 1,069,456 | 6.69% |
| 52 - Security & Monitoring Services | 1,274,111 | 1,161,611 | 112,500 | 9.68% |
| 53 - Data Processing Services | 5,761,168 | 5,835,386 | (74,218) | -1.27% |
| 61 - Community Services | 840,542 | 816,580 | 23,962 | 2.93% |
| 71 - Debt Service | 2,627,471 | 2,708,561 | (81,090) | -2.99% |
| 81 - Facilities Acquisition & Construction | 250,145 | 250,000 | 145 | 0.06% |
| 95 - Payments to JJAEP | 100,000 | 50,000 | 50,000 | 100.00% |
| 99 - Other Intergovernmental Charges | 650,000 | 600,000 | 50,000 | 8.33% |
| Total Expenditures | <u>\$ 148,285,511</u> | <u>\$ 148,161,147</u> | <u>\$ 124,364</u> | 0.08% |
| Excess Revenues Over/(Under) Expenditures | | | | |
| | <u>\$ (2,641,483)</u> | <u>\$ (2,798,978)</u> | | |
| Expenditures by Object Code | | | | |
| 6100s - Payroll | \$ 117,261,432 | \$ 119,890,403 | \$ (2,628,971) | -2.19% |
| 6200s - Contracted Services | 13,507,070 | 13,392,994 | 114,076 | 0.85% |
| 6300s - Materials and Supplies | 8,114,392 | 6,821,526 | 1,292,866 | 18.95% |
| 6400s - Other Operating Costs | 5,377,234 | 3,930,695 | 1,446,539 | 36.80% |
| 6500s - Debt Service | 2,627,471 | 2,708,561 | (81,090) | -2.99% |
| 6600s - Capital Outlay | 1,397,912 | 1,416,968 | (19,056) | -1.34% |
| Total | <u>\$ 148,285,511</u> | <u>\$ 148,161,147</u> | <u>\$ 124,364</u> | 0.08% |

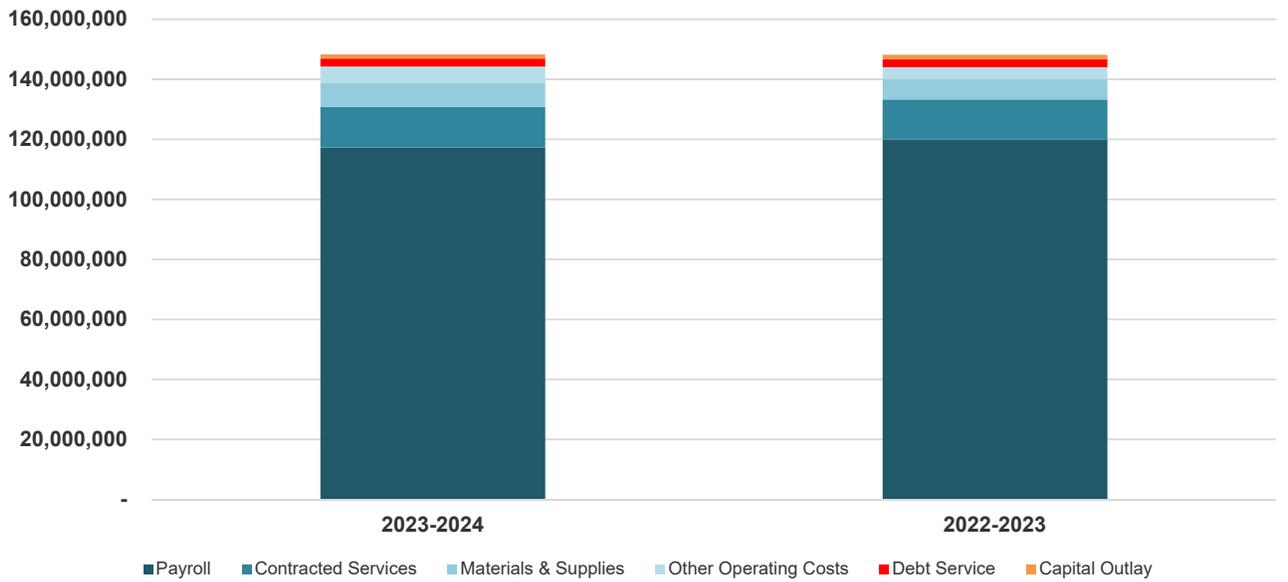
**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - EXPENDITURES
2023 - 2024**

| Function | Payroll | Professional & Contracted Services | Materials and Supplies | Other Operating Costs | Debt Service | Capital Outlay | Total | % of Budget 2022-23 | 2021-22 |
|--|-----------------------|--|------------------------------|-----------------------------|---------------------|----------------------|-----------------------|------------------------|----------------|
| 11 - Instruction | \$ 71,637,257 | \$ 2,673,938 | \$ 3,377,231 | \$ 474,100 | \$ - | \$ - | \$ 78,162,526 | 52.69% | 55.71% |
| 12 - Instructional Resources & Media | 1,378,482 | 349,616 | 281,615 | 15,240 | - | - | 2,024,954 | 1.37% | 1.33% |
| 13 - Curriculum & Staff Development | 1,467,124 | 532,841 | 66,024 | 241,243 | - | - | 2,307,231 | 1.56% | 1.45% |
| 21 - Instructional Leadership | 2,877,472 | 76,540 | 95,153 | 80,777 | - | - | 3,129,942 | 2.11% | 2.16% |
| 23 - School Leadership | 9,007,296 | 172,622 | 68,696 | 135,105 | - | - | 9,383,719 | 6.33% | 6.45% |
| 31 - Guidance, Counseling & Evaluation | 5,889,566 | 152,905 | 53,470 | 40,165 | - | - | 6,136,106 | 4.14% | 4.55% |
| 32 - Social Work Services | 442,147 | 179,580 | 20,885 | 16,110 | - | - | 658,722 | 0.44% | 0.62% |
| 33 - Health Services | 1,214,589 | 54,943 | 26,225 | 8,096 | - | - | 1,303,853 | 0.88% | 1.37% |
| 34 - Student Transportation | 4,080,442 | 172,952 | 436,530 | 21,000 | - | 426,565 | 5,137,489 | 3.46% | 3.11% |
| 36 - Extracurricular Activities | 3,246,555 | 573,103 | 545,104 | 1,174,106 | - | - | 5,538,868 | 3.74% | 3.11% |
| 41 - General Administration | 4,127,507 | 932,121 | 174,405 | 702,509 | - | - | 5,936,542 | 4.00% | 4.05% |
| 51 - Plant Maintenance & Operations | 8,784,888 | 4,051,430 | 1,718,625 | 2,427,977 | - | 79,202 | 17,062,122 | 11.51% | 10.80% |
| 52 - Security & Monitoring Services | 169,276 | 840,778 | 262,200 | 1,857 | - | - | 1,274,111 | 0.86% | 0.55% |
| 53 - Data Processing Services | 2,158,057 | 1,974,522 | 968,789 | 17,800 | - | 642,000 | 5,761,168 | 3.89% | 3.51% |
| 61 - Community Services | 780,774 | 19,179 | 19,439 | 21,150 | - | - | 840,542 | 0.57% | 0.43% |
| 71 - Debt Service | - | - | - | - | 2,627,471 | - | 2,627,471 | 1.77% | 0.37% |
| 81 - Facilities Acquisition & Construction | - | - | - | - | - | 250,145 | 250,145 | 0.17% | 0.00% |
| 95 - Payments to JJAEP | - | 100,000 | - | - | - | - | 100,000 | 0.07% | 0.09% |
| 99 - Other Intergovernmental Charges | - | 650,000 | - | - | - | - | 650,000 | 0.44% | 0.34% |
| 2023-24 Proposed Budget Total | \$ 117,261,432 | \$ 13,507,070 | \$ 8,114,392 | \$ 5,377,234 | \$ 2,627,471 | \$ 1,397,912 | \$ 148,285,511 | 100.00% | 100.00% |
| % of Budget | 79.09% | 9.11% | 5.47% | 3.63% | 1.77% | 0.94% | 100.00% | | |
| 2022-23 Adopted Budget Total | \$ 119,890,403 | \$ 13,392,994 | \$ 6,821,526 | \$ 3,930,695 | \$ 2,708,561 | \$ 1,416,968 | \$ 148,161,147 | | |
| % of Budget | 80.92% | 9.04% | 4.60% | 2.65% | 1.83% | 0.96% | 100.00% | | |
| 2022-23 Amended Budget Total | \$ 119,336,619 | \$ 14,027,539 | \$ 9,211,480 | \$ 3,400,591 | \$ 2,709,604 | \$ 23,044,456 | \$ 171,730,289 | | |
| % of Budget | 69.49% | 8.17% | 5.36% | 1.98% | 1.58% | 13.42% | 100.00% | | |

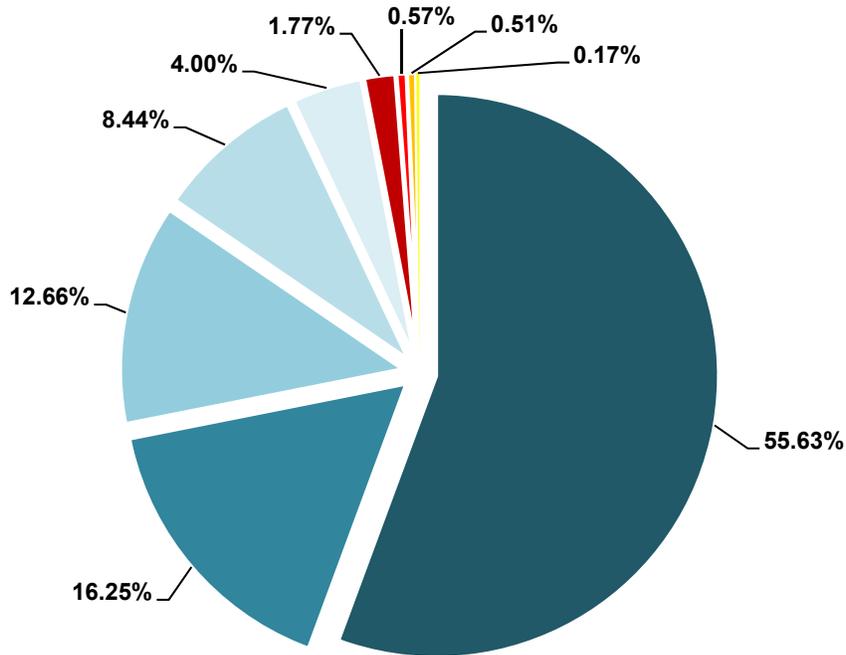
**ABILENE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - REVENUES BY SOURCE
2023 - 2024 ADOPTED BUDGET**



**ABILENE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - EXPENDITURES BY MAJOR OBJECT
2023 - 2024 ADOPTED BUDGET**



**ABILENE INDEPENDENT SCHOOL DISTRICT
EXPENDITURES BY MAJOR FUNCTION
2023 - 2024 ADOPTED BUDGET**



| | | | |
|------------------------|--|--------------------|----------------|
| Instructional | 11 - Instruction | 78,162,526 | 55.63% |
| | 12 - Instructional Resources & Media | 2,024,954 | |
| | 13 - Curriculum & Staff Development | 2,307,231 | |
| Support | 51 - Plant Maintenance & Operations | 17,062,122 | 16.25% |
| | 52 - Security & Monitoring Services | 1,274,111 | |
| | 53 - Data Processing Services | 5,761,168 | |
| Student Support | 31 - Guidance, Counseling & Evaluation | 6,136,106 | 12.66% |
| | 32 - Social Work Services | 658,722 | |
| | 33 - Health Services | 1,303,853 | |
| | 34 - Student Transportation | 5,137,489 | |
| | 36 - Extracurricular Activities | 5,538,868 | |
| School Leadership | 21 - Instructional Leadership | 3,129,942 | 8.44% |
| | 23 - School Leadership | 9,383,719 | |
| Administrative Support | 41 - General Administration | 5,936,542 | 4.00% |
| Debt | 71 - Debt Service | 2,627,471 | 1.77% |
| Ancillary | 61 - Community Services | 840,542 | 0.57% |
| Intergovernmental | 95 - Payments to JJAEP | 100,000 | 0.51% |
| | 99 - Other Intergovernmental Charges | 650,000 | |
| Capital Outlay | 81 - Facilities Acquisition & Construction | 250,145 | 0.17% |
| | | 148,285,511 | 100.00% |

**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - SUPPORTING INFORMATION
2023 - 2024**

Property Taxes – Current

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

| | |
|--|--------------------------------|
| Net taxable value @ 7/27/23 (certified) | \$ 5,912,400,878.00 |
| Less: Freeze values (Over 65/Disabled) | <u>\$ (426,877,652.00)</u> |
| Freeze adjusted taxable value | \$ 5,485,523,226.00 |
| Multiply: Assumed tax rate | \$ 1.03 |
| Divide: Rate per \$100 of property value | <u>\$ 100.00</u> |
| Tax levy before freeze levy | \$ 56,643,513.00 |
| Budgeted collection percentage | 97.5% |
| | <u>\$ 55,226,379.00</u> |
| Add: Freeze levy | <u>\$ 4,427,606.00</u> |
| Budgeted tax collections | \$ 59,653,985.00 |
| Less: Interest & Sinking tax collections | <u>\$ (17,695,587.00)</u> |
| Budgeted M & O tax collections | <u><u>\$ 41,958,398.00</u></u> |

The 2023-24 assumed tax rates are:

| | |
|--------------------------|-------------------------|
| Maintenance & Operations | \$ 0.7135 |
| Interest & Sinking | 0.3191 |
| Total assumed tax rate | <u><u>\$ 1.0326</u></u> |

Historical information:

| | <u>2022-23</u> | <u>2021-22</u> | <u>2020-21</u> | <u>2019-20</u> |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Net taxable value | <u>\$ 6,041,231,858</u> | <u>\$ 5,589,599,238</u> | <u>\$ 5,212,303,908</u> | <u>\$ 5,004,253,793</u> |
| Percent increase from prior year | <u>8.08%</u> | <u>7.24%</u> | <u>4.16%</u> | <u>4.19%</u> |
| Tax rates: | | | | |
| Maintenance & Operations | \$ 0.8809 | \$ 0.9249 | \$ 0.9642 | \$ 0.9700 |
| Interest & Sinking | 0.3284 | 0.3535 | 0.3272 | 0.3514 |
| Total tax rate | <u>\$ 1.2093</u> | <u>\$ 1.2784</u> | <u>\$ 1.2914</u> | <u>\$ 1.3214</u> |
| Tax levy | <u>\$ 70,497,815</u> | <u>\$ 68,067,629</u> | <u>\$ 64,481,580</u> | <u>\$ 63,322,580</u> |

**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - SUPPORTING INFORMATION
2023 - 2024**

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 2023-24 state revenue are included.

| | 2023-24 Proposed | 2022-23 Preliminary | 2021-22 Final | 2020-21 Final |
|---------------------------------------|-----------------------------|--------------------------------|--------------------------|--------------------------|
| State revenue (foundation/per capita) | 88,959,630 | 78,662,725 | 79,001,614 | 83,906,524 |
| Refined ADA* | 13,300.000 | 14,100.453 | 13,724.405 | 14,265.608 |
| Special Education FTE's: | | | | |
| Homebound | 1.224 | 1.405 | 1.367 | 0.380 |
| Hospital class | 1.155 | 0.550 | 0.535 | 0.262 |
| Speech therapy | 41.328 | 38.229 | 37.210 | 33.783 |
| Resource room | 541.772 | 498.162 | 484.877 | 442.220 |
| Self-contained | 189.700 | 187.775 | 182.767 | 183.425 |
| Vocational adjustment class | 29.501 | 23.920 | 23.282 | 21.320 |
| Residential care | 14.958 | 8.792 | 8.558 | 16.136 |
| Mainstream ADA | 213.109 | 230.793 | 224.637 | 262.581 |
| Dyslexia Enrollment | 631.000 | 521.000 | 507.000 | 459.000 |
| Compensatory education** | 9,949.000 | 9,949.000 | 9,949.000 | 10,588.000 |
| Eco Disadvantaged Census Block 1 | 402.819 | 947.263 | 922.000 | 1,733.000 |
| Eco Disadvantaged Census Block 2 | 1,351.617 | 1,662.333 | 1,618.000 | 1,323.000 |
| Eco Disadvantaged Census Block 3 | 1,693.224 | 2,258.225 | 2,198.000 | 2,418.000 |
| Eco Disadvantaged Census Block 4 | 2,897.733 | 2,770.898 | 2,697.000 | 2,933.000 |
| Eco Disadvantaged Census Block 5 | 3,851.467 | 2,582.884 | 2,514.000 | 2,772.000 |
| Pregnant students FTE's | 2.508 | 2.757 | 2.684 | 3.442 |
| Non-Economically Disadvantaged | 3.000 | 3.000 | 3.000 | 2.000 |
| Bilingual ADA: | | | | |
| LEP Allotment | 693.698 | 634.186 | 617.273 | 745.426 |
| LEP Dual Language | 153.733 | 165.019 | 160.618 | 155.055 |
| Non-LEP Dual Language | 0.898 | - | - | 26.836 |
| Career and technology FTE's: | N/A | N/A | N/A | 660.092 |
| Not Approved Program of Study | - | 47.197 | 45.938 | N/A |
| Level 1&2 Approved Program | 720.395 | 852.541 | 829.805 | N/A |
| Level 3&4 Approved Program | 403.125 | 374.670 | 364.678 | N/A |
| Early Education ADA: | 3,184.376 | 2,975.138 | 2,895.794 | 4,165.610 |
| CCMR Outcomes Bonus: | | | | |
| Educationally Disadvantaged | 12.000 | 12.000 | 9.000 | 12.000 |
| Not Educationally Disadvantaged | 30.000 | 33.000 | 46.000 | 32.000 |
| Special Education | 1.000 | 1.000 | 2.000 | 1.000 |
| Dropout Recovery and Residential | 15.185 | 12.049 | 133.581 | 140.000 |
| Gifted and talented*** | 1,437.000 | 1,352.058 | 1,316.000 | N/A |
| Weighted ADA (WADA) | 18,941.074 | 19,528.556 | 19,007.772 | 19,725.709 |

* ESSER II-Adjusted Refined ADA: loaded for 20-21 year only

** Computed using best six month average of approved free and reduced breakfast/lunch pupils through 2022-23.

*** Limited to a maximum of 5% of refined ADA (removed allotment effective 19-20 and added back 21-22).

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 \$8,200,000.

**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - SUPPORTING INFORMATION
2023 - 2024**

Fund Balance

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

| | 2022 | 2021 | 2020 | 2019 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Nonspendable Fund Balance | | | | |
| Investment in Inventory | \$ 998,159 | \$ 793,796 | \$ 976,863 | \$ 823,069 |
| Prepaid Items | 992,510 | 86,753 | 870,026 | 6,369 |
| Restricted Fund Balance | | | | |
| Retirement of Long-term debt | 3,776,379 | 3,358,175 | 2,956,249 | 2,569,969 |
| Committed Fund Balance | | | | |
| Construction | - | 5,905,065 | 5,905,065 | 905,065 |
| Other (Shotwell Improvements) | 502,218 | 502,218 | 502,218 | 465,936 |
| Assigned Fund Balance | | | | |
| Outstanding Encumbrances | 5,364,969 | 3,819,616 | 5,364,969 | 1,063,567 |
| Unassigned Fund Balance | 46,185,271 | 41,740,919 | 28,264,981 | 35,379,282 |
| Total | \$ 57,819,506 | \$ 56,206,542 | \$ 44,840,371 | \$ 41,213,257 |

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 2023-24 (\$3 per pupil decrease from 2022-23):

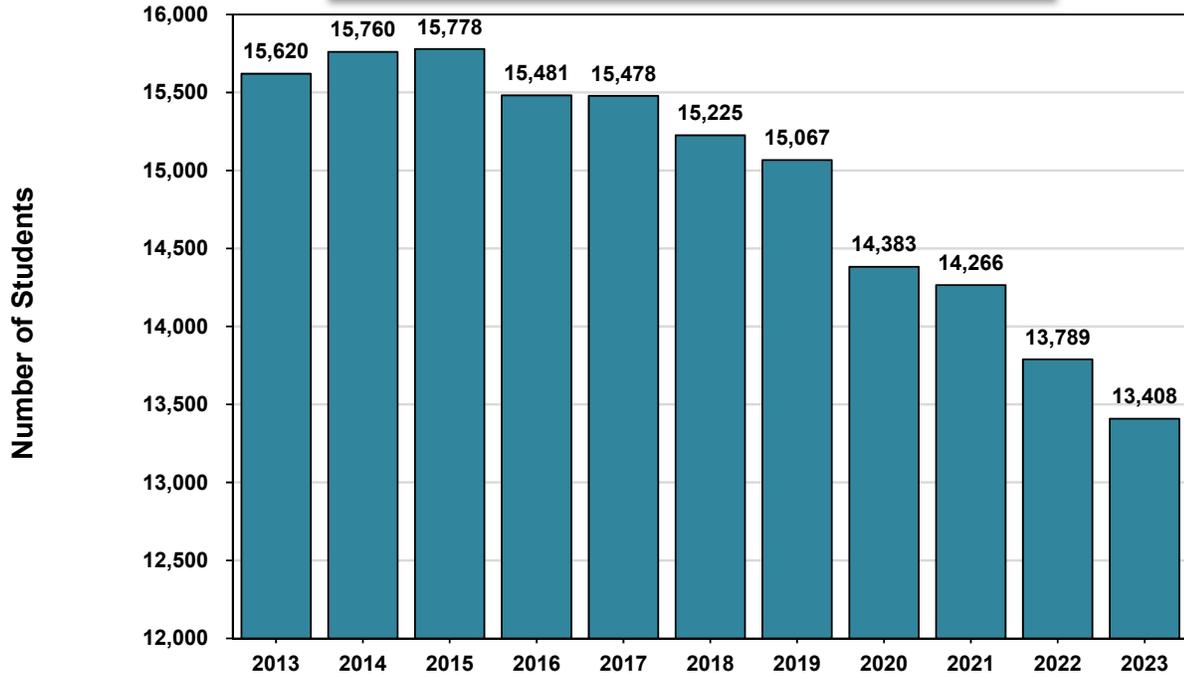
| | |
|---------------|-------|
| High School | \$199 |
| Middle School | \$138 |
| Elementary | \$119 |

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 October, a budget amendment will be presented to the Board of Trustees that will allocate outstanding encumbrances to the proper expenditure accounts.

ABILENE INDEPENDENT SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE



ABILENE INDEPENDENT SCHOOL DISTRICT ENROLLMENT HISTORY

