



## Budget Workshop

*Jennifer Hinds  
Chief Financial Officer*



## Objectives

- Budget Calendar
- Taxable Value Update
- FY26 Scenarios
- 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)	Completed
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 <b>(Recommendation: August 25, 2025)*</b>	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 <b>NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE</b>	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



# Taylor CAD Taxable Value



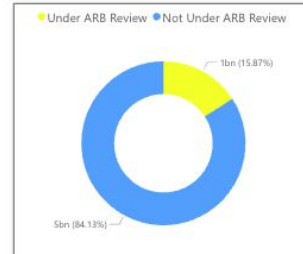
## 2025 PRELIMINARY TOTALS

Select Entity ABILENE ISD

	Under ARB Review	Not Under ARB Review	Total
Property Count	1722	48104	49826
Assessed Value	1,052,006,679	11,413,426,399	12,465,433,078
Total Exemptions Amount	- 44,210,182	- 5,514,688,811	- 5,558,898,993
<b>Net Taxable</b>	<b>1,007,796,497</b>	<b>5,898,737,588</b>	<b>6,906,534,085</b>
Freeze Taxable	- 6,921,924	- 589,816,053	- 596,737,977
Transfer Adjustment	- 11,005	- 3,403,911	- 3,414,916
<b>Freeze Adjusted Taxable</b>	<b>1,000,863,568</b>	<b>5,305,517,624</b>	<b>6,306,381,192</b>

15.87%

84.13%



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 7.3.2025

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## FY 2026 – Budget Scenarios

### Revenue Projections -

- Tools to support FY26 projections are just now becoming available
- Taxable values and tax rates remain highly uncertain at this stage
- Revenue will be projected using the same Average Daily Attendance (ADA) figure as the prior year: 12,600

### Expenditure Projections -

- A Payroll Budget Snapshot is generated weekly (every Wednesday) and compared to previous snapshots to identify and analyze variances
- Payroll vacancies are now budgeted at 100%, compared to 50% in previous years
- Non-payroll expenditures will continue to be adjusted as recurring annual expenses are renewed; however, no significant changes are anticipated at this time

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# FY 2026 – Budget Scenarios

## Revenues

FY25 Adopted Revenue - <i>Using as a guide</i>	\$	141,985,158.00	\$	141,985,158.00	\$	141,985,158.00
Basic Allotment Increase - HB2 <i>*Per TASBO F</i>	\$	442,213.00	\$	442,213.00	\$	442,213.00
Allotment for Basic Costs - HB2 <i>*Per TASBO i</i>	\$	1,540,816.00	\$	1,540,816.00	\$	1,540,816.00
Tier 2 Golden Penny - HB2 <i>*Per TASBO Run</i>	\$	(240,961.00)	\$	(240,961.00)	\$	(240,961.00)
Teacher Retention Allotment - HB2	\$	3,817,758.00	\$	3,817,758.00	\$	3,817,758.00
Total Revenue	\$	147,544,984.00	\$	147,544,984.00	\$	147,544,984.00

## Expenditures

Current Payroll as of 7.2.25	\$	121,814,899.91	\$	121,814,899.91	\$	121,814,899.91
Teacher Retention Allotment - HB2 Funde	\$	3,817,758.00	\$	3,817,758.00	\$	3,817,758.00
General Pay Increase per TASB	\$	-	\$	566,515.00	\$	1,136,463.00
Adjustments to Pay per TASB	\$	322,872.00	\$	267,220.00	\$	236,563.00
Total Payroll	\$	125,955,529.91	\$	126,466,392.91	\$	127,005,683.91

Non Payroll Expenditures as of 7.2.25	\$	27,526,052.00	\$	27,526,052.00	\$	27,526,052.00
Total Expenditures	\$	153,481,581.91	\$	153,992,444.91	\$	154,531,735.91

Excess Revenue Over/(Under)	\$	(5,936,597.91)	\$	(6,447,460.91)	\$	(6,986,751.91)
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## Upcoming Budget Workshops

- August 7th Board Workshop
  - Certified Property Values
  - Truth in Taxation Information
  - Complete Budget Book
- August 14th Budget Special Meeting
  - Final FY25 Budget Amendments
  - Set Tax Rate for FY 26
  - Adopt the Budget FY 26





# Questions?



## Budget Workshop

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*Jennifer Hinds*  
*Chief Financial Officer*