

Agenda of Special Meeting - Budget and Tax Rate and Board Workshop

The Board of Trustees Abilene Independent School District

A Special Meeting - Budget and Tax Rate and Board Workshop of the Board of Trustees of Abilene Independent School District will be held Monday, August 30, 2021, beginning at 5:00 PM in the Boardroom, One AISD Center 241 Pine Street, Abilene, Texas 79601.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. Call to Order.
 - A. Announcement by the chairman whether a quorum is present and that the meeting had been duly called, and that notice of the meeting had been posted in the time and manner required by law.
 - B. Board/Superintendent Announcements/Information.
 - C. Oral Communication from the Public.
- II. Public Hearing on Budget and Tax Rate for 2021-22.
 - A. Open Public Hearing.
 - B. Receive public input concerning the 2021-22 Proposed Budget and Proposed Tax Rate.
 - C. Close Public Hearing.
- III. Regular Agenda.
 - A. The Board will consider approval of the 2020-2021 FY Budget Amendments.
Dr. Joe Waldron, Chief Financial Officer
 - B. The Board will Consider Adoption of the 2021-22 Budgets for General Fund, Student Nutrition Fund, Debt Service Fund and Internal Service Fund.
Dr. Joe Waldron, Chief Financial Officer
 - C. The Board will consider Adoption of an Ordinance Setting the 2021-22 Tax Rate.
Dr. Joe Waldron, Chief Financial Officer
 - D. The Board will consider approval of a Resolution regarding Emergency Paid Sick Leave.
Dr. Joe Waldron, Chief Financial Officer
 - E. Discussion and possible action regarding masking/face covering protocols in Abilene ISD.
Dr. Gustavo Villanueva, Associate Superintendent for Leadership & Student Services

- IV. September Workshop.
 - A. Start of School and Enrollment Update.
 - B. AISD Board Retreat.
 - C. 2022-2023 AISD Calendar.
- V. Adjournment.



August 2021
FY 22 Budget & Tax Rate
Special Meeting

Dr. Joe Waldron
Chief Financial Officer

AGENDA FOR TONIGHT

- ▶ **Major Budget Components**
- ▶ **Proposed Voter Approved Tax Rate**
- ▶ **Budget Summary**
- ▶ **Feedback and Questions?**

Enrollment

SY20 Actual 16,145

SY21 Actual - 15,226

SY22 Projection - 15,000

SY22 Day 5 - 15,335

Average Daily Attendance

ADA for Budgeting FY 22

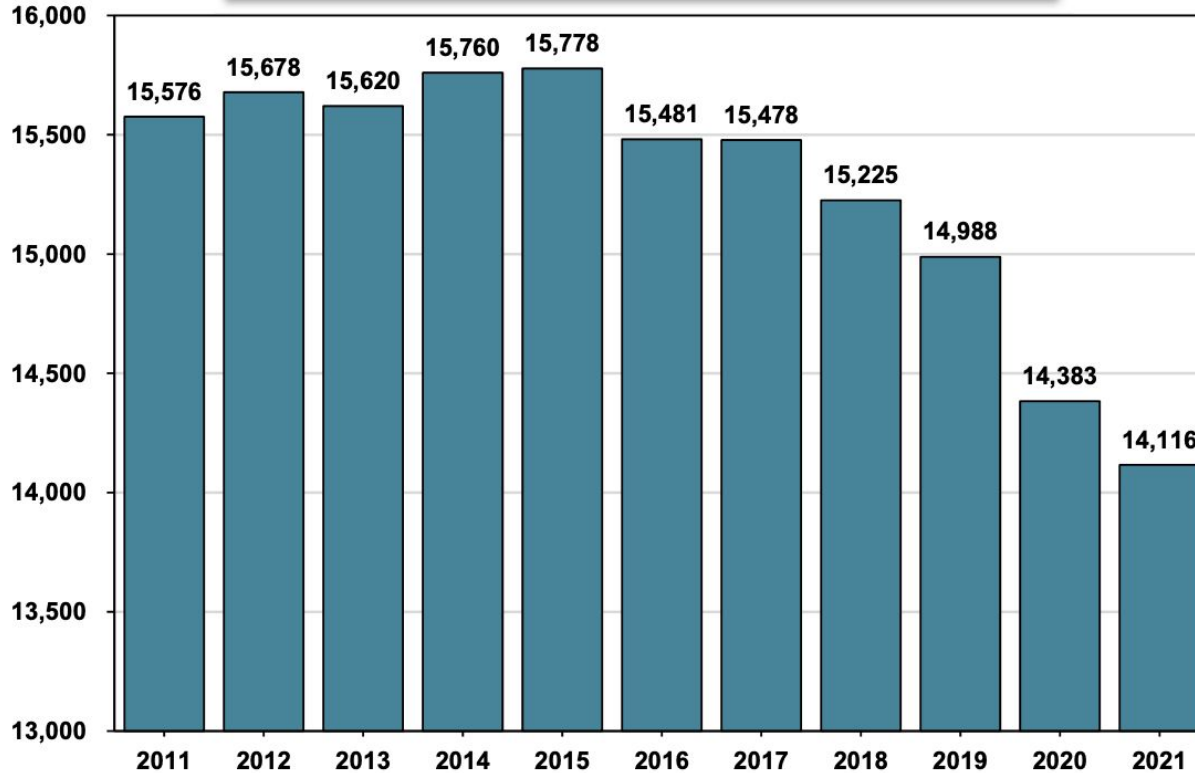
14,100

Property Tax Values

FY22 Certified Property Value

\$5,474,116,378

**ABILENE INDEPENDENT SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE**



Number of Students

Assumptions - Voter Approved Tax Rate

FY21 Adopted

M&O - \$0.9642

I&S - \$0.3272

Combined - \$1.2914

COMPRESSION

\$(0.013)

\$(0.039)

Certified by
Taylor CAD

FY22 Proposed

M&O - \$0.9249

I&S - \$0.3535




Combined - \$1.2784

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
SUMMARY
2021 - 2022**



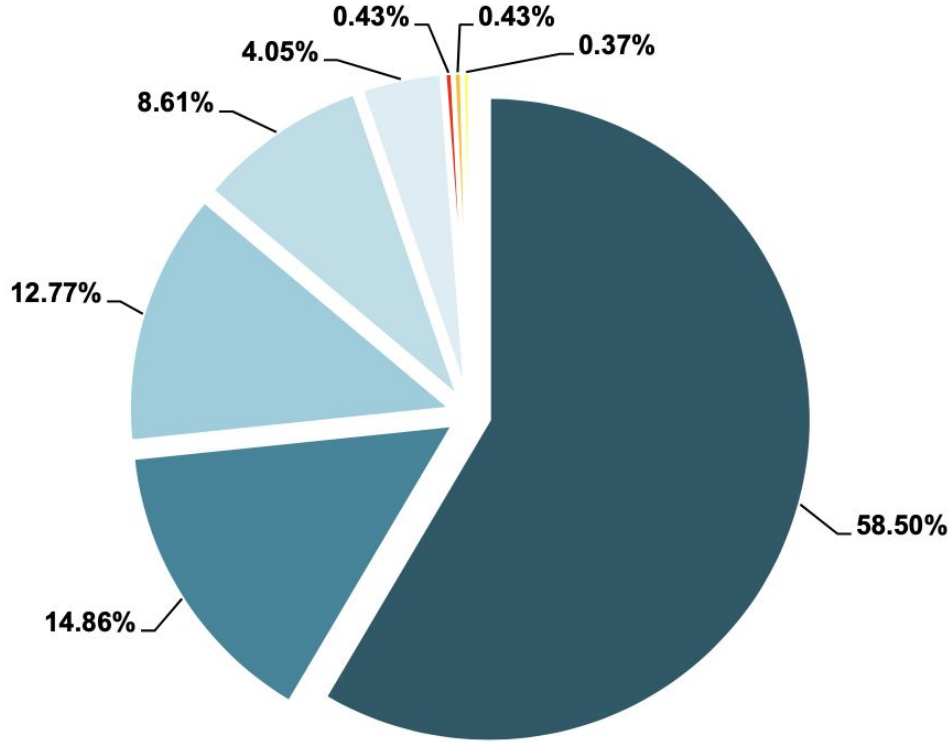
	<u>Governmental Fund Types</u>			<u>Proprietary Fund Type</u>
	<u>General Fund</u>	<u>Student Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Internal Service Fund</u>
Revenues				
5700s - Local	\$ 50,429,253	\$ 3,726,765	\$ 17,268,100	\$ 640,000
5800s - State	90,854,257	344,483	271,400	-
5900s - Federal	4,799,600	7,806,675	-	-
Total	<u>\$ 146,083,110</u>	<u>\$ 11,877,923</u>	<u>\$ 17,539,500</u>	<u>\$ 640,000</u>
Expenditures				
11 - Instruction	\$ 82,939,690	\$ -	\$ -	\$ -
12 - Instructional Resources & Media	1,980,756	-	-	-
13 - Curriculum & Staff Development	2,165,631	-	-	-
21 - Instructional Leadership ²	3,220,305	-	-	-
23 - School Leadership	9,595,304	-	-	-
31 - Guidance, Counseling & Evaluation	6,778,032	-	-	-
32 - Social Work Services	922,117	-	-	-
33 - Health Services	2,040,365	-	-	-
34 - Student Transportation	4,633,368	-	-	-
35 - Food Service	-	11,011,678	-	-
36 - Extracurricular Activities	4,629,935	-	-	-
41 - General Administration ^{1,2}	6,027,971	-	-	640,000
51 - Plant Maintenance & Operations	16,080,821	152,713	-	-
52 - Security & Monitoring Services	813,677	-	-	-
53 - Data Processing Services	5,225,427	-	-	-
61 - Community Services	636,561	-	-	-
71 - Debt Service	544,190	-	17,705,212	-
81 - Facilities Acquisition & Construction	-	700,000	-	-
95 - Payments to JJAEP	135,000	-	-	-
99 - Other Intergovernmental Charges	500,000	-	-	-
Total	<u>\$ 148,869,151</u>	<u>\$ 11,864,391</u>	<u>\$ 17,705,212</u>	<u>\$ 640,000</u>
Excess Revenues Over/(Under) Expenditures	<u>\$ (2,786,041)</u>	<u>\$ 13,532</u>	<u>\$ (165,712)</u>	<u>\$ -</u>

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
GENERAL FUND - COMPARISON
2021 - 2022**

	<u>Proposed Budget 2021 - 2022</u>	<u>Adopted Budget 2020-2021</u>	<u>Change From Prior Year (\$)</u>	<u>Change From Prior Year (%)</u>	
Revenues					
5700s - Local	\$ 50,429,253	\$ 49,812,000	\$ 617,253	1.24%	
5800s - State	90,854,257	96,416,700	(5,562,443)	-5.77%	
5900s - Federal	4,799,600	3,381,000	1,418,600	41.96%	
Total	<u>\$ 146,083,110</u>	<u>\$ 149,609,700</u>	<u>\$ (3,526,590)</u>	-2.36%	
Expenditures by Function Code					
11 - Instruction	\$ 82,939,690	\$ 84,179,100	\$ (1,239,410)	-1.47%	
12 - Instructional Resources & Media	1,980,756	2,082,900	(102,144)	-4.90%	
13 - Curriculum & Staff Development	2,165,631	3,112,700	(947,069)	-30.43%	
21 - Instructional Leadership	3,220,305	3,376,700	(156,395)	-4.63%	
23 - School Leadership	9,595,304	9,587,800	7,504	0.08%	
31 - Guidance, Counseling & Evaluation	6,778,032	6,382,700	395,332	6.19%	
32 - Social Work Services	922,117	999,900	(77,783)	-7.78%	
33 - Health Services	2,040,365	2,113,200	(72,835)	-3.45%	
34 - Student Transportation	4,633,368	4,736,800	(103,432)	-2.18%	
36 - Extracurricular Activities	4,629,935	4,464,000	165,935	3.72%	
41 - General Administration	6,027,971	5,408,200	619,771	11.46%	
51 - Plant Maintenance & Operations	16,080,821	15,514,200	566,621	3.65%	
52 - Security & Monitoring Services	813,677	696,500	117,177	16.82%	
53 - Data Processing Services	5,225,427	5,288,400	(62,973)	-1.19%	
61 - Community Services	636,561	651,600	(15,039)	-2.31%	
71 - Debt Service	544,190	380,000	164,190	43.21%	
81 - Facilities Acquisition & Construction	-	-	-	0.00%	
95 - Payments to JJAEP	135,000	135,000	-	0.00%	
99 - Other Intergovernmental Charges	500,000	500,000	-	0.00%	
Total Expenditures	<u>\$ 148,869,151</u>	<u>\$ 149,609,700</u>	<u>\$ (740,549)</u>	-0.49%	
Excess Revenues Over/(Under) Expenditures	<u>\$ (2,786,041)</u>	<u>\$ -</u>			
Expenditures by Object Code					
6100s - Payroll	\$ 122,485,879	\$ 122,643,400	\$ (157,521)	-0.13%	
6200s - Contracted Services	13,905,452	13,693,100	212,352	1.55%	
6300s - Materials and Supplies	7,286,955	7,512,700	(225,745)	-3.00%	
6400s - Other Operating Costs	3,662,242	3,868,600	(206,358)	-5.33%	
6500s - Debt Service	544,190	502,100	42,090	8.38%	
6600s - Capital Outlay	984,433	1,389,800	(405,367)	-29.17%	
Total	<u>\$ 148,869,151</u>	<u>\$ 149,609,700</u>	<u>\$ (740,549)</u>	-0.49%	

Instructional	11 - Instruction	82,939,690	58.50%
	12 - Instructional Resources & Media	1,980,756	
	13 - Curriculum & Staff Development	2,165,631	
Support	51 - Plant Maintenance & Operations	16,080,821	14.86%
	52 - Security & Monitoring Services	813,677	
	53 - Data Processing Services	5,225,427	
Student Support	31 - Guidance, Counseling & Evaluation	6,778,032	12.77%
	32 - Social Work Services	922,117	
	33 - Health Services	2,040,365	
	34 - Student Transportation	4,633,368	
	36 - Extracurricular Activities	4,629,935	
School Leadership	21 - Instructional Leadership	3,220,305	8.61%
	23 - School Leadership	9,595,304	
Administrative Support	41 - General Administration	6,027,971	4.05%
Ancillary	61 - Community Services	636,561	0.43%
Intergovernmental	95 - Payments to JJAEP	135,000	0.43%
	99 - Other Intergovernmental Charges	500,000	
Debt	71 - Debt Service	544,190	0.37%

ABILENE INDEPENDENT SCHOOL DISTRICT EXPENDITURES BY MAJOR FUNCTION 2021 - 2022 PROPOSED BUDGET



**Thank You for Being
a Part of the
Financial Health of
AISD!**

AGENDA ITEM III - A

SUPPORTING DATA AND INFORMATION: Attached are the budget amendments that require Board of Trustee consideration. Budget amendments needing Board approval are required whenever there is a transfer between functional categories, revenues or expenditures increase or decrease the budget, or a donation is received from an outside source. A summary of these budget amendments by functional category is provided for your review. Amendments approved from the prior two months are also included for your reference.

EXHIBITS: 3

RECOMMENDATIONS: Vote to approve proposed budget amendments as presented.

APPROVAL/REJECTION/POSTPONEMENT

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
GENERAL FUND
August 30, 2021**

	Approved budget	Proposed amendments	Proposed amended budget
GENERAL FUND:			
Revenues -			
Local	\$ 49,834,213	\$ -	\$ 49,834,213
State	96,416,700	-	96,416,700
Federal	3,381,000	-	3,381,000
Total	149,631,913	-	149,631,913
Expenditures -			
Instruction	85,571,089	(4,100,000)	81,471,089
Instructional Resources and Media Services	2,128,544	230,000	2,358,544
Curriculum and Instructional Staff Development	3,100,934	170,000	3,270,934
Instructional Leadership	3,389,712	-	3,389,712
School Leadership	9,626,175	(100,000)	9,526,175
Guidance, Counseling and Evaluation Services	6,378,588	190,000	6,568,588
Social Work Services	1,007,838	310,000	1,317,838
Health Services	2,119,900	240,000	2,359,900
Student Transportation	5,586,108	800,000	6,386,108
Extracurricular Activities	4,486,438	600,000	5,086,438
General Administration	5,414,444	40,000	5,454,444
Plant Maintenance and Operations	15,612,276	(500,000)	15,112,276
Security and Monitoring Services	752,849	300,000	1,052,849
Data Processing Services	5,778,281	350,000	6,128,281
Community Services	652,063	350,000	1,002,063
Debt Services	380,000	150,000	530,000
Facilities Acquisition and Construction	1,693,064	810,000	2,503,064
Payments to JJAEP	135,000	50,000	185,000
Intergovernmental Charges	500,000	110,000	610,000
Total	154,313,303	-	154,313,303
Other Resources	4,319,509	-	4,319,509
Other Uses	4,319,509	-	4,319,509
Excess Revenues Over/(Under) Expenditures	\$ (4,681,390)	\$ -	\$ (4,681,390)

Summary of Change in Budgeted Fund Balance:

2020-21 Original Balanced Budget	\$ -
Carryover 19-20 Encumbrances (PO's)	(3,842,237)
Purchase Elementary Playground Equipment	(839,153)
	<u>\$ (4,681,390)</u>

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
STUDENT NUTRITION FUND**

August 30, 2021

	Approved budget	Proposed amendments	Proposed amended budget
FOOD SERVICE FUND:			
Revenues -			
Local	\$ 3,378,100	\$ -	\$ 3,378,100
State	344,500	-	344,500
Federal	7,783,300	-	7,783,300
Total	11,505,900	-	11,505,900
Expenditures -			
Food Service	11,003,200	(100,000)	10,903,200
Plant Maintenance and Operations	152,700	100,000	252,700
Facilities Acquisition and Construction	350,000	-	350,000
Total	11,505,900	-	11,505,900
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -

DEBT SERVICE FUND

August 30, 2021

	Approved budget	Proposed amendments	Proposed amended budget
DEBT SERVICE FUND:			
Revenues -			
Local	\$ 15,595,600	\$ 1,000,000	\$ 16,595,600
State	871,700	-	871,700
Total	16,467,300	1,000,000	17,467,300
Expenditures -			
Debt Service	16,467,300	1,000,000	17,467,300
Other Intergovernmental Charges	-	-	-
Total	16,467,300	1,000,000	17,467,300
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
INTERNAL SERVICE FUND (WORKERS COMP)
August 30, 2021**

	Approved budget	Proposed amendments	Proposed amended budget
INTERNAL SERVICE FUND:			
Revenues -			
Local	\$ 640,000	\$ -	\$ 640,000
Total	<u>640,000</u>	<u>-</u>	<u>640,000</u>
Expenditures -			
General Administration	640,000	-	640,000
Total	<u>640,000</u>	<u>-</u>	<u>640,000</u>
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPOSED BUDGET AMENDMENTS
August 30, 2021

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-11-6XXX-XX-XXX-XX-XXX		(4,100,000.00)		General	Instruction	Expenditures	Districtwide
	199-12-6XXX-XX-XXX-XX-XXX		230,000.00		General	Instructional Resources & Media Svcs	Expenditures	Districtwide
	199-13-6XXX-XX-XXX-XX-XXX		170,000.00		General	Staff Development	Expenditures	Districtwide
	199-23-6XXX-XX-XXX-XX-XXX		(100,000.00)		General	School Leadership	Expenditures	Districtwide
	199-31-6XXX-XX-XXX-XX-XXX		190,000.00		General	Guidance & Counseling	Expenditures	Districtwide
	199-32-6XXX-XX-XXX-XX-XXX		310,000.00		General	Social Work Services	Expenditures	Districtwide
	199-33-6XXX-XX-XXX-XX-XXX		240,000.00		General	Health Services	Expenditures	Districtwide
	199-34-6XXX-XX-XXX-XX-XXX		800,000.00		General	Student Transportation	Expenditures	Districtwide
	199-36-6XXX-XX-XXX-XX-XXX		600,000.00		General	Extracurricular Activities	Expenditures	Districtwide
	199-41-6XXX-XX-XXX-XX-XXX		40,000.00		General	General Administration	Expenditures	Districtwide
	199-51-6XXX-XX-XXX-XX-XXX		(500,000.00)		General	Facilities Maintenance & Operations	Expenditures	Districtwide
	199-52-6XXX-XX-XXX-XX-XXX		300,000.00		General	Security & Monitoring Services	Expenditures	Districtwide
	199-53-6XXX-XX-XXX-XX-XXX		350,000.00		General	Data Processing Services	Expenditures	Districtwide
	199-61-6XXX-XX-XXX-XX-XXX		350,000.00		General	Community Services	Expenditures	Districtwide
	199-71-6XXX-XX-XXX-XX-XXX		150,000.00		General	Debt Services	Expenditures	Districtwide
	199-81-6XXX-XX-XXX-XX-XXX		810,000.00		General	Facilities Acquisition & Construction	Expenditures	Districtwide
	199-95-6XXX-XX-XXX-XX-XXX		50,000.00		General	Payments to JJAEP	Expenditures	Districtwide
	199-99-6XXX-XX-XXX-XX-XXX		110,000.00		General	Other Intergovernmental Charges	Expenditures	Districtwide
	(Amend budgets to cover projected YE expenditures)							
	General Fund Totals	-	-	-				
	Food Service Fund							
#2	240-35-6XXX-XX-XXX-99-240		(100,000.00)		Food Service	Food Service	Expenditures	Districtwide
	240-51-6XXX-XX-XXX-99-240		100,000.00		Food Service	Facilities Maintenance & Operations	Expenditures	Districtwide
	(Amend budgets to cover projected YE expenditures)							
	Food Service Totals	-	-	-				
	Debt Service Fund							
#3	599-00-5XXX-XX-XXX-99-599	1,000,000.00			Debt Service	n/a	Revenue	n/a
	599-71-6XXX-XX-XXX-99-599		1,000,000.00		Debt Service	Debt Service	Expenditures	Districtwide
	(Amend budgets to cover projected YE revenues and expenditures)							
	Debt Service Totals	1,000,000.00	1,000,000.00	-				

APPROVED BUDGET AMENDMENTS

July 12, 2021

Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
				Fund	Function	Object	Organization
#1 197-52-6295-61-999-91-874		760.00		General	Security	Contracted Services	Districtwide
197-52-6295-79-999-91-874		480.00		General	Security	Contracted Services	Districtwide
197-36-6412-60-874-91-999		(1,240.00)		General	Extracurricular Activities	Travel-Students	Athletics
(Transfer to cover non-AISD tournament security)							
#2 199-11-6399-00-102-11-102		6,900.00		General	Instruction	Supplies	Austin
199-13-6239-00-102-99-102		(300.00)		General	Staff Development	Education Service Center	Austin
199-13-6299-00-102-99-102		(5,000.00)		General	Staff Development	Miscellaneous Contracted Services	Austin
199-23-6395-00-102-99-102		(1,500.00)		General	Campus Leadership	Supplies-Furniture	Austin
199-23-6239-00-102-99-102		(100.00)		General	Campus Leadership	Education Service Center	Austin
(Transfer to purchase Stemsscopes curriculum for 3rd and 5th grade Science)							
#3 199-31-6411-00-116-99-116		1,200.00		General	Guidance & Counseling	Travel-Employee	Lee
199-13-6411-00-116-99-116		(1,200.00)		General	Staff Development	Travel-Employee	Lee
(Transfer to cover travel expenses for Ron Clark Academy for Debbie Taubert)							
#4 199-11-6395-00-045-11-045		2,949.00		General	Instruction	Supplies-Furniture	Mann
199-11-6396-00-045-11-045		1,351.00		General	Instruction	Supplies-Technology	Mann
199-23-6399-00-045-99-045		(626.00)		General	Campus Leadership	Supplies	Mann
199-23-6396-00-045-99-045		(672.00)		General	Campus Leadership	Supplies-Technology	Mann
199-31-6399-00-045-99-045		(53.00)		General	Guidance & Counseling	Supplies	Mann
199-36-6498-00-045-99-045		(2,949.00)		General	Extracurricular Activities	Awards	Mann
(Transfer to purchase furniture and laptops for The Bridge classroom for at-risk students)							
#5 199-23-6396-00-047-99-047		1,340.00		General	Campus Leadership	Supplies-Technology	Clack
199-11-6396-00-047-11-047		(1,340.00)		General	Instruction	Supplies-Technology	Clack
(Transfer to purchase laptop for assistant principal)							
#6 199-12-6395-00-002-99-002		35,063.00		General	Media	Supplies-Furniture	Cooper
199-11-6396-00-002-11-002		(3,885.00)		General	Instruction	Supplies-Technology	Cooper
199-11-6399-01-002-11-002		(679.00)		General	Instruction	Supplies	Cooper
199-11-6399-06-002-11-002		(111.00)		General	Instruction	Supplies	Cooper
199-11-6399-07-002-11-002		(139.00)		General	Instruction	Supplies	Cooper
199-11-6399-08-002-11-002		(1,500.00)		General	Instruction	Supplies	Cooper
199-11-6399-10-002-11-002		(132.00)		General	Instruction	Supplies	Cooper
199-11-6399-11-002-11-002		(473.00)		General	Instruction	Supplies	Cooper
199-11-6399-16-002-11-002		(1,292.00)		General	Instruction	Supplies	Cooper
199-11-6399-18-002-11-002		(145.00)		General	Instruction	Supplies	Cooper
199-11-6399-19-002-11-002		(1,895.00)		General	Instruction	Supplies	Cooper
199-11-6399-21-002-11-002		(248.00)		General	Instruction	Supplies	Cooper
199-11-6399-22-002-11-002		(2,260.00)		General	Instruction	Supplies	Cooper
199-11-6399-23-002-11-002		(387.00)		General	Instruction	Supplies	Cooper
199-11-6399-26-002-11-002		(32.00)		General	Instruction	Supplies	Cooper
199-36-6412-07-002-99-002		(6,369.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-09-002-99-002		(2,325.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-10-002-99-002		(3,500.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-17-002-99-002		(1,602.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-21-002-99-002		(1,035.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-24-002-99-002		(4,915.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6494-00-002-91-002		(1,299.00)		General	Extracurricular Activities	Transportation	Cooper
199-36-6494-10-002-99-002		(840.00)		General	Extracurricular Activities	Transportation	Cooper
(Transfer to purchase furniture for the Cooper LRC)							

APPROVED BUDGET AMENDMENTS

July 12, 2021

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#7	199-23-6399-00-002-99-002		29,578.00		General	Campus Leadership	Supplies	Cooper
	199-31-6399-00-002-99-002		(309.00)		General	Guidance & Counseling	Supplies	Cooper
	199-31-6399-01-002-99-002		(730.00)		General	Guidance & Counseling	Supplies	Cooper
	199-31-6411-00-002-99-002		(1,000.00)		General	Guidance & Counseling	Travel-Employee	Cooper
	199-31-6411-01-002-99-002		(2,000.00)		General	Guidance & Counseling	Travel-Employee	Cooper
	199-36-6269-07-002-99-002		(500.00)		General	Extracurricular Activities	Rentals	Cooper
	199-36-6299-00-002-99-002		(4,000.00)		General	Extracurricular Activities	Miscellaneous Contracted Services	Cooper
	199-36-6399-00-002-91-002		(2,520.00)		General	Extracurricular Activities	Supplies	Cooper
	199-36-6399-00-002-99-002		(1,120.00)		General	Extracurricular Activities	Supplies	Cooper
	199-36-6399-05-002-91-002		(2,114.00)		General	Extracurricular Activities	Supplies	Cooper
	199-36-6411-00-002-91-002		(400.00)		General	Extracurricular Activities	Travel-Employee	Cooper
	199-36-6412-00-002-91-002		(12,566.00)		General	Extracurricular Activities	Travel-Students	Cooper
	199-36-6412-00-002-99-002		(2,319.00)		General	Extracurricular Activities	Travel-Students	Cooper
	(Transfer to purchase signs for buildings at Cooper)							
#8	199-23-6396-00-009-99-009		1,112.00		General	Campus Leadership	Supplies-Technology	Holland
	199-11-6396-00-009-11-009		(1,112.00)		General	Instruction	Supplies-Technology	Holland
	(Transfer to purchase computer for secretary)							
#9	199-13-6399-99-999-99-720		2,050.00		General	Staff Development	Supplies	Districtwide
	199-23-6299-00-124-23-124		(2,050.00)		General	Campus Leadership	Miscellaneous Contracted Services	Houston SAC
	(Transfer to purchase Foundations books)							
#10	199-11-6399-00-999-22-832		9,707.00		General	Instruction	Supplies	Districtwide
	199-21-6395-00-832-22-832		600.00		General	Instructional Leadership	Supplies-Furniture	CTE
	199-13-6239-00-999-22-832		(275.00)		General	Staff Development	Education Service Center	Districtwide
	199-13-6411-00-001-22-832		(426.00)		General	Staff Development	Travel-Employee	AHS
	199-13-6411-00-002-22-832		(500.00)		General	Staff Development	Travel-Employee	CHS
	199-13-6411-00-009-22-832		(500.00)		General	Staff Development	Travel-Employee	Holland
	199-13-6411-00-010-22-832		(300.00)		General	Staff Development	Travel-Employee	ATEMS
	199-13-6411-00-999-22-832		(189.00)		General	Staff Development	Travel-Employee	Districtwide
	199-13-6411-26-002-22-832		(970.00)		General	Staff Development	Travel-Employee	CHS
	199-13-6411-37-002-22-832		(180.00)		General	Staff Development	Travel-Employee	CHS
	199-13-6411-38-002-22-832		(900.00)		General	Staff Development	Travel-Employee	CHS
	199-13-6411-38-010-22-832		(900.00)		General	Staff Development	Travel-Employee	ATEMS
	199-13-6411-41-001-22-832		(900.00)		General	Staff Development	Travel-Employee	AHS
	199-13-6411-47-001-22-832		(900.00)		General	Staff Development	Travel-Employee	AHS
	199-13-6411-47-002-22-832		(805.00)		General	Staff Development	Travel-Employee	CHS
	199-13-6411-50-010-22-832		(1,500.00)		General	Staff Development	Travel-Employee	ATEMS
	199-13-6411-54-001-22-832		(900.00)		General	Staff Development	Travel-Employee	AHS
	199-13-6499-00-999-22-832		(162.00)		General	Staff Development	Miscellaneous Operating	Districtwide
	(Transfer to consolidate funds)							
#11	199-53-6299-99-999-99-999		288,500.00		General	Data Processing	Miscellaneous Contracted Services	Districtwide
	199-11-6142-00-001-11-999		(40,000.00)		General	Instruction	Health Insurance	AHS
	199-11-6142-00-002-11-999		(30,000.00)		General	Instruction	Health Insurance	CHS
	199-11-6142-00-108-11-999		(65,000.00)		General	Instruction	Health Insurance	Dyess
	199-11-6142-00-047-11-999		(50,000.00)		General	Instruction	Health Insurance	Clack
	199-11-6142-00-152-11-999		(55,000.00)		General	Instruction	Health Insurance	Ortiz
	199-11-6142-00-048-11-999		(47,000.00)		General	Instruction	Health Insurance	Craig
	199-11-6142-00-156-11-999		(1,500.00)		General	Instruction	Health Insurance	Long ELC
	(Transfer to purchase DYOPATH Cybersecurity software)							
	General Fund Totals	-	-	-				

APPROVED BUDGET AMENDMENTS
June 7, 2021

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-13-6239-00-999-99-864 199-31-6339-00-864-99-864 (Transfer to cover deficit)		500.00 (500.00)		General General	Staff Development Guidance & Counseling	Education Service Center Testing Materials	Districtwide Alternative Learning Program
#2	199-00-7912-00-000-99-999 199-00-3110-00-000-00-000 (Set up budget for proceeds received from sale of Taylor Elementary)	4,319,509.00		4,319,509.00	General General	n/a n/a	Sale of Real & Personal Property Budgeted Fund Balance	n/a n/a
#3	199-00-8911-00-000-99-999 199-00-3110-00-000-00-000 (Set up budget for Board approved transfer of proceeds from the sale of Taylor Elementary to the Capital Projects Fund for The LIFT)		4,319,509.00	(4,319,509.00)	General General	n/a n/a	Operating Transfers Out Budgeted Fund Balance	n/a n/a
	General Fund Totals	<u>4,319,509.00</u>	<u>4,319,509.00</u>	<u>-</u>				

AGENDA ITEM

SUPPORTING DATA AND INFORMATION: Attached you will find supporting documentation for your consideration for the approval of the 2021-2022 fiscal year's budget. The documentation outlines a deficit budget of just over \$2.7 million.

EXHIBITS: 1

RECOMMENDATIONS: Vote to approve the 2021-2022 General Fund, Student Nutrition Fund, Debt Service Fund and Internal Service Fund budgets as presented.

APPROVAL/REJECTION/POSTPONEMENT

ABILENE INDEPENDENT SCHOOL DISTRICT

ANNUAL PROPOSED BUDGET 2021 – 2022



School Board Members

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, Chief Financial Officer



Abilene Independent School District

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

August 30, 2021

To: Dr. David Young, Superintendent of Schools
From: Dr. Joseph Waldron, Chief Financial Officer
Subject: Proposed Budget Document for 2021-2022

The proposed expenditure budgets for the 2021-2022 school year are as follows:

General Fund	\$148,869,151
Student Nutrition Fund	\$11,864,391
Debt Service Fund	\$17,705,212
Internal Service Fund	\$640,000

The proposed expenditure budget for General Fund and Debt Service is based on an assumed tax rate of \$1.2784.

Funding at this level will result in an estimated deficit budget in the General Fund of \$2,786,041.

Property values are up this year by 7.18%. Attendance assumptions that are being used for the 2021-22 budget reflect the uncertainty around the number of students enrolled in AISD. Compensatory education and Career and Technical Education are projected to continue to increase primarily due to a substantial change in the methodology used to fund these allotments as a result of the 87th legislative session.

Based on the attendance assumptions used for fiscal year 2021-22, state funding is projected to be about \$5.5 million less than the 2020-21 final adopted budget. This decrease is attributed to the drop in ADA due to the pandemic. The increase in local property values compressed the M&O tax rate from the 2020-21 rate of \$0.9642 down to \$0.9249. The combined effect of compression and property growth will yield an estimated increase in local property tax revenue of \$617,000.

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

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
SUMMARY
2021 - 2022**

	Governmental Fund Types			Proprietary Fund Type
	General Fund	Student Nutrition Fund	Debt Service Fund	Internal Service Fund
Revenues				
5700s - Local	\$ 50,429,253	\$ 3,726,765	\$ 17,268,100	\$ 640,000
5800s - State	90,854,257	344,483	271,400	-
5900s - Federal	4,799,600	7,806,675	-	-
Total	<u>\$ 146,083,110</u>	<u>\$ 11,877,923</u>	<u>\$ 17,539,500</u>	<u>\$ 640,000</u>
Expenditures				
11 - Instruction	\$ 82,939,690	\$ -	\$ -	\$ -
12 - Instructional Resources & Media	1,980,756	-	-	-
13 - Curriculum & Staff Development	2,165,631	-	-	-
21 - Instructional Leadership ²	3,220,305	-	-	-
23 - School Leadership	9,595,304	-	-	-
31 - Guidance, Counseling & Evaluation	6,778,032	-	-	-
32 - Social Work Services	922,117	-	-	-
33 - Health Services	2,040,365	-	-	-
34 - Student Transportation	4,633,368	-	-	-
35 - Food Service	-	11,011,678	-	-
36 - Extracurricular Activities	4,629,935	-	-	-
41 - General Administration ^{1,2}	6,027,971	-	-	640,000
51 - Plant Maintenance & Operations	16,080,821	152,713	-	-
52 - Security & Monitoring Services	813,677	-	-	-
53 - Data Processing Services	5,225,427	-	-	-
61 - Community Services	636,561	-	-	-
71 - Debt Service	544,190	-	17,705,212	-
81 - Facilities Acquisition & Construction	-	700,000	-	-
95 - Payments to JJAEP	135,000	-	-	-
99 - Other Intergovernmental Charges	500,000	-	-	-
Total	<u>\$ 148,869,151</u>	<u>\$ 11,864,391</u>	<u>\$ 17,705,212</u>	<u>\$ 640,000</u>
Excess Revenues Over/(Under) Expenditures	<u>\$ (2,786,041)</u>	<u>\$ 13,532</u>	<u>\$ (165,712)</u>	<u>\$ -</u>

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

²Includes Statutorily Required Public Notice - Lobbying \$1,500

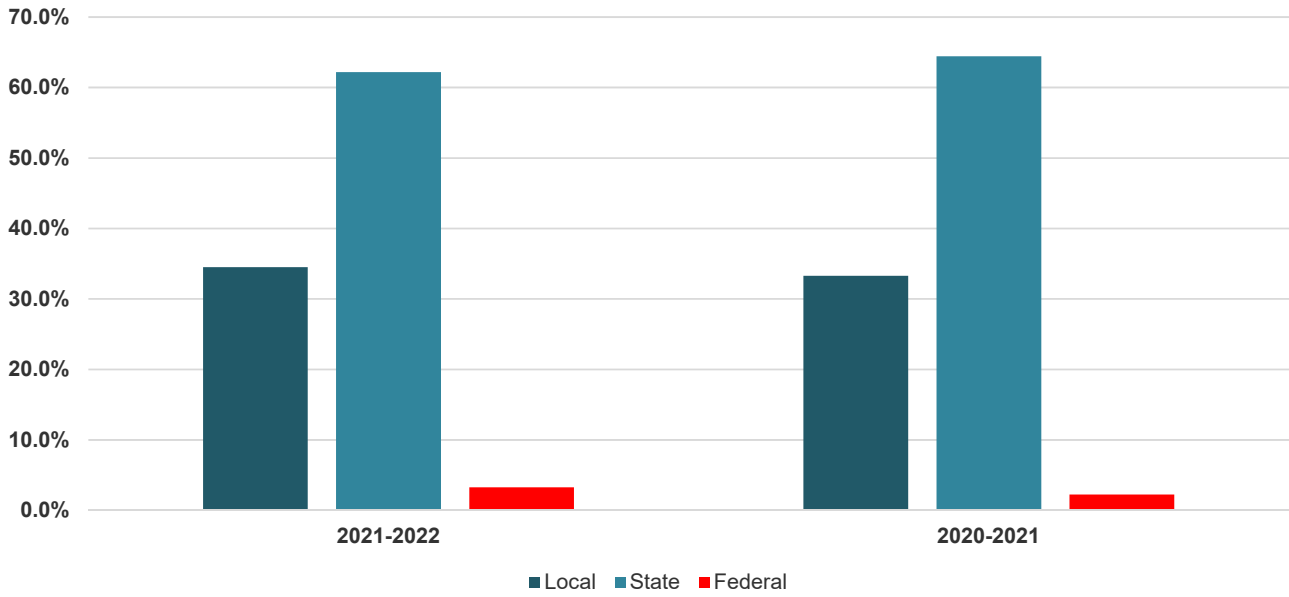
**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
GENERAL FUND - COMPARISON
2021 - 2022**

	<u>Proposed Budget 2021 - 2022</u>	<u>Adopted Budget 2020-2021</u>	<u>Change From Prior Year (\$)</u>	<u>Change From Prior Year (%)</u>
Revenues				
5700s - Local	\$ 50,429,253	\$ 49,812,000	\$ 617,253	1.24%
5800s - State	90,854,257	96,416,700	(5,562,443)	-5.77%
5900s - Federal	4,799,600	3,381,000	1,418,600	41.96%
Total	<u>\$ 146,083,110</u>	<u>\$ 149,609,700</u>	<u>\$ (3,526,590)</u>	-2.36%
Expenditures by Function Code				
11 - Instruction	\$ 82,939,690	\$ 84,179,100	\$ (1,239,410)	-1.47%
12 - Instructional Resources & Media	1,980,756	2,082,900	(102,144)	-4.90%
13 - Curriculum & Staff Development	2,165,631	3,112,700	(947,069)	-30.43%
21 - Instructional Leadership	3,220,305	3,376,700	(156,395)	-4.63%
23 - School Leadership	9,595,304	9,587,800	7,504	0.08%
31 - Guidance, Counseling & Evaluation	6,778,032	6,382,700	395,332	6.19%
32 - Social Work Services	922,117	999,900	(77,783)	-7.78%
33 - Health Services	2,040,365	2,113,200	(72,835)	-3.45%
34 - Student Transportation	4,633,368	4,736,800	(103,432)	-2.18%
36 - Extracurricular Activities	4,629,935	4,464,000	165,935	3.72%
41 - General Administration	6,027,971	5,408,200	619,771	11.46%
51 - Plant Maintenance & Operations	16,080,821	15,514,200	566,621	3.65%
52 - Security & Monitoring Services	813,677	696,500	117,177	16.82%
53 - Data Processing Services	5,225,427	5,288,400	(62,973)	-1.19%
61 - Community Services	636,561	651,600	(15,039)	-2.31%
71 - Debt Service	544,190	380,000	164,190	43.21%
81 - Facilities Acquisition & Construction	-	-	-	0.00%
95 - Payments to JJAEP	135,000	135,000	-	0.00%
99 - Other Intergovernmental Charges	500,000	500,000	-	0.00%
Total Expenditures	<u>\$ 148,869,151</u>	<u>\$ 149,609,700</u>	<u>\$ (740,549)</u>	-0.49%
Excess Revenues Over/(Under)				
Expenditures	<u>\$ (2,786,041)</u>	<u>\$ -</u>		
Expenditures by Object Code				
6100s - Payroll	\$ 122,485,879	\$ 122,643,400	\$ (157,521)	-0.13%
6200s - Contracted Services	13,905,452	13,693,100	212,352	1.55%
6300s - Materials and Supplies	7,286,955	7,512,700	(225,745)	-3.00%
6400s - Other Operating Costs	3,662,242	3,868,600	(206,358)	-5.33%
6500s - Debt Service	544,190	502,100	42,090	8.38%
6600s - Capital Outlay	984,433	1,389,800	(405,367)	-29.17%
Total	<u>\$ 148,869,151</u>	<u>\$ 149,609,700</u>	<u>\$ (740,549)</u>	-0.49%

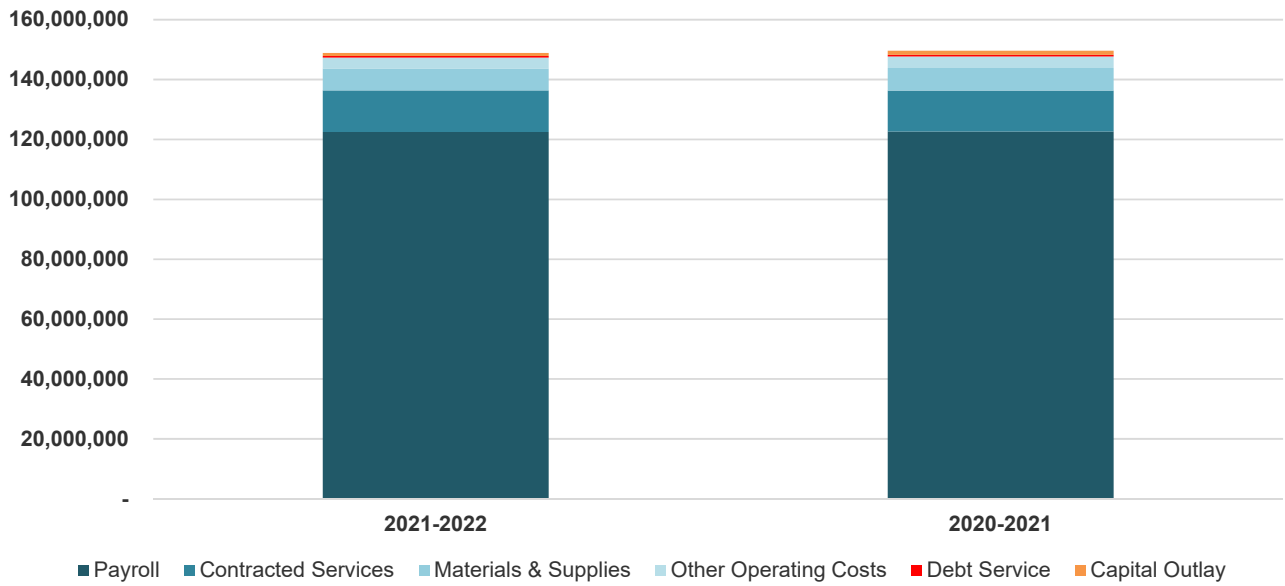
**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
GENERAL FUND - EXPENDITURES
2021 - 2022**

Function	Payroll	Professional & Contracted Services	Materials and Supplies	Other Operating Costs	Debt Service	Capital Outlay	Total	% of Budget	
								2021-22	2020-21
11 - Instruction	\$ 75,956,496	\$ 3,825,896	\$ 2,716,008	\$ 441,290	\$ -	\$ -	\$ 82,939,690	55.71%	55.88%
12 - Instructional Resources & Media	1,339,280	326,617	300,615	14,244	-	-	1,980,756	1.33%	1.49%
13 - Curriculum & Staff Development	1,503,700	302,765	65,372	293,794	-	-	2,165,631	1.45%	1.53%
21 - Instructional Leadership	2,932,592	41,745	180,028	65,940	-	-	3,220,305	2.16%	2.21%
23 - School Leadership	9,322,654	98,296	72,847	101,507	-	-	9,595,304	6.45%	6.35%
31 - Guidance, Counseling & Evaluation	6,607,426	69,887	57,185	43,534	-	-	6,778,032	4.55%	4.07%
32 - Social Work Services	834,476	51,600	17,956	18,085	-	-	922,117	0.62%	0.67%
33 - Health Services	1,986,378	19,366	26,525	8,096	-	-	2,040,365	1.37%	1.51%
34 - Student Transportation	3,506,974	132,390	651,854	42,150	-	300,000	4,633,368	3.11%	3.46%
36 - Extracurricular Activities	2,617,231	403,373	412,622	1,196,709	-	-	4,629,935	3.11%	3.46%
41 - General Administration	4,361,315	1,037,210	202,572	426,874	-	-	6,027,971	4.05%	3.54%
51 - Plant Maintenance & Operations	9,026,179	4,220,068	1,745,056	945,085	-	144,433	16,080,821	10.80%	10.30%
52 - Security & Monitoring Services	75,662	685,358	50,800	1,857	-	-	813,677	0.55%	0.48%
53 - Data Processing Services	1,828,533	2,048,441	762,998	45,455	-	540,000	5,225,427	3.51%	3.92%
61 - Community Services	586,982	7,440	24,517	17,622	-	-	636,561	0.43%	0.40%
71 - Debt Service	-	-	-	-	544,190	-	544,190	0.37%	0.27%
81 - Facilities Acquisition & Construction	-	-	-	-	-	-	-	0.00%	0.00%
95 - Payments to JJAEP	-	135,000	-	-	-	-	135,000	0.09%	0.10%
99 - Other Intergovernmental Charges	-	500,000	-	-	-	-	500,000	0.34%	0.36%
2021-22 Proposed Budget Total	\$ 122,485,879	\$ 13,905,452	\$ 7,286,955	\$ 3,662,242	\$ 544,190	\$ 984,433	\$ 148,869,151	100.00%	100.00%
% of Budget	82.28%	9.34%	4.89%	2.46%	0.37%	0.66%	100.00%		
2020-21 Adopted Budget Total	\$ 122,643,400	\$ 13,693,100	\$ 7,512,700	\$ 3,868,600	\$ 502,100	\$ 1,389,800	\$ 149,609,700		
% of Budget	81.97%	9.15%	5.02%	2.59%	0.34%	0.93%	100.00%		
2020-21 Amended Budget Total	\$ 122,643,400	\$ 13,693,100	\$ 7,512,700	\$ 3,868,600	\$ 502,100	\$ 1,389,800	\$ 149,609,700		
% of Budget	81.97%	9.15%	5.02%	2.59%	0.34%	0.93%	100.00%		

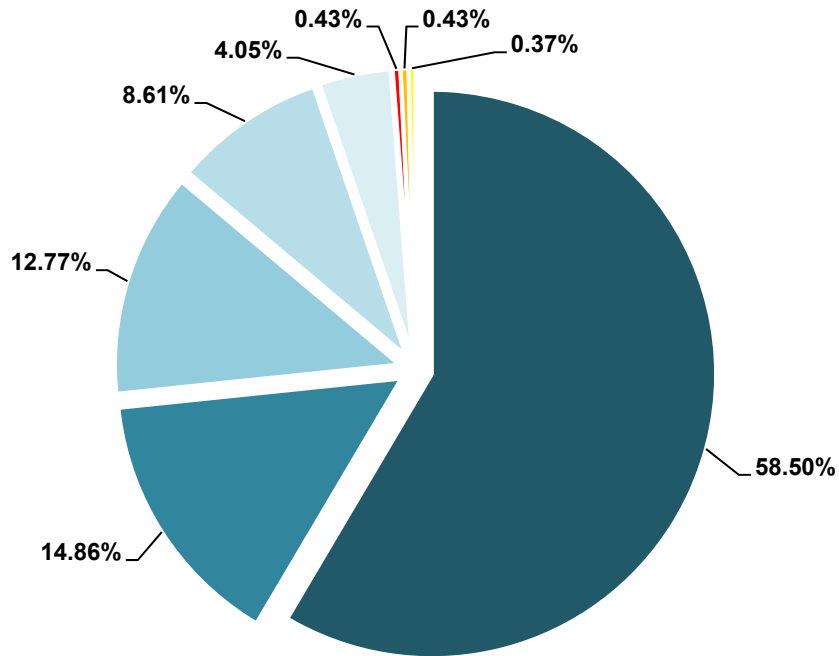
**ABILENE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - REVENUES BY SOURCE
2021 - 2022 PROPOSED BUDGET**



**ABILENE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - EXPENDITURES BY MAJOR OBJECT
2021 - 2022 PROPOSED BUDGET**



**ABILENE INDEPENDENT SCHOOL DISTRICT
EXPENDITURES BY MAJOR FUNCTION
2021 - 2022 PROPOSED BUDGET**



Instructional	11 - Instruction	82,939,690	58.50%
	12 - Instructional Resources & Media	1,980,756	
	13 - Curriculum & Staff Development	2,165,631	
Support	51 - Plant Maintenance & Operations	16,080,821	14.86%
	52 - Security & Monitoring Services	813,677	
	53 - Data Processing Services	5,225,427	
Student Support	31 - Guidance, Counseling & Evaluation	6,778,032	12.77%
	32 - Social Work Services	922,117	
	33 - Health Services	2,040,365	
	34 - Student Transportation	4,633,368	
	36 - Extracurricular Activities	4,629,935	
School Leadership	21 - Instructional Leadership	3,220,305	8.61%
	23 - School Leadership	9,595,304	
Administrative Support	41 - General Administration	6,027,971	4.05%
Ancillary	61 - Community Services	636,561	0.43%
Intergovernmental	95 - Payments to JJAEP	135,000	0.43%
	99 - Other Intergovernmental Charges	500,000	
Debt	71 - Debt Service	544,190	0.37%
		148,869,151	100.00%

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
GENERAL FUND - SUPPORTING INFORMATION
2021 - 2022**

Property Taxes – Current

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

Net taxable value @ 7/22/21 (certified)	\$ 5,585,833,040
Less: Freeze values (Over 65/Disabled)	<u>(643,285,557)</u>
Freeze adjusted taxable value	4,942,547,483
Multiply: Assumed tax rate	1.2784
Divide: Rate per \$100 of property value	<u>100</u>
Tax levy before freeze levy	63,185,527
Budgeted collection percentage	<u>96.5%</u>
	60,955,884
Add: Freeze levy	<u>4,913,581</u>
Budgeted tax collections	65,869,465
Less: Interest & Sinking tax collections	<u>(17,705,212)</u>
Budgeted M & O tax collections	<u><u>\$ 48,164,253</u></u>

The 2021-22 assumed tax rates are:

Maintenance & Operations	\$ 0.9249
Interest & Sinking	0.3535
Total assumed tax rate	<u><u>\$ 1.2784</u></u>

Historical information:

	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>
Net taxable value	<u>\$ 5,212,303,908</u>	<u>\$ 5,004,253,793</u>	<u>\$ 4,841,606,467</u>	<u>\$ 4,647,033,634</u>
Percent increase from prior year	<u>4.16%</u>	<u>3.36%</u>	<u>4.19%</u>	<u>3.97%</u>
Tax rates:				
Maintenance & Operations	\$ 0.9642	\$ 0.9700	\$ 1.0400	\$ 1.0400
Interest & Sinking	0.3272	0.3514	0.1624	0.1583
Total tax rate	<u>\$ 1.2914</u>	<u>\$ 1.3214</u>	<u>\$ 1.2024</u>	<u>\$ 1.1983</u>
Tax levy	<u>\$ 64,481,580</u>	<u>\$ 63,322,580</u>	<u>\$ 56,157,604</u>	<u>\$ 53,839,804</u>

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
GENERAL FUND - SUPPORTING INFORMATION
2021 - 2022**

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 2021-22 state revenue are included.

	2021-22 Proposed	2020-21 Preliminary	2019-20	2018-19
State revenue (foundation/per capita)	82,584,257	87,300,169	88,362,004	71,019,573
Refined ADA	14,100.000	14,116.278	14,382.868	15,067.673
Refined ADA (Grades 9-12 only)	N/A	N/A	N/A	4,006.952
Special Education FTE's:				
Homebound	0.970	0.380	0.421	0.383
Hospital class	-	0.262	-	0.264
Speech therapy	36.360	33.783	33.699	34.049
Resource room	450.000	442.220	482.496	445.701
Self-contained	202.000	183.425	177.029	184.869
Off Home Campus	0.320	-	-	-
Vocational adjustment class	12.000	21.320	21.059	21.488
Residential care	20.330	16.136	13.358	16.263
Mainstream ADA	298.230	262.581	239.242	264.648
Dyslexia Enrollment	410.000	248.942	336.000	N/A
Compensatory education*	10,588.000	10,588.000	11,179.000	11,742.170
Eco Disadvantaged Census Block 1	1,200.000	1,733.000	1,733.000	N/A
Eco Disadvantaged Census Block 2	1,325.000	1,323.000	1,323.000	N/A
Eco Disadvantaged Census Block 3	2,154.000	2,418.000	2,418.000	N/A
Eco Disadvantaged Census Block 4	2,647.000	2,933.000	2,933.000	N/A
Eco Disadvantaged Census Block 5	2,081.000	2,772.000	2,772.000	N/A
Pregnant students FTE's	1.490	3.442	3.226	3.469
Non-Economically Disadvantaged	2.000	2.000	3.000	N/A
Bilingual ADA:				
LEP Allotment	572.000	745.426	675.889	907.571
LEP Dual Language	164.000	155.055	167.589	N/A
Non-LEP Dual Language	-	26.836	13.383	N/A
Career and technology FTE's:	N/A	660.092	864.791	665.288
Not Approved Program of Study	42.650	N/A	N/A	N/A
Level 1&2 Approved Program	926.726	N/A	N/A	N/A
Level 3&4 Approved Program	457.067	N/A	N/A	N/A
Early Education ADA:	4,165.610	4,165.610	3,596.652	N/A
CCMR Outcomes Bonus:				
Educationally Disadvantaged	17.000	17.000	29.000	N/A
Not Educationally Disadvantaged	54.000	54.000	51.000	N/A
Special Education	2.000	2.000	2.000	N/A
Dropout Recovery and Residential	30.940	107.193	133.341	N/A
Gifted and talented**	1,200.000	N/A	N/A	753.384
Weighted ADA (WADA)	19,497.585	20,336.000	19,893.427	20,236.206

* Computed using best six month average of approved free and reduced breakfast/lunch pupils through 2020-21.

** 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
PROPOSED BUDGET
GENERAL FUND - SUPPORTING INFORMATION
2021 - 2022**

Fund Balance

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

	2020	2019	2018	2017
Nonspendable Fund Balance				
Investment in Inventory	\$ 976,863	\$ 823,069	\$ 775,123	\$ 720,847
Prepaid Items	870,026	6,369	11,867	8,321
Restricted Fund Balance				
Retirement of Long-term debt	2,956,249	2,569,969	2,198,726	1,841,865
Committed Fund Balance				
Construction	5,905,065	905,065	909,598	889,248
Other (Shotwell Improvements)	502,218	465,936	766,854	734,728
Assigned Fund Balance				
Outstanding Encumbrances	5,364,969	1,063,567	821,081	1,457,567
Unassigned Fund Balance	28,264,981	35,379,282	34,109,892	32,034,247
Total	\$ 44,840,371	\$ 41,213,257	\$ 39,593,141	\$ 37,686,823

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 2021-22 (no change from 2020-21):

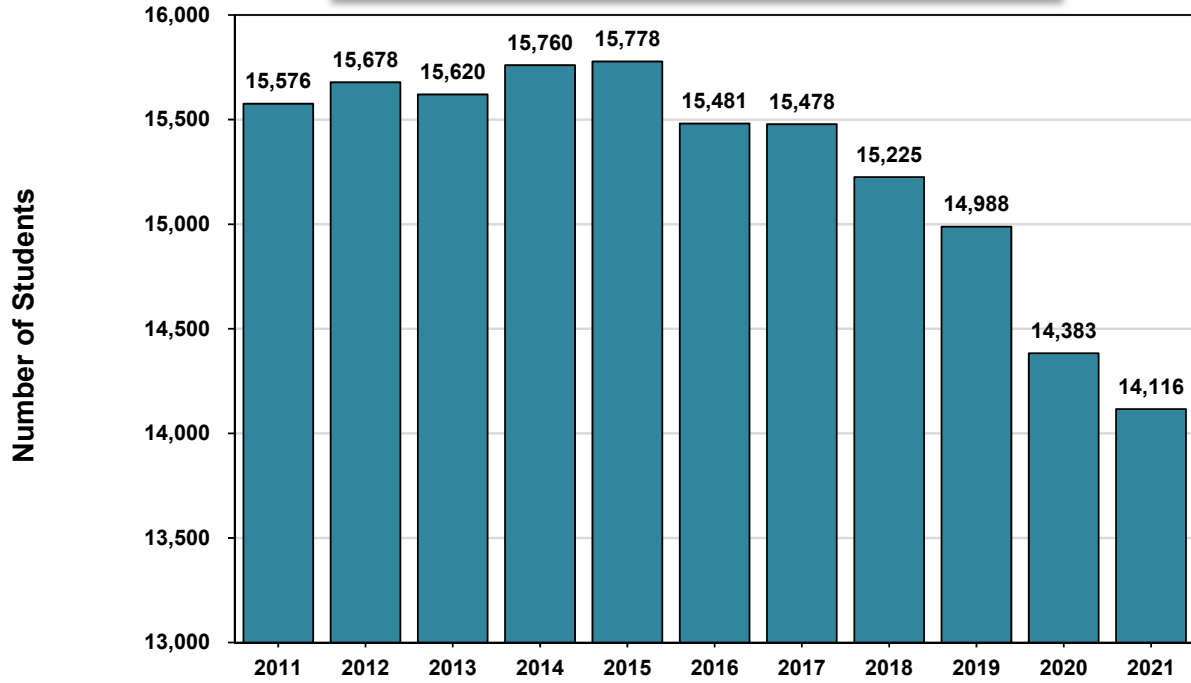
High School	\$199
Middle School	\$138
Elementary	\$119

Outstanding Encumbrances

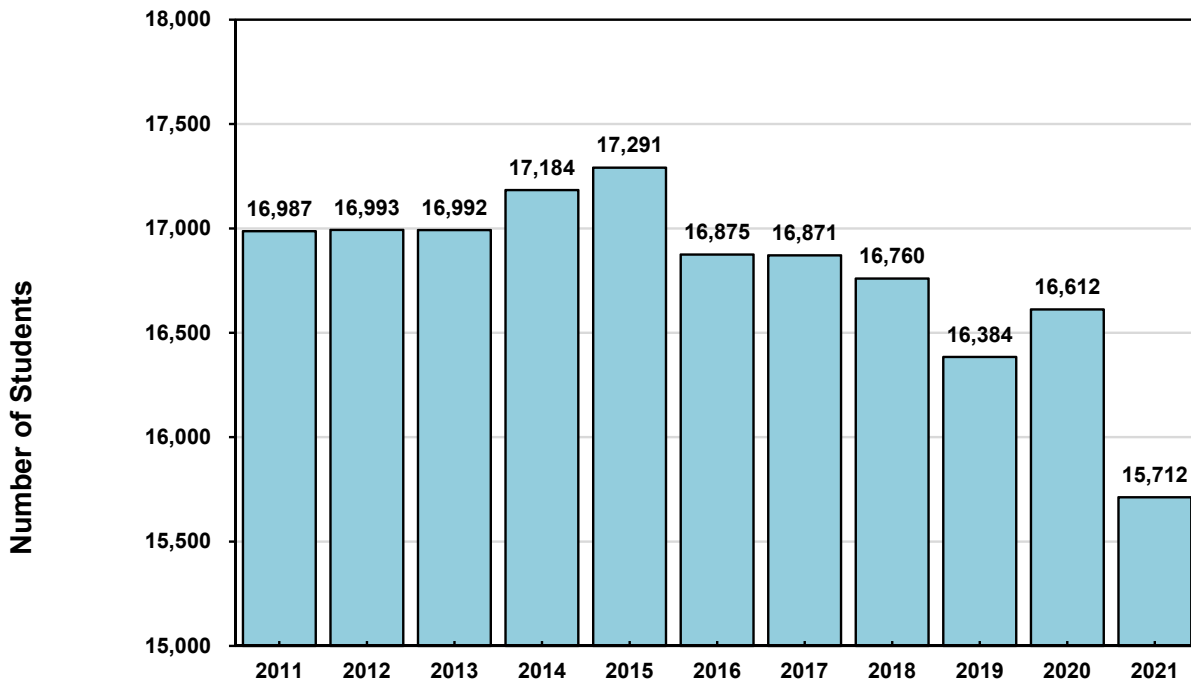
Budgets are the legal authority for expenditures. To exercise this authority, the District must have accurate up-to-date information on the status of budget balances at all times. Knowing how much money is spent is generally not sufficient. The amount committed must also be known to avoid over expenditure 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 September, 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**



2020 Tax Rate Calculation Worksheet

ABILENE ISD

No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

1. 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$4,967,481,596
2. 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$544,283,125
3. Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$4,423,198,471
4. 2019 total adopted tax rate.	1.321400/\$100
5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$98,158,376 B. 2019 values resulting from final court decisions: - \$91,099,830 C. 2019 value loss. Subtract B from A. ³	\$7,058,546
6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A. ⁴	\$0
7. 2019 Chapter 42-related adjusted values. Add line 5 and 6.	\$7,058,546
8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and 7.	\$4,430,257,017
9. 2019 taxable value of property in territory the school deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

5 Tex. Tax Code § 26.012(15)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

No-New-Revenue Tax Rate (continued)

10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value: \$5,484,624</p> <p>B. Partial exemptions. 2020 exemption amount, or 2020 percentage exemption times 2019 value: + \$23,630,186</p> <p>C. Value loss. Total of A and B:⁶</p>	\$29,114,810
11.	<p>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <p>A. 2019 market value: \$333,629</p> <p>B. 2020 productivity or special appraised value: - \$9,832</p> <p>C. Value loss. Subtract B from A:⁷</p>	\$323,797
12.	Total adjustments for lost value. Add lines 9, 10C, and 11C.	\$29,438,607
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$4,400,818,410
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$58,152,414
15.	Taxes refunded for years preceding tax year 2019: Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$118,238
16.	Adjusted 2019 levy with refunds. Add line 14 and line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.	\$58,270,652

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

No-New-Revenue Tax Rate (continued)

17.	<p>Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only:¹¹ \$5,211,781,725</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>C. Total 2020 value. Subtract B from A. \$5,211,781,725</p>	
18.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹³ \$5,132,873</p> <p>B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll.¹⁴ \$0</p> <p>C. Total value under protest or not certified. Add A and B. \$5,132,873</p>	

10 Tex. Tax Code § 26.012, 26.04(c-2)

11 Tex. Tax Code § 26.012(6)

12 Tex. Tax Code § 26.012(c) and (d)

13 Tex. Tax Code § 26.012(c)

14 Tex. Tax Code § 26.012(d)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

No-New-Revenue Tax Rate (concluded)

19.	2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$575,020,049
20.	2020 total taxable value. Add lines 17C and 18C. Subtract line 19.	\$4,641,894,549
21.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$0
22.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.	\$61,983,288
23.	Total adjustments to the 2020 taxable value. Add lines 21 and 22.	\$61,983,288
24.	Adjusted 2020 taxable value. Subtract line 23 from line 20.	\$4,579,911,261
25.	2020 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$1.2723/\$100

15 Tex. Tax Code § 26.012(6)(B)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
2. **Enrichment Tax Rate (DTR):**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval rate.

16 [Reserved for Expansion]

17 [Reserved for Expansion]

18 Tex. Tax Code § 26.08(n)

19 Tex. Edu. Code § 48.2551(a)(3)

20 Tex. Tax Code § 26.08(j) and Tex. Edu. Code § 45.0032

21 Tex. Edu. Code § 48.202(a-1)(2) and 48.202(f)

22 Tex. Edu. Code § 45.0021(a)

23 Tex. Edu. Code § 11.184(b)

24 Tex. Edu. Code § 11.184(b-1)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

Voter-Approval Tax Rate (continued)

26.	2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$0.914200
27.	2020 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) \$0 B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$.04 per \$100. ²⁷ \$0.05	\$0.050000
28.	2020 maintenance and operations (M&O) tax rate (TR). Add lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁸	\$0.964200
29.	Total 2020 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: \$16,312,337 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$1,272,206 D: Adjust debt: Subtract B and C from A.	\$15,040,131

25 Tex. Edu. Code § 48.255, 48.2551(b)(1) and (b)(2)

26 Tex. Tax Code § 26.08(n)(2)

27 Tex. Tax Code § 26.08(n-1)

28 Tex. Edu. Code § 45.003(e)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

Voter-Approval Tax Rate (concluded)

30.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
31.	Adjusted 2020 debt. Subtract line 30 from line 29D.	\$15,040,131
32.	<p>2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰</p> <p>A: Enter the 2020 anticipated collection rate certified by the collector.³¹</p> <p>B: Enter the 2019 actual collection rate.</p> <p>C: Enter the 2018 actual collection rate.</p> <p>D: Enter the 2017 actual collection rate.</p>	99% 100% 98% 102% 99.000000%
33.	<p>2020 debt adjusted for collections. Divide line 31 by line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.</p>	\$15,192,051
34.	2020 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,641,894,549
35.	2020 debt rate. Divide line 33 by line 34 and multiply by \$100.	\$0.3272/\$100
36.	<p>2020 voter-approval tax rate. Add lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.³²</p>	\$1.2914/\$100

29 Tex. Tax Code § 26.0012(10) and 26.04(b)

30 Tex. Tax Code § 26.04(h),(h-1), and (h-2)

31 Tex. Tax Code § 26.04(b)

32 Tex. Tax Code § 26.08(g)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ³³ . The school district shall provide its tax assessor with a copy of the letter ³⁴ .	\$0
38.	2020 total taxable value. Enter the amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,641,894,549
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
40.	2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.2914/\$100

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet

ABILENE ISD

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	
As applicable, enter the 2020 NNR tax rate from line 25.	\$1.2723
Voter-Approval Tax Rate	
As applicable, enter the 2020 voter-approval tax rate from line 37.	\$1.2914

School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

Print Here

Printed Name of School District Representative

Sign Here

School District Representative

Date

³⁵ Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ABILENE ISD

Date: 07/22/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$4,430,257,017
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	1.321400
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$118,238
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$58,659,654
5. 2020 total taxable value. Enter Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$4,641,894,549
6. 2020 no-new revenue tax rate. Enter line 25 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	1.272300
7. 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$59,058,824
8. Last year's total levy. Sum of line 4 for all funds.	\$58,659,654
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$59,058,824
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$399,170

ABILENE ISD

Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the voter-approval tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's tax levy</u> of \$62,824,333.	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of \$63,682,029
Last Year's Tax Rate	1.321400	\$65,142,152	\$2,317,820	\$1,460,123
Voter-Approval Tax Rate	1.291400	\$64,568,631	\$1,744,299	\$886,602
Proposed Tax Rate	1.281400	\$64,104,442	\$1,280,109	\$422,412

Last Year Tax Rate Increase in Cents per \$100

0.00	1.321400	65,961,200	3,136,867	2,279,170
0.50	1.326400	66,193,294	3,368,962	2,511,265
1.00	1.331400	66,425,389	3,601,056	2,743,360
1.50	1.336400	66,657,484	3,833,151	2,975,454
2.00	1.341400	66,889,578	4,065,246	3,207,549
2.50	1.346400	67,121,673	4,297,341	3,439,644
3.00	1.351400	67,353,768	4,529,435	3,671,739
3.50	1.356400	67,585,863	4,761,530	3,903,833
4.00	1.361400	67,817,957	4,993,625	4,135,928
4.50	1.366400	68,050,052	5,225,720	4,368,023
5.00	1.371400	68,282,147	5,457,814	4,600,117
5.50	1.376400	68,514,242	5,689,909	4,832,212
6.00	1.381400	68,746,336	5,922,004	5,064,307
6.50	1.386400	68,978,431	6,154,098	5,296,402
7.00	1.391400	69,210,526	6,386,193	5,528,496
7.50	1.396400	69,442,620	6,618,288	5,760,591
8.00	1.401400	69,674,715	6,850,383	5,992,686
8.50	1.406400	69,906,810	7,082,477	6,224,781
9.00	1.411400	70,138,905	7,314,572	6,456,875
9.50	1.416400	70,370,999	7,546,667	6,688,970
10.00	1.421400	70,603,094	7,778,762	6,921,065
10.50	1.426400	70,835,189	8,010,856	7,153,160
11.00	1.431400	71,067,284	8,242,951	7,385,254
11.50	1.436400	71,299,378	8,475,046	7,617,349
12.00	1.441400	71,531,473	8,707,140	7,849,444
12.50	1.446400	71,763,568	8,939,235	8,081,538
13.00	1.451400	71,995,662	9,171,330	8,313,633
13.50	1.456400	72,227,757	9,403,425	8,545,728
14.00	1.461400	72,459,852	9,635,519	8,777,823
14.50	1.466400	72,691,947	9,867,614	9,009,917

Tax Levy: This is calculated by taking the adjusted taxable value (line 24 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

AGENDA ITEM

SUPPORTING DATA AND INFORMATION: At the August 30, 2021 Board of Trustees meeting the Board will consider adopting a Resolution to set the 2021-22 tax rate. The adoption of the Resolution must be a separate item on the meeting agenda. The total tax rate being considered for adoption includes the Maintenance and Operations (M & O) tax rate and the Interest and Sinking (I & S) tax rate. The administration recommends setting the M & O tax rate at \$0.9249 per \$100 of valuation and the I & S tax rate of \$0.3535 per \$100 of valuation for a **total tax rate of \$1.2784** as published in the Abilene Reporter News on August 13, 2021.

The wording of the motion (see below) to adopt an ordinance setting a tax rate that exceeds the calculated “no-new revenue rate” is now specified in law. The District’s no-new-revenue rate was calculated at \$1.2156 so the adopted tax rate would be 4.1% more than the no-new-revenue rate driven primarily by the 7% growth in property value.

EXHIBITS: 1

RECOMMENDATIONS: “I move approve the property tax rate resolution which states the adoption of a total tax rate of \$1.2784, \$0.9249 for the Maintenance & Operations rate and \$0.3535 for the Interest and Sinking rate, which is effectively a 4.10 percent increase in the tax rate.”

APPROVAL/REJECTION/POSTPONEMENT

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

August 30, 2021

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 2021 at a total tax rate of \$ 1.2784, to be assessed and collected by the duly specified assessor and collector as follows:

\$.9249 for the purpose of maintenance and operations, and

\$.3535 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.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.10% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$36.50.

Adopted this 30th day of August, 2021, by the Board of Trustees.

President's signature

Secretary's signature