

**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

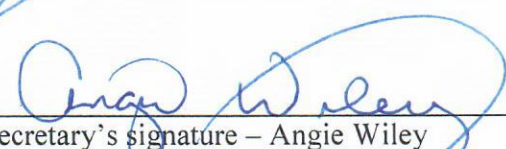
\$.3191 for the purpose of payment of principal and interest on debts.

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.



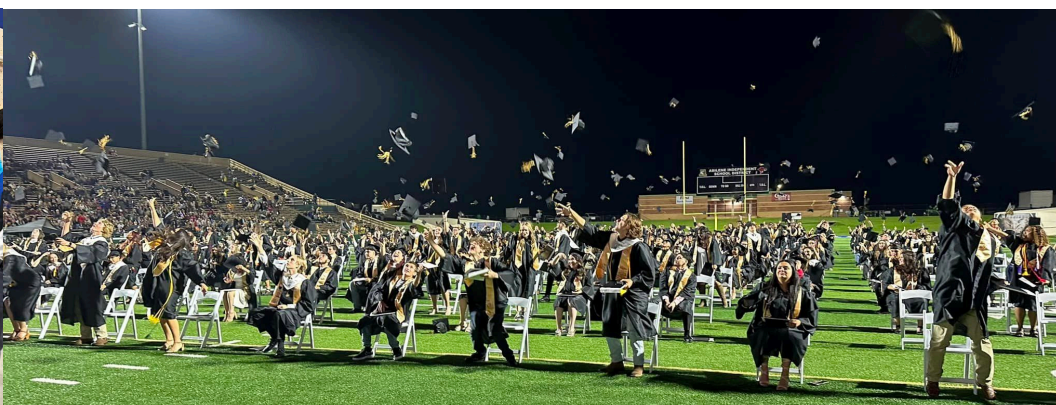
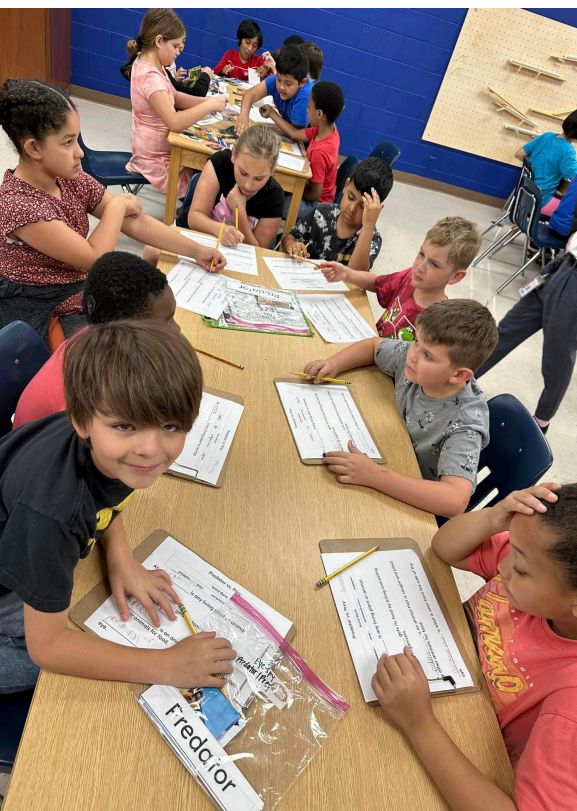
President's signature – Daryl Zeller



Secretary's signature – Angie Wiley



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
Angie Wiley	Secretary
Bill Enriquez	Assistant Secretary
Derek Hood	Member
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
<u>Revenues</u>				
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>
<u>Expenditures</u>				
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

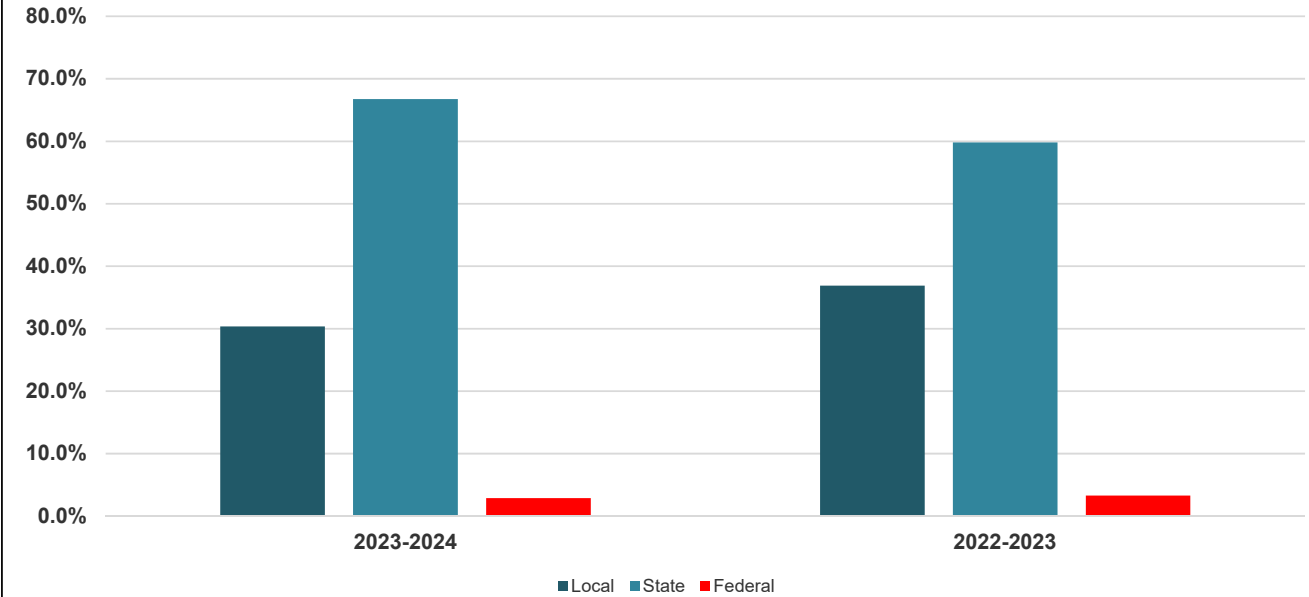
**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - COMPARISON
2023 - 2024**

	Proposed Budget 2023 - 2024	Adopted Budget 2022-2023	Change From Prior Year (\$)	Change From Prior Year (%)
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><u>\$ (2,641,483)</u></u>	<u><u>\$ (2,798,978)</u></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%

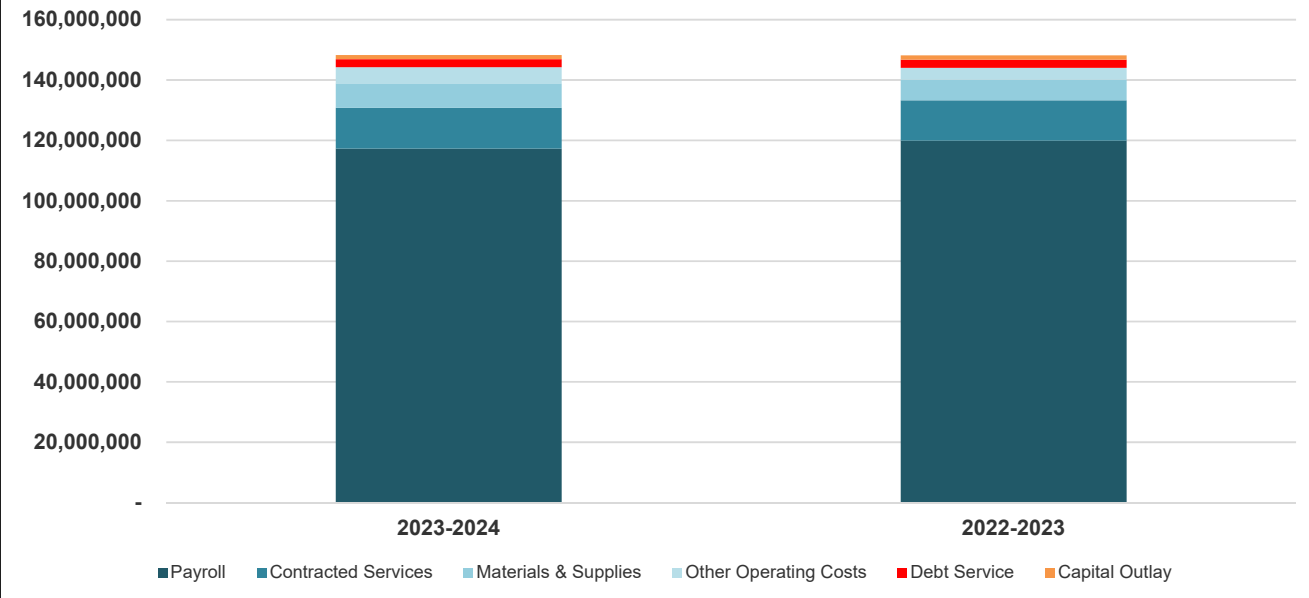
**ABILENE INDEPENDENT SCHOOL DISTRICT
ADOPTED BUDGET
GENERAL FUND - EXPENDITURES
2023 - 2024**

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%		

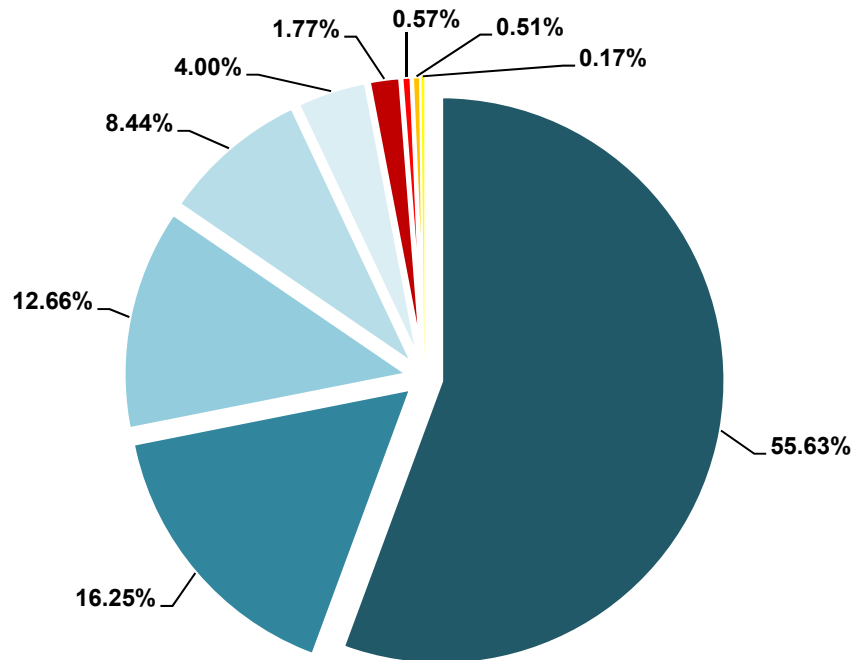
**ABILENE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - REVENUES BY SOURCE
2023 - 2024 ADOPTED BUDGET**



**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)	\$ (426,877,652.00)
Freeze adjusted taxable value	\$ 5,485,523,226.00
Multiply: Assumed tax rate	\$ 1.03
Divide: Rate per \$100 of property value	\$ 100.00
Tax levy before freeze levy	\$ 56,643,513.00
Budgeted collection percentage	97.5%
	\$ 55,226,379.00
Add: Freeze levy	\$ 4,427,606.00
Budgeted tax collections	\$ 59,653,985.00
Less: Interest & Sinking tax collections	\$ (17,695,587.00)
Budgeted M & O tax collections	\$ 41,958,398.00

The 2023-24 assumed tax rates are:

Maintenance & Operations	\$ 0.7135
Interest & Sinking	0.3191
Total assumed tax rate	\$ 1.0326

Historical information:

	2022-23	2021-22	2020-21	2019-20
Net taxable value	\$ 6,041,231,858	\$ 5,589,599,238	\$ 5,212,303,908	\$ 5,004,253,793
Percent increase from prior year	8.08%	7.24%	4.16%	4.19%
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	\$ 1.2093	\$ 1.2784	\$ 1.2914	\$ 1.3214
Tax levy	\$ 70,497,815	\$ 68,067,629	\$ 64,481,580	\$ 63,322,580

**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):

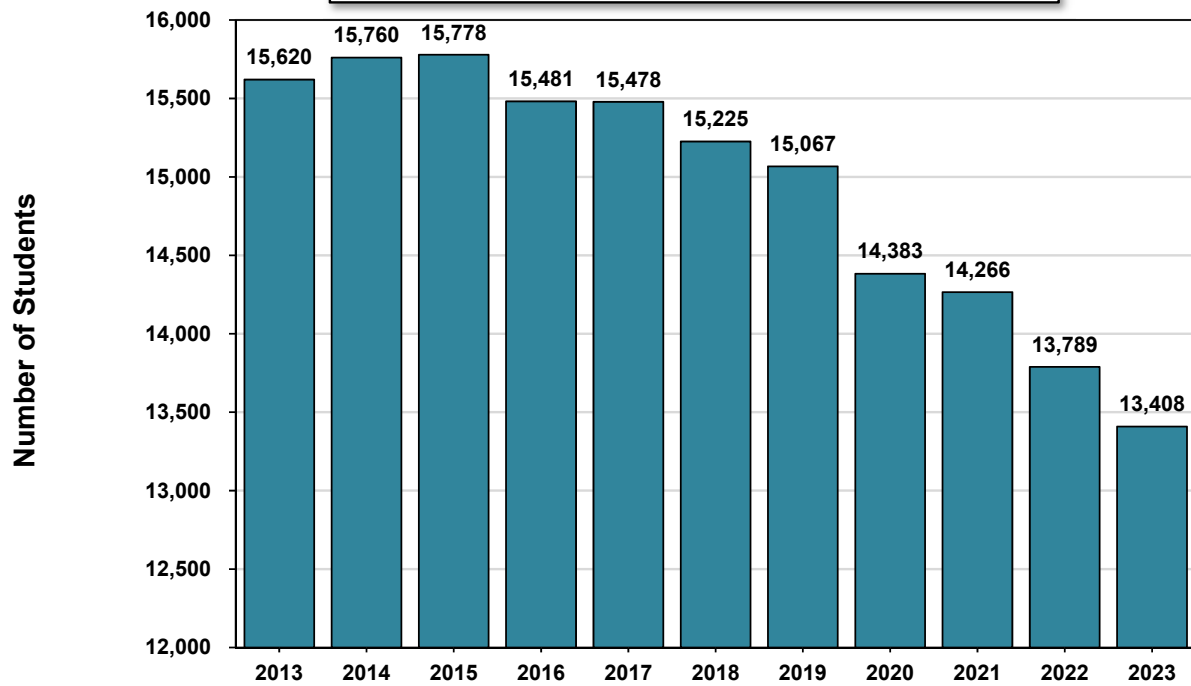
High School	\$199
Middle School	\$138
Elementary	\$119

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

