Notice of Budget and Tax Rate Public Hearing
Board of Trustees
Wednesday, August 25, 2021

A Budget and Tax Rate Public Hearing of the Board of Trustees will be held on Wednesday, August 25, 2021, beginning at 6:00 PM, in the 821 NE G Avenue - Central Office Board Room - Fabens, TX, 821 NE G AVENUE, P O BOX 697, FABENS, TX 79838.

For more information about public comment, see Policy BED.

Due to health and safety concerns related to the COVID-19 Coronavirus, this meeting will be conducted by video conference or telephone call. At least a quorum of the Board will be participating by video conference and/or telephone call in accordance with the provisions of Sections 551.125 or 551.127 of the Texas Government Code that have been suspended by the Order of the Governor.

1. **Call to Order, Roll Call, Pledge of Allegiance and Fabens ISD Vision Statement** **3**
2. **Communication and Visitors** **4**
   A. Public comments related to this meeting or persons who desire to address the board during Communication and Visitors must comply with the following procedures; visit the link: https://rb.gy/k1sgj2 to submit your form no later than one (1) hour prior to this meeting. Paper forms of the requested information may be obtained at Fabens ISD Central Office. The content of your comments cannot exceed three (3) minutes.

   B. Please click the link below to join the webinar:
   https://rb.gy/c6nte0
   or at
   www.fabensisd.net on Fabens ISD Announcement
3. **Public Meeting to Discuss 2021 - 2022 Proposed Budget and Tax Rate** **5**
4. **Adjourn** **30**

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See TASB Policy BEC(LEGAL)]

Posted: Friday, August 20, 2021 at 4:30 PM

For the Board of Trustees

FABENS I.S.D.
BOARD OF TRUSTEES

Date:	08/25/2021	Presented By:	Board President
Subject:	Call to Order, Roll Call, Pledge of Allegiance and Fabens ISD Vision Statement	Related Page(s)	N/A

Action

BACKGROUND INFORMATION:

CALL to ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE and FABENS ISD VISION STATEMENT

The August 25, 2021 Budget and Tax Rate Public Meeting is called to order at ________.

Let the minutes show that:

1) all members are in attendance

OR

2) ________________ ________________is (are) not in attendance.

Reason: ( ) Illness ( ) Family Emergency
( ) Out of Town ( ) Other ________________

____________________(name) will lead us in the reciting of the Pledge of Allegiance

VISION STATEMENT:

Working together, Fabens ISD creates a positive and lasting impact through multiple learning opportunities.

FABENS ISD
BOARD OF TRUSTEES

COMMUNICATION AND VISITORS
Board Agenda Item

TITLE	**Communication & Visitors**	**Date Requested**	08/25/2021
Requested By:	N/A	**Approximate Time**	Up to 15 minutes
Division Approval:	N/A	**Action Needed by:**	N/A
Action Requested:	N/A	**Information Only:**	Yes
People Participating In Presentation:	Community	**Who Has Been Involved:**	N/A
How Will It Benefit the District's Mission/Goals?		**How Will Request Be Financed?**	
		Cost to District:	

This meeting is being conducted by audio conference in accordance with the governance authorization concerning suspension of certain open meeting law requirements for the COVID-19 disaster.

As we would at any in-person meeting, members of the public who have followed the instructions on the meeting notice for registering to speak during the public comment portion will be recognized. If the speaker submitted written comments to the email provided in advance, the comments will be read into record. If you would like to provide comment at a future meeting conducted via teleconference, please follow the instructions on the meeting notice.

FABENS ISD

Board Agenda Item

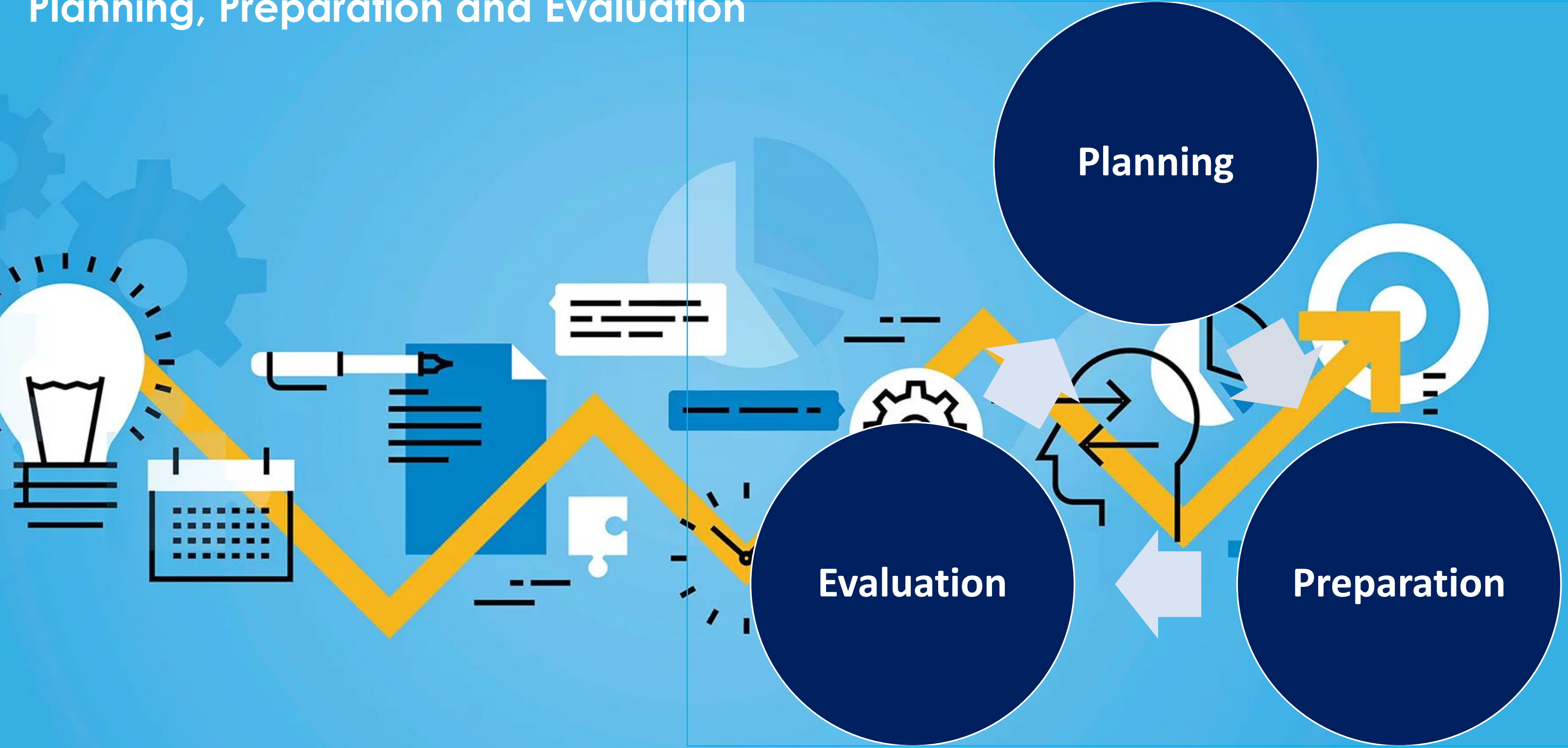
TITLE	**Public Meeting to Discuss 2021 – 2022 Proposed Budget and Tax Rate**	**Date Requested**	08/25/2021
Requested By:	Mr. Martin Torres	**Approximate Time**	30 minutes
Division Approval:		**Action Needed:**	No
Action Requested:	N/A	**Information Only:**	Yes
People Participating In Presentation:	Mr. Martin Torres	**Who Has Been Involved:**	
How Will It Benefit the District's Mission/Goals?		**How Will Request Be Financed?**	
		Cost to District:	

Public hearing for Tax Rate and Budget Adoption 2021 -2022

August 25, 2021

Budgeting is the continuous action of ***planning***, ***preparation*** and ***evaluation*** to achieve the prioritized goals and objectives of the district and campuses.

Planning, Preparation and Evaluation



Planning, Preparation and Evaluation

Planning – Defines the goal and objectives of the campus and school district and develops systems to attain those goals and objectives.

Evaluation

Preparation

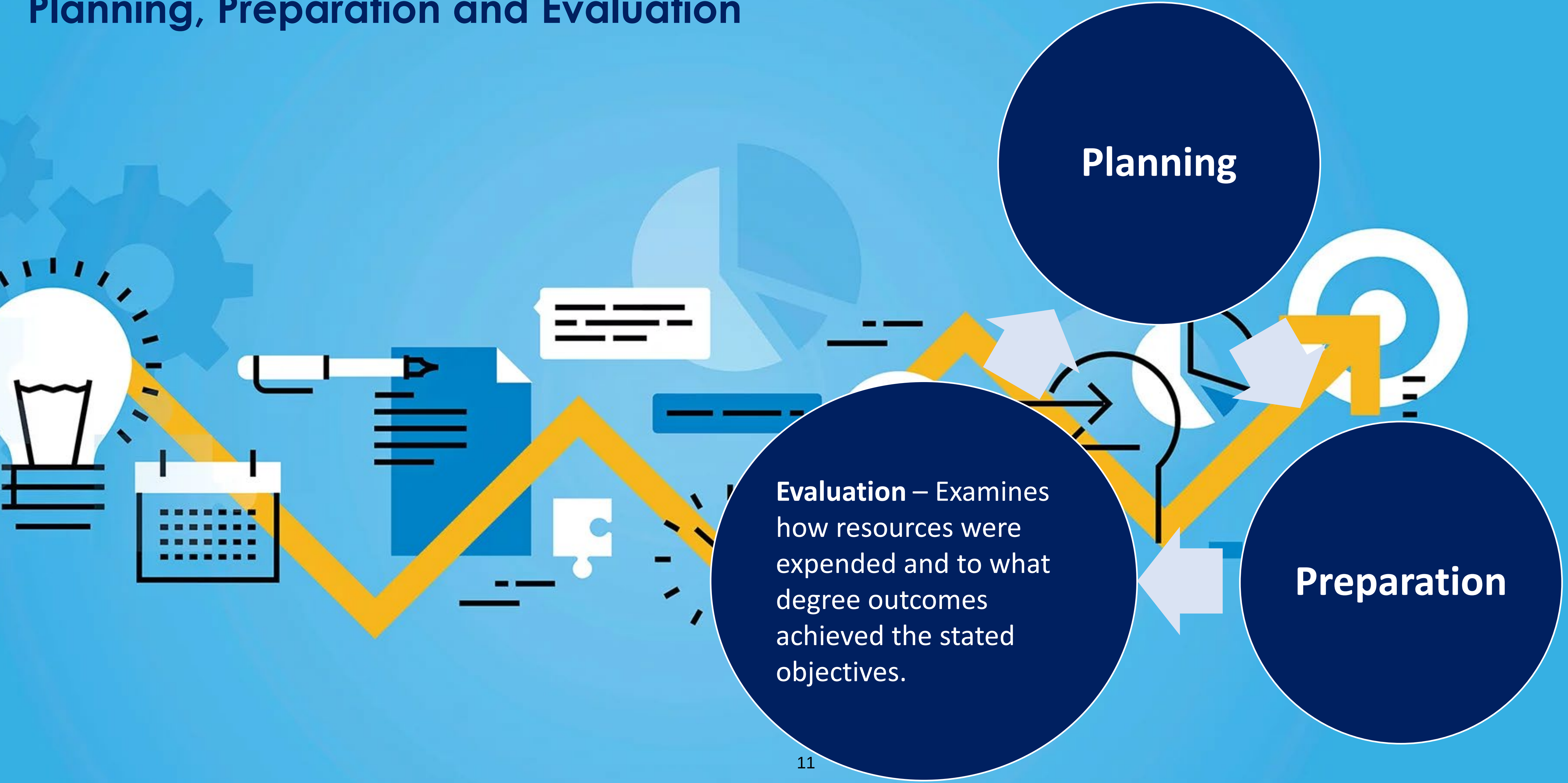
Planning, Preparation and Evaluation

Planning

Preparation – Resource allocations are made to support the plans and systems.

Evaluation

Planning, Preparation and Evaluation



Budget Timeline

January

Review Budget Timeline.

February-March-April

Budget Planning and Development

Budget & Personnel Needs Review with Campus/Dept.

Restricted Access to Frontline for PO

Budget Balanced and Requisition Closed

May-June

Budget Workshop Board Presentation

Preliminary Budget Set Up

Budget Hearings

Receive Certified Values

July

Budget Allocations Submitted by Campus and Departments

August

Public Hearing on Proposed Budget & Board Adopts Budget and Tax Rate for 21-22

September

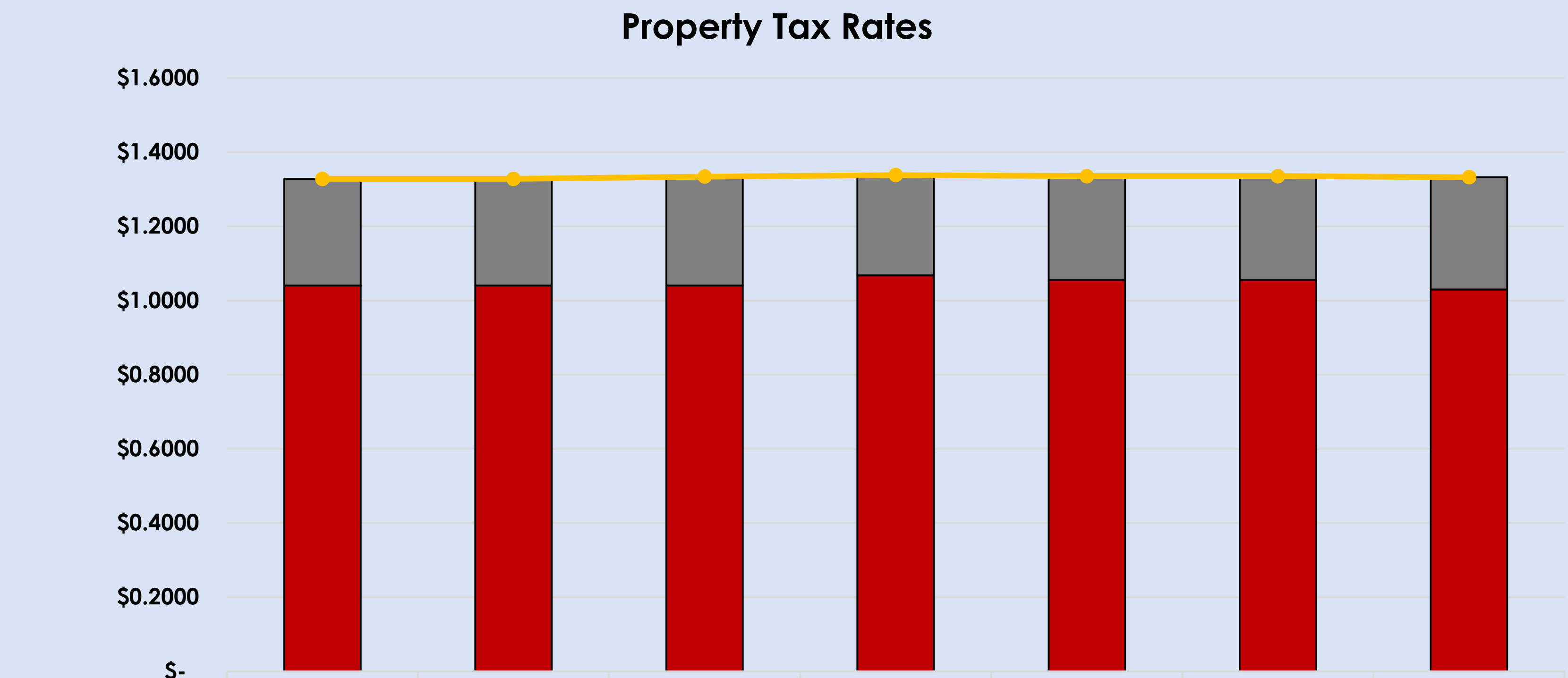
FRONTLINE Budget FY 21-22

2021 -2022 Budget Challenges

- Declining Enrollment
- Balanced Budget
- 2% or 3% pay increase
- Tax Compression

What is a compressed tax rate?

If a district happens to exceed its entitlement with the local money levied by its dollar **tax rate**, the state can "recapture" those extra funds. ... It uses calculations based on a district's "**compressed tax rate**," which the Legislature created in 2006 when it reduced maintenance and operation property **taxes** by a third.



	2016	2017	2018	2019	2020	2021	2022
I&S Tax Rate	$0.2878	$0.2878	$0.2940	$0.2700	$0.2808	$0.2808	$0.3030
M&O Tax Rate	$1.0400	$1.0400	$1.0400	$1.0683	$1.0547	$1.0547	$1.0295
Total Tax Rate	$1.3278	$1.3278	$1.3340	$1.3383	$1.3355	$1.3355	$1.3325

Interest and Sinking (I&S) Tax Rate is the tax rate levied by districts to pay for any bond debt that may have been issued to fund the construction of schools and facilities. The **I&S tax rate** is capped at $0.50 per $100 of property value.

Maintenance and Operations (M&O) Tax Rate is the tax rate levied by districts to fund the operations and maintenance of schools, including maintenance tax notes, and contracts to finance movable equipment.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Fabens Independent School District will hold a public meeting at 6:00 p.m., Wednesday, August 25, 2021 in the Central Office Board Room, 821 NE "G" Avenue, Fabens, Texas 79838. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed tax rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$1.029500/$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.303090/$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and Operations	2.60%	Increase
Debt Service	0.23%	Decrease
Total Expenditures	2.00%	Increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, tax Code)

	Preceeding Tax Year	Current Tax Year
Total appraised value* of all property	$ 317,857,852	$ 320,009,345
Total appraised value* of new property**	$ 1,179,114	$ 2,775,147
Total taxable value*** of all property	$ 227,480,001	$ 234,308,526
Total taxable value*** of new property**	$ 1,117,985	$ 2,552,302

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $24,122,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operation	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ 1.054700	$ 0.280800*	$ 1.335500	$ 1,351	$10,832
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ 1.083890	$ 0.355680*	$ 1.439570	$ 1,556	$10,692
Proposed Rate	$ 1.02950	$ 0.303090*	$ 1.332590	$ 1,458	$10,865

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$ 75,839	$ 81,575
Average Taxable Value of Residences	$ 50,839	$ 51,188
Last Year's Rate Versus Proposed Rate per $100 Value	$ 1.335566	$ 1.332590
Taxes Due on Average Residence	$ 678.99	$ 682.13
Increase (Decrease) in Taxes		$ 3.14

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in the tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.332590. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.332590.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	$	7,905,554
Interest & Sinking Fund Balance(s)	$	0

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

FABENS ISD

PROPOSED TAX RATE FOR 2021-2022

M&O $1.0295
I & S 0.30309

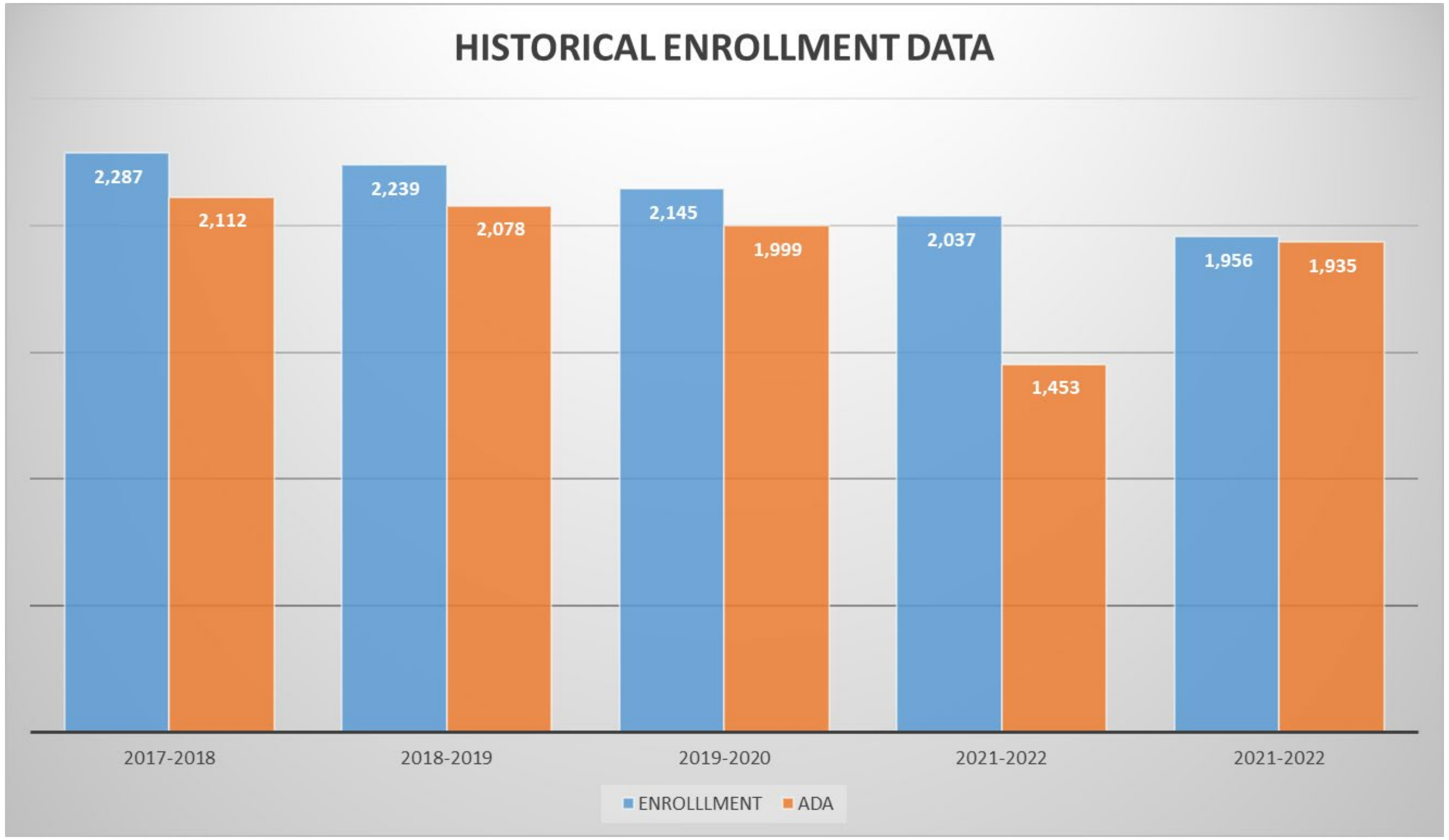
TOTAL $1.33259

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ 1.0547	$ 0.2808 *	$ 1.3355	$ 1,351	$ 10,832
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ 1.08389	$ 0.35568 *	$ 1.43957	$ 1,556	$ 10,692
Proposed Rate	$ 1.0295	$ 0.30309 *	$ 1.33259	$ 1,458	$ 10,865

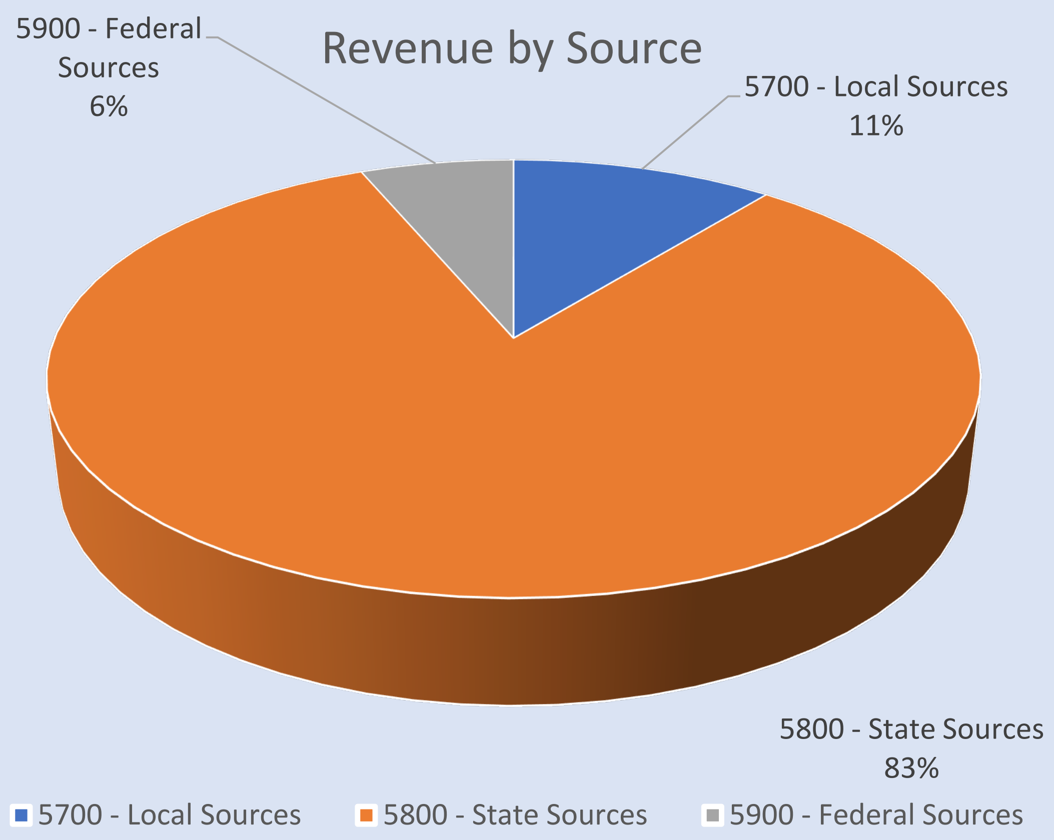
* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.33259**. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** 1.33259**.**

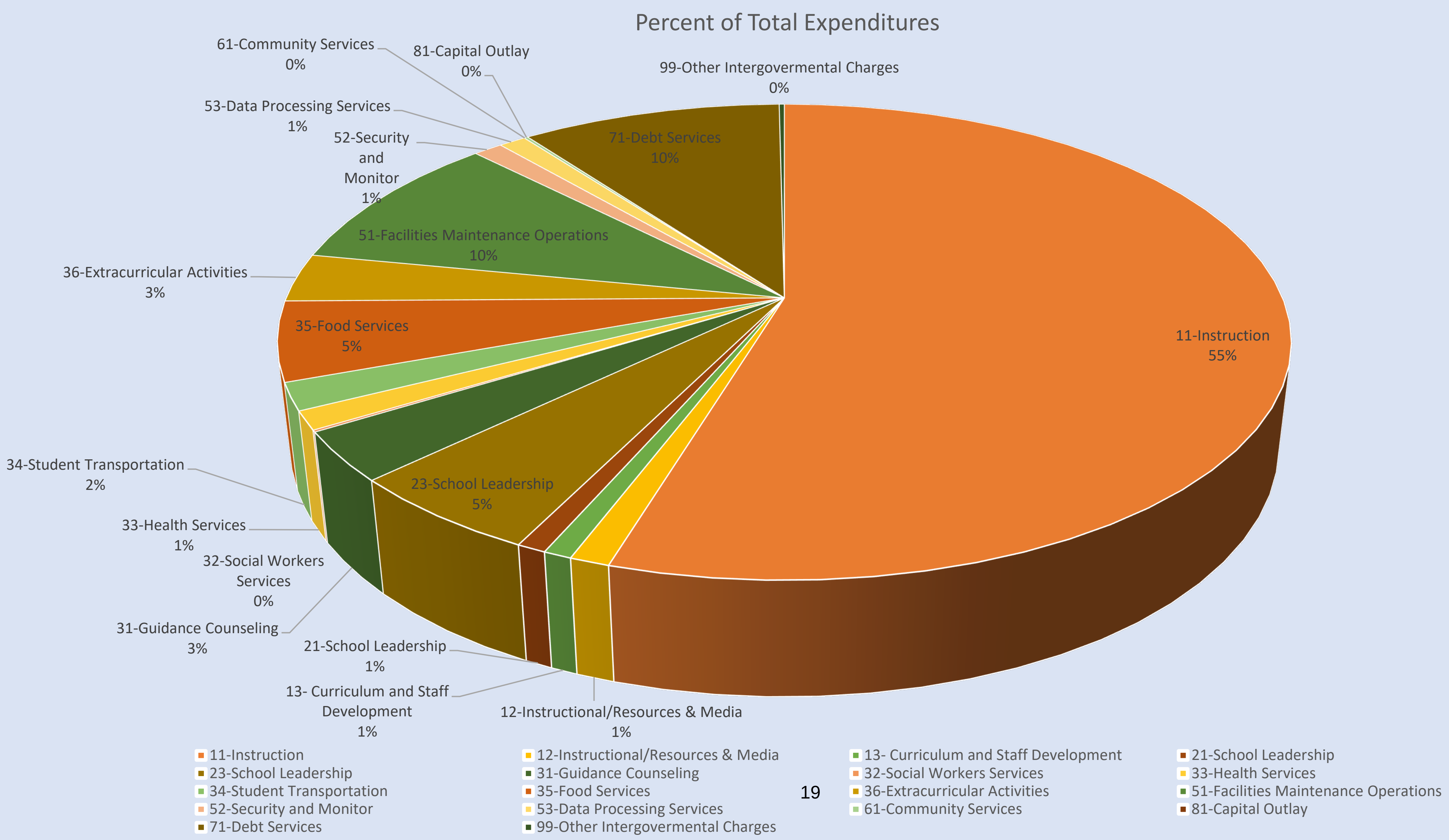


2021-2022 Enrollment Counts

	8/2/2021	8/3/2021	8/4/2021	8/5/2021	8/6/2021
FHS	642	614	622	624	626
FMS	497	451	450	452	454
ODI	244	251	252	253	255
FES	567	579	591	599	600
District total	1950	1895	1915	1928	1935
	8/9/2021	8/10/2021	8/11/2021	8/12/2021	8/13/2021
FHS	633				
FMS	461				
ODI	256				
FES	606				
District total	1956				



2021				
	101	199	599	
Revenues	Food Services	General Operating	Debt Services Fund	Total
5700 - Local Sources	28,701	2,201,419	602,936	2,833,056
5800 - State Sources	8,500	20,173,378	1,447,196	21,629,074
5900 - Federal Sources	1,274,645	384,085	-	1,658,730
Fund Balance	-	-	-	
Total Revenues	1,311,846	22,758,882	2,050,132	26,120,860


Percent of Total Expenditures
61-Community Services
0%
81-Capital Outlay
0%
99-Other Intergovermental Charges
0%
53-Data Processing Services
1%
52-Security and Monitor
1%
71-Debt Services
10%
51-Facilities Maintenance Operations
10%
36-Extracurricular Activities
3%
35-Food Services
5%
11-Instruction
55%
34-Student Transportation
2%
23-School Leadership
5%
33-Health Services
1%
32-Social Workers Services
0%
31-Guidance Counseling
3%
21-School Leadership
1%
13- Curriculum and Staff Development
1%
12-Instructional/Resources & Media
1%
11-Instruction
12-Instructional/Resources & Media
13- Curriculum and Staff Development
21-School Leadership
23-School Leadership
31-Guidance Counseling
32-Social Workers Services
33-Health Services
34-Student Transportation
35-Food Services
36-Extracurricular Activities
51-Facilities Maintenance Operations
52-Security and Monitor
53-Data Processing Services
61-Community Services
81-Capital Outlay
71-Debt Services
99-Other Intergovermental Charges

Model 1

The following pages include a summary cost estimate and proposed teacher hiring schedule for **Model 1.** Proposed pay plans for exempt and nonexempt pay groups are at the end of the document.

- Teachers receive a 2.0 percent of market general pay increase (GPI), equal to a $1,150 increase per continuing teacher
- Additional adjustments to teacher hiring schedule in years 21 through 25 because the general pay increase is less than the experience differential between those years
- Other pay groups, including administrative/professional, clerical/paraprofessional, and auxiliary, receive a 2.0 percent of midpoint GPI

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Teachers, Librarians, and Nurses (RN)					
$51,900 starting salary	**159**		**$189,033**		**$9,243,717**
[1c] 2.0% general pay increase ($1,150)		159	$184,691	2.0%	
Adjustments to years 21-25		21	$4,343	0.0%	
Professional/Administration	**35**		**$69,090**		**$2,752,355**
[1a] 2.0% of pay range midpoint increase		34	$55,119	2.0%	
Teacher pay equity adjustments		2	$10,129	0.4%	
Targeted adjustment		5	$3,842	0.1%	
Clerical/Paraprofessional	**64**		**$47,135**		**$1,704,645**
[1a] 2.0% of pay range midpoint increase		62	$34,715	2.0%	
Placement scale adjustments		13	$9,436	0.6%	
Targeted adjustment 2		9	$2,984	0.2%	
Auxiliary	**91**		**$62,432**		**$1,634,360**
[1a] 2.0% of pay range midpoint increase		89	$35,154	2.2%	
Adjustments to 1.0% above pay range minimum		8	$5,713	0.3%	
Placement scale adjustments		38	$20,389	1.2%	
Targeted adjustment		3	$1,176	0.1%	
Subtotal - General Pay Increase	**349**	**344**	**$309,679**	**2.0%**	
Subtotal - Implementation/Equity Adjustments		**99**	**$58,012**	**0.4%**	
Total Cost Estimate			**$367,690**	**2.4%**	**$15,335,077**

Footnotes:

[1a] *Pay increases were not applied to employees at or above the maximum rate.*

[1c] *Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.*

2% Increase from Mid Point

This page include a summary estimate and proposed 2% Increase from Mid Point, and estimate cost increase of **$367,690** to the Payroll Budget

Model 2

The following pages include a summary cost estimate and proposed teacher hiring schedule for **Model 2.** Proposed pay plans for exempt and nonexempt pay groups are at the end of the document.

- Teachers receive a 3.0 percent of market general pay increase (GPI), equal to a $1,700 increase per continuing teacher
- Other pay groups, including administrative/professional, clerical/paraprofessional, and auxiliary, receive a 3.0 percent of midpoint GPI

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Teachers, Librarians, and Nurses (RN)					
$51,900 starting salary	**159**		**$274,291**		**$9,243,717**
[1c] 3.0% general pay increase ($1,700)		159	$273,012	3.0%	
Hiring schedule equity adjustments		4	$1,279	0.0%	
Professional/Administration	**35**		**$95,659**		**$2,752,355**
[1a] 3.0% of pay range midpoint increase		34	$82,599	3.0%	
Teacher pay equity adjustments		2	$9,218	0.3%	
Targeted adjustment		5	$3,842	0.1%	
Clerical/Paraprofessional	**64**		**$60,558**		**$1,704,645**
[1a] 3.0% of pay range midpoint increase		62	$51,744	3.0%	
Placement scale adjustments		8	$6,428	0.4%	
Targeted adjustment		7	$2,386	0.1%	
Auxiliary	**91**		**$73,525**		**$1,634,360**
[1a] 3.0% of pay range midpoint increase		89	$51,832	3.2%	
Adjustments to 1.0% above pay range minimum		8	$4,905	0.3%	
Placement scale adjustments		33	$15,612	1.0%	
Targeted adjustment		3	$1,176	0.1%	
Subtotal - General Pay Increase	**349**	**344**	**$459,187**	**3.0%**	
Subtotal - Implementation/Equity Adjustments		**70**	**$44,846**	**0.3%**	
Total Cost Estimate			$504,034	3.3%	$15,335,077

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3% Increase from Mid Point

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2021-2022 Compensation Review TASB

2% Increase from Mid Point

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This page include a summary estimate and proposed 2% Increase from Mid Point, and estimate cost increase of $367,690 to the Payroll Budget

2% VS 3% Diff $136,344

3% Increase from Mid Point

Model 2

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EMPLOYEE ONE-TIME RETENTION STIPEND
FY 2021 - 2022

EMPLOYEE ONE-TIME RETENTION STIPEND	Description	Total	Fund Balance Impact
Full Time Employees One-Time Retention Stipend - $2,000	330 Active Full Time Employees - $660,000.00	$ 660,000.00	$ 0
Part Time Employees One-Time Retention Stipend - $1,000	30 Active Part Time Employees - $30,000.00	$ 30,000.00	$ 0
Active Substitute Employees One-Time Retention Stipend - $500	30 Active Substitutes - $15,000.00	$ 15,000.00	$ 0

An Employee One Time Retention Stipend will be incorporated in the 2021-2022 Employee Compensation Package. Eligible employees shall receive a lump sum payment of: $2,000.00 Full Time Employees; $1,000.00 Part Time Employees; $500.00 Active Substitute Employees, less applicable taxes and deductions.

Eligible District Employees: 333 as of August 13,2021 Payroll Run

Current Fabens ISD Employees. Full Time Employees, Part Time and Substitutes must meet the Payroll Cut-off Dates to Qualified for the Retention Stipend.

Active Full Time Employees who worked September 1, 2021 to November 27, 2021(First Retention Stipend $1,000 Pay Date 12/15/21)
Active Full Time Employees who worked November 28, 2021 to June 18, 2022 (Second Retention Stipend $1,000 Pay Date 6/30/22)

Active Part Time Employees who worked September 1, 2021 to November 27, 2021(First Retention Stipend $500 Pay Date 12/15/21)
Active Part Time Employees who worked November 28, 2021 to June 18, 2022 (Second Retention Stipend $500 Pay Date 6/30/22)

Active Substitutes who worked September 1, 2021 to November 27, 2021(First Retention Stipend $250 Pay Date 12/15/21)
Active Part Time Employees who worked November 28, 2021 to June 18, 2022 (Second Retention Stipend $250 Pay Date 6/30/22)

IMPORTANT: The Retention Stipend cost has not been incorporated into the FY 21-22 budget; Stipend pay out is contingent on District's financial capacity. And ESSER III Available Budget. (Contract District Employees don't qualified for the Retention Stipend)

Proposed Pay Out Timeline are December 15,2021 and June 30, 2022
Total Retention Stipend = $720,000 (Budget for 390 Employees)
*** Staffing changes have not been finalized and amounts subject to change**

Legal Requirements

*The district budget must be prepared by a date set by the State Board of Education,

*Funds must be expended in the manner provided for in the adopted budget. The Board of Trustees has the authority to amend the budget.

*Budgets for the General Fund (199), the Food Service Fund (101) and the Debt Service Fund (599) must be included in the official district budget

The budget must be prepared in accordance with Generally Accepted Accounting Principals (GAAP) and State guidelines.

FABENS ISD
COMPARATIVE 2021 TO PROPOSED 2022 BUDGET
BUDGET ALLOCATION BY FUNCTION

	Revenue	General Fund	Food Service	Debt Service	2020-2021 Total Adopted Budget	VS	General Fund	Food Service	Debt Service	2021-2022 Total Proposed Budget	
57	Local Revenues	$ 2,201,419	$ 28,701	$ 602,936	$ 2,833,056		$ 2,288,000	$ 30,000	$ 602,936	$ 2,920,936	$ 87,880
58	State Revenues	18,834,149	8,500	1,447,196	20,289,845		18,753,297	8,500	1,562,000	20,323,797	33,952
59	Federal Revenues	384,085	1,274,645		1,658,730		385,000	1,311,845	-	1,696,845	38,115
	TRS On Behalf	1,339,229			1,339,229		1,340,000	-	-	1,340,000	771
	Transfer In From General Fund			189,171	189,171		-	-	-	-	(189,171)
	Total Revenue	$ 22,758,882	$ 1,311,846	$ 2,239,303	$ 26,310,031		$ 22,766,297	$ 1,350,345	$ 2,164,936	$ 26,281,578	$ (28,453)

Function	Description of Function	General Fund	Food Service	Debt Service	2020-2021 Adopted Budget	Diff	General Fund	Food Service	Debt Service	2021-2022 Proposed Budget	Diff
11	Instruction	$ 13,357,682			13,357,682	-	13,500,000	-	-	13,500,000	142,318
12	Instructional Resources and Media Services	295,246			295,246	-	295,250	-	-	295,250	4
13	Curriculum & Instructional Staff Development	214,203			214,203	-	215,000	-	-	215,000	797
21	Instructional Leadership	204,902			204,902	-	204,000	-	-	204,000	(902)
23	School Leadership	1,440,064			1,440,064	-	1,400,000	-	-	1,400,000	(40,064)
31	Guidance, Counseling & Evaluation Services	896,252			896,252	-	890,000	-	-	890,000	(6,252)
32	Social Worker Services	39,131			39,131	-	32,000	-	-	32,000	(7,131)
33	Health Services	318,000			318,000	-	300,000	-	-	300,000	(18,000)
34	Student Transportation	475,752			475,752	-	465,752	-	-	465,752	(10,000)
35	Food Services	38,052	1,296,634		1,334,686	-	30,000	1,334,345	-	1,364,345	29,659
36	Extracurricular Activities	828,699			828,699	-	827,199	-	-	827,199	(1,500)
41	General Administration	1,329,290		800	1,330,090	-	1,284,036	-	-	1,284,036	(46,054)
51	Facilities Maintenance and Operations	2,682,797	15,213		2,698,010	-	2,613,664	16,000	-	2,629,664	(68,346)
52	Security and Monitoring Services	301,567			301,567	-	304,567	-	-	304,567	3,000
53	Data Processing Services	248,075			248,075	-	223,809	-	-	223,809	(24,266)
61	Community Services	41,020			41,020	-	41,020	-	-	41,020	-
71	Debt Service	-		2,238,503	2,238,503	-	-	-	2,164,936	2,164,936	(73,567)
81	Facilities Acquisition & Construction	12,150			12,150	-	100,000	-	-	100,000	87,850
99	Other Intergovernmental Charges	36,000			36,000	-	40,000	-	-	40,000	4,000
	Budget Totals	$ 22,758,882	$ 1,311,847	$ 2,239,303	$ 26,310,032	$ -	$ 22,766,297	$ 1,350,345	$ 2,164,936	$ 26,281,578	$ (28,454)

	General Fund	Food Service	Debt Service	2020-2021 Total	General Fund	Food Service	Debt Service	2021-2022 Total
Use of Fund Balance	-	(1)		(1)	-	-	-	$ -
Revenues Over/Under Expenditures				(1)				$ -

Forecast based on

Omar Template version 3

release 6.18.2021

FABENS ISD
PROPOSED BUDGET FY 21-22
BUDGET ALLOCATION BY FUNCTION

	Revenue	General Fund	Food Service	Debt Service	2021-2022 Total Proposed Budget	
57	Local Revenues	$ 2,288,000	$ 30,000	$ 602,936	$ 2,920,936	$ 87,880
58	State Revenues	18,753,297	8,500	1,562,000	20,323,797	33,952
59	Federal Revenues	385,000	1,311,845	-	1,696,845	38,115
	TRS On Behalf	1,340,000	-	-	1,340,000	771
	Transfer In From General Fund	-	-	-	-	(189,171)
	Total Revenue	$ 22,766,297	$ 1,350,345	$ 2,164,936	$ 26,281,578	$ (28,453)

Function	Description of Function	General Fund	Food Service	Debt Service	2021-2022 Proposed Budget	Diff
11	Instruction	13,500,000	-	-	13,500,000	142,318
12	Instructional Resources and Media Services	295,250	-	-	295,250	4
13	Curriculum & Instructional Staff Development	215,000	-	-	215,000	797
21	Instructional Leadership	204,000	-	-	204,000	(902)
23	School Leadership	1,400,000	-	-	1,400,000	(40,064)
31	Guidance, Counseling & Evaluation Services	890,000	-	-	890,000	(6,252)
32	Social Worker Services	32,000	-	-	32,000	(7,131)
33	Health Services	300,000	-	-	300,000	(18,000)
34	Student Transportation	465,752	-	-	465,752	(10,000)
35	Food Services	30,000	1,334,345	-	1,364,345	29,659
36	Extracurricular Activities	827,199	-	-	827,199	(1,500)
41	General Administration	1,284,036	-	-	1,284,036	(46,054)
51	Facilities Maintenance and Operations	2,613,664	16,000	-	2,629,664	(68,346)
52	Security and Monitoring Services	304,567	-	-	304,567	3,000
53	Data Processing Services	223,809	-	-	223,809	(24,266)
61	Community Services	41,020	-	-	41,020	-
71	Debt Service	-	-	2,164,936	2,164,936	(73,567)
81	Facilities Acquisition & Construction	100,000	-	-	100,000	87,850
99	Other Intergovernmental Charges	40,000	-	-	40,000	4,000
	Budget Totals	$ 22,766,297	$ 1,350,345	$ 2,164,936	$ 26,281,578	$ (28,454)

	General Fund	Food Service	Debt Service	2021-2022 Proposed Budget	Diff
Use of Fund Balance	-	-	-	$ -	1
Revenues Over/Under Expenditures	-	-	-	$ -	-

Budget Changes

Budget	Budget Change - Transferring funds between the same function and does not require board approval
Budget	Budget Amendments – Transferring funds between different functions and requires board approval.
Budget	Budget changes that reduce functions 11-Instruction, 12-Library, 13-Curriculum/Staff Development and 31-Guidance/Counseling will not be allowed

Program Intent Compliance

- **Ensure that the expenditure :**
  - **Supplements not supplant**
  - **Identified in the Comprehensive Needs Assessment**
  - **Included in the Campus Improvement Plan**
  - **Reasonable, allowable, allocable**
  - **Necessary to carry out the intent and purpose of the program**
  - **Assurance that district policies are followed**

- **Public invited to provide comments**

FABENS ISD
BOARD OF TRUSTEES

Date:	08/25/2021	Presented By:	Presiding Officer
Subject:	Adjourn	Related Page(s)	N/A

Action

BACKGROUND INFORMATION:
ADJOURN

If there is no further business the meeting is adjourned at __________ p.m.

Motion Made By: ______________________

Second By: __________________________