

# Agenda of Special Budget and Tax Rate Meeting

## The Board of Trustees Abilene Independent School District

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A Special Budget and Tax Rate Meeting of the Board of Trustees of Abilene Independent School District will be held Monday, August 26, 2024, 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
- II. Oral Communication from the Public
- III. Public Hearing on Budget and Tax Rate for 2024-25
  - A. Open Public Hearing
  - B. Receive public input concerning the 2024-25 Proposed Budget and Proposed Tax Rate
  - C. Close Public Hearing
- IV. Business Items Requiring Board Action
  - A. The Board will consider approval of the 2023-24 FY Budget Amendments.  
Mrs. Jennifer Hinds, Executive Director for Finance
  - B. The Board will consider adoption of the 2024-25 Budgets for General Fund, Student Nutrition Fund, Debt Service Fund and Internal Service Fund.  
Mrs. Jennifer Hinds, Executive Director for Finance
  - C. The Board will consider adoption of an Ordinance setting the 2024-25 Tax Rate.  
Mrs. Jennifer Hinds, Executive Director for Finance
  - D. The Board will consider approval of the 2024-2025 Hazardous Bus Routes.  
Dr. Joseph Waldron, Deputy Superintendent
- V. Adjournment.

**Abilene Independent School District Board Document - Agenda Item III**

Meeting Date: August 26, 2024 Meeting Type: Special Meeting

Item Type: Public Hearing Future Action Required: No If Yes, Month: N/A

Subject: Public Hearing on Budget and Tax Rate for 2023-2024

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Background Information: Attached you will find supporting documentation for your consideration of approving the 2024-2025 fiscal year's budget by function. The documentation outlines a deficit budget of \$12,931,615.00.

Along with budget, the Board will consider adopting an Ordinance to set the 2023-24 tax rate. The adoption of the Ordinance 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 \$0.6890 per \$100 valuation and the I&S tax rate of \$0.3034 per \$100 valuation for a total tax rate of \$0.9924 as published in the Abilene Reporter News on August 9, 2024.

Attached Supporting Documents: Presentation and Budget Book Attached.

Fiscal Implications: None

Administrative Recommendation: None for this item.

Contact Person: Jennifer Hinds

***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**Public Hearing**

***August 2024***

# Consideration of Ordinance to set the Tax Rate

**Maintenance and Operations Rate**

\$0.6890

**Interest and Sinking Rate**

\$0.3034

# Consideration of Ordinance to set the Tax Rate

**Total Tax Rate for Tax Year 2024**

\$0.9924

## Recommendation...

- ▶ **The Board approve the ordinance for tax year 2024 as presented.**

**ACTION**

# 2024-2025 Proposed Revenue

ESTIMATED REVENUES	2023-24	2024-25	Increase (Decrease)
	GENERAL FUND	GENERAL FUND	
Estimated M&O Tax Rate	0.7135	0.6890	
<b>Local Revenue</b>			
5711 Property Taxes-Current	\$41,958,398	\$40,876,631	(1,081,767)
5712 Property Taxes-Delinquent	600,000	600,000	-
5719 Penalties, Interest, Others	400,000	400,000	-
5739 Tuition-Local	35,000	35,000	-
5742 Interest on Investments	200,000	1,500,000	1,300,000
5743 Rental of Facilities	15,000	15,000	-
5744 Gifts/Bequests	15,000	15,000	-
5749 Miscellaneous Local Revenue	325,000	325,000	-
5754 Print Shop	75,000	75,000	-
5752 Gate Receipts	600,000	600,000	-
<b>Total Local Revenue</b>	<b>\$44,223,398</b>	<b>\$44,441,631</b>	<b>218,233</b>
<b>State Revenue</b>			
5811/12 Per Capita/Foundation	88,959,630	86,882,527	(2,077,103)
5831 TRS On-Behalf	8,200,000	8,200,000	-
5819/29 State Rev-TEA (Tech/JJAEP)	70,000	70,000	-
<b>Total State Revenue</b>	<b>\$97,229,630</b>	<b>\$95,152,527</b>	<b>(\$2,077,103)</b>
<b>Federal Revenue</b>			
5929 Federal-TEA (Indirect/ROTC)	1,750,000	750,000	(1,000,000)
5931 SHARS	1,800,000	1,000,000	(800,000)
5941 Impact Aid	275,000	275,000	-
5949 Federal Revenue-Direct	85,000	85,000	-
5949 Federal Revenue-QSCB Interest	281,000	281,000	-
<b>Total Federal Revenue</b>	<b>4,191,000</b>	<b>2,391,000</b>	<b>(1,800,000)</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$145,644,028</b>	<b>\$141,985,158</b>	<b>(3,658,870)</b>

# Overall View

## 2024-2025 Proposed Budget

### For the Board

**Revenues** \$ 141,985,158.00

**Expenditures**

Current Payroll \$ 124,749,314.00

2% Proposed Pay Increase \$ 3,470,525.00

Total Payroll \$ 128,219,839.00

Non Payroll Expenditures \$ 26,696,934.00

Total Expenditures \$ 154,916,773.00

**Excess Revenue Over/(Under) \$ (12,931,615.00)**

# 2024-2025 Proposed Budget

	Governmental Fund Types			Proprietary Fund Type
	General Fund	Student Nutrition Fund	Debt Service Fund	Internal Service Fund
<b>Revenues</b>				
5700s - Local	\$ 44,441,631	\$ 4,033,189	\$ 17,467,512	\$ 640,000
5800s - State	95,152,527	380,044	-	-
5900s - Federal	2,391,000	8,234,096	-	-
Total	<u>\$ 141,985,158</u>	<u>\$ 12,647,329</u>	<u>\$ 17,467,512</u>	<u>\$ 640,000</u>
<b>Expenditures</b>				
11 - Instruction	\$ 81,962,069	\$ -	\$ -	\$ -
12 - Instructional Resources & Media	2,042,384	-	-	-
13 - Curriculum & Staff Development	2,199,948	-	-	-
21 - Instructional Leadership <sup>2</sup>	3,144,800	-	-	-
23 - School Leadership	9,610,170	-	-	-
31 - Guidance, Counseling & Evaluation	7,301,890	-	-	-
32 - Social Work Services	1,975,297	-	-	-
33 - Health Services	2,046,988	-	-	-
34 - Student Transportation	4,946,732	-	-	-
35 - Food Service	-	12,458,910	-	-
36 - Extracurricular Activities	5,308,056	-	-	-
41 - General Administration <sup>1,2</sup>	6,150,971	-	-	640,000
51 - Plant Maintenance & Operations	17,084,247	123,923	-	-
52 - Security & Monitoring Services	1,429,803	-	-	-
53 - Data Processing Services	5,592,107	-	-	-
61 - Community Services	638,446	-	-	-
71 - Debt Service	2,607,865	-	17,467,512	-
81 - Facilities Acquisition & Construction	-	-	-	-
95 - Payments to JJAEP	175,000	-	-	-
99 - Other Intergovernmental Charges	700,000	-	-	-
Total	<u>\$ 154,916,773</u>	<u>\$ 12,582,833</u>	<u>\$ 17,467,512</u>	<u>\$ 640,000</u>
<b>Excess Revenues Over/(Under) Expenditures</b>	<u>\$ (12,931,615)</u>	<u>\$ 64,496</u>	<u>\$ -</u>	<u>\$ -</u>

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

***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**Public Hearing**

***August 2024***

**Abilene Independent School District Board Document - Agenda Item IV.A**

Meeting Date: August 26, 2024 Meeting Type: Special Meeting

Item Type: Possible Action Future Action Required: No If Yes, Month: N/A

Subject: FY24 Final Budget Amendments

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Background 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.

Attached Supporting Documents:

Budget Amendments – General Fund Summary  
Budget Amendments – Other Funds Summary  
Proposed Budget Amendments

Fiscal Implications:

Administrative Recommendation: Vote to approve proposed budget amendments as presented.

CONNECT • LEAD • SUCCEED

Contact Person: Jennifer Hinds

***Jennifer Hinds***

***Executive Director of Finance***



**Special Meeting**  
**2023-2024 Final Budget Amendments**

***August 2024***

# FY 24 Final Amendments

- ▶ **Requirement to have all functions of the budget properly allocated**
- ▶ **Verified in the audit process and reported as a finding**
- ▶ **Generally just good practice**

# **FY 24 Final Amendments**

- ▶ **Recommend approval of final budget amendments for FY 24**
  
- ▶ **Ensures all function codes are properly allocated in FY 24**

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***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**2023-2024 Final Budget Amendments**

***August 2024***

**ABILENE INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF PROPOSED BUDGET AMENDMENTS  
GENERAL FUND  
August 26, 2024**

	Approved budget	Proposed amendments	Proposed amended budget
<b>GENERAL FUND:</b>			
<b>Revenues -</b>			
Local	\$ 44,248,845	\$ 527,250	\$ 44,776,095
State	97,229,630	-	97,229,630
Federal	4,191,000	-	4,191,000
Total	145,669,475	527,250	146,196,725
<b>Expenditures -</b>			
Instruction	76,789,096	(100,000)	76,689,096
Instructional Resources and Media Services	2,043,288	(75,000)	1,968,288
Curriculum and Instructional Staff Development	2,476,391	(875,000)	1,601,391
Instructional Leadership	3,127,452	(5,000)	3,122,452
School Leadership	9,384,753	(400,000)	8,984,753
Guidance, Counseling and Evaluation Services	6,121,803	(50,000)	6,071,803
Social Work Services	642,297	125,000	767,297
Health Services	1,348,092	50,000	1,398,092
Student Transportation	5,728,543	950,000	6,678,543
Extracurricular Activities	5,593,599	350,000	5,943,599
General Administration	5,868,667	402,250	6,270,917
Plant Maintenance and Operations	17,211,298	(500,000)	16,711,298
Security and Monitoring Services	1,374,073	250,000	1,624,073
Data Processing Services	6,480,786	500,000	6,980,786
Community Services	880,126	(75,000)	805,126
Debt Services	2,628,803	150,000	2,778,803
Facilities Acquisition and Construction	2,071,303	(300,000)	1,771,303
Payments to JJAEP	100,000	130,000	230,000
Intergovernmental Charges	650,000	-	650,000
Total	150,520,370	527,250	151,047,620
<b>Other Resources</b>	-	-	-
<b>Other Uses</b>	-	-	-
<b>Excess Revenues Over/(Under) Expenditures</b>	\$ (4,850,895)	\$ -	\$ (4,850,895)

**Summary of Change in Budgeted Fund Balance:**

2022-23 Original Budgeted Deficit	(2,641,483)
Ice Breaker Softball Tournament Net Proceeds to AHS/CHS	(4,670)
Abilene Cross Country Invitational Hosted by AHS/CHS	(3,618)
Halloween Girls Gold Tournament 2023 Profit split to AHS/CHS	(498)
Bev Ball Volley Tournament 2023 Profit split to AHS/CHS Volleyball supplies	(1,388)
FY23 Outstanding Purchase Orders rolled to FY24	(3,816,368)
Reverse budget for FY23 rolled PO's paid in FY23	1,626,525
Ice Breaker Softball Tournament Net Proceeds to AHS/CHS	(5,010)
FY23 Outstanding PO Rolled to FY24 PO362694	(885)
FY23 Outstanding PO Rolled to FY24 PO369531	(3,500)
	\$ (4,850,895)

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

**August 26, 2024**

	Approved budget	Proposed amendments	Proposed amended budget
<b>FOOD SERVICE FUND:</b>			
<b>Revenues -</b>			
Local	\$ 3,882,135	\$ -	\$ 3,882,135
State	365,427	-	365,427
Federal	7,917,399	-	7,917,399
Total	12,164,961	-	12,164,961
<b>Expenditures -</b>			
Food Service	11,841,492	(250,000)	11,591,492
Plant Maintenance and Operations	119,106	150,000	269,106
Debt Service	-	100,000	100,000
Total	11,960,598	-	11,960,598
<b>Other Resources</b>	-		-
<b>Other Uses</b>	-		-
<b>Excess Revenues Over/(Under) Expenditures</b>	\$ 204,363	\$ -	\$ 204,363

## DEBT SERVICE FUND August 26, 2024

	Approved budget	Proposed amendments	Proposed amended budget
<b>DEBT SERVICE FUND:</b>			
<b>Revenues -</b>			
Local	\$ 17,462,137	\$ -	\$ 17,462,137
State	-	-	-
Total	17,462,137	-	17,462,137
<b>Expenditures -</b>			
Debt Service	17,462,137	-	17,462,137
Other Intergovernmental Charges	-	-	-
Total	17,462,137	-	17,462,137
<b>Other Resources</b>	-		-
<b>Other Uses</b>	-		-
<b>Excess Revenues Over/(Under) Expenditures</b>	\$ -	\$ -	\$ -

**ABILENE INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF PROPOSED BUDGET AMENDMENTS  
INTERNAL SERVICE FUND (WORKERS COMP)  
August 26, 2024**

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

**PROPOSED BUDGET AMENDMENTS**  
**August 26, 2024**

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-00-5744-00-000-99-999	2,250.00			General	n/a	Donations	n/a
	199-41-6499-99-999-99-999 (Donations for Opening of School Convocation)		2,250.00		General	General Administration	Miscellaneous Operating	Districtwide
#2	19X-00-57XX-XX-XXX-XX-XXX	525,000.00			General	n/a	Local Revenue	Districtwide
	19X-11-6XXX-XX-XXX-XX-XXX		(100,000.00)		General	Instruction	Expenditures	Districtwide
	19X-12-6XXX-XX-XXX-XX-XXX		(75,000.00)		General	Media	Expenditures	Districtwide
	19X-13-6XXX-XX-XXX-XX-XXX		(875,000.00)		General	Staff Development	Expenditures	Districtwide
	19X-21-6XXX-XX-XXX-XX-XXX		(5,000.00)		General	Instructional Leadership	Expenditures	Districtwide
	19X-23-6XXX-XX-XXX-XX-XXX		(400,000.00)		General	Campus Leadership	Expenditures	Districtwide
	19X-31-6XXX-XX-XXX-XX-XXX		(50,000.00)		General	Guidance & Counseling	Expenditures	Districtwide
	19X-32-6XXX-XX-XXX-XX-XXX		125,000.00		General	Social Work Services	Expenditures	Districtwide
	19X-33-6XXX-XX-XXX-XX-XXX		50,000.00		General	Health Services	Expenditures	Districtwide
	19X-34-6XXX-XX-XXX-XX-XXX		950,000.00		General	Student Transportation	Expenditures	Districtwide
	19X-36-6XXX-XX-XXX-XX-XXX		350,000.00		General	Extracurricular Activities	Expenditures	Districtwide
	19X-41-6XXX-XX-XXX-XX-XXX		400,000.00		General	General Administration	Expenditures	Districtwide
	19X-51-6XXX-XX-XXX-XX-XXX		(500,000.00)		General	Plant Maintenance	Expenditures	Districtwide
	19X-52-6XXX-XX-XXX-XX-XXX		250,000.00		General	Security & Monitoring Services	Expenditures	Districtwide
	19X-53-6XXX-XX-XXX-XX-XXX		500,000.00		General	Data Processing Services	Expenditures	Districtwide
	19X-61-6XXX-XX-XXX-XX-XXX		(75,000.00)		General	Community Services	Expenditures	Districtwide
	19X-71-6XXX-XX-XXX-XX-XXX		150,000.00		General	Debt Service	Expenditures	Districtwide
	19X-81-6XXX-XX-XXX-XX-XXX		(300,000.00)		General	Facilities Acquisition & Construction	Expenditures	Districtwide
	19X-95-6XXX-XX-XXX-XX-XXX (Amend FY24 budget to cover projected YE revenues and expenditures)		130,000.00		General	Juvenile Justice Alternative Education	Expenditures	Districtwide
	<b>General Fund Totals</b>	<u>527,250.00</u>	<u>527,250.00</u>	<u>-</u>				
	<b>Food Service Fund</b>							
#3	240-35-6XXX-XX-XXX-99-240		(250,000.00)		Food Service	Food Service	Expenditures	Districtwide
	240-51-6XXX-XX-XXX-99-240		150,000.00		Food Service	Facilities Maintenance & Operations	Expenditures	Districtwide
	240-71-6XXX-XX-XXX-99-240 (Amend FY24 budget to cover projected YE expenditures)		100,000.00		Food Service	Debt Services	Expenditures	Districtwide
	<b>Food Service Totals</b>	<u>-</u>	<u>-</u>	<u>-</u>				

**APPROVED BUDGET AMENDMENTS**  
July 8, 2024

Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
				Fund	Function	Object	Organization
#1 199-11-6399-00-156-32-156		2,821.00		General	Instruction	Supplies	Long ELC
199-13-6411-00-156-32-156		(2,136.00)		General	Staff Development	Travel-Employee	Long ELC
199-23-6299-00-156-32-156		(130.00)		General	Campus Leadership	Miscellaneous Contracted Services	Long ELC
199-23-6399-00-156-32-156		(185.00)		General	Campus Leadership	Supplies	Long ELC
199-23-6499-00-156-32-156		(370.00)		General	Campus Leadership	Miscellaneous Operating	Long ELC
(Transfer funds to purchase instructional supplies)							
#2 199-11-6399-00-116-11-116		450.00		General	Instruction	Supplies	Stafford
199-23-6411-01-116-99-116		(450.00)		General	Campus Leadership	Travel-Employee	Stafford
(Transfer funds to purchase instructional supplies)							
#3 199-23-6499-00-003-26-003		840.00		General	Campus Leadership	Miscellaneous Operating	Woodson
199-31-6495-00-003-26-003		(840.00)		General	Guidance & Counseling	Fees and Dues	Woodson
(Transfer funds to cover deficit)							
#4 199-11-6399-94-999-11-804		16,194.00		General	Instruction	Supplies	Districtwide
199-36-6494-94-999-99-804		1,605.00		General	Extracurricular Activities	Transportation	Districtwide
199-11-6411-94-999-11-804		(1,605.00)		General	Instruction	Travel-Employee	Districtwide
199-13-6411-06-999-99-804		(15,073.00)		General	Staff Development	Travel-Employee	Districtwide
199-36-6412-94-999-99-804		(1,121.00)		General	Extracurricular Activities	Travel-Student	Districtwide
(Transfer funds for professional development and Convocation fees)							
#5 199-11-6399-00-999-11-856		1,887.00		General	Instruction	Supplies	Districtwide
199-13-6399-00-999-99-856		(1,887.00)		General	Staff Development	Supplies	Districtwide
(Transfer funds to purchase class sets)							
#6 199-13-6411-00-809-99-809		1,400.00		General	Staff Development	Travel-Employee	Executive Director C&I
199-13-6399-00-809-99-809		1,000.00		General	Staff Development	Supplies	Executive Director C&I
199-21-6239-00-809-99-809		(600.00)		General	Instructional Leadership	Education Service Center Services	Executive Director C&I
199-21-6299-00-809-99-809		(400.00)		General	Instructional Leadership	Miscellaneous Contracted Services	Executive Director C&I
199-21-6329-00-809-99-809		(200.00)		General	Instructional Leadership	Reading Materials	Executive Director C&I
199-21-6411-00-809-99-809		(1,200.00)		General	Instructional Leadership	Travel-Employee	Executive Director C&I
(Transfer funds for travel and to purchase laminator)							
#7 199-13-6411-00-999-99-803		1,369.00		General	Staff Development	Travel-Employee	Districtwide
199-11-6299-00-999-11-803		(125.00)		General	Instruction	Miscellaneous Contracted Services	Districtwide
199-11-6399-00-999-11-803		(1,244.00)		General	Instruction	Supplies	Districtwide
(Transfer funds for travel and membership fees)							
#8 199-53-6636-00-808-99-808		500,000.00		General	Data Processing Services	Capital Outlay-Technology	Technology Center
199-11-6396-RE-999-11-999		(500,000.00)		General	Instruction	Supplies-Technology	Districtwide
(Transfer funds for technology purchases)							
#9 199-00-5744-00-000-99-999	3,072.00			General	N/A	Donation	N/A
199-36-6494-07-002-99-002		3,072.00		General	Extracurricular Activities	Transportation	Cooper
(Donation from CHS Band Boosters to cover travel expenditures)							
General Fund Totals	<u>3,072.00</u>	<u>3,072.00</u>	<u>-</u>				

**APPROVED BUDGET AMENDMENTS**  
June 10, 2024

Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
				Fund	Function	Object	Organization
#1 199-11-6399-00-048-11-048		659.00		General	Instruction	Supplies	Craig
199-11-6299-00-048-11-048		108.00		General	Instruction	Miscellaneous Contracted Services	Craig
199-12-6399-00-048-99-048		(244.00)		General	Media	Supplies	Craig
199-31-6399-00-048-99-048		(523.00)		General	Guidance & Counseling	Supplies	Craig
(Transfer funds to cover deficit and purchase instructional supplies)							
#2 199-11-6399-00-113-11-113		2,000.00		General	Instruction	Supplies	Purcell
199-23-6399-00-113-99-113		(2,000.00)		General	Campus Leadership	Supplies	Purcell
(Transfer funds to purchase instructional supplies)							
#3 199-13-6239-00-151-99-151		110.00		General	Staff Development	ESC- Region XIV Staff Development	Thomas
199-11-6499-00-151-11-151		(110.00)		General	Instruction	Miscellaneous Operating	Thomas
(Transfer funds for summer staff development.)							
#4 199-11-6495-00-150-11-150		736.00		General	Instruction	Fees & Dues	Ward
199-12-6399-00-150-99-150		101.00		General	Media	Supplies	Ward
199-23-6499-00-150-99-150		(837.00)		General	Campus Leadership	Miscellaneous Operating	Ward
(Transfer funds to cover deficits)							
#5 199-13-6411-00-999-23-863		20,100.00		General	Staff Development	Travel-Employee	Districtwide
199-13-6239-00-999-23-863		1,900.00		General	Staff Development	ESC- Region XIV Staff Development	Districtwide
199-11-6399-00-999-23-863		(10,000.00)		General	Instruction	Supplies	Districtwide
199-11-6411-00-999-23-863		(5,000.00)		General	Instruction	Travel-Employee	Districtwide
199-31-6339-00-863-23-863		(7,000.00)		General	Guidance & Counseling	Testing Material	Special Education
(Transfer funds for staff development.)							
#6 199-13-6411-00-864-37-864		3,800.00		General	Staff Development	Travel-Employee	Alternative Learning
199-13-6239-00-999-99-864		1,200.00		General	Staff Development	ESC- Region XIV Staff Development	Districtwide
199-11-6399-00-864-23-864		(1,000.00)		General	Instruction	Supplies	Alternative Learning
199-31-6339-00-864-99-864		(2,000.00)		General	Guidance & Counseling	Testing Material	Alternative Learning
199-31-6396-00-864-99-864		(2,000.00)		General	Guidance & Counseling	Supplies-Technology	Alternative Learning
(Transfer funds to cover summer staff development)							
#7 199-32-6299-00-999-99-872		23,575.00		General	Social Work Services	Miscellaneous Contracted Services	Districtwide
199-11-6399-RE-999-11-999		(23,575.00)		General	Instruction	Supplies	Districtwide
(Transfer funds to help cover FY24 Communities in Schools costs)							
#8 199-13-6299-99-999-99-999		107,468.00		General	Staff Development	Miscellaneous Contracted Services	Districtwide
199-11-6399-RE-999-11-999		(107,468.00)		General	Instruction	Supplies	Districtwide
(Transfer funds to help cover FY24 Capturing Kids Hearts costs)							
#9 199-81-6629-45-001-22-999		500,000.00		General	Facilities Acquisition	Building Construction	Abilene High
199-11-6399-RE-832-22-999		(500,000.00)		General	Instruction	Supplies	CTE
(Transfer funds to cover AHS Culinary renovations.)							
#10 199-23-6395-00-002-99-002		8,000.00		General	Campus Leadership	Supplies-Furniture	Cooper
199-23-6396-00-002-99-002		7,466.00		General	Campus Leadership	Supplies-Technology	Cooper
199-13-6411-00-002-99-002		(1,000.00)		General	Staff Development	Travel-Employee	Cooper
199-36-6399-00-002-91-002		(1,000.00)		General	Extracurricular Activities	Supplies	Cooper
199-36-6399-00-002-99-002		(154.00)		General	Extracurricular Activities	Supplies	Cooper
199-36-6399-00-002-91-002		(361.00)		General	Extracurricular Activities	Supplies	Cooper
199-36-6412-00-002-99-002		(657.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-06-002-99-002		(1,000.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-09-002-99-002		(2,584.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-10-002-99-002		(2,720.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6412-24-002-99-002		(2,639.00)		General	Extracurricular Activities	Travel-Students	Cooper
199-36-6494-01-002-99-002		(650.00)		General	Extracurricular Activities	Transportation	Cooper
199-36-6498-00-002-99-002		(2,701.00)		General	Extracurricular Activities	Awards	Cooper
(Transfer to purchase furniture and computers)							

**APPROVED BUDGET AMENDMENTS**  
**June 10, 2024**

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#11	199-00-5744-00-000-99-999	1,032.00			General	N/A	Donation	N/A
	199-34-6494-00-800-99-800		1,032.00		General	Student Transportation	Transportation	Transportation
	(Donation from AHS Choir Booster Club to cover travel expenditures)							
	General Fund Totals	<u>1,032.00</u>	<u>1,032.00</u>	<u>-</u>				

**Abilene Independent School District Board Document - Agenda Item IV.B**

Meeting Date: August 26, 2024      Meeting Type: Special Meeting

Item Type: Possible Action      Future Action Required: No      If Yes, Month: N/A

Subject: Consideration of the 2024-2025 General Fund, Student Nutrition Fund, Debt Service Fund and Internal Service Fund Budgets

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Background Information: Attached you will find supporting documentation for your consideration of approving the 2024-2025 fiscal year's budget by function. The documentation outlines a deficit budget of \$12,931,615.00.

Attached Supporting Documents: Presentation and Budget Book Attached

Fiscal Implications: None

Administrative Recommendation: Approve the budget by fund and function as presented.

Possible Motion Language: "Move to approve the 2024-2025 General Fund, Student Nutrition Fund, Debt Service Fund, and Internal Service Fund budgets by function as presented."

CONNECT • LEAD • SUCCEED

Contact Person: Jennifer Hinds

***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**2024-2025 Budget**

***August 2024***

# 2024-2025 Proposed Revenue

ESTIMATED REVENUES	2023-24	2024-25	Increase (Decrease)
	GENERAL FUND	GENERAL FUND	
Estimated M&O Tax Rate	0.7135	0.6890	
<b>Local Revenue</b>			
5711 Property Taxes-Current	\$41,958,398	\$40,876,631	(1,081,767)
5712 Property Taxes-Delinquent	600,000	600,000	-
5719 Penalties, Interest, Others	400,000	400,000	-
5739 Tuition-Local	35,000	35,000	-
5742 Interest on Investments	200,000	1,500,000	1,300,000
5743 Rental of Facilities	15,000	15,000	-
5744 Gifts/Bequests	15,000	15,000	-
5749 Miscellaneous Local Revenue	325,000	325,000	-
5754 Print Shop	75,000	75,000	-
5752 Gate Receipts	600,000	600,000	-
<b>Total Local Revenue</b>	<b>\$44,223,398</b>	<b>\$44,441,631</b>	<b>218,233</b>
<b>State Revenue</b>			
5811/12 Per Capita/Foundation	88,959,630	86,882,527	(2,077,103)
5831 TRS On-Behalf	8,200,000	8,200,000	-
5819/29 State Rev-TEA (Tech/JJAEP)	70,000	70,000	-
<b>Total State Revenue</b>	<b>\$97,229,630</b>	<b>\$95,152,527</b>	<b>(\$2,077,103)</b>
<b>Federal Revenue</b>			
5929 Federal-TEA (Indirect/ROTC)	1,750,000	750,000	(1,000,000)
5931 SHARS	1,800,000	1,000,000	(800,000)
5941 Impact Aid	275,000	275,000	-
5949 Federal Revenue-Direct	85,000	85,000	-
5949 Federal Revenue-QSCB Interest	281,000	281,000	-
<b>Total Federal Revenue</b>	<b>4,191,000</b>	<b>2,391,000</b>	<b>(1,800,000)</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$145,644,028</b>	<b>\$141,985,158</b>	<b>(3,658,870)</b>

# Overall View

## 2024-2025 Proposed Budget

### For the Board

<b><u>Revenues</u></b>	\$ 141,985,158.00
<b><u>Expenditures</u></b>	
Current Payroll	\$ 124,749,314.00
2% Proposed Pay Increase	\$ 3,470,525.00
Total Payroll	<u>\$ 128,219,839.00</u>
Non Payroll Expenditures	\$ 26,696,934.00
Total Expenditures	<u>\$ 154,916,773.00</u>
<b>Excess Revenue Over/(Under)</b>	\$ (12,931,615.00)

# 2024-2025 Proposed Budget

	Governmental Fund Types			Proprietary Fund Type
	General Fund	Student Nutrition Fund	Debt Service Fund	Internal Service Fund
<b>Revenues</b>				
5700s - Local	\$ 44,441,631	\$ 4,033,189	\$ 17,467,512	\$ 640,000
5800s - State	95,152,527	380,044	-	-
5900s - Federal	2,391,000	8,234,096	-	-
Total	<u>\$ 141,985,158</u>	<u>\$ 12,647,329</u>	<u>\$ 17,467,512</u>	<u>\$ 640,000</u>
<b>Expenditures</b>				
11 - Instruction	\$ 81,962,069	\$ -	\$ -	\$ -
12 - Instructional Resources & Media	2,042,384	-	-	-
13 - Curriculum & Staff Development	2,199,948	-	-	-
21 - Instructional Leadership <sup>2</sup>	3,144,800	-	-	-
23 - School Leadership	9,610,170	-	-	-
31 - Guidance, Counseling & Evaluation	7,301,890	-	-	-
32 - Social Work Services	1,975,297	-	-	-
33 - Health Services	2,046,988	-	-	-
34 - Student Transportation	4,946,732	-	-	-
35 - Food Service	-	12,458,910	-	-
36 - Extracurricular Activities	5,308,056	-	-	-
41 - General Administration <sup>1,2</sup>	6,150,971	-	-	640,000
51 - Plant Maintenance & Operations	17,084,247	123,923	-	-
52 - Security & Monitoring Services	1,429,803	-	-	-
53 - Data Processing Services	5,592,107	-	-	-
61 - Community Services	638,446	-	-	-
71 - Debt Service	2,607,865	-	17,467,512	-
81 - Facilities Acquisition & Construction	-	-	-	-
95 - Payments to JJAEP	175,000	-	-	-
99 - Other Intergovernmental Charges	700,000	-	-	-
Total	<u>\$ 154,916,773</u>	<u>\$ 12,582,833</u>	<u>\$ 17,467,512</u>	<u>\$ 640,000</u>
<b>Excess Revenues Over/(Under) Expenditures</b>	<u>\$ (12,931,615)</u>	<u>\$ 64,496</u>	<u>\$ -</u>	<u>\$ -</u>

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

***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**2024-2025 Budget**

***August 2024***

**Abilene Independent School District Board Document - Agenda Item IV.C**

Meeting Date: August 26, 2024 Meeting Type: Special Meeting

Item Type: Possible Action Future Action Required: No If Yes, Month: N/A

Subject: Adoption of an Ordinance to set the 2024-2025 Tax Rate for the Abilene Independent School District

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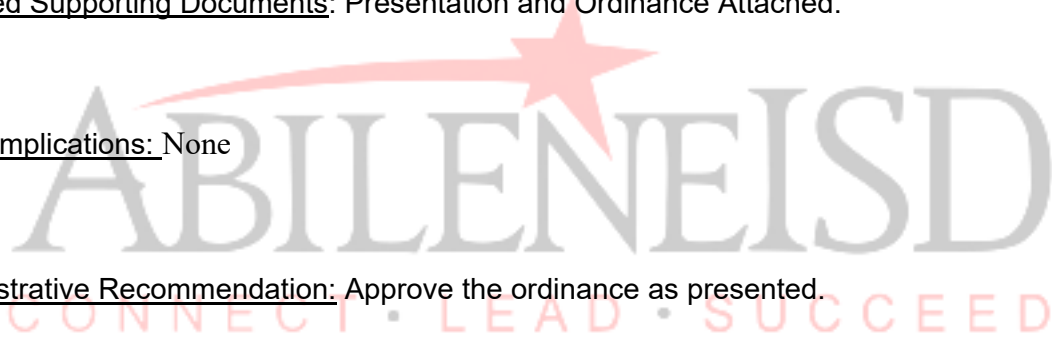
Background Information: At the August 26, 2024 Board of Trustees Meeting, the Board will consider adopting an Ordinance to set the 2024-2025 tax rate. The adoption of the Ordinance must be a separate item on the meeting agenda. The total tax rate being considered for adoption includes the Maintenance 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 \$0.6890 per \$100 of valuation and the I&S tax rate of \$0.3034 per \$100 of valuation for a total tax rate of \$0.9924 as published in the Abilene Reporter News on August 9, 2024.

Attached Supporting Documents: Presentation and Ordinance Attached.

Fiscal Implications: None

Administrative Recommendation: Approve the ordinance as presented.

Contact Person: Jennifer Hinds



***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**2024-2025 Tax Rate**

***August 2024***

# Consideration of Ordinance to set the Tax Rate

**Maintenance and Operations Rate**

\$0.6890

**Interest and Sinking Rate**

\$0.3034

# Consideration of Ordinance to set the Tax Rate

**Total Tax Rate for Tax Year 2024**

\$0.9924

# Recommendation...

- ▶ **The Board approve the tax rate for tax year 2024 as presented.**

**ACTION**

***Jennifer Hinds***  
***Executive Director of Finance***



**Special Meeting**  
**2024-2025 Tax Rate**

***August 2024***

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

August 26, 2024

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 2024 at a total tax rate of \$ 0.9924, to be assessed and collected by the duly specified assessor and collector as follows:

\$ 0.6890 for the purpose of maintenance and operations, and

\$ 0.3034 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 26<sup>th</sup> day of August 2024, by the Board of Trustees.

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President's signature – Angie Wiley

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Secretary's signature – Cindy Earles

**Abilene Independent School District Board Document - Agenda Item IV.D.**

Meeting Date: August 26, 2024

Meeting Type: Special Meeting

Item Type: Action

Future Action Required: No

If Yes, Month: N/A

Subject: Hazard Bus Routes for the 2024-2025 School Year

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Background Information: The Texas Education Code §42.155 allows for funding of bus transportation for student who live within 2 miles of the school they attend if certain conditions exist such as no walkways, uncontrolled traffic artery, industrial or commercial area or other comparable conditions impact their ability to walk to school.

Attached Supporting Documents: Presentation, listing of Hazard Routes

Fiscal Implications: Allows for transportation funding to be received for routes that would not qualify due to the two-mile radius rule in the Texas Education Code.

Administrative Recommendation: Approve the hazard bus routes for the 2024-2025 school year as presented.

Contact Person: Dr. Joseph Waldron





**Hazardous Bus Routes SY24-25**  
**August 2024**

*Dr. Joseph Waldron*  
*Deputy Superintendent*

# Hazard Bus Routes

- **TEC. 42.155**
- **Determined by the Board**
- **Main reason = Major Roadway Crossing**



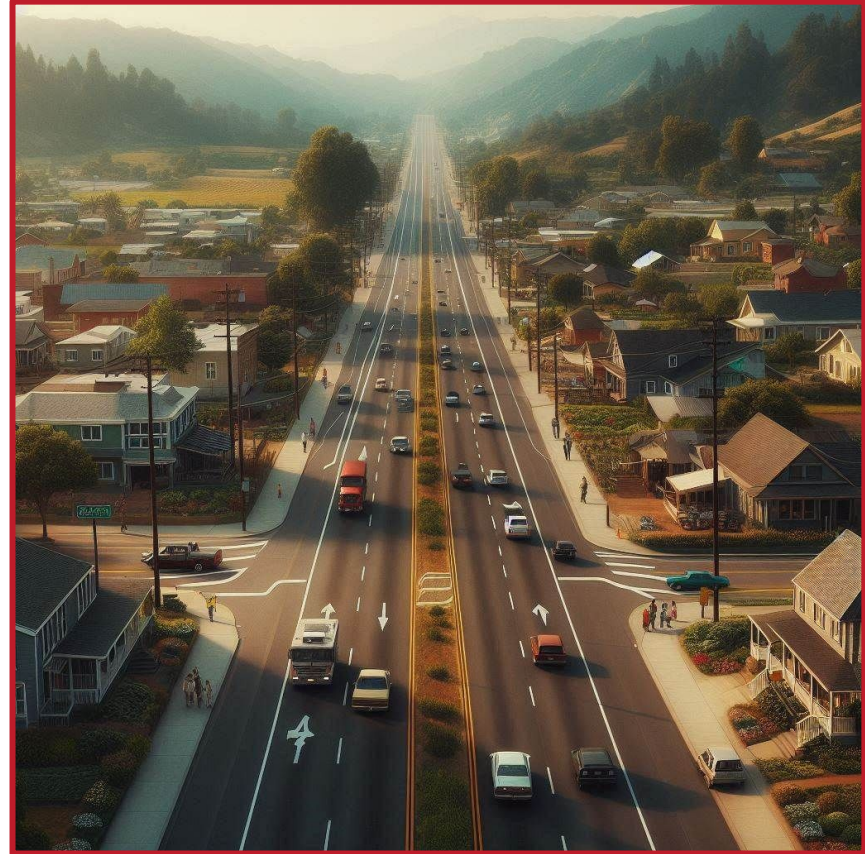
# Hazard Bus Routes

- 16 Routes
- Impacting 16 Campuses



# Hazard Bus Routes

→ Recommend approval as presented.





**Hazardous Bus Routes SY24-25**  
**August 2024**

*Dr. Joseph Waldron*  
*Deputy Superintendent*