

ABILENE ISD

FY25



MONTHLY FINANCIALS

DECEMBER 2024



Table of CONTENTS

01

Memo

Provides a synopsis of revenues and expenditures for the reporting month.

02

Budget vs Actual

Compares actual revenue & expenditures through the reporting month against latest amended budget.

03

Revenue & Expenditure Comparison

Compares prior year revenue & expenditures through the reporting month with current year revenue & expenditures.

04

Governmental Fund Types

Compares revenue & expenditures through the reporting month for all funds. This includes General, Special Revenue, Debt Service, Workers Comp & Capital Projects.

05

Employee Counts

Summary of employee counts through the reporting month by fund and by campus/department.

06

Employee Counts By Month

Summary of employee counts compared to previous month

07

Payroll Counts

Summary of payroll checks & direct deposits.

08

Student Enrollment/ADA

Summary of the student enrollment and average daily attendance for the reporting month.

09

Projected ADA

Summary of projected ADA vs Budgeted ADA by grading period.

10


Tax Collections

Summary of cumulative tax collections vs total levy & prior year.

11

Monthly Donation Report

Summary of monthly donations received for the reporting month.



Memo



To: Dr. John Kuhn, Superintendent of Schools
CC: Dr. Joseph Waldron, Deputy Superintendent
From: Jennifer Hinds, Executive Director of Finance
Date: February 10, 2025
Re: December 2024 Financial Information

Attached are the financial reports for the General Fund for the month ended December 31, 2024 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. Cumulative tax receipts through December are down slightly from last year as a percent of the total levy (44.57% vs. 46.09%). Collections to date are closely in line with historical percentages. Depending on taxpayer payments, the cumulative percent collected from November through February always fluctuates between months. By the end of February, it is expected that current collections will be close to 85% of the total levy based on historical trends.

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. Currently, revenues for state foundation and available school fund are in line with budgeted expectations.

Interest earned through December 2024 is about 67% of the budgeted amount. Investments and interest earnings continue to do well.

Expenditures

At the end of December, total expenditures are at 37.02% of the budget. Total percentage of expenditures is slightly elevated, but not concerning at this time. Payroll cost are within expectations with 34.76% of the total \$128.2M budget expended. *Data Processing Services (FC 53)*, *Intergovernmental Charges (FC 99)*, *Security and Monitoring Services (FC 52)* are trending higher when compared to budget mainly due to large payments made at the beginning of the year for annual expenditures. As the year progresses, these percentages will level out. Juvenile Justice program (FC 95) expenditures are at 88.64% of budget due to increased students attending Taylor County learning center. There likely will need to be an amendment to this budget as expenditures are projected to exceed budgeted amount halfway through the year. Student Transportation (FC 34), Extracurricular Activities (FC 36), Facilities Maintenance and Operations (FC 51) expenditures are elevated due in part to increased expenditures. These budgets are being monitored closely to ensure we stay within the yearly budgeted parameters.

If you have any questions, please contact me.

Abilene Independent School District
Revenues and Expenditures - Budget vs. Actual
General Fund
Period Ending December 2024

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 44,454,308	\$ 15,824,681	\$ (28,629,627)	35.60%
5800s - State	95,152,527	30,761,245	(64,391,282)	32.33%
5900s - Federal	2,391,000	766,806	(1,624,194)	32.07%
Total Revenues	<u>\$ 141,997,835</u>	<u>\$ 47,352,732</u>	<u>\$ (94,645,103)</u>	33.35%
EXPENDITURES				
11 - Instruction	\$ 81,939,996	\$ 28,996,055	\$ 52,943,941	35.39%
12 - Instructional Resources and Media Services	2,048,666	820,808	1,227,858	40.07%
13 - Curriculum and Instructional Staff Development	2,193,358	710,628	1,482,730	32.40%
21 - Instructional Leadership	3,144,800	949,312	2,195,488	30.19%
23 - School Leadership	9,613,844	3,145,836	6,468,008	32.72%
31 - Guidance, Counseling and Evaluation Services	7,303,140	2,389,478	4,913,662	32.72%
32 - Social Work Services	1,975,297	780,505	1,194,792	39.51%
33 - Health Services	2,048,188	741,925	1,306,263	36.22%
34 - Student Transportation	4,946,732	2,498,457	2,448,275	50.51%
36 - Extracurricular Activities	5,331,728	2,361,334	2,970,394	44.29%
41 - General Administration	6,117,871	2,102,325	4,015,546	34.36%
51 - Facilities Maintenance and Operations	17,104,895	7,571,873	9,533,022	44.27%
52 - Security and Monitoring Services	1,435,035	890,263	544,772	62.04%
53 - Data Processing Services	5,592,107	2,435,568	3,156,539	43.55%
61 - Community Services	638,228	252,530	385,698	39.57%
71 - Debt Service	2,621,885	67,984	2,553,901	2.59%
81 - Facilities Acquisition and Construction	-	132,688	(132,688)	#DIV/0!
95 - Juvenile Justice Program	175,000	155,120	19,880	88.64%
99 - Intergovernmental Charges	700,000	356,098	343,902	50.87%
Total Expenditures	<u>\$ 154,930,770</u>	<u>\$ 57,358,790</u>	<u>\$ 97,571,980</u>	37.02%
OTHER				
7900s - Sources	-	-	-	N/A
8900s - Uses	-	-	-	N/A
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	<u>\$ (12,932,935)</u>	<u>\$ (10,006,058)</u>	<u>\$ (22,938,993)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 128,223,315	\$ 44,564,529	\$ 83,658,786	34.76%
6200s - Purchased and Contracted Services	12,279,330	5,771,073	6,508,257	47.00%
6300s - Supplies and Materials	5,062,240	2,577,656	2,484,584	50.92%
6400s - Miscellaneous Expenditures	5,650,739	4,049,582	1,601,156	71.66%
6500s - Debt Service	2,621,885	67,984	2,553,901	2.59%
6600s - Capital Outlay	1,093,261	327,965	765,296	30.00%
Total Expenditures	<u>\$ 154,930,770</u>	<u>\$ 57,358,790</u>	<u>\$ 97,571,980</u>	37.02%

**Abilene Independent School District
Revenues and Expenditures - Comparison
General Fund
Periods Ended Dec 2024 and 2023**

	Year to Date				Increase/ (Decrease)	%
	2023	Encumbr.	Actuals	2024		
REVENUES						
Local	\$ 34,288,543	\$ -	\$ 15,824,681	\$ 15,824,681	\$ (18,463,862)	-53.85%
State	30,785,746	-	30,761,245	30,761,245	(24,501)	-0.08%
Federal	90,247	-	766,806	766,806	676,559	749.67%
Total Revenues	<u>65,164,536</u>	<u>-</u>	<u>47,352,732</u>	<u>47,352,732</u>	<u>(17,811,804)</u>	<u>-27.33%</u>
EXPENDITURES						
Instruction	\$ 27,583,535	\$ 333,292	\$ 28,996,055	\$ 29,329,347	\$ 1,745,812	6.33%
Instructional Resources and Media Services	849,227	78,094	820,808	898,902	49,675	5.85%
Curriculum and Instructional Staff Development	650,236	126,817	710,628	837,445	187,209	28.79%
Instructional Leadership	972,044	1,717	949,312	951,029	(21,015)	-2.16%
School Leadership	2,982,329	21,255	3,145,836	3,167,091	184,762	6.20%
Guidance, Counseling and Evaluation Services	1,934,772	6,201	2,389,478	2,395,679	460,907	23.82%
Social Work Services	321,499	799	780,505	781,304	459,805	143.02%
Health Services	462,916	12,000	741,925	753,925	291,009	62.86%
Student Transportation	2,630,962	88,212	2,498,457	2,586,669	(44,293)	-1.68%
Extracurricular Activities	2,493,042	231,393	2,361,334	2,592,727	99,685	4.00%
General Administration	2,224,337	331,533	2,102,325	2,433,858	209,521	9.42%
Facilities Maintenance and Operations	7,202,969	230,116	7,571,873	7,801,989	599,020	8.32%
Security and Monitoring Services	884,894	45,656	890,263	935,919	51,025	5.77%
Data Processing Services	2,729,036	684,307	2,435,568	3,119,875	390,839	14.32%
Community Services	344,031	1,167	252,530	253,697	9,666	3.96%
Debt Services	157,356	9,765	67,984	77,749	(79,607)	-50.59%
Facilities Acquisition and Construction	185,253	681	132,688	133,369	(51,884)	-28.01%
Juvenile Justice Program	42,720	-	155,120	155,120	112,400	263.11%
Intergovernmental Charges	366,519	-	356,098	356,098	(10,421)	-2.84%
Total Expenditures	<u>54,917,676</u>	<u>2,203,005</u>	<u>57,358,790</u>	<u>59,561,795</u>	<u>4,644,119</u>	<u>8.46%</u>
OTHER						
Sources	\$ -	-	-	-	\$ -	#DIV/0!
Uses	-	-	-	-	-	#DIV/0!
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	<u>10,246,860</u>	<u>(2,203,005)</u>	<u>(10,006,058)</u>	<u>(12,209,063)</u>	<u>(22,455,923)</u>	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 40,692,713	\$ -	\$ 44,564,526	\$ 44,564,526	\$ 3,871,813	9.51%
Purchased and Contracted Services	6,552,590	1,084,637	5,771,073	6,855,710	303,120	4.63%
Supplies and Materials	2,937,216	922,548	2,577,656	3,500,204	562,988	19.17%
Miscellaneous Expenditures	3,650,995	166,505	4,049,582	4,216,087	565,092	15.48%
Debt Service	157,356	9,765	67,984	77,749	(79,607)	-50.59%
Capital Outlay	926,805	19,551	327,965	347,516	(579,289)	-62.50%
Total Expenditures	<u>54,917,676</u>	<u>2,203,005</u>	<u>57,358,790</u>	<u>59,561,795</u>	<u>4,644,119</u>	<u>8.46%</u>

**Abilene Independent School District
Revenues and Expenditures
Governmental Fund Types
Period Ending December 2024**

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
General Fund:			
190 Shotwell Complex	\$ 562,742	470,146	\$ 92,596
191 FY22 Board Approved Capital Projects	-	712,536	(712,536)
197 Extracurricular (beyond District)	-	108,890	(108,890)
199 General Operating	46,789,990	56,067,218	(9,277,228)
Total	<u>\$ 47,352,732</u>	<u>\$ 57,358,790</u>	<u>\$ (10,006,058)</u>
Special Revenue Fund:			
205 Head Start	1,338,057	1,035,068	302,989
206 McKinney Vento Grant	22,454	26,715	(4,261)
211 ESEA Title I	1,879,885	2,188,238	(308,353)
224 IDEA-B Formula	1,781,063	1,883,529	(102,466)
225 IDEA-B Preschool	52,661	57,338	(4,677)
226 IDEA-B Discretionary Deaf	-	-	-
240 Food Service	4,492,729	4,194,428	298,301
242 Summer Feeding	-	736	(736)
244 Carl Perkins-Vocational Education	75,095	73,133	1,962
255 ESEA Title II, TPTR	94,544	92,335	2,209
263 Title III	13,651	13,356	295
279 TCLASS ESSER III	-	61,750	(61,750)
280 ARP II Homeless COVID Recovery	-	-	-
281 JROTC Department of Defense	-	-	-
282 ESSER III	-	-	-
284 IDEA-B Forumula ARP (ESSER)	-	-	-
285 IDEA-B Preschool, ARP	-	-	-
288 Early Head Start	1,221,128	1,068,020	153,108
289 Title IV, Part A - SSAEP	-	49,960	(49,960)
309 Adult Education-Federal	305,996	290,261	15,735
312 Temp. Assistance for Needy Families-Federal	9,441	10,026	(585)
379 ARP Homeless I_TEHCY Supplemental	35,757	35,757	-
410 Textbook	1,254,522	1,530,688	(276,166)
412 Childcare Services	-	22,268	(22,268)
429 State Funded Special Revenue Funds	185,485	191,279	(5,794)
431 Adult Education-State	46,765	42,290	4,475
435 Deaf Ed - State	35,299	33,679	1,620
461 Campus Activity Fund	134,654	82,231	52,423
480 Partners In Education	-	-	-
481 Holland Medical HS Community Donation	-	-	-
487 Dodge Jones	-	-	-
488 Dian Graves Owen	-	5,664	(5,664)
489 Abilene Education Foundation	103,960	83,152	20,808
492 Kids Learning Together	-	10,762	(10,762)
493 Homeless Supply Program	-	7,339	(7,339)
496 Regional Day School for the Deaf-Local	-	121,940	(121,940)
499 Other	12,557	-	12,557
Total	<u>\$ 13,095,703</u>	<u>\$ 13,211,942</u>	<u>\$ (116,239)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 11,263,082</u>	<u>\$ 4,085</u>	<u>\$ 11,258,997</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 277,589</u>	<u>\$ 220,145</u>	<u>\$ 57,444</u>
Capital Projects Fund:			
620 Capital Projects-2019 Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Abilene Independent School District
Employee Counts As of December 31, 2024**

Org	Campus/Department	December 2024		
		General Fund	Other Funds	Total
High Schools:				
001	Abilene High School	171.250	20.300	191.550
002	Cooper High School	168.250	23.990	192.240
009	Holland Medical HS-HSU	7.000	-	7.000
010	ATEMS High School	46.000	12.000	58.000
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	67.050	17.875	84.925
045	Mann Middle School	71.232	21.000	92.232
047	Clack Middle School	77.750	11.000	88.750
048	Craig Middle School	86.250	15.000	101.250
Elementary Schools:				
102	Austin Elementary	69.500	12.010	81.510
103	Bonham Elementary	59.100	16.000	75.100
104	Bowie Elementary	50.900	18.000	68.900
108	Dyess Elementary	60.330	17.400	77.730
112	Alcorta Elementary	47.700	11.000	58.700
113	Purcell Elementary	58.920	19.000	77.920
116	Stafford Elementary	51.328	14.000	65.328
121	Taylor Elementary	57.300	16.000	73.300
150	Ward Elementary	51.600	12.800	64.400
151	Thomas Elementary	46.200	16.000	62.200
152	Ortiz Elementary	54.300	13.000	67.300
153	Bassetti Elementary	63.340	10.000	73.340
155	Martinez Elementary	44.400	17.000	61.400
Other Campuses:				
003	Woodson Center for Excellence	39.950	9.000	48.950
004	Adult Education	4.000	7.000	11.000
006	DAEP	18.000	-	18.000
008	Juvenile Detention Ctr	2.000	-	2.000
107	Crockett Early Head Start	4.000	69.560	73.560
120	Hartford/SAP	4.300	1.000	5.300
131	Planetarium	1.000	-	1.000
156	Long Early Learning Center	73.500	101.440	174.940
Departments:				
701	Superintendent	3.000	-	3.000
720	Student Services	5.000	-	5.000
726	Deputy Supt/Operations	5.000	-	5.000
727	Finance	3.000	-	3.000
728	Human Resources	10.500	-	10.500
729	Accounting & Payroll Department	11.000	-	11.000
731	Purchasing Department	6.500	-	6.500
733	Textbook/Instructional Materials	1.000	-	1.000
734	Leadership	5.500	-	5.500
740	AISD Districtwide	2.000	-	2.000
742	One AISD Center	2.000	-	2.000
800	Transportation	104.500	-	104.500
801	Curriculum & Instruction	11.000	1.000	12.000
804	Fine Arts	3.000	-	3.000
806	LRC Services	2.000	-	2.000
808	Technology Center	25.000	-	25.000
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	6.000	-	6.000
863	Special Education	33.950	6.050	40.000
867	Bilingual Coordinator	4.000	-	4.000
872	Attendance Officers	4.050	-	4.050
873	Health Services	1.000	-	1.000
874	Athletics	4.000	-	4.000
876	Shotwell Concessions	-	1.000	1.000
880	Title I Office	-	6.000	6.000
893	AISD TV	1.000	-	1.000
908	Print Shop	2.000	-	2.000
925	PEIMS Department	5.000	-	5.000
938	Food Service	-	26.625	26.625
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	55.000	-	55.000
952	Warehouse	6.500	-	6.500
953	Custodial	5.000	-	5.000
954	Energy Management	1.000	-	1.000
Total		1,897.950	544.050	2,442.000

*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 2024-2025 Employee Counts			Change vs Prior Month
	General Fund	Other Funds	Total	
September	1,909.950	549.050	2,459.000	
October	1,892.950	558.050	2,451.000	(8.000)
November	1,899.950	555.050	2,455.000	4.000
December	1,897.950	544.050	2,442.000	(13.000)
January				
February				
March				
April				
May				
June				
July				
August				
Fiscal Year 2025				(17.000)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED DECEMBER 31, 2024**

NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:

	2024-25	2023-24	Net
	Payroll checks/direct deposits		Change
September	2,379	2,352	28
October	2,391	2,362	29
November	2,400	2,372	28
December	2,396	2,388	9
January		2,397	(2,397)
February		2,418	(2,418)
March		2,409	(2,409)
April		2,382	(2,382)
May		2,368	(2,368)
June		2,366	(2,366)
July		2,302	(2,302)
August		-	-

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 INDEPENDENT SCHOOL DISTRICT
STUDENT ENROLLMENT & ATTENDANCE DATA
PERIOD ENDED DECEMBER 31, 2024**

Student Enrollment Counts:

	2024-25 FY25 Enrollment Amount	2023-24 FY24 Enrollment Amount	Year-Over-Year Change
September	14,607	14,676	(69.00)
October	14,538	14,632	(94.00)
November	14,539	14,640	(101.00)
December	14,409	14,498	(89.00)
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-

Attendance Rate:

	2024-25 Attendance Rate	2023-24 Attendance Rate	Year-Over-Year Change
September	93.40%	93.90%	-0.50%
October	95.40%	89.10%	6.30%
November	92.00%	92.00%	0.00%
December	90.20%	94.50%	-4.30%
January			0.00%
February			0.00%
March			0.00%
April			0.00%
May			0.00%
June			0.00%
July			0.00%
August			0.00%

Average Daily Attendance:

	2024-25 FY25 ADA Amount	2023-24 FY24 ADA Amount	Year-Over-Year Change
September	13,643	13,781	(137.83)
October	13,869	13,037	832.14
November	13,376	13,469	(92.92)
December	12,997	13,701	(703.69)
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROJECTED AVERAGE DAILY ATTENDANCE
PERIOD ENDED DECEMBER 31, 2024**

PROJECTED AVERAGE DAILY ATTENDANCE

	Cumulative ADA	2024-2025 Projected End of Year		Budget VS. Actual Cumulative		
		ADA	WADA	ADA	WADA	
Budgeted	12,600	n/a	18,588.193			
Six week period -						
First	ENDS 9/20/2024	13,291.980	13,291.980	19,169.376	691.980	581.183
Second	ENDS 11/1/2024	13,259.790	13,259.790	19,137.073	659.790	548.880
Third	ENDS 12/20/2024	-	-	-	-	-
Fourth	ENDS 2/13/2024	-	-	-	-	-
Fifth	ENDS 4/4/2024	-	-	-	-	-
Sixth	ENDS 5/22/2024	-	-	-	-	-

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 DECEMBER 31, 2024**

TAX COLLECTIONS - current:

	2024-25		2023-24		Variance Compared to Tax Levy (Cumulative)	
	Cumulative tax collections Amount	Percent	Cumulative tax collections Amount	Percent	Amount	Percent
Tax levy	\$ 58,683,576	100.00%	\$ 60,039,293	100.00%		
September	-	0.00%	-	0.00%	-	0.00%
October	724,030	1.23%	1,191,850	1.99%	(443,773.00)	-0.76%
November	8,798,912	14.99%	8,481,229	14.13%	506,923.00	0.86%
December	26,154,973	44.57%	27,674,626	46.09%	(892,287.00)	-1.52%
January		0.00%	43,950,152	73.20%	(42,956,377.00)	-73.20%
February		0.00%	50,084,059	83.42%	(48,953,839.00)	-83.42%
March		0.00%	50,626,483	84.32%	(49,481,991.00)	-84.32%
April		0.00%	51,119,984	85.14%	(49,963,196.00)	-85.14%
May		0.00%	51,570,214	85.89%	(50,403,323.00)	-85.89%
June		0.00%	55,537,411	92.50%	(54,282,307.00)	-92.50%
July		0.00%	55,833,211	92.99%	(54,569,857.00)	-92.99%
August		0.00%	-	0.00%	-	0.00%

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.



Abilene ISD
Monthly Donations Report
December 2024

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
12/3/2024	Hartford SAP	Lowe's Home Improvement	4134 Ridgemont Dr (06)	\$ 541.96	Tree, Ornaments, Inflatable	Christmas decorations	199-120
12/6/2024	AHS/CHS	Abilene Eagle Booster	PO Box 928 (04)	\$ 347.75	Monetary	Gymnastic Trailer Purchase	199
12/6/2024	Craig Middle School	Frontier Texas	625 N 1st St (01)	\$ 64.00	Museum Passes	Door Prizes for Family Night	
12/16/2024	CHS	Anonymous	Anonymous	\$ 15,000.00	Monetary	Stu Co Chinle Program	485
12/18/2024	Madison	Anonymous	Anonymous	\$ 21.00	Monetary	Theatre Department Show Expense	461