

# ABILENE ISD



**MONTHLY FINANCIALS**  
**APRIL 2026**



# 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:** June 8, 2026  
**Re:** April 2026 Financial Information

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Attached are the financial reports for the General Fund for the month ended April 30, 2026, and additional supplemental information for your review.

## **Revenues**

For financial statement purposes, current property tax revenue is recognized evenly throughout the year at one twelfth of the annual budget each month to better align revenue with expenditures. In the supplemental schedules, however, actual collections are presented and compared to the same period in the prior year. Because property taxes are not levied until October 1, any taxes collected in September represent delinquent collections from prior years. As a result, no current year collections are reflected for September on the supplemental schedule. The district will continue to contract with the Taylor County CAD for tax collection services, while Jones County CAD performs appraisals in Jones County as required by law. Both the Taylor County and Jones County CADs continue to do a great job monitoring and collecting taxes. At the end of April, 89.36% of taxes had been collected.

State Foundation School Program revenue and Available School Fund revenue are also recognized evenly each month for financial reporting purposes rather than based on the timing of actual receipts, which fluctuate throughout the year. The state revenue budget is reviewed and adjusted as attendance data is received after each grading period.

## **Expenditures**

Payroll costs are tracking as expected, with 65.09% of the \$129.6 million budget expended to date.

Extracurricular Activities (FC 36) expenditures continue to run higher than the annual budget at 101.63% due to increased extra duty pay and travel costs.

Overall, year-to-date expenses are tracking as expected, with 63.02% of the \$163 million budget expended to date. This is directly related to the adjustment for the VATRE funds.

If you have any questions, please contact me.

**Abilene Independent School District**  
**Revenues and Expenditures - Budget vs. Actual**  
**General Fund**  
**Period Ending April 2026**

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
<b>REVENUES</b>				
5700s - Local	\$ 50,386,583	\$ 32,760,960	\$ (17,625,623)	65.02%
5800s - State	110,268,520	66,040,748	(44,227,772)	59.89%
5900s - Federal	2,391,000	1,248,103	(1,142,897)	52.20%
Total Revenues	<u>\$ 163,046,103</u>	<u>\$ 100,049,811</u>	<u>\$ (62,996,292)</u>	61.36%
<b>EXPENDITURES</b>				
11 - Instruction	\$ 86,273,171	\$ 56,053,466	\$ 30,219,705	64.97%
12 - Instructional Resources and Media Services	2,099,305	1,322,315	776,990	62.99%
13 - Curriculum and Instructional Staff Development	1,328,017	520,612	807,405	39.20%
21 - Instructional Leadership	3,198,048	1,752,956	1,445,092	54.81%
23 - School Leadership	9,729,909	5,587,269	4,142,640	57.42%
31 - Guidance, Counseling and Evaluation Services	8,201,227	4,988,931	3,212,296	60.83%
32 - Social Work Services	2,009,810	1,193,354	816,456	59.38%
33 - Health Services	2,119,369	1,400,512	718,857	66.08%
34 - Student Transportation	7,231,315	4,179,755	3,051,560	57.80%
36 - Extracurricular Activities	3,657,683	3,717,426	(59,743)	101.63%
41 - General Administration	7,922,219	3,999,839	3,922,380	50.49%
51 - Facilities Maintenance and Operations	16,596,162	10,669,246	5,926,916	64.29%
52 - Security and Monitoring Services	2,006,930	1,252,794	754,136	62.42%
53 - Data Processing Services	6,077,171	3,613,642	2,463,529	59.46%
61 - Community Services	747,774	446,531	301,243	59.71%
71 - Debt Service	2,607,865	1,135,176	1,472,689	43.53%
81 - Facilities Acquisition and Construction	249,320	249,320	-	100.00%
95 - Juvenile Justice Program	275,000	107,120	167,880	38.95%
99 - Intergovernmental Charges	721,320	563,380	157,940	78.10%
Total Expenditures	<u>\$ 163,051,615</u>	<u>\$ 102,753,643</u>	<u>\$ 60,297,972</u>	63.02%
<b>EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>				
	<u>\$ (5,512)</u>	<u>\$ (2,703,832)</u>	<u>\$ (2,709,344)</u>	
<b>EXPENDITURES BY OBJECT CODE:</b>				
6100s - Payroll	\$ 129,611,682	\$ 84,361,186	\$ 45,250,496	65.09%
6200s - Purchased and Contracted Services	14,091,522	8,590,004	5,501,518	60.96%
6300s - Supplies and Materials	9,493,464	4,683,615	4,809,849	49.34%
6400s - Miscellaneous Expenditures	4,406,825	3,643,923	762,902	82.69%
6500s - Debt Service	2,607,865	1,135,176	1,472,689	43.53%
6600s - Capital Outlay	2,840,257	339,742	2,500,515	11.96%
Total Expenditures	<u>\$ 163,051,615</u>	<u>\$ 102,753,643</u>	<u>\$ 60,297,972</u>	63.02%

**Abilene Independent School District  
Revenues and Expenditures - Comparison  
General Fund  
Periods Ended Apr 2026 and 2025**

	Year to Date				Increase/ (Decrease)	%
	2025	Encumbr.	Actuals	2026		
<b>REVENUES</b>						
Local	\$ 31,276,419	\$ -	\$ 32,760,960	\$ 32,760,960	\$ 1,484,541	4.75%
State	61,481,010	-	66,040,748	66,040,748	4,559,738	7.42%
Federal	1,885,773	-	1,248,103	1,248,103	(637,670)	-33.81%
Total Revenues	<u>\$ 94,643,202</u>	<u>\$ -</u>	<u>\$ 100,049,811</u>	<u>\$ 100,049,811</u>	<u>\$ 5,406,609</u>	<u>5.71%</u>
<b>EXPENDITURES</b>						
Instruction	\$ 58,645,510	\$ 343,910	\$ 56,053,466	\$ 56,397,376	\$ (2,248,134)	-3.83%
Instructional Resources and Media Services	1,534,047	40,062	1,322,315	1,362,377	(171,670)	-11.19%
Curriculum and Instructional Staff Development	1,546,048	111,296	520,612	631,908	(914,140)	-59.13%
Instructional Leadership	1,905,564	9,250	1,752,956	1,762,206	(143,358)	-7.52%
School Leadership	6,389,829	21,225	5,587,269	5,608,494	(781,335)	-12.23%
Guidance, Counseling and Evaluation Services	4,818,368	3,736	4,988,931	4,992,667	174,299	3.62%
Social Work Services	1,396,313	2,097	1,193,354	1,195,451	(200,862)	-14.39%
Health Services	1,574,999	4,979	1,400,512	1,405,491	(169,508)	-10.76%
Student Transportation	4,943,402	1,680,524	4,179,755	5,860,279	916,877	18.55%
Extracurricular Activities	4,314,266	253,473	3,717,426	3,970,899	(343,367)	-7.96%
General Administration	3,903,579	176,671	3,999,839	4,176,510	272,931	6.99%
Facilities Maintenance and Operations	12,368,677	508,819	10,669,246	11,178,065	(1,190,612)	-9.63%
Security and Monitoring Services	1,145,637	23,527	1,252,794	1,276,321	130,684	11.41%
Data Processing Services	4,889,967	456,690	3,613,642	4,070,332	(819,635)	-16.76%
Community Services	560,814	21,946	446,531	468,477	(92,337)	-16.46%
Debt Services	1,422,455	-	1,135,176	1,135,176	(287,279)	-20.20%
Facilities Acquisition and Construction	148,495	-	249,320	249,320	100,825	67.90%
Juvenile Justice Program	214,675	-	107,120	107,120	(107,555)	-50.10%
Intergovernmental Charges	539,151	-	563,380	563,380	24,229	4.49%
Total Expenditures	<u>\$ 112,261,796</u>	<u>\$ 3,658,205</u>	<u>\$ 102,753,643</u>	<u>\$ 106,411,848</u>	<u>\$ (5,849,948)</u>	<u>-5.21%</u>
<b>OTHER</b>						
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (17,618,594)</u>	<u>\$ (3,658,205)</u>	<u>\$ (2,703,832)</u>	<u>\$ (6,362,037)</u>	<u>\$ 11,256,557</u>	
<b>EXPENDITURES BY OBJECT CODE:</b>						
Payroll	\$ 89,549,071	\$ 5,534	\$ 84,361,184	\$ 84,366,718	\$ (5,182,353)	-5.79%
Purchased and Contracted Services	10,062,856	895,692	8,590,004	9,485,696	(577,160)	-5.74%
Supplies and Materials	5,430,438	827,548	4,683,615	5,511,163	80,725	1.49%
Miscellaneous Expenditures	4,652,180	159,952	3,643,923	3,803,875	(848,305)	-18.23%
Debt Service	1,422,455	-	1,135,176	1,135,176	(287,279)	-20.20%
Capital Outlay	1,144,796	1,769,480	339,742	2,109,222	964,426	84.24%
Total Expenditures	<u>\$ 112,261,796</u>	<u>\$ 3,658,205</u>	<u>\$ 102,753,643</u>	<u>\$ 106,411,848</u>	<u>\$ (5,849,948)</u>	<u>-5.21%</u>

**Abilene Independent School District  
Revenues and Expenditures  
Governmental Fund Types  
Period Ending April 2026**

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
<b>General Fund:</b>			
190 Shotwell Complex	\$ 660,111	519,072	\$ 141,039
197 Extracurricular (beyond District)	10,676	272,211	\$ (261,535)
199 General Operating	99,379,024	101,962,360	\$ (2,583,336)
Total	<u>\$ 100,049,811</u>	<u>\$ 102,753,643</u>	<u>\$ (2,703,832)</u>
<b>Special Revenue Fund:</b>			
205 Head Start	2,023,273	2,290,061	(266,788)
206 McKinney Vento Grant	53,857	66,651	(12,794)
211 ESEA Title I	5,016,702	5,726,016	(709,314)
224 IDEA-B Formula	1,864,355	2,556,371	(692,016)
225 IDEA-B Preschool	70,042	114,509	(44,467)
226 IDEA-B Discretionary Deaf	-	36,230	(36,230)
240 Food Service	8,371,474	7,852,005	519,469
244 Carl Perkins-Vocational Education	133,671	142,774	(9,103)
255 ESEA Title II, TPTR	156,935	175,412	(18,477)
263 Title III	38,399	36,899	1,500
288 Early Head Start	1,875,007	2,244,786	(369,779)
289 Title IV, Part A - SSAEP	20,368	50,196	(29,828)
309 Adult Education-Federal	521,311	526,589	(5,278)
312 Temp. Assistance for Needy Families-Federal	19,080	20,416	(1,336)
410 Textbook	304,928	155,938	148,990
412 Childcare Services	60,381	11,920	48,461
429 State Funded Special Revenue Funds	698,526	841,396	(142,870)
431 Adult Education-State	56,464	59,255	(2,791)
435 Deaf Ed - State	-	3,095	(3,095)
461 Campus Activity Fund	252,234	179,950	72,284
480 Partners In Education	-	-	-
481 Holland Medical HS Community Donation	806	-	806
485 Dodge Jones Foundation- CHS Chinle Trip	16,000	-	-
487 Dodge Jones	-	-	-
488 Dian Graves Owen	2,586	-	2,586
489 Abilene Education Foundation	159,986	160,333	(347)
492 Kids Learning Together	76,933	24,154	52,779
493 Homeless Supply Program	-	6,650	(6,650)
496 Regional Day School for the Deaf-Local	241,042	231,363	9,679
499 Other	-	5,148	(5,148)
Total	<u>\$ 22,036,183</u>	<u>\$ 23,518,117</u>	<u>\$ (1,497,934)</u>
<b>Debt Service Fund:</b>			
599 Debt Service	<u>\$ 15,539,439</u>	<u>\$ 12,740,409</u>	<u>\$ 2,799,030</u>
<b>Workers Comp Fund:</b>			
770 Workers Comp	<u>\$ 449,643</u>	<u>\$ 602,060</u>	<u>\$ (152,417)</u>

**Abilene Independent School District  
Employee Counts As of April 30, 2026**

Org	Campus/Department	April 2026 Employee Counts		
		General Fund	Other Funds	Total
<b>High Schools:</b>				
001	Abilene High School	175.250	18.200	193.450
002	Cooper High School	166.250	20.515	186.765
009	Holland Medical HS-HSU	7.000	-	7.000
010	ATEMS High School	44.000	9.000	53.000
011	The LIFT	2.000	-	2.000
<b>Middle Schools:</b>				
044	Madison Middle School	64.150	11.875	76.025
045	Mann Middle School	72.641	15.000	87.641
047	Clack Middle School	70.050	10.000	80.050
048	Craig Middle School	77.550	11.000	88.550
<b>Elementary Schools:</b>				
102	Austin Elementary	74.550	13.440	87.990
103	Bonham Elementary	58.440	17.330	75.770
104	Bowie Elementary	62.250	13.000	75.250
108	Dyess Elementary	60.350	17.340	77.690
112	Alcorta Elementary	39.950	11.330	51.280
113	Purcell Elementary	53.795	14.330	68.125
116	Stafford Elementary	46.294	14.820	61.114
121	Taylor Elementary	71.850	9.000	80.850
150	Ward Elementary	42.150	13.340	55.490
152	Martinez Elementary	60.230	10.850	71.080
153	Bassetti Elementary	60.250	17.830	78.080
<b>Other Campuses:</b>				
003	Woodson Center for Excellence	38.000	3.000	41.000
004	Adult Education	-	5.000	5.000
006	DAEP	20.000	-	20.000
008	Juvenile Detention Ctr	2.000	-	2.000
107	Crockett Early Head Start	3.000	65.060	68.060
120	Hartford/SAP	-	-	-
131	Planetarium	0.500	-	0.500
156	Long Early Learning Center	77.500	82.940	160.440
<b>Departments:</b>				
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	6.500	-	6.500
735	Innovation and Program Development	1.000	-	1.000
740	AISD Districtwide	1.000	-	1.000
742	One AISD Center	2.000	-	2.000
800	Transportation	94.000	-	94.000
801	Curriculum & Instruction	14.000	-	14.000
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 Support/Staff Development	1.000	-	1.000
862	Communications	6.000	-	6.000
863	Special Education	43.950	9.050	53.000
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	AISD TV	1.000	-	1.000
908	Print Shop	1.000	-	1.000
925	PEIMS Department	5.000	-	5.000
938	Food Service	-	22.000	22.000
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	49.000	-	49.000
952	Warehouse	5.500	-	5.500
953	Custodial	8.000	-	8.000
954	Energy Management	1.000	-	1.000
<b>Total</b>		<b>1,790.450</b>	<b>444.250</b>	<b>2,234.700</b>

\*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  
STUDENT ENROLLMENT & ATTENDANCE DATA  
PERIOD ENDED APRIL 30, 2026**

**Student Enrollment Counts:**

	<b>2025-26 FY26 Enrollment Amount</b>	<b>2024-25 FY25 Enrollment Amount</b>	<b>Year-Over-Year Change</b>
September	14,456	14,607	(151.00)
October	14,426	14,538	(112.00)
November	14,391	14,539	(148.00)
December	14,301	14,409	(108.00)
January	14,263	14,435	(172.00)
February	14,208	14,446	(238.00)
March	14,166	14,436	(270.00)
April	14,058	14,383	(325.00)
May		14,304	(14,304.00)
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

**Attendance Rate:**

	<b>2025-26 Attendance Rate</b>	<b>2024-25 Attendance Rate</b>	<b>Year-Over-Year Change</b>
September	94.60%	93.40%	1.20%
October	93.70%	95.40%	-1.70%
November	90.70%	92.00%	-1.30%
December	88.40%	90.20%	-1.80%
January	89.30%	86.10%	3.20%
February	91.20%	92.20%	-1.00%
March	93.70%	93.50%	0.20%
April	93.40%	94.80%	-1.40%
May		90.20%	-90.20%
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

**Average Daily Attendance:**

	<b>2025-26 FY25 ADA Amount</b>	<b>2024-25 FY24 ADA Amount</b>	<b>Year-Over-Year Change</b>
September	13,675	13,643	32.44
October	13,517	13,869	(352.09)
November	13,053	13,376	(323.24)
December	12,642	12,997	(354.83)
January	12,737	12,429	308.32
February	12,958	13,319	(361.52)
March	13,274	13,498	(224.12)
April	13,130	13,635	(504.91)
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 APRIL 30, 2026**

**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	ENDS 9/22/2025	13,273.060	13,273.060	19,612.685	673.060	1,362.546
Second	ENDS 10/31/2025	13,203.390	13,203.390	19,542.777	603.390	1,292.638
Third	ENDS 12/19/2025	13,100.960	13,100.960	19,427.089	500.960	1,176.950
Fourth	ENDS 2/17/2026	13,069.560	13,069.560	19,395.582	469.560	1,145.443
Fifth	ENDS 4/06/2026	13,026.460	13,026.460	19,352.334	426.460	1,102.195
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 APRIL 30, 2026**

**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%
November	8,842,049	14.51%	8,798,912	14.94%	(264,644.00)	-0.43%
December	24,683,522	40.49%	26,154,973	44.42%	(2,392,735.00)	-3.93%
January	49,132,266	80.60%	47,498,417	80.67%	(40,217.00)	-0.07%
February	53,245,121	87.35%	50,837,131	86.35%	610,388.00	1.00%
March	54,161,117	88.85%	51,846,140	88.06%	484,051.00	0.79%
April	54,470,566	89.36%	52,335,235	88.89%	287,573.00	0.47%

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 Change
	Payroll checks/direct deposits		
September	2,196	2,379	(183)
October	2,196	2,391	(195)
November	2,200	2,400	(201)
December	2,204	2,396	(192)
January	2,195	2,384	(189)
February	2,191	2,375	(184)
March	2,176	2,366	(190)
April	2,169	2,333	(164)

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**  
**Apr-26**

<b>Date</b>	<b>Campus/Department</b>	<b>Donor Name</b>	<b>Donor Address</b>	<b>Value</b>	<b>Description of Donation</b>	<b>Purpose of Donation</b>	<b>Fund</b>
4/1/2026	Cooper	Abilene Cactus Lions Club	P. O. Box 4146 Abilene 79608	\$ 2,500.00	Monetary	Soundwave Bell Choir	461
4/16/2026	Innovation	Development Corporation of Abilene	174 Cypress St. 79601	\$ 900.00	Monetary	Playlab Pilot	199
4/15/2026	Purcell Elem	GFC National Ad Fund	1131 Rockingham Dr. Suite 250 75080	\$ 602.40	Monetary	Purcell Elem	461
4/23/2026	Mann STEAM Academy	Title Luther Partnership Parkhill, Smith & Cooper Inc.	340 Beech St. Abilene 79601	\$ 250.00	Monetary	Mann Spirit Program	865
4/23/2026	Mann STEAM Academy	Tommy Morris Agency LLC	P.O. Box 365 Abilene 79604	\$ 250.00	Monetary	Mann Spirit Program	865