



MONTHLY FINANCIALS

MARCH 2025



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, Chief Financial Officer
Date: May 5, 2025
Re: March 2025 Financial Information

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

Revenues

The cumulative percentages of local taxes received through March are slightly higher than last year's percentage collected. Since current taxes become delinquent (i.e., subject to penalties and interest) after January 31st, majority of taxes have been collected by the end of January. For the fiscal year 2025, 88.06% have been collected as of the end of March 2025, aligning with previous years.

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.

Expenditures

At the end of March, total expenditures are at 61.71% of the budget. Total percentage of expenditures is slightly higher than the budgeted 58.33%.

Payroll costs are within expectations with 60.66% of the total \$128.2M budget expended. As we get closer to the summer months, the payroll budget will begin to level off as FY 25 contracted salaries close. This budget is being closely monitored for budget performance as well as planning purposes for FY 26.

The following functions are trending higher than budgeted this month. *Instructional Resources and Media Services (FC12)* due to instructional materials purchases, *Health Services (FC 33)* due to increased substitute costs, *Facilities Maintenance and Operations (FC 51)* due to insurance and supplies and *Community Services (FC 61)* due to extra duty pay. These increased expenditures are expected and should slow once school has completed.

We continue to see the trend of higher than budgeted expenses in the following functions, *Data Processing Services (FC 53)*, *Intergovernmental Charges (FC 99)*, *Security and Monitoring Services (FC 52)*, *Student Transportation (FC 34)*, and *Extracurricular Activities (FC 36)*. This is due to large payments made at the beginning of the year for annual expenditures and increased expenditures. As the year progresses, these percentages will level out. These budgets are being monitored closely to ensure we stay within the yearly budgeted parameters.

Juvenile Justice program (FC 95) expenditures are at 108.05% of budget. Expenditures continue to be elevated due to increased students attending Taylor County learning center. We are currently exploring cost saving strategies to assist in this increased area of expense. This budget will be amended to cover expenditures properly.

If you have any questions, please contact me.

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

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 44,456,091	\$ 27,451,202	\$ (17,004,889)	61.75%
5800s - State	95,152,527	54,318,146	(40,834,381)	57.09%
5900s - Federal	2,391,000	1,415,791	(975,209)	59.21%
Total Revenues	<u>\$ 141,999,618</u>	<u>\$ 83,185,139</u>	<u>\$ (58,814,479)</u>	58.58%
EXPENDITURES				
11 - Instruction	\$ 82,138,561	\$ 50,566,031	\$ 31,572,530	61.56%
12 - Instructional Resources and Media Services	2,055,877	1,347,902	707,975	65.56%
13 - Curriculum and Instructional Staff Development	2,434,751	1,308,037	1,126,714	53.72%
21 - Instructional Leadership	3,139,750	1,638,850	1,500,900	52.20%
23 - School Leadership	9,630,547	5,532,355	4,098,192	57.45%
31 - Guidance, Counseling and Evaluation Services	7,302,910	4,176,875	3,126,035	57.19%
32 - Social Work Services	1,975,305	1,234,247	741,058	62.48%
33 - Health Services	2,048,188	1,314,433	733,755	64.18%
34 - Student Transportation	5,291,782	4,199,562	1,092,220	79.36%
36 - Extracurricular Activities	5,358,180	3,637,272	1,720,908	67.88%
41 - General Administration	6,211,270	3,251,003	2,960,267	52.34%
51 - Facilities Maintenance and Operations	17,331,544	11,022,820	6,308,724	63.60%
52 - Security and Monitoring Services	1,469,344	1,051,099	418,245	71.54%
53 - Data Processing Services	6,180,368	3,785,866	2,394,502	61.26%
61 - Community Services	638,935	408,133	230,802	63.88%
71 - Debt Service	2,622,326	1,373,772	1,248,554	52.39%
81 - Facilities Acquisition and Construction	-	133,079	(133,079)	#DIV/0!
95 - Juvenile Justice Program	175,000	189,095	(14,095)	108.05%
99 - Intergovernmental Charges	700,000	539,151	160,849	77.02%
Total Expenditures	<u>\$ 156,704,638</u>	<u>\$ 96,709,582</u>	<u>\$ 59,995,056</u>	61.71%
OTHER				
7900s - Sources	-	-	-	N/A
8900s - Uses	-	-	-	N/A
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (14,705,020)</u>	<u>\$ (13,524,443)</u>	<u>\$ (28,229,463)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 128,219,810	\$ 77,779,237	\$ 50,440,573	60.66%
6200s - Purchased and Contracted Services	12,578,574	8,323,853	4,254,721	66.17%
6300s - Supplies and Materials	5,981,610	4,327,422	1,654,188	72.35%
6400s - Miscellaneous Expenditures	5,443,268	4,411,079	1,032,189	81.04%
6500s - Debt Service	2,622,326	1,373,772	1,248,554	52.39%
6600s - Capital Outlay	1,859,049	494,218	1,364,831	26.58%
Total Expenditures	<u>\$ 156,704,638</u>	<u>\$ 96,709,582</u>	<u>\$ 59,995,056</u>	61.71%

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

	Year to Date				Increase/ (Decrease)	%
	2024	Encumbr.	Actuals	2025		
REVENUES						
Local	\$ 27,701,500	\$ -	\$ 27,451,202	\$ 27,451,202	\$ (250,298)	-0.90%
State	54,733,076	-	\$ 54,318,146	54,318,146	(414,930)	-0.76%
Federal	1,789,047	-	\$ 1,415,791	1,415,791	(373,256)	-20.86%
Total Revenues	84,223,623	-	83,185,139	83,185,139	(1,038,484)	-1.23%
EXPENDITURES						
Instruction	\$ 48,082,703	\$ 191,324	\$ 50,566,031	\$ 50,757,355	\$ 2,674,652	5.56%
Instructional Resources and Media Services	1,338,142	35,380	1,347,902	1,383,282	45,140	3.37%
Curriculum and Instructional Staff Development	1,706,369	54,245	1,308,037	1,362,282	(344,087)	-20.16%
Instructional Leadership	1,737,196	21,114	1,638,850	1,659,964	(77,232)	-4.45%
School Leadership	5,270,666	11,812	5,532,355	5,544,167	273,501	5.19%
Guidance, Counseling and Evaluation Services	3,444,412	7,638	4,176,875	4,184,513	740,101	21.49%
Social Work Services	478,870	1,917	1,234,247	1,236,164	757,294	158.14%
Health Services	831,196	7,576	1,314,433	1,322,009	490,813	59.05%
Student Transportation	4,042,009	212,953	4,199,562	4,412,515	370,506	9.17%
Extracurricular Activities	3,933,543	218,731	3,637,272	3,856,003	(77,540)	-1.97%
General Administration	3,714,099	299,003	3,251,003	3,550,006	(164,093)	-4.42%
Facilities Maintenance and Operations	10,661,862	210,317	11,022,820	11,233,137	571,275	5.36%
Security and Monitoring Services	1,069,115	54,664	1,051,099	1,105,763	36,648	3.43%
Data Processing Services	3,252,047	346,790	3,785,866	4,132,656	880,609	27.08%
Community Services	392,801	48,803	408,133	456,936	64,135	16.33%
Debt Services	1,254,084	1,784,739	1,373,772	3,158,511	1,904,427	151.86%
Facilities Acquisition and Construction	1,537,701	15,416	133,079	148,495	(1,389,206)	-90.34%
Juvenile Justice Program	89,155	-	189,095	189,095	99,940	112.10%
Intergovernmental Charges	545,069	-	539,151	539,151	(5,918)	-1.09%
Total Expenditures	93,381,039	3,522,422	96,709,584	100,232,006	6,850,967	7.34%
OTHER						
Sources	\$ -	-	-	-	\$ -	#DIV/0!
Uses	-	-	-	-	-	#DIV/0!
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	(9,157,416)	(3,522,422)	(13,524,445)	(17,046,867)	(7,889,451)	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 71,711,728	\$ -	\$ 77,779,238	\$ 77,779,238	\$ 6,067,510	8.46%
Purchased and Contracted Services	9,418,250	898,519	8,323,853	9,222,372	(195,878)	-2.08%
Supplies and Materials	4,480,019	506,304	4,327,422	4,833,726	353,707	7.90%
Miscellaneous Expenditures	4,217,170	131,762	4,411,079	4,542,841	325,671	7.72%
Debt Service	1,254,084	1,784,739	1,373,772	3,158,511	1,904,427	151.86%
Capital Outlay	2,299,790	201,097	494,218	695,315	(1,604,475)	-69.77%
Total Expenditures	93,381,039	3,522,422	96,709,584	100,232,006	6,850,967	7.34%

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

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
General Fund:			
190 Shotwell Complex	\$ 635,103	561,262	\$ 73,841
191 FY22 Board Approved Capital Projects	-	133,079	(133,079)
197 Extracurricular (beyond District)	6,846	233,539	(226,693)
199 General Operating	82,543,190	95,781,702	(13,238,512)
Total	<u>\$ 83,185,139</u>	<u>\$ 96,709,582</u>	<u>\$ (13,524,443)</u>
Special Revenue Fund:			
205 Head Start	1,478,399	1,892,291	(413,892)
206 McKinney Vento Grant	45,390	56,622	(11,232)
211 ESEA Title I	3,153,226	3,513,622	(360,396)
224 IDEA-B Formula	2,490,885	3,226,253	(735,368)
225 IDEA-B Preschool	75,812	101,114	(25,302)
226 IDEA-B Discretionary Deaf	-	-	-
240 Food Service	7,548,569	7,352,685	195,884
242 Summer Feeding	-	736	(736)
244 Carl Perkins-Vocational Education	121,844	133,276	(11,432)
255 ESEA Title II, TPTR	145,032	161,278	(16,246)
263 Title III	44,128	44,087	41
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	1,538,815	1,950,544	(411,729)
289 Title IV, Part A - SSAEP	28,375	56,455	(28,080)
309 Adult Education-Federal	456,259	496,837	(40,578)
312 Temp. Assistance for Needy Families-Federal	16,034	17,494	(1,460)
379 ARP Homeless I_ TEHCY Supplemental	35,757	35,757	-
410 Textbook	1,562,235	1,531,288	30,947
412 Childcare Services	-	22,416	(22,416)
429 State Funded Special Revenue Funds	390,701	462,792	(72,091)
431 Adult Education-State	59,233	57,675	1,558
435 Deaf Ed - State	58,715	59,023	(308)
461 Campus Activity Fund	272,216	151,564	120,652
480 Partners In Education	-	-	-
481 Holland Medical HS Community Donation	1,500	-	1,500
487 Dodge Jones	16,000	-	16,000
488 Dian Graves Owen	-	16,255	(16,255)
489 Abilene Education Foundation	166,463	145,115	21,348
492 Kids Learning Together	60,130	27,531	32,599
493 Homeless Supply Program	5,000	13,153	(8,153)
496 Regional Day School for the Deaf-Local	174,497	209,755	(35,258)
499 Other	14,594	-	14,594
Total	<u>\$ 19,959,809</u>	<u>\$ 21,797,368</u>	<u>\$ (1,837,559)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 19,385,040</u>	<u>\$ 13,579,179</u>	<u>\$ 5,805,861</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 481,493</u>	<u>\$ 367,946</u>	<u>\$ 113,547</u>
Capital Projects Fund:			
620 Capital Projects-2019 Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Abilene Independent School District
Employee Counts As of March 31, 2025**

		March 2025		
Org	Campus/Department	Employee Counts		
		General Fund	Other Funds	Total
High Schools:				
001	Abilene High School	172.250	22.300	194.550
002	Cooper High School	167.250	23.990	191.240
009	Holland Medical HS-HSU	7.000	-	7.000
010	ATEMS High School	45.000	9.300	54.300
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	69.050	17.875	86.925
045	Mann Middle School	69.732	20.000	89.732
047	Clack Middle School	75.750	12.000	87.750
048	Craig Middle School	84.750	13.000	97.750
Elementary Schools:				
102	Austin Elementary	69.820	11.010	80.830
103	Bonham Elementary	60.760	14.000	74.760
104	Bowie Elementary	58.520	18.000	76.520
108	Dyess Elementary	58.320	15.400	73.720
112	Alcorta Elementary	46.020	9.000	55.020
113	Purcell Elementary	60.240	15.000	75.240
116	Stafford Elementary	54.348	12.000	66.348
121	Taylor Elementary	65.620	15.000	80.620
150	Ward Elementary	46.960	14.100	61.060
151	Thomas Elementary	25.880	11.000	36.880
152	Ortiz Elementary	23.980	11.000	34.980
153	Bassetti Elementary	61.690	11.000	72.690
155	Martinez Elementary	65.760	17.000	82.760
Other Campuses:				
003	Woodson Center for Excellence	38.950	6.000	44.950
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	3.000	61.060	64.060
120	Hartford/SAP	4.300	-	4.300
131	Planetarium	0.500	-	0.500
156	Long Early Learning Center	74.500	96.440	170.940
Departments:				
701	Superintendent	3.000	-	3.000
720	Student Services	5.000	-	5.000
726	Deputy Supt/Operations	6.000	-	6.000
727	Finance	5.000	-	5.000
728	Human Resources	11.500	-	11.500
729	Accounting & Payroll Department	9.000	-	9.000
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	102.000	-	102.000
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	24.500	-	24.500
810	Employee Benefits	1.000	-	1.000
819	Social Workers	6.000	-	6.000
832	Director of CTE	3.000	-	3.000
852	Academic Supplort/Staff Development	1.000	-	1.000
862	Communications	6.000	-	6.000
863	Special Education	34.950	8.050	43.000
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	-	7.000	7.000
893	AISD TV	1.000	-	1.000
908	Print Shop	2.000	-	2.000
925	PEIMS Department	4.000	-	4.000
938	Food Service	-	25.625	25.625
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	46.000	-	46.000
952	Warehouse	6.500	-	6.500
953	Custodial	4.000	-	4.000
954	Energy Management	1.000	-	1.000
Total		1,864.450	507.150	2,371.600

*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	1,885.450	533.160	2,418.610	(23.390)
February	1,876.450	522.150	2,398.600	(20.010)
March	1,864.450	507.150	2,371.600	(27.000)
April				
May				
June				
July				
August				
Fiscal Year 2025				(87.400)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED FEBRUARY 28, 2025**

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	2,384	2,397	(14)
February	2,375	2,418	(43)
March	2,366	2,409	(44)
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 FEBRUARY 28, 2025**

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	14,435	14,602	(167.00)
February	14,446	14,510	(64.00)
March	14,436	14,507	(71.00)
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	86.10%	88.40%	-2.30%
February	92.20%	92.70%	-0.50%
March	93.50%	92.70%	0.80%
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	12,429	12,908	(479.63)
February	13,319	13,451	(131.56)
March	13,498	13,448	49.67
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROJECTED AVERAGE DAILY ATTENDANCE
PERIOD ENDED FEBRUARY 28, 2025**

PROJECTED AVERAGE DAILY ATTENDANCE:

		2024-2025			Budget VS. Actual	
		Cumulative ADA	Projected End of Year		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	13,226.740	13,226.790	19,103.908	626.740	515.715
Fourth	ENDS 2/13/2024	13,070.830	13,070.830	18,947.452	470.830	359.259
Fifth	ENDS 4/4/2024	13,042.110	13,042.110	19,292.609	442.110	704.416
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 FEBRUARY 28, 2025**

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	\$ 58,876,587	100.00%	\$ 60,039,293	100.00%		
September	-	0.00%	-	0.00%	-	0.00%
October	724,030	1.23%	1,191,850	1.99%	(447,614.00)	-0.76%
November	8,798,912	14.94%	8,481,229	14.13%	479,650.00	0.81%
December	26,154,973	44.42%	27,674,626	46.09%	(981,246.00)	-1.67%
January	47,498,417	80.67%	43,950,152	73.20%	4,400,755.00	7.47%
February	50,837,131	86.35%	50,084,059	83.42%	1,722,282.00	2.93%
March	51,846,140	88.06%	50,626,483	84.32%	2,201,402.00	3.74%
April		0.00%	51,119,984	85.14%	(50,127,526.00)	-85.14%
May		0.00%	51,570,214	85.89%	(50,569,101.00)	-85.89%
June		0.00%	55,537,411	92.50%	(54,460,843.00)	-92.50%
July		0.00%	55,833,211	92.99%	(54,749,338.00)	-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
March 2025

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
3/7/2025	Bonham	Walk with Noe	1609 Cottonwood St (01)	\$ 16,000.00	Monetary	ADAPT Classroom/Students	461
3/18/2025	ATEMS	DCOA	174 Cypress St Ste 301 (01)	\$ 25,000.00	Monetary	Greenhouse	461
3/20/2025	Holland	Hendrick Health	1900 Pine St (01)	\$ 1,500.00	Monetary	Scrubs for Students	481