

ABILENE ISD



MONTHLY FINANCIALS
OCTOBER 2025



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Memo



To: Dr. John Kuhn, Superintendent of Schools
CC: Dr. Joseph Waldron, Deputy Superintendent
From: Jennifer Hinds, Chief Financial Officer
Date: December 8, 2025
Re: October 2025 Financial Information

Attached are the financial reports for the General Fund for the month ended October 31, 2025, and additional supplemental information for your review.

Revenues

Current property tax revenue for financial statement purposes is recognized at 1/12 of the total budget current tax revenue each month to better match expenditures throughout the year. However, in the supplemental information, the actual current collections are shown compared to the same period in the previous year. Since property taxes are not levied until October 1 of each year, all taxes collected in September represent delinquent collections from prior year. Consequently, there are no current collections shown for September on the supplemental schedule. The District will continue to contract with the Taylor County CAD to collect all taxes, although by law, Jones County CAD is required to do the appraisals in Jones County. The Taylor and Jones CAD continues to do an outstanding job of aggressively monitoring and collecting taxes.

Budgeted State Foundation revenue and Available School Fund revenue is also recognized equally each month for financial statement purposes rather than recognizing actual receipts which are received in varying amounts throughout the year. As each grading period attendance information is received, the state revenue budget is reviewed.

Federal Revenue is under budget as of October 31, 2025, due to timing of expenditure reports being filed. This will resolve as we get further into the fiscal year.

Expenditures

Payroll costs are within expectations with 19.73% of the total \$126.9M budget expended.

October expenditures for non-payroll costs continue to be a little higher than regular monthly spending due to the availability of the new budget. *Instructional Resources and Media Services* (FC 12) appear higher than the monthly portion of the budget due to payment of yearly license agreements for the new fiscal year. *Data Processing Services* (FC 53) are higher as well due to technology license agreements. Property tax appraisal fees are paid quarterly, accounting for the higher percentage of budget spent in *Intergovernmental Charges*. *Social Work Services* (FC 32) expenditures are at 16% of budget. Expenditure increase is due to continued increase in contract services costs and annual agreements that are paid at the beginning of the fiscal year. *Student Transportation* (FC 34) expenditures are at 13.79% of budget due to increase fuel costs. *Facilities Maintenance and Operations* (FC 51) expenditures are at 21.82% of budget. Expenditures are elevated due to annual property insurance payment due at the first of the fiscal year.

Debt Service (FC 71) and *Curriculum and Instructional Staff Development* (FC 13) are lower than budgeted due to timing of expenses. These expenses normally happen towards the end of the fiscal year.

If you have any questions, please contact me.

Abilene Independent School District
Revenues and Expenditures - Budget vs. Actual
General Fund
Period Ending October 2025

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 46,667,287	\$ 9,040,859	\$ (37,626,428)	19.37%
5800s - State	102,572,963	16,263,861	(86,309,102)	15.86%
5900s - Federal	2,391,000	113,513	(2,277,487)	4.75%
Total Revenues	<u>\$ 151,631,250</u>	<u>\$ 25,418,233</u>	<u>\$ (126,213,017)</u>	16.76%
EXPENDITURES				
11 - Instruction	\$ 82,323,386	\$ 16,155,227	\$ 66,168,159	19.62%
12 - Instructional Resources and Media Services	2,068,196	446,642	1,621,554	21.60%
13 - Curriculum and Instructional Staff Development	1,246,340	121,881	1,124,459	9.78%
21 - Instructional Leadership	3,179,751	502,749	2,677,002	15.81%
23 - School Leadership	9,610,179	1,620,917	7,989,262	16.87%
31 - Guidance, Counseling and Evaluation Services	8,024,076	1,471,124	6,552,952	18.33%
32 - Social Work Services	1,913,541	459,268	1,454,273	24.00%
33 - Health Services	2,108,000	366,800	1,741,200	17.40%
34 - Student Transportation	5,713,383	1,314,261	4,399,122	23.00%
36 - Extracurricular Activities	3,551,868	1,322,246	2,229,622	37.23%
41 - General Administration	7,801,065	1,371,174	6,429,891	17.58%
51 - Facilities Maintenance and Operations	16,084,454	4,719,416	11,365,038	29.34%
52 - Security and Monitoring Services	1,421,334	156,184	1,265,150	10.99%
53 - Data Processing Services	5,756,410	1,430,019	4,326,391	24.84%
61 - Community Services	629,757	107,570	522,187	17.08%
71 - Debt Service	2,607,865	72,069	2,535,796	2.76%
95 - Juvenile Justice Program	275,000	21,505	253,495	7.82%
99 - Intergovernmental Charges	721,320	177,724	543,596	24.64%
Total Expenditures	<u>\$ 155,035,924</u>	<u>\$ 31,836,777</u>	<u>\$ 123,199,147</u>	20.54%
EXCESS REVENUES AND OTHER RESOURCES				
OVER (UNDER) EXPENDITURES AND OTHER USES				
	<u>\$ (3,404,674)</u>	<u>\$ (6,418,545)</u>	<u>\$ (9,823,219)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 126,963,072	\$ 25,053,112	\$ 101,909,960	19.73%
6200s - Purchased and Contracted Services	13,112,714	1,057,537	12,055,177	8.06%
6300s - Supplies and Materials	6,276,364	2,488,323	3,788,041	39.65%
6400s - Miscellaneous Expenditures	4,968,909	3,151,473	1,817,436	63.42%
6500s - Debt Service	2,607,865	72,069	2,535,796	2.76%
6600s - Capital Outlay	1,107,000	14,265	1,092,735	1.29%
Total Expenditures	<u>\$ 155,035,924</u>	<u>\$ 31,836,777</u>	<u>\$ 123,199,147</u>	20.54%

Abilene Independent School District
Revenues and Expenditures - Comparison
General Fund
Periods Ended Oct 2025 and 2024

	2024	Year to Date		2025	Increase/ (Decrease)	%
		Encumbr.	Actuals			
REVENUES						
Local	\$ 6,863,470	\$ -	\$ 9,040,859	\$ 9,040,859	\$ 2,177,389	31.72%
State	14,480,421	-	16,263,861	16,263,861	1,783,440	12.32%
Federal	-	-	113,513	113,513	113,513	#DIV/0!
Total Revenues	\$ 21,343,890	\$ -	\$ 25,418,233	\$ 25,418,233	\$ 4,074,343	19.09%
EXPENDITURES						
Instruction	\$ 16,395,141	\$ 597,949	\$ 16,155,227	\$ 16,753,176	\$ 358,035	2.18%
Instructional Resources and Media Services	545,569	30,457	446,642	477,099	(68,470)	-12.55%
Curriculum and Instructional Staff Development	546,211	29,310	121,881	151,191	(395,020)	-72.32%
Instructional Leadership	520,550	16,855	502,749	519,604	(946)	-0.18%
School Leadership	1,747,185	4,446	1,620,917	1,625,363	(121,822)	-6.97%
Guidance, Counseling and Evaluation Services	1,331,519	773	1,471,124	1,471,897	140,378	10.54%
Social Work Services	497,065	6,668	459,268	465,936	(31,129)	-6.26%
Health Services	417,690	12,000	366,800	378,800	(38,890)	-9.31%
Student Transportation	1,521,018	909,476	1,314,261	2,223,737	702,719	46.20%
Extracurricular Activities	1,536,636	205,754	1,322,246	1,528,000	(8,636)	-0.56%
General Administration	1,610,153	296,184	1,371,174	1,667,358	57,205	3.55%
Facilities Maintenance and Operations	5,547,405	352,178	4,719,416	5,071,594	(475,811)	-8.58%
Security and Monitoring Services	806,827	659,458	156,184	815,642	8,815	1.09%
Data Processing Services	2,410,134	423,001	1,430,019	1,853,020	(557,114)	-23.12%
Community Services	146,418	87,211	107,570	194,781	48,363	33.03%
Debt Services	45,291	35,734	72,069	107,803	62,512	138.02%
Facilities Acquisition and Construction	120,518	253,670	-	253,670	133,152	110.48%
Juvenile Justice Program	45,870	8,745	21,505	30,250	(15,620)	-34.05%
Intergovernmental Charges	173,046	-	177,724	177,724	4,678	2.70%
Total Expenditures	\$ 35,964,247	\$ 3,929,869	\$ 31,836,777	\$ 35,766,646	\$ (197,601)	-0.55%
OTHER						
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (14,620,357)	\$ (3,929,869)	\$ (6,418,544)	\$ (10,348,413)	\$ 4,271,944	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 24,307,307	\$ -	\$ 25,053,112	\$ 25,053,112	\$ 745,805	3.07%
Purchased and Contracted Services	5,273,219	1,989,186	1,057,537	3,046,723	(2,226,496)	-42.22%
Supplies and Materials	2,098,768	579,913	2,488,323	3,068,236	969,468	46.19%
Miscellaneous Expenditures	3,914,145	195,090	3,151,473	3,346,563	(567,582)	-14.50%
Debt Service	45,291	35,734	72,069	107,803	62,512	138.02%
Capital Outlay	325,517	1,129,945	14,265	1,144,210	818,693	251.51%
Total Expenditures	\$ 35,964,247	\$ 3,929,869	\$ 31,836,777	\$ 35,766,646	\$ (197,601)	-0.55%

**Abilene Independent School District
Revenues and Expenditures
Governmental Fund Types
Period Ending October 2025**

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
General Fund:			
190 Shotwell Complex	\$ 402,872	234,750	\$ 168,122
197 Extracurricular (beyond District)		35,810	\$ (35,810)
199 General Operating	25,015,361	31,566,217	\$ (6,214,612)
Total	<u>\$ 25,418,233</u>	<u>\$ 31,836,777</u>	<u>\$ (6,418,544)</u>
Special Revenue Fund:			
205 Head Start	670,332	660,910	9,422
206 McKinney Vento Grant	16,720	25,965	(9,245)
211 ESEA Title I	593,113	2,849,444	(2,256,331)
224 IDEA-B Formula	-	1,124,035	(1,124,035)
225 IDEA-B Preschool	-	90,404	(90,404)
240 Food Service	2,464,476	2,302,624	161,852
244 Carl Perkins-Vocational Education	66,951	65,410	1,541
255 ESEA Title II, TPTR	-	125,688	(125,688)
263 Title III	924	17,860	(16,936)
288 Early Head Start	466,301	592,950	(126,649)
289 Title IV, Part A - SSAEP	-	42,146	(42,146)
309 Adult Education-Federal	165,749	152,337	13,412
312 Temp. Assistance for Needy Families-Federal	5,835	5,799	36
410 Textbook	119,925	10,007	109,918
412 Childcare Services	21,065	4,105	16,960
429 State Funded Special Revenue Funds	232,096	234,887	(2,791)
431 Adult Education-State	26,742	27,997	(1,255)
435 Deaf Ed - State	-	20,176	(20,176)
461 Campus Activity Fund	56,276	43,929	12,347
481 Holland Medical HS Community Donation	3,000	-	3,000
489 Abilene Education Foundation	36,085	47,781	(11,696)
492 Kids Learning Together	19,533	6,518	13,015
493 Homeless Supply Program	-	875	(875)
496 Regional Day School for the Deaf-Local	-	60,096	(60,096)
499 Other	11,029	-	11,029
Total	<u>\$ 4,977,975</u>	<u>\$ 8,511,943</u>	<u>\$ (3,533,966)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 777,120</u>	<u>\$ -</u>	<u>\$ 777,120</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 128,855</u>	<u>\$ 124,924</u>	<u>\$ 3,931</u>

Abilene Independent School District
Employee Counts As of October 31, 2025

		October 2025		
Org	Campus/Department	Employee Counts		
		General Fund	Other Funds	Total
High Schools:				
001	Abilene High School	166.250	17.200	183.450
002	Cooper High School	160.250	25.515	185.765
009	Holland Medical HS-HSU	8.000	-	8.000
010	ATEMS High School	43.000	9.000	52.000
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	64.550	16.875	81.425
045	Mann Middle School	68.732	16.000	84.732
047	Clack Middle School	73.950	10.000	83.950
048	Craig Middle School	78.950	13.000	91.950
Elementary Schools:				
102	Austin Elementary	75.000	12.940	87.940
103	Bonham Elementary	60.240	10.730	70.970
104	Bowie Elementary	60.880	12.320	73.200
108	Dyess Elementary	60.500	15.340	75.840
112	Alcorta Elementary	45.900	9.330	55.230
113	Purcell Elementary	57.760	15.330	73.090
116	Stafford Elementary	52.668	14.330	66.998
121	Taylor Elementary	64.480	13.320	77.800
150	Ward Elementary	43.600	14.140	57.740
152	Martinez Elementary	56.280	13.680	69.960
153	Bassetti Elementary	63.330	12.330	75.660
Other Campuses:				
003	Woodson Center for Excellence	38.000	3.000	41.000
004	Adult Education	1.000	6.000	7.000
006	DAEP	19.000	-	19.000
008	Juvenile Detention Ctr	2.000	-	2.000
107	Crockett Early Head Start	3.000	73.060	76.060
120	Hartford/SAP	4.800	-	4.800
131	Planetarium	0.500	-	0.500
156	Long Early Learning Center	81.000	89.940	170.940
Departments:				
701	Superintendent	3.000	-	3.000
720	Student Services	6.000	-	6.000
726	Deputy Supt/Operations	5.000	-	5.000
727	Finance	4.000	-	4.000
728	Human Resources	10.500	-	10.500
729	Accounting & Payroll Department	11.000	-	11.000
731	Purchasing Department	7.000	-	7.000
733	Textbook/Instructional Materials	0.500	-	0.500
734	Leadership	4.500	-	4.500
735	Innovation and Program Development	1.000	-	1.000
740	AISS Districtwide	1.000	-	1.000
742	One AISS Center	2.000	-	2.000
800	Transportation	100.000	-	100.000
801	Curriculum & Instruction	11.000	2.600	13.600
804	Fine Arts	3.000	-	3.000
806	LRC Services	2.000	-	2.000
808	Technology Center	23.500	-	23.500
810	Employee Benefits	1.000	-	1.000
819	Social Workers	6.000	-	6.000
832	Director of CTE	3.000	-	3.000
852	Academic Support/Staff Development	1.000	-	1.000
862	Communications	5.000	-	5.000
863	Special Education	42.950	9.050	52.000
867	Bilingual Coordinator	4.000	-	4.000
872	Attendance Officers	3.000	-	3.000
873	Health Services	2.000	-	2.000
874	Athletics	5.000	-	5.000
876	Shotwell Concessions	-	1.000	1.000
880	Title I Office	-	6.000	6.000
893	AISS TV	1.000	-	1.000
908	Print Shop	1.000	-	1.000
925	PEIMS Department	5.000	-	5.000
938	Food Service	-	26.000	26.000
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	45.000	-	45.000
952	Warehouse	5.500	-	5.500
953	Custodial	4.000	-	4.000
954	Energy Management	1.000	-	1.000
Total		1,786.070	470.030	2,256.100

*Employee Counts are based on assignment account FTE Percentage to enable us to determine which fund and campus the employee is assigned to.

Abilene Independent School District Employee Counts By Month

Month	Fiscal Year 2025-2026			Total Change vs Prior Month	Fiscal Year 2024-2025			Total Change vs Prior Year
	General Fund	Employee Counts Other Funds	Total		General Fund	Employee Counts Other Funds	Total	
September	1,786.070	470.030	2,256.100	-	1,909.950	549.050	2,459.000	(202.900)
October	1,786.070	470.030	2,256.100	-	1,892.950	558.050	2,451.000	(194.900)
November								-
December				-				-
January				-				-
February				-				-
March				-				-
April				-				-
May				-				-
June				-				-
July				-				-
August								-
Fiscal Year 2026				-				(397.800)

Fiscal Year 2025-2026 Employee Counts

	Change vs		Change vs		Change vs	
Month	General Fund	Prior Month	Other Funds	Prior Month	Total	Prior Month
September	1,786.070		470.030		2,256.100	
October	1,786.070	-	470.030	-	2,256.100	-
November	-		-		-	
December	-	-	-	-	-	-
January	-	-	-	-	-	-
February	-		-		-	
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-		-		-	
June	-	-	-	-	-	-
July	-	-	-	-	-	-
August						
Fiscal Year 2026						

**Fiscal Year 2025-2026
Employee Counts**

[illegible]

**ABILENE INDEPENDENT SCHOOL DISTRICT
STUDENT ENROLLMENT & ATTENDANCE DATA
PERIOD ENDED OCTOBER 31, 2025**

Student Enrollment Counts:

	2025-26 FY26 Enrollment Amount	2024-25 FY25 Enrollment Amount	Year-Over-Year Change
September	14,456	14,607	(151.00)
October	14,426	14,538	(112.00)
November		14,539	(14,539.00)
December		14,409	(14,409.00)
January		14,435	(14,435.00)
February		14,446	(14,446.00)
March		14,436	(14,436.00)
April		14,383	(14,383.00)
May		14,304	(14,304.00)
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

Attendance Rate:

	2025-26 Attendance Rate	2024-25 Attendance Rate	Year-Over-Year Change
September	94.60%	93.40%	1.20%
October	93.70%	95.40%	-1.70%
November		92.00%	-92.00%
December		90.20%	-90.20%
January		86.10%	-86.10%
February		92.20%	-92.20%
March		93.50%	-93.50%
April		94.80%	-94.80%
May		90.20%	-90.20%
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

Average Daily Attendance:

	2025-26 FY25 ADA Amount	2024-25 FY24 ADA Amount	Year-Over-Year Change
September	13,675	13,643	32.44
October	13,517	13,869	(352.09)
November	-	13,376	(13,375.88)
December	-	12,997	(12,996.92)
January	-	12,429	(12,428.54)
February	-	13,319	(13,319.21)
March	-	13,498	(13,497.66)
April	-	13,635	(13,635.08)
May	-	12,902	(12,902.21)
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROJECTED AVERAGE DAILY ATTENDANCE
PERIOD ENDED OCTOBER 31, 2025**

PROJECTED AVERAGE DAILY ATTENDANCE:

	Cumulative ADA	2025-2026 Projected End of Year		Budget VS. Actual Cumulative	
		ADA	WADA	ADA	WADA
Budgeted	12,600	n/a	18,250.139		
Six week period -					
First <small>ENDS 9/22/2025</small>	13,273.060	13,273.060	19,612.685	673.060	1,362.546
Second	-	-	-	-	-
Third	-	-	-	-	-
Fourth	-	-	-	-	-
Fifth	-	-	-	-	-
Sixth	-	-	-	-	-

This information is presented to project what the ADA/WADA will be at the end of 2024-25. The projected ADA is based on a historical average that compares each six weeks cumulative ADA with the final ADA. WADA is calculated based on the various weights of each instructional setting. The State revenue budget is based on the budgeted ADA/WADA

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED October 31, 2025**

TAX COLLECTIONS - current:

	2025-26		2024-25		Variance Compared to Tax Levy (Cumulative)	
	Cumulative tax collections Amount	Percent	Cumulative tax collections Amount	Percent	Amount	Percent
Tax levy	\$ 60,955,105	100.00%	\$ 58,876,587	100.00%		
September	-	0.00%	-	0.00%	-	0.00%
October	2,909,647	4.77%	724,030	1.23%	2,159,899.00	3.54%

This information will be used to track District tax collections. Any significant deviations would potentially warrant an adjustment to the District budget. Taxes are officially levied on October 1. As a result, there are no current collections during the month of September each year. Tax collections become delinquent on January 31.

NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:

	2025-26	2024-25	Net
	Payroll checks/direct deposits		Change
September	2,196	2,379	(183)
October	2,196	2,391	(195)

This information is presented to determine if there are any significant fluctuations in the number of employees being paid in any given month. It only includes regular employees from all funding sources, but not any substitutes.



**Abilene ISD
Monthly Donations Report
October 2025**

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
10/6/2025	Taylor Elementary	Taylor Elementary PTO	1719 East North 10th Abilene 79601	\$ 4,655.63	Monetary	Ice Machine in Teacher's Lounge	199
10/29/2025	Ward Elementary	Beltway Park Church	4009 Beltway S Abilene 79606	\$ 500.00	Monetary	Deaf Ed Project	461
10/31/2025	Crockett Elementary	Fry Residential Roofing LLC	1117 Portland Ave Abilene 79605	\$ 2,000.00	Monetary	Weekly Food/Snack Packs	461