



Budget Workshop

*Jennifer Hinds
Chief Financial Officer*



Objectives

- Budget Timeline
- Enrollment
- ADA
- Taxable Value Update
- Revenue
- Expenditures
- FY25 Budget Current View
- Upcoming Workshops
- Questions



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	Completed
Receive estimated 2025 tax rolls from Taylor and Jones county	Appraisal Districts	April 28, 2025	Completed
2025-26 Budget Overview and preliminary budget discussion with Board	Executive Director of Finance	May 2025 (Workshop)	Completed
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 NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE	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)*

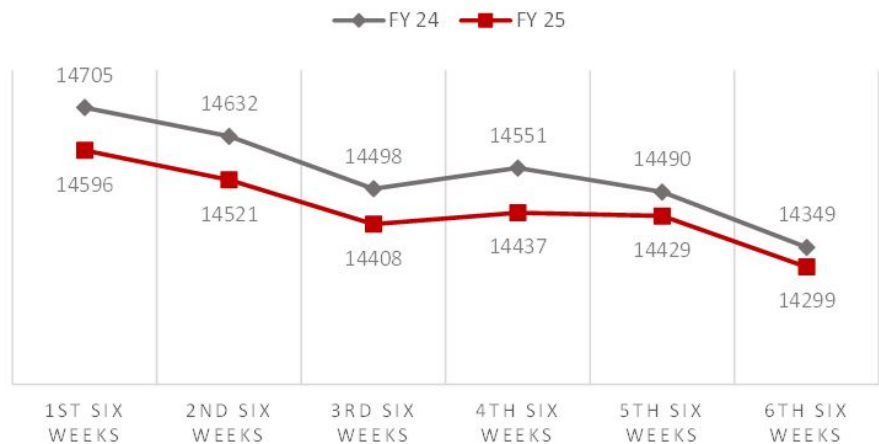
THIS CALENDAR COMPLIES WITH THE LAWS AND REQUIREMENTS FOR THE PREPARATION AND APPROVAL OF THE 2025-2026 BUDGET. IT ALSO COMPLIES WITH ALL TRUTH-IN-TAXATION LAWS.

*Date Subject to Change



Enrollment

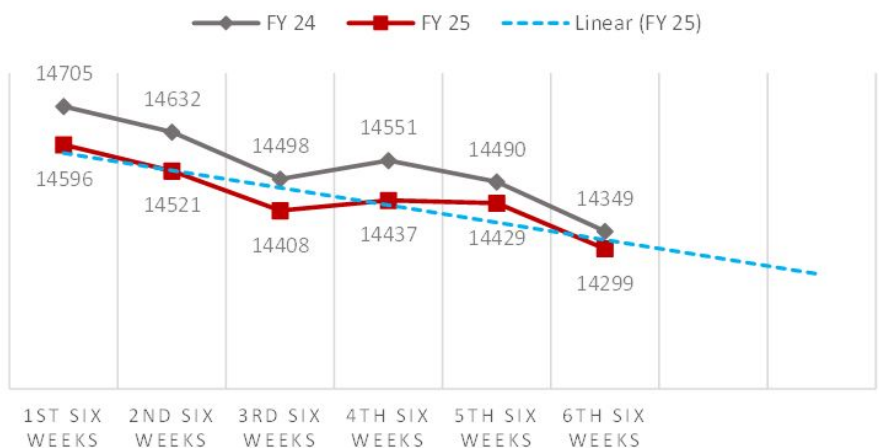
FY 24 VS FY 25 ENROLLMENT



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Enrollment Forecast

FY 24 VS FY 25 ENROLLMENT

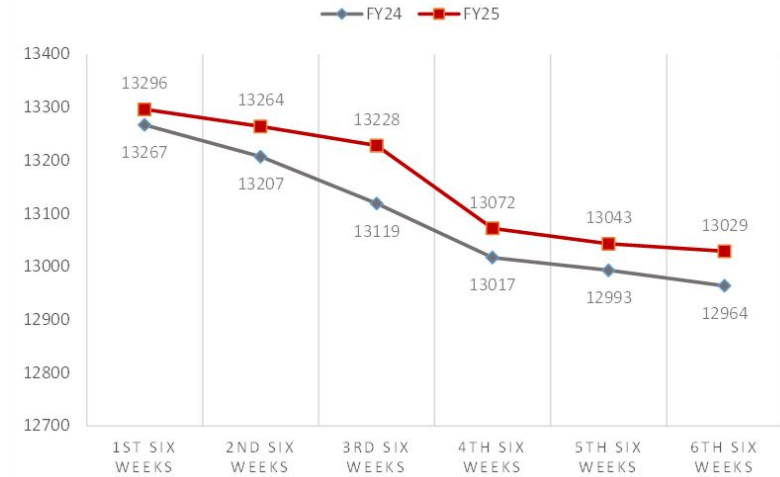


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Cumulative Total Refined ADA

FY 24 Budgeted ADA = 13,300
FY 25 Budgeted ADA = 12,600

FY 24 VS FY 25 CUMULATIVE TOTAL REFINED ADA



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Taylor CAD Taxable Value



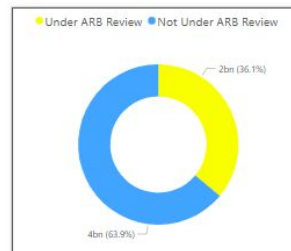
2025 PRELIMINARY TOTALS

Select Entity ABILENE ISD

	Under ARB Review	Not Under ARB Review	Total
Property Count	5541	44224	49765
Assessed Value	2,628,049,176	10,274,204,393	12,902,253,569
Total Exemptions Amount	- 148,407,009	- 5,404,734,455	- 5,553,141,464
Net Taxable	2,479,642,167	4,869,469,938	7,349,112,105
Freeze Taxable	- 44,170,959	- 555,615,907	- 599,786,866
Transfer Adjustment	- 97,437	- 3,248,415	- 3,345,852
Freeze Adjusted Taxable	2,435,373,771	4,310,605,616	6,745,979,387

36.10%

63.90%




PRELIMINARY VALUES WILL CHANGE THROUGH VALUE APPEALS. THE PRELIMINARY ESTIMATE DOES NOT REPRESENT THE REQUIRED CERTIFIED VALUE FOR THE DEVELOPMENT OF AN ENTITY BUDGET.

as of 6.3.2025

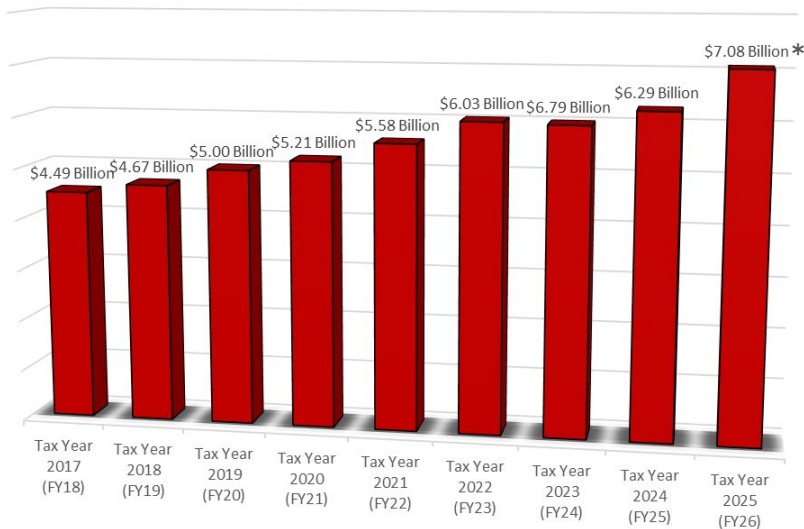
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Taylor & Jones CAD Taxable Value Estimate

2025 ABILENE ISD - NET TAXABLE VALUE APPEAL ADJUSTMENTS					
DESCRIPTION	Tax Year 2024	Tax Year 2023	Tax Year 2022	Tax Year 2021	Tax Year 2020
Taylor / Jones Preliminary Value	\$6,432,360,946	\$6,888,262,986	\$6,384,698,098	\$5,655,470,098	\$5,288,447,114
Taylor / Jones Certified Value	\$6,285,347,322	\$5,997,167,838	\$6,031,744,147	\$5,585,833,040	\$5,211,781,725
Taylor / Jones Appeal Loss	\$147,013,624	\$891,095,148	\$352,953,951	\$69,637,058	\$76,665,389
Taylor / Jones % Change	2.29%	12.94%	5.53%	1.23%	1.45%
Mean	4.69%				
Median	2.29%				
2025 Taylor Preliminary Value	\$7,336,281,837	<div>  <p>Less Other Exemptions</p> </div>			
2025 Jones Preliminary Value	\$87,529,475				
2025 Preliminary Estimate of Value	\$7,423,811,312				
2024 ARB Adjustment	4.69%				
ARB Appeal Loss	\$347,895,842				
2025 Estimate of Net Taxable	\$7,075,915,470				
Net Taxable % Change from 2024	12.58%	The calculated estimate is EXTREMELY VOLATILE, IT IS NOT A CERTIFIED VALUE !!			

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Taylor & Jones CAD Taxable Value Estimate



*=Preliminary Taxable Value Estimate; Does not include assumed \$40K Homestead Exemption Increase (SB 4)

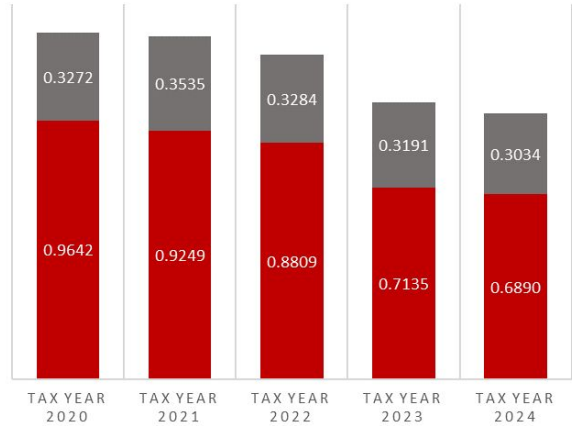
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AISD Tax Rate History

TAX RATE HISTORY

■ M&O Rate ■ I&S Rate

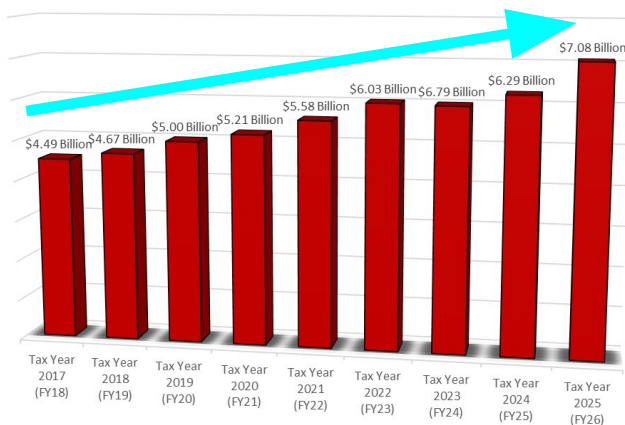
	FY 21	FY 22	FY 23	FY 24	FY 25
M&O Rate	0.9642	0.9249	0.8809	0.7135	0.6890
I&S Rate	0.3272	0.3535	0.3284	0.3191	0.3034
Total Tax Rate	1.2914	1.2784	1.2093	1.0326	0.9924



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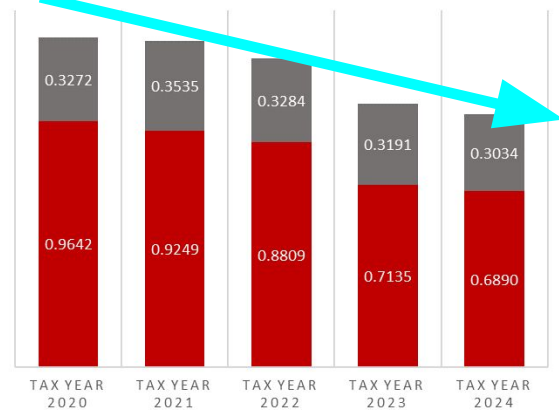
Property Growth Drives Compression!

TAXABLE VALUE ESTIMATE



TAX RATE HISTORY

■ M&O Rate ■ I&S Rate



Preliminary Maximum Compressed Rates released by TEA in early August.

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Revenue - What can we expect?

State Aid Calculation:

Regular Program Allotment (Subch B)	\$442,213	Discretionary Revenue
Small-MidSize Allotment (Subch C)	\$0	
Special Education Allotment (after ECI set-aside) (Subch C)	\$167,471	Required Spend
Special Education Evaluation Allotment (Subch C) NEW	\$718,000	Required Spend (expected savings for district)
Dyslexia Allotment (Subch C)	\$4,120	Required Spend
Compensatory Education Allotment (Subch C)	\$138,741	Required Spend
Bilingual Education Allotment (Subch C)	\$5,873	Required Spend
Career/Technology Allotment (Subch C)	\$236,755	Required Spend
Public Education Grant Allotment (Subch C)	\$0	
Early Education Allotment & Literacy and PreK Funding (Subch C)	(\$46,139)	Required Spend
College, Career, & Military Readiness Outcomes Bonus (Subch C)	\$2,000	
Fast Growth Allotment (Subch C)	\$0	
Gifted & Talented Allotment (Subch C) after proration to statewide cap of \$100m	\$0	
	\$0	
Teacher Incentive Allotment (Subch C)	\$0	
School Safety Allotment (Subch C)	\$584,796	Required Spend (expected savings for district)
Mentor Program Allotment (Subch C)	\$0	
Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus	\$0	
Teacher Retention Allotment (Subch D) NEW	\$4,185,070	Required Spend
Allotment for Basic Costs (Subch D) NEW	\$1,540,816	Discretionary Revenue - Tied to certain expenditure
Transportation Allotment (Subch D)	\$18,673	Based on eligible miles we report
NIFA (Subch D)	\$0	
Dropout Recovery School & Residential Placement Allotment (Subch D)	\$0	
Tuition Allotment (Subch D)	\$0	
College Preparatory Exam Reimbursement Allotment (Subch D)	\$0	
Industry Certification Exam Reimbursement Allotment (Subch D)	\$17,128	
Subtotal - Tier 1 Entitlement	\$8,015,516	

Estimated Revenue Run per TASBO 5/24/2025. This estimate is built utilizing FY25 Local Data. This will not be the actual state revenue numbers for Abilene ISD for FY26, but rather provides an example of what we can expect based on anticipated new law.



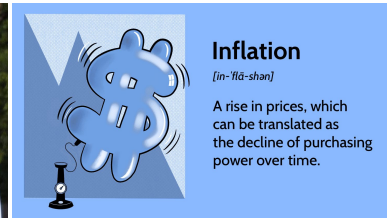
Revenue - What can we expect?

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Estimated Revenue Run per TASBO 5/24/2025. This estimate is built utilizing FY25 Local Data. This will not be the actual state revenue numbers for Abilene ISD for FY26, but rather provides an example of what we can expect based on anticipated new law.



Expenditures – What can we expect?



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Expenditures – Non-Payroll

Abilene ISD FY26 Non-Payroll Budget Planning

FY 25 Non-Payroll Budget Final - 10% Cut	26,696,934.00		
FY 26 Planning Non-Payroll Budget (No Cut)	28,601,075.00	1,904,141.00	Increase in budget before additional adds
Medical Clinic Start Up	1,500,000.00		
Ag Barn	100,000.00		
Campus Signage	100,000.00		
Reserve	500,000.00		
	30,801,075.00	4,104,141.00	Increase in budget after additional adds
FY 26 Planning Non-Payroll Budget (5% Cut)	27,764,926.00	1,067,992.00	Increase in budget before additional adds
Medical Clinic Start Up	1,500,000.00		
Ag Barn	100,000.00		
Campus Signage	100,000.00		
Reserve	500,000.00		
	29,964,926.00	3,267,992.00	Increase in budget after additional adds
FY 26 Planning Non-Payroll Budget (10% Cut)	26,928,782.00	231,848.00	Increase in budget before additional adds
Medical Clinic Start Up	1,500,000.00		
Ag Barn	100,000.00		
Campus Signage	100,000.00		
Reserve	500,000.00		
	29,128,782.00	2,431,848.00	Increase in budget after additional adds

Other Planned Non-Payroll Budget Increases:

Contracted Services Pricing Increases
Property Insurance Premium Increase
School Resource Officer Cost Increase
Rollcall Security Costs Increase

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Expenditures – Payroll

Abilene ISD FY26 Payroll Budget Planning

FY 25 Payroll Budget Final	128,219,838.50	
FY 26 Planning Payroll Budget as of 5.28.25	122,728,384.65	(5,491,453.85) <i>Decrease in Budget</i>
Potential Raises for Staff outside of Teacher Retention Allotment	-	
FY 26 Planning Payroll Budget as of 5.28.25	122,728,384.65	(5,491,453.85) <i>Decrease in Budget</i>

*HB 2 Teacher Retention Allotment increases the salary provided to each classroom teacher.



FY 2026 – Essential Planning Components

Abilene ISD FY26 Essential Planning Components

Potential New Non-Discretionary Revenue HB 2	\$2,200,000.00
Potential Non-Payroll Budget Increase	\$231,848.00 up to \$4,104,141.00
Potential Payroll Budget Savings as of 5.28.25	5,491,453.85

Budget Scenario:	
FY25 Budgeted Deficit	(12,931,615.00)
Potential New Non-Discretionary Revenue HB 2	2,200,000.00
Potential Non-Payroll Budget Increase	(2,000,000.00)
Potential Payroll Budget Savings as of 5.28.25	5,491,453.85
Potential Raises for Staff outside of Teacher Retention Allotment	-
FY26 Potential Deficit	(7,240,161.15)

Potential New Non-Discretionary Revenue VATRE - ?



How is Fiscal Year 2025 going?

	Amended Budget	Year To Date	Difference	%
REVENUES				
5700s - Local	\$ 44,456,091	\$ 31,276,419	\$ (13,179,672)	70.35%
5800s - State	95,152,527	61,481,010	(33,671,517)	64.61%
5900s - Federal	2,391,000	1,885,773	(505,227)	78.87%
Total Revenues	<u>\$ 141,999,618</u>	<u>\$ 94,643,202</u>	<u>\$ (47,356,416)</u>	66.65%
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 128,219,810	\$ 89,549,070	\$ 38,670,740	69.84%
6200s - Purchased and Contracted Services	12,578,574	9,009,340	3,569,234	71.62%
6300s - Supplies and Materials	5,981,610	4,910,644	1,070,966	82.10%
6400s - Miscellaneous Expenditures	5,443,268	4,541,436	901,832	83.43%
6500s - Debt Service	2,622,326	1,420,080	1,202,246	54.15%
6600s - Capital Outlay	1,859,049	494,218	1,364,831	26.58%
Total Expenditures	<u>\$ 156,704,638</u>	<u>\$ 109,924,791</u>	<u>\$ 46,779,847</u>	70.15%
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (14,705,020)</u>	<u>\$ (15,281,589)</u>		

As of April 30, 2025



Upcoming Budget Workshops

- July
 - Revenue Projection
 - Expenditure Projections (Both Payroll & Non-Payroll)
- August
 - Final Taxable Values
 - Complete Budget Book
 - Set Tax Rate
 - Adopt the Budget





Questions?



Budget Workshop

Jennifer Hinds
Chief Financial Officer