



Budget Workshop

Jennifer Hinds
Executive Director of Finance



Objectives

- Budget Timeline
- Budgets Around The State
- Critical Factors for Budget
- Historical Views
 - Enrollment
 - Average Daily Attendance
 - Revenue
 - Expenditures
- Budget Strategy
- Budget Priorities
- Upcoming Workshops



Budget Timeline

ABILENE INDEPENDENT SCHOOL DISTRICT 2025-26 BUDGET CALENDAR

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE	COMPLETION STATUS
Discuss budget calendar and other budget items	Cabinet	January 2025	Completed
Ongoing assessment of 2025-2026 staffing needs	Assoc. Superintendent for the Development of Human Resources	February - June, 2025	Ongoing
Discuss budget calendar with Board	Executive Director of Finance	February 2025 (Workshop)	Completed
Prepare budget workbooks with non-payroll allocations based on 2024-25 1st semester attendance	Executive Director of Finance	March 2025	Completed
2025-26 budget workbooks will be accessible to budget managers electronically	Executive Director of Finance	April 2025	Completed
Discuss attendance projections, revenue forecasts, overall financial condition and other budget items	Executive Director of Finance Cabinet/Executive Leadership Team	April 2025 Executive Team	Completed
Budget Collaboration Meetings with all Budget Owners	Executive Director of Finance, Associate Supt for Development of Human Resources, Associate Supt for Academic and Student Support	April - May 2025	
Receive estimated 2025 tax rolls from Taylor and Jones county	Appraisal Districts	April 28, 2025	
2025-26 Budget Overview and preliminary budget discussion with Board	Executive Director of Finance	May 2025 (Workshop)	
Discuss preliminary revenue estimates and special needs with Board	Executive Director of Finance	June 2025 (Workshop)	
Discuss preliminary expenditure projections with Board	Executive Director of Finance	July 2025 (Workshop)	



Budget Timeline

Receive certified 2025 tax rolls from Taylor and Jones county	Appraisal Districts	July 25, 2025
Calculation of rollback tax rate and other information for public notice	Executive Director of Finance Taylor County Appraisal District	July 25, 2025
Approval of budget parameters to be used for budget workbook and set public meeting date to discuss budget and proposed tax rate (Recommendation: August 25, 2025)*	Board of Trustees	August 2025 (Workshop)
Final discussions of 2025-26 preliminary budget with Board	Executive Director of Finance	August 2025 (Workshop)
Vote on proposed tax rate that will be published in the notice	Board of Trustees	August 2025 (Regular Meeting)
Publish <i>NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE</i>	Executive Director of Finance	August 15, 2025*
Post summary of proposed budget on district website	Executive Director of Finance	August 15, 2025*
Conduct public hearing on 2025-26 proposed budget and tax rate, adopt budget, adopt tax rate	Board of Trustees	August 25, 2025 (Special Meeting)*

THIS CALENDAR COMPLIES WITH THE LAWS AND REQUIREMENTS FOR THE PREPARATION AND APPROVAL OF THE 2025-2026 BUDGET. IT ALSO COMPLIES WITH ALL TRUTH-IN-TAXATION LAWS.

*Date Subject to Change

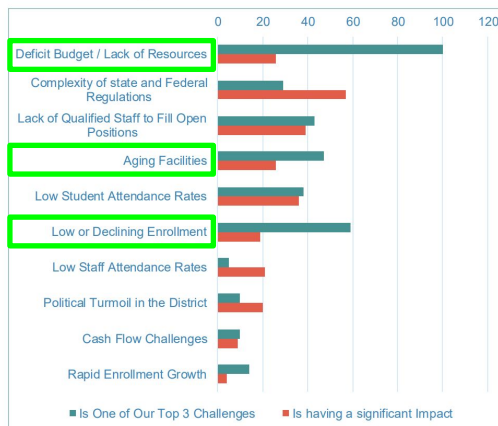


Budgets From Around the State

Source: TASBO Center for School Finance

Most Significant Challenges

- Roughly 65% of respondents rated deficit budgets / lack of resources to be a significant challenge.
- Complexity of state and federal regulations has risen to rank second in the list. Roughly 44% of respondents ranked it as a significant challenge



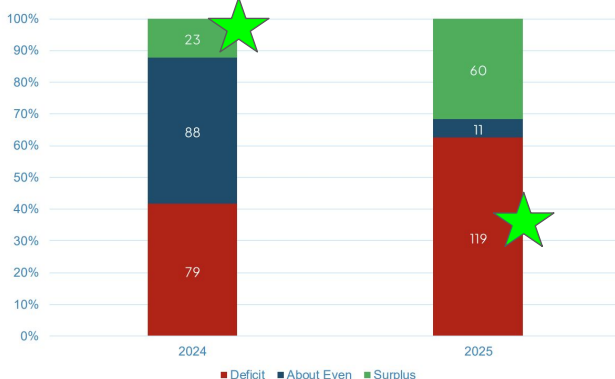
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Budgets From Around the State

Source: TASBO Center for School Finance

Deficit Budgets Continue



Roughly 42% of districts are reporting ending FY 2024 in a deficit. Nearly 63% think they will end FY 2025 in a deficit.



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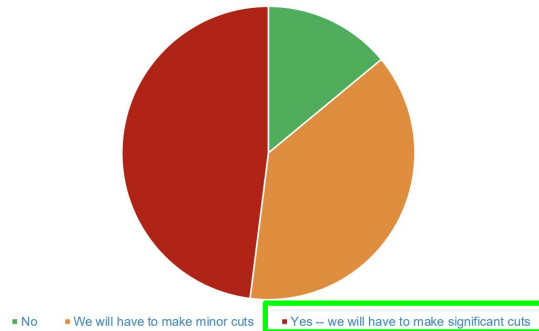
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Budgets From Around the State

Source: TASBO Center for School Finance

Cuts Planned to Address Deficit Budgets

Planned Cuts for FY 2026



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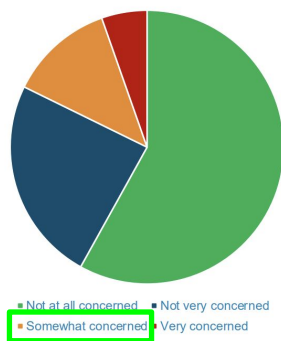
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Budgets From Around the State

Source: TASBO Center for School Finance

Cash Flow: An Emerging Challenge?

Number of Districts



Nearly 18% of districts are somewhat or very concerned about cash flow this year.



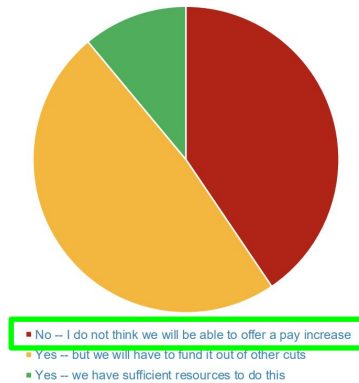
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Budgets From Around the State

Source: TASBO Center for School Finance

Plans for Salary Increases



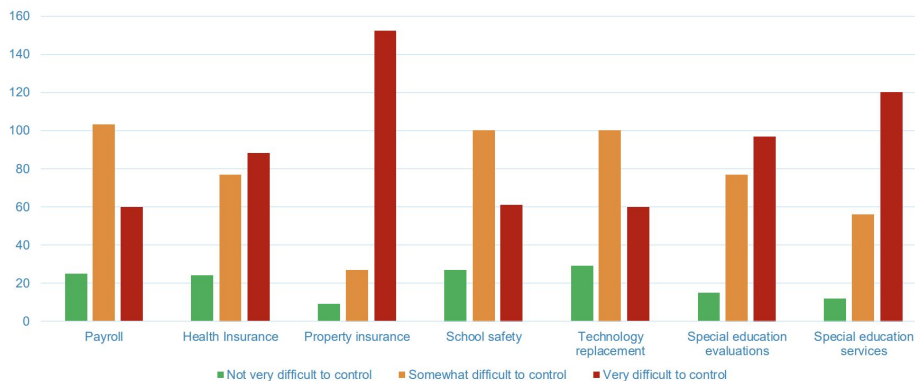
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Budgets From Around the State

Source: TASBO Center for School Finance

Hardest to Control Costs



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Critical Factors Influencing the General Fund Budget



Enrollment & Attendance

Enrollment continues to decline. Attendance plays a key role in revenue projections.



Property Values & Tax Rates

As property values grow and tax rates are compressed, what does this mean for revenue?



Economy

Inflation, rising costs of utilities, and increased costs of insurance are just a few of the items putting strain on budgets.



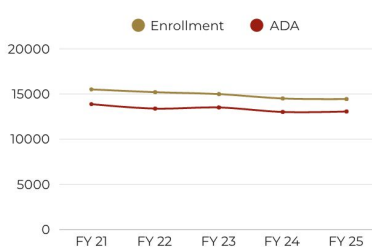
Texas Legislature

The 89th legislature is currently in session. What will change? Will we get new funding?

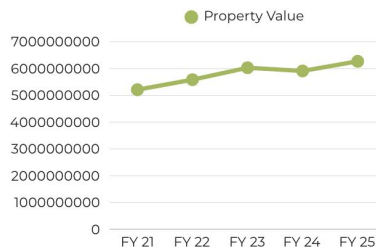


Critical Factors Influencing the General Fund Budget

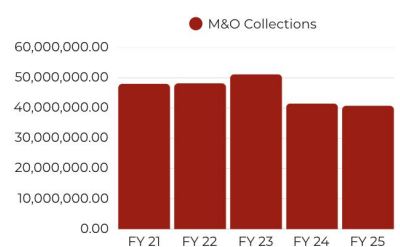
Enrollment & Average Daily Attendance



Certified Property Values



M&O Tax Collections

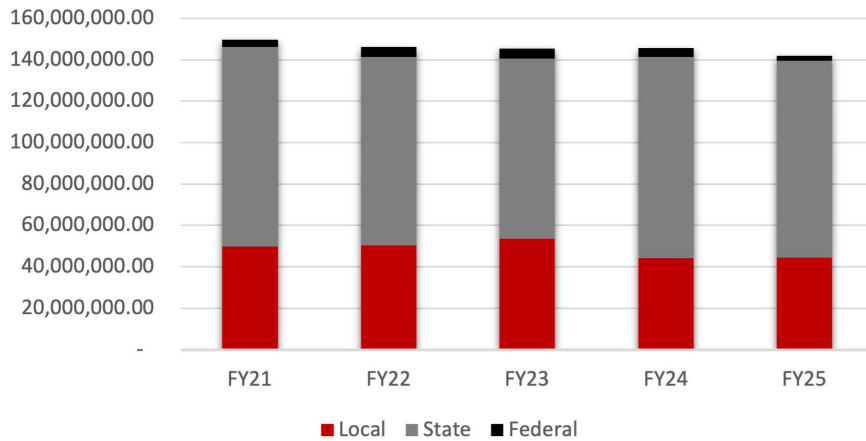


	FY21	FY22	FY23	FY24	FY25
M&O Rate	0.9642	0.9249	0.8809	0.7135	0.6890
I&S Rate	0.3272	0.3535	0.3284	0.3191	0.3034
Total Tax Rate	1.2914	1.2784	1.2093	1.0326	0.9924



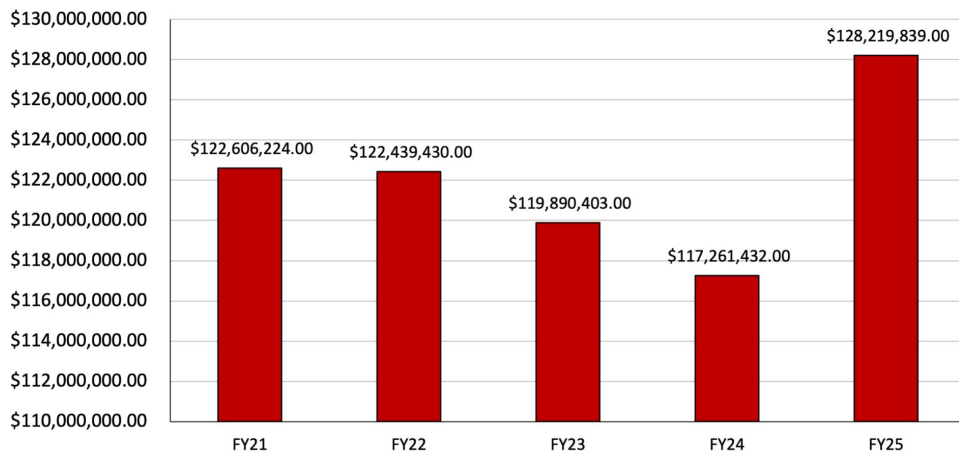
Critical Factors Influencing the General Fund Budget

Total General Fund Budgeted Revenue



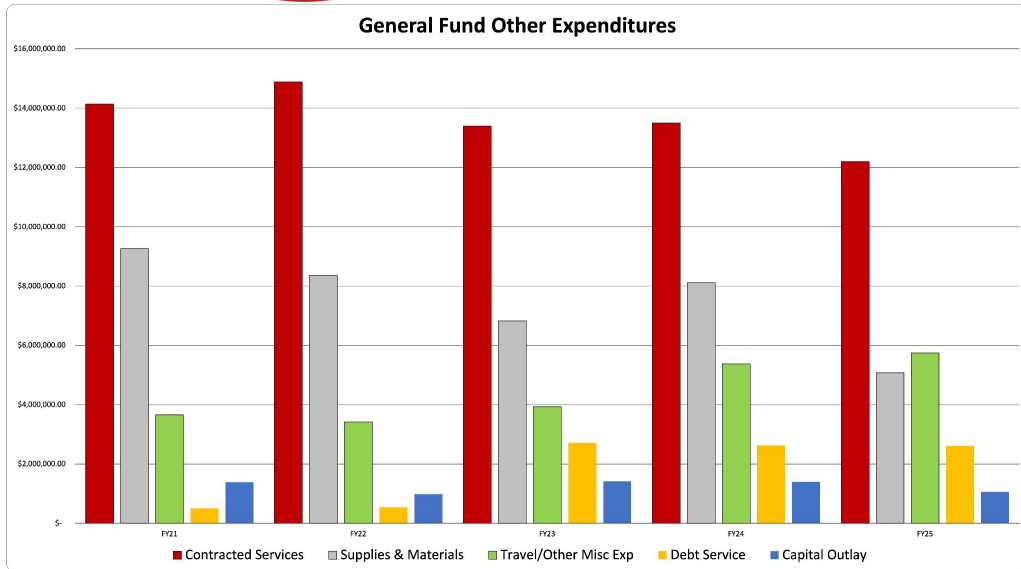
Critical Factors Influencing the General Fund Budget

Total General Fund Budgeted Payroll





Critical Factors Influencing the General Fund Budget



BUDGET STRATEGY RETURN ON INVESTMENT-5 KEY STEPS

1



Identify the Core Need

What is the fundamental student need we are trying to improve?

For which students and schools are we focusing on?

2



Consider a Broad Range of Strategies

What are the specific strategies we are already using?

What else could we do?

3



Articulate a Theory of Action

What specific actions does this strategy require?

What is the expected outcome(s) for how many targeted students at which schools?

4



Determine Cost and Investigate Sustainability

What is the full cost now and over time?

Could we do this more cost effectively?

5



Define Metrics for Evaluating Success

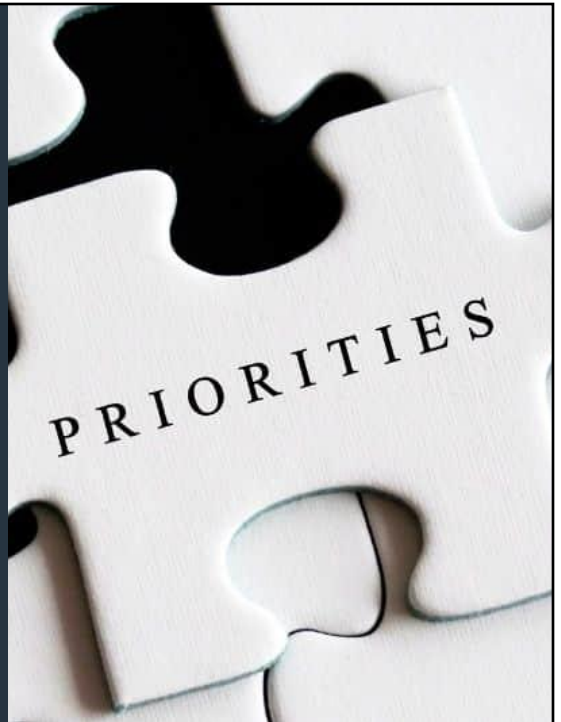
How will we know if we are implementing our strategy?

What change in outcomes do we expect?

How will we measure it?

Budget Priorities & Forward Thinking

- Aligning Payroll & Staffing Levels to Enrollment
- Aligning resources with priorities & outcomes
- 2025-2026 Compensation Discussion
- Appraisal Districts and Certified Values (April-July)
- Tax Rate Compression for 25-26 (August Adopt)
- Voter Approved Tax Rate Election
- Sustainable budget plan moving forward



Upcoming Budget Workshops

- May
 - Fiscal Year 2025 - How is it going?
 - Fiscal Year 2026 - Enrollment Projections & Revenue Workshop
- June
 - Preliminary Revenue Estimates
 - Preliminary Expenditure Estimates





Questions?



Budget Workshop

Jennifer Hinds
Executive Director of Finance