



TYLER ISD

SUCCESSFUL STUDENT OUTCOMES

2023-2024 BUDGET

**SCHOOL DISTRICT BUDGET
2023-2024
TYLER INDEPENDENT SCHOOL DISTRICT**

**PREPARED AND SUBMITTED BY
Dr. Marty Crawford, Superintendent
Tosha Bjork, Deputy Superintendent/Chief Financial Officer**

**Tyler Independent School District
1319 Earl Campbell Parkway
Tyler, TX 75701
(903) 262-1000**

**TYLER INDEPENDENT SCHOOL DISTRICT
TYLER, TEXAS**

BOARD OF TRUSTEES

R. Wade Washmon, President
Yvonne Atkins, Vice President
Lindsey Harrison, Member
Andy Bergfeld, Member
Artis Newsome, Member
Cody Levrets, Member
Aaron D. Martinez, Member

Dr. Marty Crawford, Superintendent

**TYLER INDEPENDENT SCHOOL DISTRICT
2023-2024 BUDGET**

TABLE OF CONTENTS

	Page
BUDGET SUMMARY	
Budget Message	1
General Fund - Estimated Revenue Comparison	2
General Fund - Budgeted Expenditure Comparison	3
FINANCIAL PLAN	
General Fund Budget - Revenues	4
General Fund Budget - Expenditures by Function	5
General Fund Budget - Expenditures Classified by Objects	6
General Operating Fund Balance Projection	8
Debt Service Fund Budget	9
Food and Nutrition Services Budget	10
APPENDIX A: GENERAL INFORMATION	
Enrollment Comparisons	11
Financial Facts Comparison	12
Campus Budget Allocations	13
APPENDIX B: TAX RATE AND ADOPTION INFORMATION	
Tax Rate Resolution	15
Local Tax Revenue	16
Tax Rate Data	17
APPENDIX C: TEACHER SALARY RANGES	
Salary Ranges	18

BUDGET SUMMARY

BUDGET MESSAGE

The 2023-2024 budgets for the Tyler Independent School District provide resources for an appropriate educational program with a tax rate decrease. The District is now at the maximum tax rate for maintenance and operations of \$0.6953. The tax rate for 2023-2024 is \$.96 per \$100 of assessed valuation and is comprised of \$0.6953 for maintenance and operation and \$0.2647 for debt service. This is a total decrease of \$.2193.

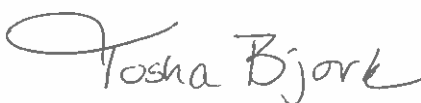
The General Fund Budget reflects a modest increase. The taxable values of the District increased around 6.2%; however, TEA set our tax rate based on only a 2.5% increase. The District will be able to fund salary increases this year, as well as raising the teacher base pay from \$50,000 to \$50,500. Teacher raises fluctuated based upon years of experience as illustrated in Appendix C; all other employees received 3 or 5 percent of the midpoint for the applicable pay grade.

The General Fund Budget for 2023-2024 is \$179,401,653, an increase of \$9.9 million or 5.8%. In addition, as approved by the Board, approximately \$3,292,009 of this budget will be transferred to the Preventive Maintenance Fund to help defray the future costs of preventive maintenance items such as roofs, painting, paving, and HVAC systems.

The 2023-2024 Interest and Sinking Fund Budget of \$36,950,000 reflects an increase of \$420,000 or 1.1% when compared to the 2022-2023 approved budget. The tax rate necessary to fund the debt service requirements decreased 3.53 cents due to property value increases, in spite of a new bond issue.

The 2023-2024 Food and Nutrition Services Budget is \$12,280,000. This is an increase of \$416,629 or 3.5% from the 2022-2023 approved budget.

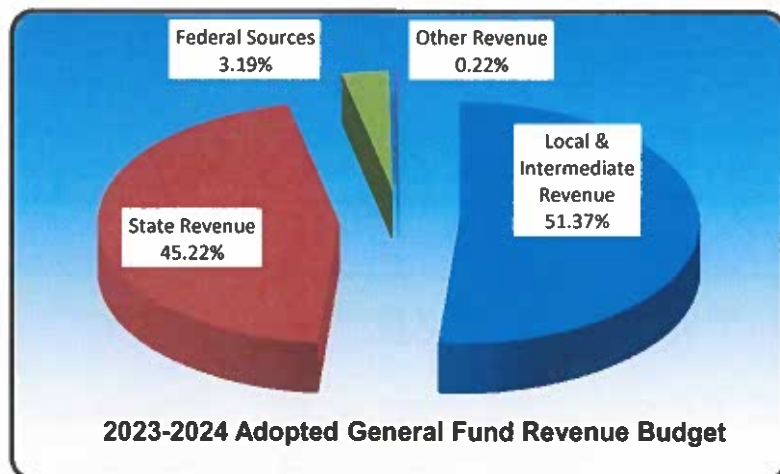
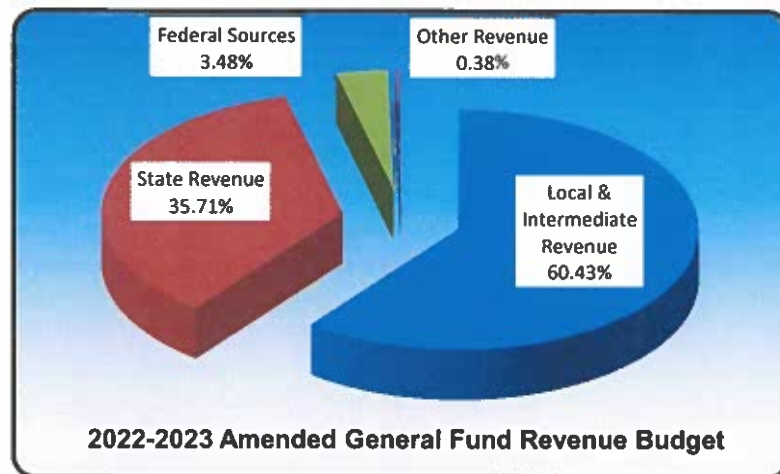
Within the resources available to the District, the enclosed budgets provide for an adequate instructional program.



Tosha Bjork, Deputy Superintendent/Chief Financial Officer

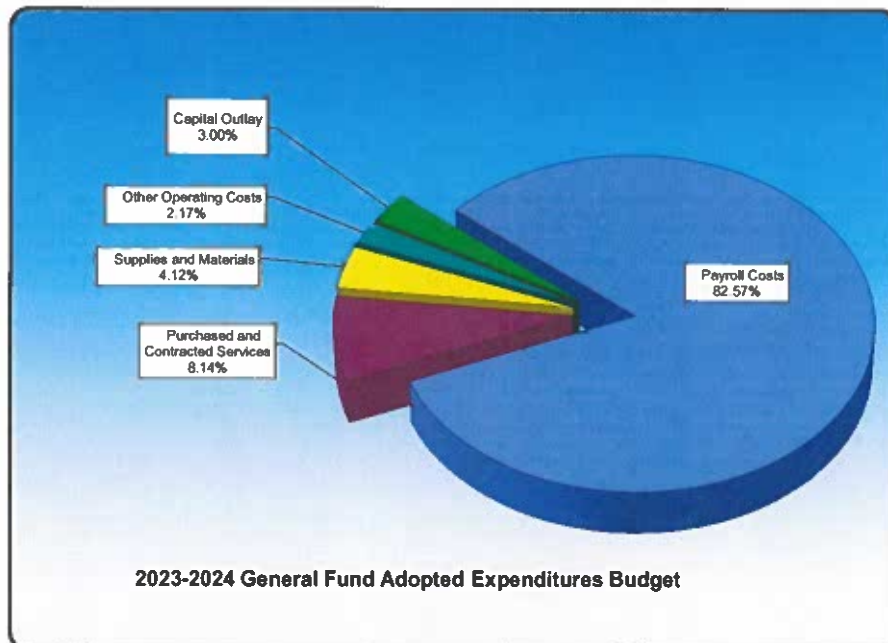
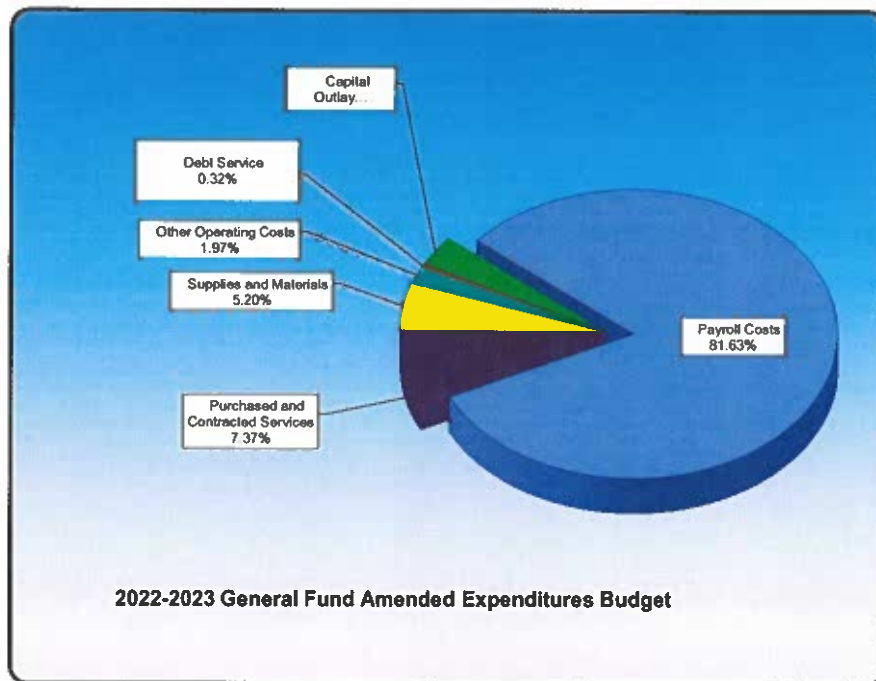
**TYLER INDEPENDENT SCHOOL DISTRICT
ESTIMATED REVENUE COMPARISON
GENERAL FUND**

	AMENDED 2022-2023	ADOPTED 2023-2024	Increase (Decrease)
Local and Intermediate Sources:			
Property Taxes	\$102,949,857	\$88,602,079	(\$14,347,778)
Other	4,553,319	3,564,000	(989,319)
TOTALS - LOCAL AND INTERMEDIATE	107,503,176	92,166,079	(15,337,097)
State Sources			
Per Capita Apportionment and Foundation	54,570,384	72,120,574	17,550,190
Other State Revenue	8,967,500	9,000,000	32,500
TOTALS - STATE	63,537,884	81,120,574	17,582,690
Federal Sources	6,187,900	5,725,000	(462,900)
Other Financing Sources	677,167	390,000	(287,167)
TOTAL ESTIMATED REVENUE	\$177,906,127	\$179,401,653	\$1,495,526



**TYLER INDEPENDENT SCHOOL DISTRICT
BUDGETED EXPENDITURE COMPARISON
GENERAL FUND**

	AMENDED 2022-2023	ADOPTED 2023-2024	INCREASE (DECREASE)
Budgeted Expenditures:			
Payroll Costs	\$143,409,029	\$148,133,210	\$4,724,181
Purchased and Contracted Services	12,942,780	14,597,440	1,654,660
Supplies and Materials	9,135,424	7,389,009	(1,746,415)
Other Operating Costs	3,467,073	3,893,625	426,552
Debt Service	554,108	0	(554,108)
Capital Outlay	6,158,245	5,388,369	(769,876)
TOTALS	\$175,666,659	\$179,401,653	\$3,734,994



FINANCIAL PLAN

**TYLER INDEPENDENT SCHOOL DISTRICT
2023-2024 GENERAL FUND BUDGET
REVENUES**

ACCOUNT DESCRIPTION	2022-2023 AMENDED BUDGET	2022-2023 REVENUE RECEIVED	2023-2024 PROPOSED BUDGET	% OF TOTAL BUDGET
Taxes				
Current Year Levy	\$ 100,444,857.00	\$ 100,521,884.17	\$ 86,352,079.00	48.13%
Prior Year Collections	1,050,000.00	1,092,932.31	1,000,000.00	0.56%
Penalties and Interest	1,455,000.00	1,387,721.26	1,250,000.00	0.70%
Total Taxes	102,949,857.00	103,002,537.74	88,602,079.00	49.39%
Tuition and fees	490,268.00	493,517.01	500,000.00	0.28%
Earnings from Temporary Investments	3,408,635.00	3,395,233.94	2,750,000.00	1.53%
Rent	53,500.00	55,009.23	52,500.00	0.03%
Donations	243,416.10	243,416.10		
Miscellaneous Local Revenue	142,500.00	137,632.12	41,500.00	0.02%
Athletic Activity	215,000.00	216,929.93	220,000.00	0.12%
Total Local Revenue	107,503,176.10	107,544,276.07	92,166,079.00	51.37%
Foundation and Per Capita Apportionment	54,570,384.00	56,092,401.94	72,120,574.00	40.20%
TRS On-behalf Benefits	8,967,500.00	8,904,783.17	9,000,000.00	5.02%
Total State Revenue	63,537,884.00	64,997,185.11	81,120,574.00	45.22%
Federal Revenue	6,187,899.61	5,734,416.72	5,725,000.00	3.19%
Other Financing Sources	677,167.06	905,280.60	390,000.00	0.22%
TOTAL REVENUE	\$ 177,906,126.77	\$ 179,181,158.50	\$ 179,401,653.00	100.00%

**TYLER INDEPENDENT SCHOOL DISTRICT
2023-2024 GENERAL FUND BUDGET
EXPENDITURES BY FUNCTION**

<u>FUNCTION AND ACCOUNT TITLE</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 ACTUAL EXPENDITURES</u>	<u>BUDGET VS. EXPENDITURES</u>	<u>2023-2024 PROPOSED BUDGET</u>	<u>% OF TOTAL BUDGET</u>
Total Function 11 - Instruction	\$ 97,303,257.96	\$96,020,310.63	\$1,282,947.33	\$ 104,615,426.74	58.32%
Total Function 12 - Instructional Resources and Media Services	2,612,427.18	2,447,594.06	164,833.12	2,638,115.42	1.47%
Total Function 13 - Curriculum and Instructional Staff Development	5,571,196.43	4,290,540.50	1,280,655.93	4,860,194.02	2.71%
Total Function 21 - Instructional Development	2,714,361.61	2,554,356.69	160,004.92	2,502,547.99	1.39%
Total Function 23 - School Administration	9,131,387.56	8,733,647.04	397,740.52	8,769,121.16	4.89%
Total Function 31 - Guidance, Counseling & Evaluation Services	5,976,005.66	5,765,751.76	210,253.90	6,114,104.28	3.41%
Total Function 32 - Social Work Services	304,407.42	283,261.60	21,145.82	270,030.24	0.15%
Total Function 33 - Health Services	2,334,503.09	2,060,730.14	273,772.95	2,294,881.23	1.28%
Total Function 34 - Student Transportation	6,482,628.10	5,794,818.60	687,809.50	5,745,359.08	3.20%
Total Function 36 - CoCurricular/ Extracurricular Activities	7,129,286.75	6,915,901.18	213,385.57	6,242,206.32	3.48%
Total Function 41 - General Administration	4,602,303.92	4,317,600.22	284,703.70	4,435,892.91	2.47%
Total Function 51 - Plant Maintenance & Operations	15,548,000.10	15,392,783.22	155,216.88	15,944,692.14	8.89%
Total Function 52 - Security and Monitoring Services	4,620,732.88	4,497,910.91	122,821.97	4,139,981.23	2.31%
Total Function 53 - Data Processing Services	4,704,281.49	4,341,239.45	363,042.04	5,133,005.78	2.86%
Total Function 61 - Community Services	76,749.39	67,725.70	9,023.69	110,198.99	0.06%
Total Function 71 - Debt Service	600,000.00	554,108.49	45,891.51		
Total Function 81 - Facilities Acquisition & Construction	598,317.60	481,741.91	116,575.69		
Total Function 93 - Shared Service Arrangement	333,962.31	333,962.31		372,757.47	0.21%
Total Function 99 - Intergovernmental Charges	1,924,256.25	1,924,256.25		1,921,129.00	1.07%
Transfer to Preventive Maintenance/Print Shop	3,098,593.00	3,303,593.00	(205,000.00)	3,292,009.00	1.83%
Grand Total	\$175,666,658.70	\$170,081,833.66	\$5,584,825.04	\$179,401,653.00	100.00%

**TYLER INDEPENDENT SCHOOL DISTRICT
2023-2024 BUDGET
EXPENDITURES CLASSIFIED BY OBJECTS**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>BUDGET AMT</u>
6112	SUBSTITUTES FOR TEACHERS	\$1,473,959.07
6116	UIL/CAMPUS STIPENDS-TEACHERS	244,798.68
6117	EXTRA DUTY-TEACHERS & OTHER PROF.	843,098.30
6118	STIPENDS-TEACHERS & OTHER PROF.	4,476,409.25
6119	TEACHERS & OTHER PROFESSIONALS	94,747,167.00
6121	OVERTIME FOR SUPPORT PERSONNEL	1,777,327.07
6122	SUBS FOR PARAPROFESSIONAL	76,100.00
6129	SUPPORT PERSONNEL	20,809,246.00
6137	CELL PHONE STIPEND	129,356.85
6138	AUTO ALLOWANCE	45,135.50
6141	SOCIAL SECURITY/MEDICARE	1,628,591.88
6142	GROUP HEALTH & LIFE INSURANCE	7,285,068.00
6143	WORKERS' COMPENSATION	955,000.00
6144	TRS ON-BEHALF PAYMENTS	9,000,000.00
6145	UNEMPLOYMENT COMPENSATION	75,000.00
6146	TEACHERS RETIREMENT	4,515,203.67
6149	OTHER EMPLOYEE BENEFITS	51,749.10
	Total Payroll Costs	<u>148,133,210.37</u>
6211	LEGAL SERVICES	135,245.00
6212	AUDIT SERVICES	51,200.00
6213	TAX APPRAISAL & COLLECTION	1,981,750.00
6219	PROFESSIONAL SERVICES	42,235.00
6223	STUDENT TUITION-NON PUBLIC SCHOOLS	142,750.00
6239	EDUCATION SERVICE CENTER	64,187.53
6249	CONTRACTED MAINTENANCE & REPAIR	5,632,181.78
6255	ELECTRICITY	2,773,285.08
6256	GAS	310,500.00
6257	TELEPHONE	297,134.00
6258	WATER	659,700.10
6259	UTILITIES	5,205.90
6269	RENTAL-OPERATING LEASES	965,966.07
6291	CONSULTING SERVICES/NO STATE LICENSE	430,699.94
6296	ATHLETIC OFFICIALS/WORKERS	133,648.00
6299	MISCELLANEOUS CONTRACTED SERVICES	971,751.94
	Total Purchased and Contracted Services	<u>14,597,440.34</u>
6311	GASOLINE & OTHER FUELS	720,209.48
6315	PARTS/REPAIR	481,296.08
6319	SUPPLIES FOR MAINT & OPERATIONS	1,246,595.56
6321	TEXTBOOKS	43,405.65
6329	READING MATERIALS	125,115.34
6339	TESTING MATERIALS	278,488.82
6395	TAGGED ITEMS - NONCAPITAL	394,846.09
6399	GENERAL SUPPLIES	4,099,051.69
	Total Supplies and Materials	<u>7,389,008.71</u>

**TYLER INDEPENDENT SCHOOL DISTRICT
2023-2024 BUDGET
EXPENDITURES CLASSIFIED BY OBJECTS**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>BUDGET AMT</u>
6411	TRAVEL-EMPLOYEE ONLY	598,224.19
6412	TRAVEL-STUDENTS	464,407.63
6419	TRAVEL/NON-EMPLOYEES	10,000.00
6429	INSURANCE & BONDING COSTS	1,202,121.36
6439	ELECTION COSTS	10,000.00
6491	NEWSPAPER ADVERTISEMENTS	3,500.00
6492	FISCAL AGENTS/SHARED SERVICES	372,757.47
6494	TRAVEL-XTRACURR & COCURRICULAR	-101,818.44
6495	DUES	158,690.46
6499	MISCELLANEOUS OPERATING COSTS	1,175,741.83
	Total Other Operating Costs	<u>3,893,624.50</u>
6631	VEHICLES (>\$5,000)	35,000.00
6639	FURNITURE & EQUIPMENT (>\$5,000)	2,061,360.08
	TRANSFER TO PREVENTIVE MTN FUND	<u>3,292,009.00</u>
	Total Capital Outlay	<u>5,388,369.08</u>
	TOTAL EXPENDITURES	<u><u>\$179,401,653</u></u>

**Tyler Independent School District
General Operating Fund Balance Projection
For Year Ending 8-31-24**

Fund Balance 8-31-23	\$ 76,560,569
2023-2024 Total Revenues	179,401,653
2023-2024 Total Expenditures	(176,109,644)
Transfer to Preventive Maintenance Fund	(3,292,009)
Projected Fund Balance 8-31-24	<u>\$ 76,560,569</u>

**TYLER INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND
2023-2024 BUDGET**

	2022-2023 AMENDED BUDGET	2022-2023 ACTUAL REV/EXP	2023-2024 PROJECTED BUDGET	% OF TOTAL BUDGET
<u>REVENUE:</u>				
Tax Collections, Current	\$ 34,240,835.00	\$ 34,296,106.02	\$ 32,879,848.00	88.99%
Tax Collections, Delinquent	390,000.00	377,432.53	375,000.00	1.01%
Penalties and Interest	370,000.00	354,530.31	300,000.00	0.81%
Earnings from Investments	680,000.00	666,744.97	500,000.00	1.35%
State Program Revenue	1,200,810.00	1,200,810.00	2,895,152.00	7.84%
TOTAL REVENUE	\$ 36,881,645.00	\$ 36,895,623.83	\$ 36,950,000.00	100.00%

EXPENDITURES:

Function 71 - Debt Service				
Retirement of Bond Principal	\$18,990,000.00	\$18,990,000.00	\$16,685,000.00	45.15%
Interest Expenditures	17,524,958.00	17,524,957.63	20,225,414.00	54.74%
Other Debt Service Fees	15,042.00	10,000.00	39,586.00	0.11%
TOTAL EXPENDITURES	\$36,530,000.00	\$36,524,957.63	\$36,950,000.00	100.00%

Debt service tax rate for 2023-2024 will be \$.2647, which is a 3.53 cent decrease from the 2022-2023 rate.
Debt service fund had a fund balance of \$7,248,825 as of August 31, 2023.

**TYLER INDEPENDENT SCHOOL DISTRICT
FOOD AND NUTRITION SERVICES
2023-2024 BUDGET**

	2022-2023 AMENDED BUDGET	2022-2023 ACTUAL REV/EXP	2023-2024 PROJECTED BUDGET	% OF TOTAL BUDGET
<u>REVENUE:</u>				
Meals and Other Miscellaneous	\$ 625,000.00	\$ 616,037.57	\$ 300,000.00	2.45%
Interest Income	311,000.00	309,249.16	295,000.00	2.40%
TOTAL LOCAL REVENUE	936,000.00	925,286.73	595,000.00	4.85%
State Revenue from TEA	61,750.00	61,735.02	60,000.00	0.49%
TOTAL STATE REVENUE	61,750.00	61,735.02	60,000.00	0.49%
School Breakfast Program	2,486,792.00	2,465,439.59	2,525,000.00	20.56%
School Lunch Program	8,288,579.00	8,192,151.80	8,250,000.00	67.18%
Cash in Lieu of Commodities	847,637.00	847,637.00	850,000.00	6.92%
TOTAL FEDERAL REVENUE	11,623,008.00	11,505,228.39	11,625,000.00	94.66%
 TOTAL REVENUE	 \$ 12,620,758.00	 \$ 12,492,250.14	 \$ 12,280,000.00	 100.00%
<u>EXPENDITURES:</u>				
Function 35 - Food Services				
Total Function 35	\$ 11,900,000.00	\$ 10,462,421.33	\$ 11,477,174.00	93.47%
Function 51-Plant Maintenance & Operations				
Total Function 51	500,000.00	498,707.30	450,826.00	3.67%
Function 52-Security & Monitoring Services				
Total Function 52	40,000.00	25,004.13	52,000.00	0.42%
Other Use-Transfer to General Operating	300,000.00	516,882.52	300,000.00	2.44%
 TOTAL EXPENDITURES	 \$ 12,740,000.00	 \$ 11,503,015.28	 \$ 12,280,000.00	 100.00%

APPENDIX A: GENERAL INFORMATION

**TYLER INDEPENDENT SCHOOL DISTRICT
ENROLLMENT COMPARISONS
SEPTEMBER 6, 2022 - SEPTEMBER 5, 2023**

	ENROLLMENT <u>9-6-22*</u>	ENROLLMENT <u>9-5-23*</u>	<u>DIFFERENCE</u>
ELEMENTARY SCHOOLS			
Austin	337	353	16
Bell	533	508	(25)
Birdwell	477	512	35
Bonner	414	365	(49)
Caldwell	597	612	15
Clarkston	373	381	8
Dixie	598	618	20
Douglas	586	590	4
Griffin	664	650	(14)
Jack	687	708	21
Jones	338	356	18
Orr	682	651	(31)
Owens	658	681	23
Peete	410	401	(9)
Ramey	542	530	(12)
Rice	670	643	(27)
Woods	760	784	24
Sub total	9,326	9,343	17
MIDDLE SCHOOLS			
Boulter	842	815	(27)
Hubbard	857	847	(10)
Moore	1,106	1,047	(59)
Three Lakes	873	902	29
Sub total	3,678	3,611	(67)
HIGH SCHOOLS			
Legacy High	2,600	2,692	92
Tyler High	2,182	2,102	(80)
Early College	402	449	47
RISE Academy	65	57	(8)
Sub total	5,249	5,300	51
Grand Total	18,253	18,254	1

*Enrollment dates represent first Tuesday after Labor Day for each year.

**TYLER INDEPENDENT SCHOOL DISTRICT
FINANCIAL FACTS COMPARISON
2023-2024 BUDGET DEVELOPMENT**

ASSUMPTION/FACTS	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	18,260	17,723	18,148	18,328	18,300*
Average Daily Attendance(ADA)	16,777	16,178	16,310	16,556	16,550*
Percent of Attendance	94.91%	94.38%	92.82%	93.17%	Not Available
Taxable Value Per ADA	\$509,907	\$554,450	\$566,776	\$623,861	\$663,043
Smith County Appraisal District Net Taxable Value	\$8,554,709,473	\$8,969,894,490	\$9,244,119,905	\$10,328,642,668	\$10,973,364,592
% of Current Tax Collections	98.50%	98.70%	98.68%	98.56%	98.50%*
Yield Per Penny of Tax Rate	\$855,471	\$896,989	\$924,412	\$1,032,864	\$1,097,336
Tax Rate:					
Operating	\$ 0.97000	\$ 0.95910	\$ 0.95410	\$ 0.87930	\$ 0.69530
Debt Service	\$ 0.36500	\$ 0.34500	\$ 0.33500	\$ 0.30000	\$ 0.26470
Total Tax Rate	\$ 1.33500	\$ 1.30410	\$ 1.28910	\$ 1.17930	\$ 0.96000
State Revenue(General Fund)	\$ 65,070,844	\$ 64,836,440	\$ 64,868,734	\$ 64,997,185	\$ 81,120,574*

*Not Available-Designations are for items that will not be known until the close of the 2023-2024 school year or a date later than the publication of the budget. These were the amounts used for budgeting purposes.

**CAMPUS BUDGET ALLOCATIONS
2023-2024 BUDGET**

The allocations below will be used to support the educational program of the school. Each principal will distribute the allocation to the need assessments by function as determined by each school's CPOC committee.

Per-pupil Allotment

Elementary Schools (minimum \$29,500)	\$ 70.00	X	_____	=	_____
Middle Schools (minimum \$33,000)	\$ 81.00	X	_____	=	_____
High Schools	\$ 136.00	X	_____	=	_____
Other					_____

Principal's Signature

CPOC Member's Signature

Principal Supervisor's Signature

**TYLER INDEPENDENT SCHOOL DISTRICT
CAMPUS BUDGETS
2023-2024 BUDGET**

<u>Organization</u>	<u>Org #</u>	<u>Projected # of Students</u>	<u>Budget Amount</u>
SEE NOTE			
Elementary Schools: \$70.00 per student, or \$29,500 minimum			
Austin	101	334	29,500.00
Bell	102	529	37,030.00
Birdwell	103	399	29,500.00
Bonner	104	415	29,500.00
Clarkston	106	363	29,500.00
Dixie	107	601	42,070.00
Douglas	108	585	40,950.00
Owens	109	700	49,000.00
Caldwell	110	412	29,500.00
Griffin	111	671	46,970.00
Jones	112	345	29,500.00
Orr	114	694	48,580.00
Peete	115	414	29,500.00
Ramey	116	541	37,870.00
Rice	117	650	45,500.00
Woods	119	760	53,200.00
Jack	125	685	47,950.00
Subtotal		9,098	655,620.00
Middle Schools: \$81.00 per student, or \$33,000 minimum (except for magnets)			
Birdwell	103	80	6,480.00
Caldwell	110	190	15,390.00
Boulter	041	852	69,012.00
Hubbard	044	850	68,850.00
Moore	045	1,093	88,533.00
Three Lakes	049	873	70,713.00
Subtotal		3,938	318,978.00
High Schools: \$136.00 per student or \$27,500 minimum			
Legacy	001	2,594	352,784.00
Tyler High	003	2,050	278,800.00
Early College HS	006	465	63,240.00
RISE Academy HS	010	93	27,500.00
Subtotal		5,202	722,324.00
Other			
DAEP	909		27,500.00
Boshears	918		30,250.00
Subtotal - All Campuses		18,238	1,754,672.00

NOTE: The above per-pupil allotment was based on enrollment projections after adjusting boundaries or estimated enrollment from transfers.
Feel free to change this on your allocation sheet based on your current estimates.
Please call if you have any questions.

APPENDIX B: TAX RATE AND ADOPTION INFORMATION

RESOLUTION - TAX RATE 2023

A RESOLUTION ADOPTING THE TAX RATE FOR THE TYLER INDEPENDENT SCHOOL DISTRICT, SMITH COUNTY, TEXAS FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF SEPTEMBER 2023 AND ENDING ON THE 31ST DAY OF AUGUST 2024.

WHEREAS, it was necessary to set and adopt a tax rate in order to allow the Tyler Independent School District to carry out its corporate purposes, objectives, maintenance, and operation for the fiscal year commencing on the 1st day of September 2023 and ending on the 31st day of August 2024, and;

WHEREAS, the governing body announced the date, time, and place of the meeting at which it would vote on the proposed tax rate for the Tyler Independent School District, in accordance with the law, after all requirements for consideration and adoption of a tax rate had been set; the Board of Trustees did hold such meeting to vote on the tax rate, and;

WHEREAS, the Board of Trustees of the Tyler Independent School District did on the 21st day of August 2023, then and there adopt the M&O tax rate of \$.6953 and the I&S tax rate of \$0.2647 for a total tax rate of \$.9600. The rates in this paragraph contain a maintenance and operations tax rate calculated with an additional rate of \$.05 per \$100 of taxable value added to the District's maximum compressed rate, pursuant to Tax Code 26.08(n).

WHEREAS, it was, and is in the public interest and welfare to adopt such tax rate for the purpose of carrying out the corporate purposes, objectives, maintenance, and operation of the Tyler Independent School District,

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TYLER INDEPENDENT SCHOOL DISTRICT, SMITH COUNTY, TEXAS, THAT THE TAX RATE FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF SEPTEMBER 2023 AND ENDING ON THE 31ST DAY OF AUGUST 2024 SHALL BE AND IS AN M&O TAX RATE OF \$.6953 AND AN I&S TAX RATE OF \$0.2647 FOR A TOTAL RATE OF \$.9600.

Dated this 21st day of August 2023.

BY:



R. Wade Washmon
Board President

ATTEST:



Gina Orr
Board Secretary

**TYLER INDEPENDENT SCHOOL DISTRICT
LOCAL TAX REVENUE
2022-2023 and 2023-2024**

	<u>2022-2023</u>	<u>2023-2024</u>
	<u>TOTAL</u>	<u>TOTAL</u>
Taxable Value - All Property	\$ 12,146,023,117	\$ 12,523,618,866
Taxable Value of All Exemptions	(1,817,380,449)	(1,550,254,274)
Adjusted Taxable Values	10,328,642,668	10,973,364,592
Tax Rate	\$1.1793/\$100	\$.9600/\$100
Collection Rate	99.50%	99.50%
Ad Valorem Tax	121,196,656	104,817,579
Frozen Tax Levy for Over 65, Disabled	16,824,036	15,789,348
TOTAL TAX	<u>\$ 138,020,692</u>	<u>\$ 120,606,927</u>

MAINTENANCE AND OPERATING FUND

Adjusted Taxable Values	\$ 10,328,642,668	\$ 10,973,364,592
Tax Rate	\$0.8793/\$100	\$0.6953/\$100
Collection Rate	99.50%	99.50%
Ad Valorem Tax	90,365,657	75,916,315
Frozen Tax Levy for Over 65	12,544,200	11,435,764
TOTAL TAX	<u>\$ 102,909,857</u>	<u>\$ 87,352,079</u>

INTEREST AND SINKING FUND

Adjusted Taxable Values	\$ 10,328,642,668	\$ 10,973,364,592
Tax Rate	\$0.30/\$100	\$0.2647/\$100
Collection Rate	99.50%	99.50%
Ad Valorem Tax	30,830,999	28,901,264
Frozen Tax Levy for Over 65	4,279,836	4,353,584
TOTAL TAX	<u>\$ 35,110,835</u>	<u>\$ 33,254,848</u>

**TYLER INDEPENDENT SCHOOL DISTRICT
TAX RATE DATA**

FISCAL YEAR ENDED	TAX ROLL YEAR	NET TAXABLE VALUATION	TAX RATE BREAKDOWN			
			OPERATING	DEBT SERVICE	CED*	TOTAL TAX RATE
1984	1983	\$ 1,963,523,695	\$0.68000	\$0.10000	N/A	\$0.78000
1985	1984	\$ 2,064,052,090	\$0.81000	\$0.13000	N/A	\$0.94000
1986	1985	\$ 3,077,633,031	\$0.55000	\$0.15000	N/A	\$0.70000
1987	1986	\$ 3,097,393,428	\$0.56000	\$0.14000	N/A	\$0.70000
1988	1987	\$ 3,171,756,419	\$0.59000	\$0.10000	N/A	\$0.69000
1989	1988	\$ 3,147,142,237	\$0.66000	\$0.10000	N/A	\$0.76000
1990	1989	\$ 3,148,512,274	\$0.74770	\$0.12000	N/A	\$0.86770
1991	1990	\$ 3,162,972,708	\$0.83500	\$0.12500	N/A	\$0.96000
1992	1991	\$ 3,084,706,944	\$0.25840	\$0.14150	\$0.82000	\$1.21990
1993	1992	\$ 3,006,540,620	\$0.26710	\$0.14280	\$0.93915	\$1.34905
1994	1993	\$ 3,059,166,077	\$1.17280	\$0.13220	N/A	\$1.30500
1995	1994	\$ 3,083,507,906	\$1.18000	\$0.11000	N/A	\$1.29000
1996	1995	\$ 3,206,624,192	\$1.19000	\$0.11300	N/A	\$1.30300
1997	1996	\$ 3,268,700,936	\$1.21009	\$0.10600	N/A	\$1.31609
1998	1997	\$ 3,308,747,003	\$1.21120	\$0.10489	N/A	\$1.31609
1999	1998	\$ 3,435,126,274	\$1.24120	\$0.09489	N/A	\$1.33609
2000	1999	\$ 3,617,811,891	\$1.28330	\$0.07670	N/A	\$1.36000
2001	2000	\$ 3,888,975,214	\$1.28830	\$0.07170	N/A	\$1.36000
2002	2001	\$ 4,212,620,240	\$1.37200	\$0.04300	N/A	\$1.41500
2003	2002	\$ 4,359,156,505	\$1.43150	\$0.03850	N/A	\$1.47000
2004	2003	\$ 4,514,921,918	\$1.43300	\$0.03700	N/A	\$1.47000
2005	2004	\$ 4,790,274,881	\$1.42450	\$0.04150	N/A	\$1.46600
2006	2005	\$ 5,099,915,186	\$1.42450	\$0.11570	N/A	\$1.54020
2007	2006	\$ 5,572,511,907	\$1.30300	\$0.18500	N/A	\$1.48800
2008	2007	\$ 6,113,958,093	\$1.02970	\$0.18530	N/A	\$1.21500
2009	2008	\$ 6,515,239,614	\$1.02470	\$0.18530	N/A	\$1.21000
2010	2009	\$ 6,582,484,952	\$1.04000	\$0.33500	N/A	\$1.37500
2011	2010	\$ 6,500,989,338	\$1.04000	\$0.33500	N/A	\$1.37500
2012	2011	\$ 6,551,426,042	\$1.04000	\$0.33500	N/A	\$1.37500
2013	2012	\$ 6,689,227,812	\$1.04000	\$0.33500	N/A	\$1.37500
2014	2013	\$ 6,836,308,266	\$1.04000	\$0.33500	N/A	\$1.37500
2015	2014	\$ 7,038,430,153	\$1.04000	\$0.33500	N/A	\$1.37500
2016	2015	\$ 7,144,104,354	\$1.04000	\$0.33500	N/A	\$1.37500
2017	2016	\$ 7,357,946,996	\$1.04000	\$0.33500	N/A	\$1.37500
2018	2017	\$ 7,641,914,954	\$1.04000	\$0.36500	N/A	\$1.40500
2019	2018	\$ 8,197,388,865	\$1.04000	\$0.36500	N/A	\$1.40500
2020	2019	\$ 8,554,709,473	\$0.97000	\$0.36500	N/A	\$1.33500
2021	2020	\$ 8,969,894,490	\$0.95910	\$0.34500	N/A	\$1.30410
2022	2021	\$ 9,244,119,905	\$0.95410	\$0.33500	N/A	\$1.28910
2023	2022	\$ 10,328,642,668	\$0.87930	\$0.30000	N/A	\$1.17930
2024	2023	\$ 10,973,364,592	\$0.69530	\$0.26470	N/A	\$0.96000

*CED(County Education District) was a funding mechanism that was phased out at the end of the 1992-93 school year.

APPENDIX C: TEACHER SALARY RANGES

TYLER INDEPENDENT SCHOOL DISTRICT TEACHERS AND NURSES

Annual Starting Salary for the 2023-2024 School Year:

First Year Teachers – No Experience

- Bachelor's Degree - \$50,500
- Master's Degree - \$1,000 stipend
- Doctorate Degree - \$1,500 stipend

Starting salaries for all other new hire teachers will be based on consideration of experience, teaching expertise and credentials. The maximum salary for teachers is set at \$70,000.

Salary Ranges for the 2023-2024 School Year:

- Beginning - \$50,500
- 1 to 4 years - \$52,000
- 5 to 9 years - \$55,000
- 10 to 14 years - \$60,000
- 15 to 19 years - \$62,500
- 20 to 24 years - \$65,000
- 25 to 29 years - \$67,500
- Over 29 years - \$70,000