Agenda of Workshop Meeting

The Board of Trustees
Abilene Independent School District

A Workshop Meeting of the Board of Trustees of Abilene Independent School District will be held Thursday, August 6, 2026, beginning at 5:00 PM in the Valley View Room, One AISD Center 241 Pine Street, Abilene, Texas 79601.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

I. Call to Order
II. Oral Communication from the Public
III. Board/Superintendent Announcements/Information
IV. Board Workshop Items
   A. Budget Workshop
   B. Academic Performance Report
V. Adjournment

Abilene Independent School District Board Document - Agenda Item IV.A.

Meeting Date: August 6, 2026 Meeting Type: Workshop

Item Type: Presentation Future Action Required: No If Yes, Month: N/A

Subject: Budget Workshop – August 2026

Background Information**:** The attached presentation is the next in a series of Board workshops aimed at informing the Board as the FY 27 budget and tax rates are being prepared. This presentation focuses on the budget timeline, certified taxable values, calculated tax rates, and Fiscal Year 2027 revenues and expenditures.

Attached Supporting Documents: Presentation

Fiscal Implications: None

Administrative Recommendation: None

Contact Person: Jennifer Hinds

Budget Workshop

Jennifer Hinds
Chief Financial Officer

Our Plan for Today

- Budget Timeline
- Certified Taxable Values
- Taylor County School District Tax Rates
- Proposed Tax Rate
- Revenue Projection
- Expenditure Projection
- Proposed Budget
- Looking Ahead: Tax Rate & Budget Adoption

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Budget Timeline 2026–2027

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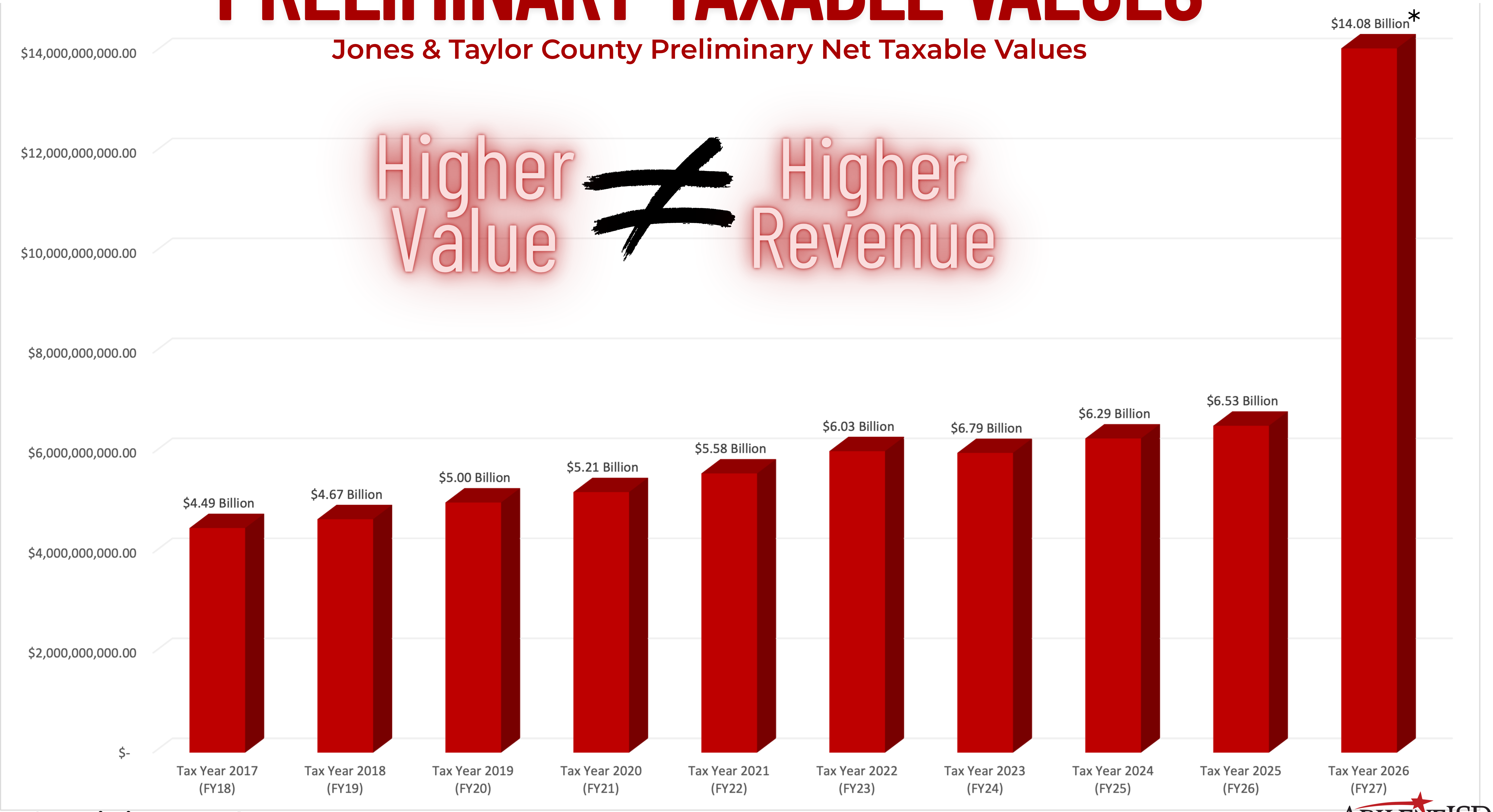
PRELIMINARY TAXABLE VALUES



***=Preliminary Taxable Value**

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CERTIFIED TAXABLE VALUES

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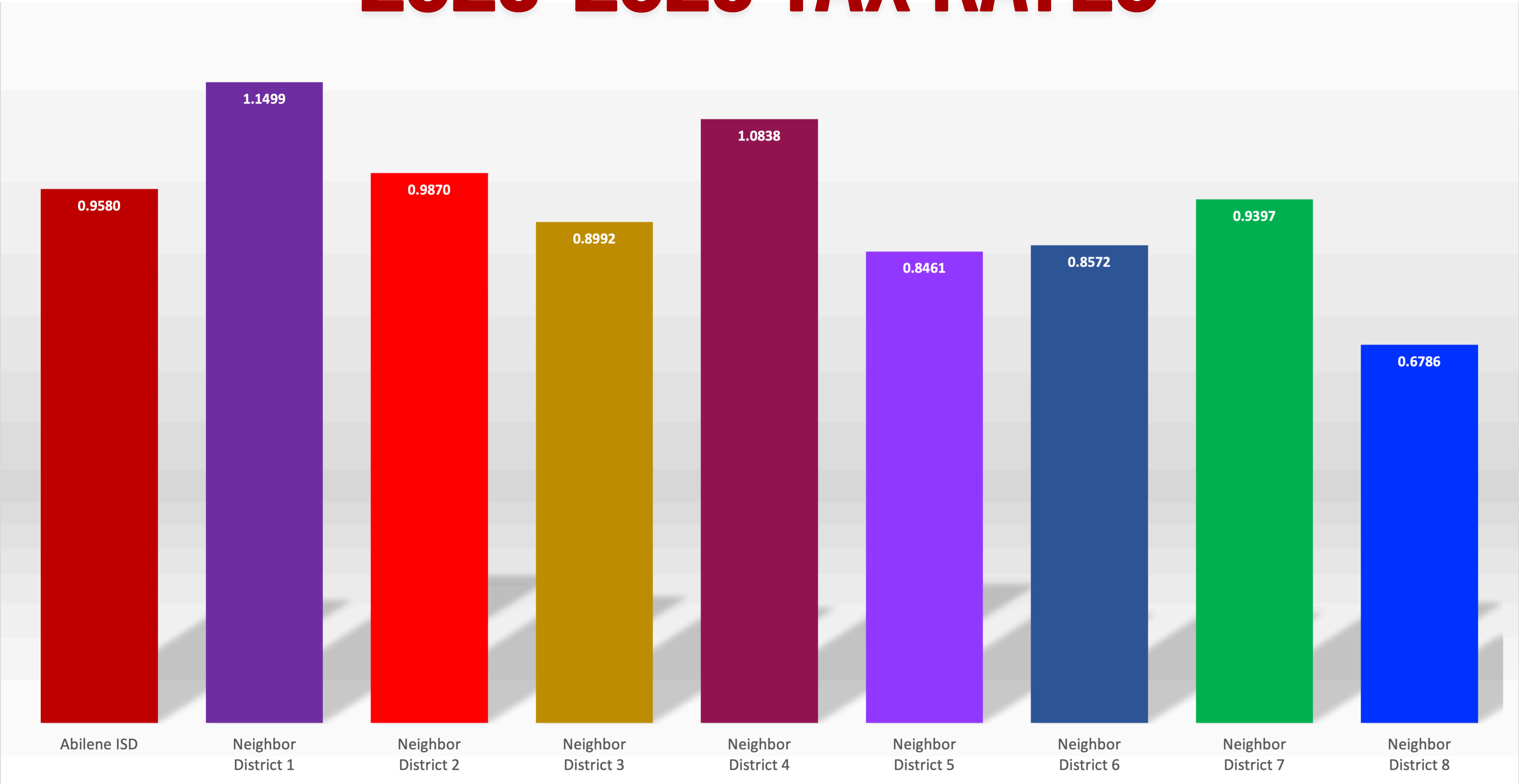
TAYLOR COUNTY SCHOOL DISTRICT 2025-2026 TAX RATES



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ABILENE ISD TAX RATE - M&O

Lowest (Floor) MCR:
$0.5628

Highest (Ceiling) MCR:
$0.6254

Calculated M&O Tax Rate

MCR Tax Rate	$0.5628
Golden Pennies	$0.08
Copper Pennies	$0.03
Total Calculated M&O Tax Rate	$0.6728

ABILENE ISD TAX RATE - I&S

Prior Year I&S Rate: $0.2159

=

Proposed I&S Rate: $0.2159

Scenario:

- **Proposed I&S Rate = PY I&S rate**
- **For purpose of defeasement of bonds**
- **Estimated interest savings of $12M**

Senate Bill 1453 (Effective January 1, 2026)

The board can adopt an I&S rate above the minimum (for example, to accelerate debt repayment or defease bonds).

The board must complete several new steps before adopting the tax rate:

1. Publish the proposed I&S rate in the Notice of Public Meeting.
2. Approve the proposed I&S rate by a 60% vote of the board (5 of 7 trustees).
3. The motion must state: (1) the minimum debt rate, (2) the proposed rate, (3) the difference between the two rates, and (4) the purpose for the additional revenue.
4. If approved, administration must recalculate the Voter-Approval Tax Rate (VATR) before the board adopts the final tax rate.

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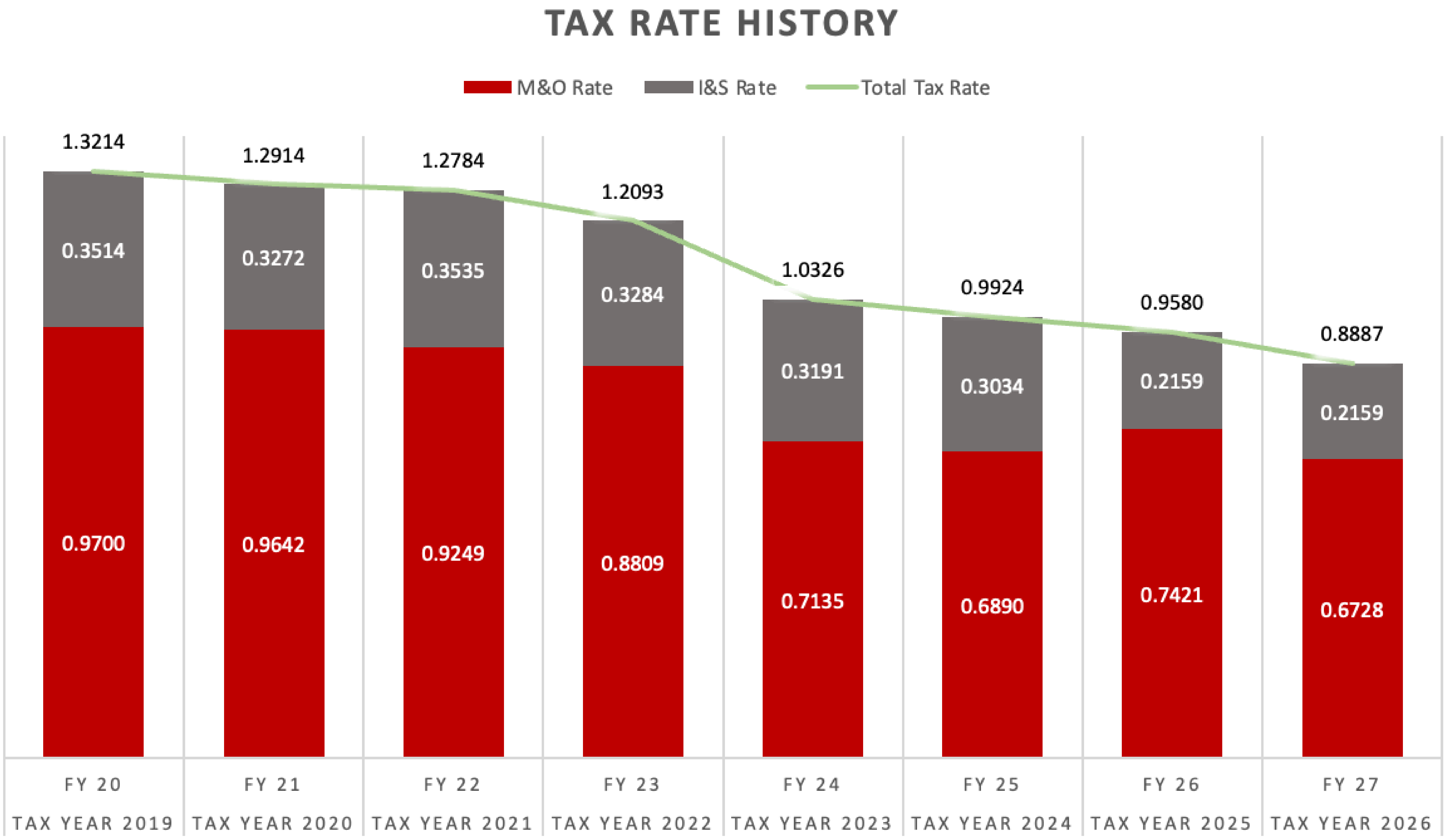
FY 27 PROPOSED TAX RATE



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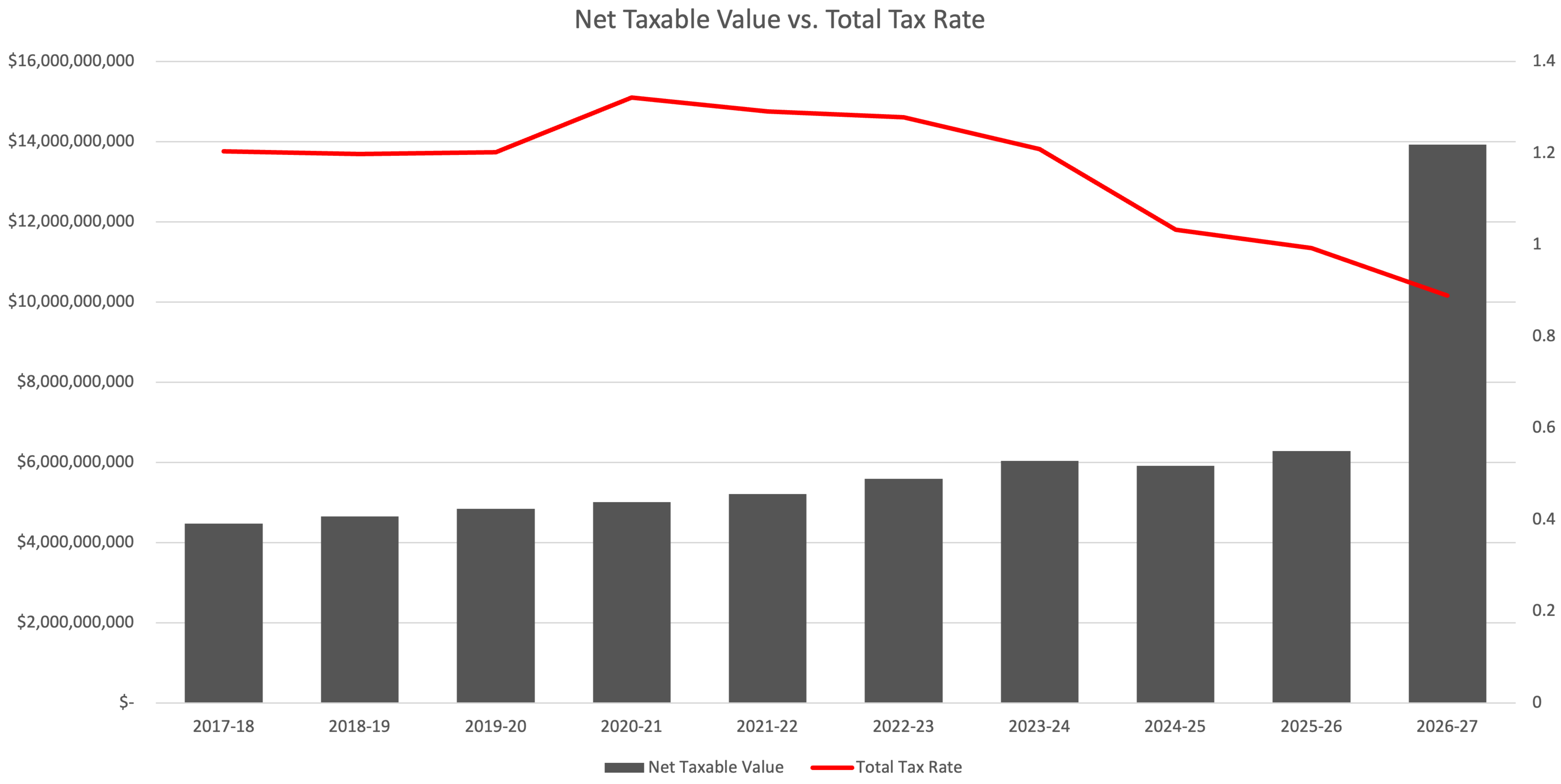
TAX RATE VS TAXABLE VALUE



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FY 27: REVENUE

		2025-26 GENERAL FUND	2026-27 GENERAL FUND	Increase
Estimated Tax Rate		**$0.7418**	**$0.6728**	**(Decrease)**
ESTIMATED REVENUES				
	Local Revenue			
	5711 Property Taxes-Current	$46,810,886	90,650,887	43,840,001
	5712 Property Taxes-Delinquent	600,000	600,000	-
	5719 Penalties, Interest, Others	400,000	400,000	-
	5739 Tuition-Local	35,000	35,000	-
	5742 Interest on Investments	1,500,000	1,500,000	-
	5743 Rental of Facilities	15,000	15,000	-
	5744 Gifts/Bequests	15,000	15,000	-
	5749 Miscellaneous Local Revenue	325,000	325,000	-
	5754 Print Shop	75,000	75,000	-
	5752 Gate Receipts	600,000	600,000	-
	Total Local Revenue	$50,375,886	94,215,887	43,840,001
	State Revenue			
	5811/12 Per Capita/Foundation	101,998,520	59,684,474	(42,314,046)
	5831 TRS On-Behalf	8,200,000	8,200,000	-
	5819/29 State Rev-TEA (Tech/JJAEP)	70,000	70,000	-
	Total State Revenue	$110,268,520	$67,954,474	($42,314,046)
	Federal Revenue			
	5929 Federal-TEA (Indirect/ROTC)	750,000	725,000	(25,000)
	5931 SHARS	1,000,000	500,000	(500,000)
	5941 Impact Aid	275,000	300,000	25,000
	5949 Federal Revenue-Direct	85,000	100,000	15,000
	5949 Federal Revenue-QSCB Interest	281,000	-	(281,000)
	Total Federal Revenue	2,391,000	1,625,000	(766,000)
TOTAL ESTIMATED REVENUES		$163,035,406	$163,795,361	759,955
	Recapture	-	1,250,935.00	1,250,935
	Net Revenue	163,035,406.00	162,544,426.00	(490,980)

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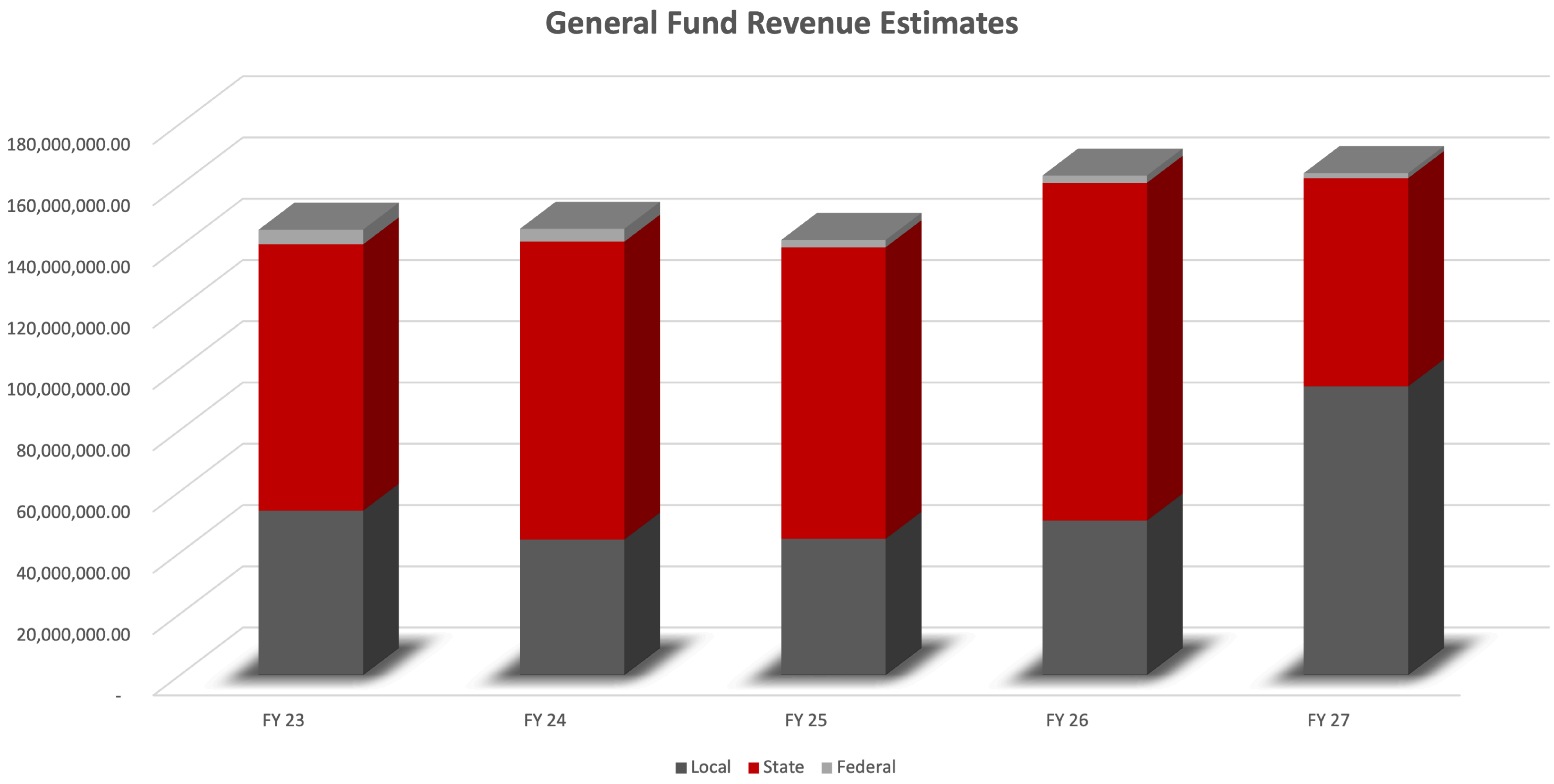
FY 27: REVENUE



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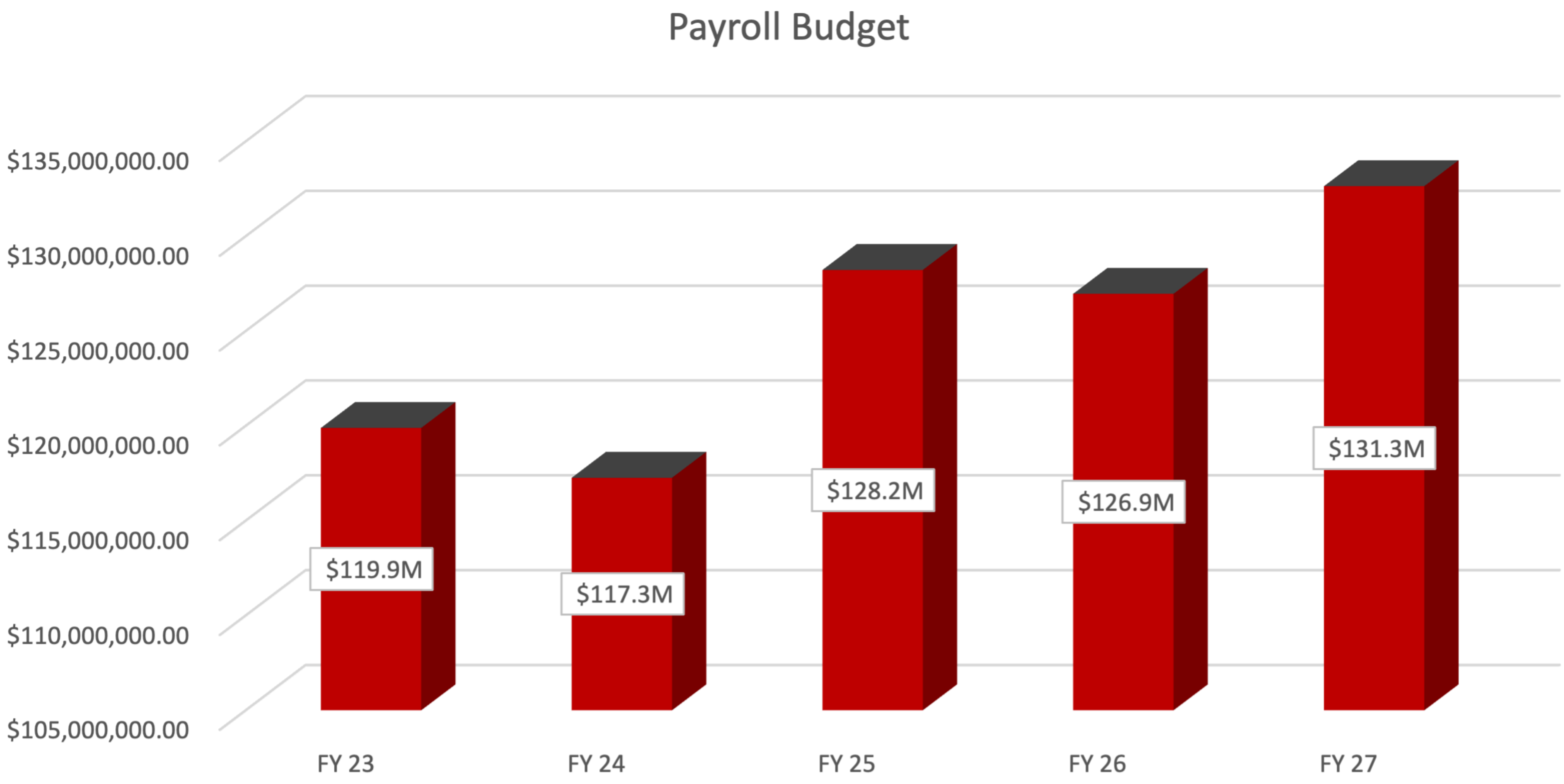
FY 27: EXPENDITURES



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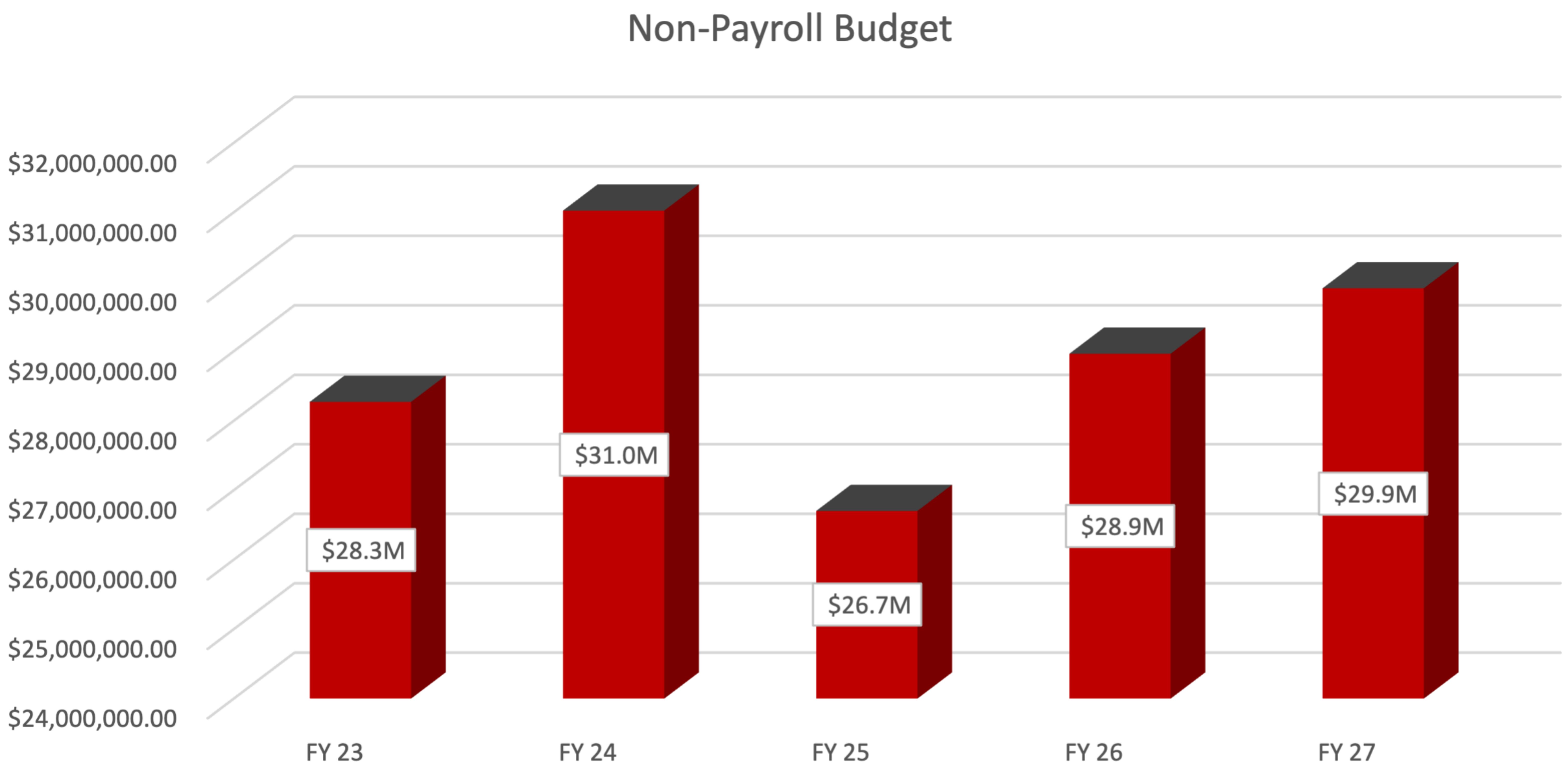
FY 27: EXPENDITURES



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FY 27: THE BIG PICTURE

Abilene ISD FY27 Budget Planning

	FY27 Planning-Level Budget 1% GPI	FY27 Planning-Level Budget 2% GPI	FY27 Planning-Level Budget 2% Exempt/3% Nonexempt	FY27 Planning-Level Budget 2% GPI w/ Teacher Adj	FY27 Planning-Level Budget 3% GPI
Revenues	**163,795,361.00**	**163,795,361.00**	**163,795,361.00**	**163,795,361.00**	**163,795,361.00**
Payroll Expenditures	126,844,146.74	126,844,146.74	126,844,146.74	126,844,146.74	126,844,146.74
$100/month Hlth Ins Supplement	2,133,600.00	2,133,600.00	2,133,600.00	2,133,600.00	2,133,600.00
Potential Compensation Plan	2,543,104.00	3,428,179.00	3,661,029.00	4,045,375.00	4,340,930.00
Non-Payroll Expenditures	29,905,650.26	29,905,650.26	29,905,650.26	29,905,650.26	29,905,650.26
Chapter 49/Recapture Due to State	1,250,935.00	1,250,935.00	1,250,935.00	1,250,935.00	1,250,935.00
Total Expenditures	**162,677,436.00**	**163,562,511.00**	**163,795,361.00**	**164,179,707.00**	**164,475,262.00**
Revenues Over (Under) Expenditures	***1,117,925.00***	***232,850.00***	***-***	***(384,346.00)***	***(679,901.00)***
			RECOMMENDED		

Looking Ahead
Budget 2026–2027

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Budget Workshop

Jennifer Hinds
Chief Financial Officer

Abilene Independent School District Board Document

Meeting Date: August 6, 2026 Meeting Type: Board Workshop

Item Type: Presentation Future Action Required: No If Yes, Month: N/A

Subject: Academic Performance Update- 2026 STAAR /EOC Results

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Background Information:
This presentation provides an overview of Abilene ISD's 2026 district-level STAAR performance compared to 2025 results, highlighting areas of growth and continued concern across grades 3-5, grades 6-8, and high school End-of-Course exams. It also includes the timeline for the release of accountability ratings, and outlines the district's planned response, including implementation of the LASO 4 LIFT Grant, partnership with Big Rock Educational Services, implementation of a new elementary math curriculum, and ongoing data-driven monitoring and adjustments throughout the school year.

Attached Supporting Documents:
none

Fiscal Implications:
none

Administrative Recommendation:
No action required

Contact Person:
Lyndsey Williamson