

# **Agenda of Workshop Meeting**

## **The Board of Trustees Abilene Independent School District**

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A Workshop Meeting of the Board of Trustees of Abilene Independent School District will be held Thursday, May 7, 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. Pay Study
  - B. Budget Workshop - School Finance 201
- V. Adjournment

**Abilene Independent School District Board Document - Agenda Item XX.XX**

Meeting Date: May 7, 2026

Meeting Type: Board Workshop

Item Type: Information Item Future Action Required: Yes

If Yes, Month: June or July

Subject: Abilene ISD Pay Structures and TASB Pay Plans

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Background Information:

This presentation outlines Abilene ISD's structured, data-driven approach to developing the 2026 compensation plan in partnership with TASB. The process begins with gathering input from district leadership, employees, and survey data to establish priorities, followed by a comprehensive analysis of salary data, staffing trends, and market comparisons to identify gaps and ensure equity. Human Resources then refines the strategy by aligning compensation adjustments with district goals, such as staffing ratios and retention needs, while evaluating financial sustainability. The final plan is developed collaboratively with TASB to ensure accuracy, competitiveness, and alignment with district priorities, resulting in a compensation system designed to attract, retain, and support high-quality staff while remaining fiscally responsible and focused on improving student outcomes.

Attached Supporting Documents:

TASB Pay Maintenance Draft

TASB Revised Models

Pay Study Process Presentation

TASB Presentation

Fiscal Implications:

Future impact to budget

Administrative Recommendation:

None at this time

Contact Person: Alison Sims



# **Board of Trustees Meeting**

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*Date*



# **Abilene ISD Compensation Planning Process**

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*Mrs. Alison Sims*

*Associate Superintendent for the  
Development of Human Resources*



# Why This Matters

- Improves retention
- Ensures competitive pay
- Aligns compensation with district priorities
- Uses taxpayer dollars responsibly



# Gathering Input and Setting Priorities

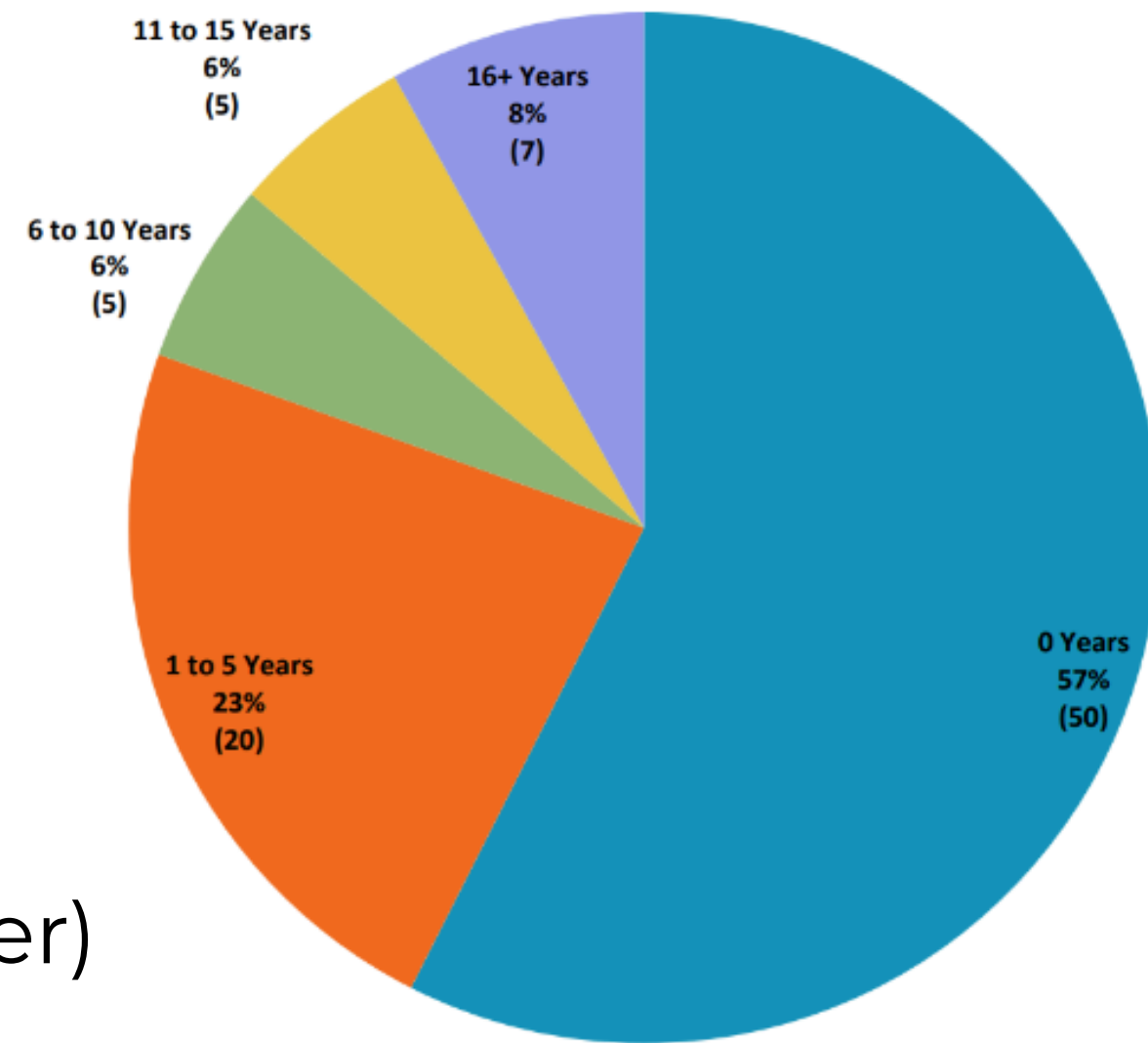
- Leadership Input
  - One-on-one meetings with principals and department leaders
- TASB Collaboration
  - Initial strategy session to align on approach and timeline
- Employee Voice
  - Survey data (ex: paraprofessional pay identified as top priority)

**We begin with stakeholder input to ensure compensation reflects real needs.**



## Data Analysis and Validation

- District Data Submitted to TASB
  - Salaries, experience, job titles
- TASB Review
  - Identifies inequities and market gaps
- HR Internal Analysis
  - Staffing levels
  - Experience distribution
  - Turnover trends (ex: ~10% teacher turnover)



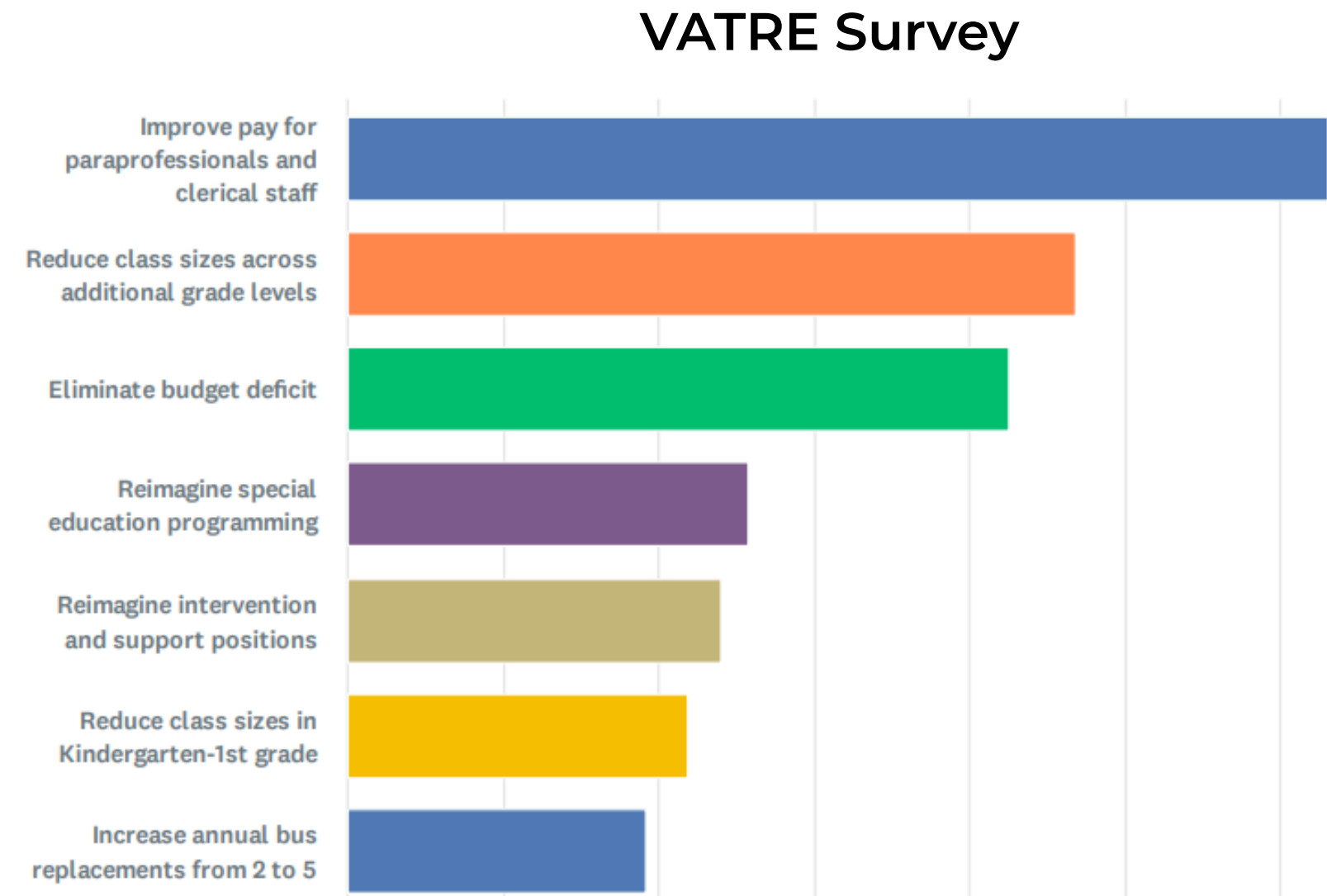
87 Teachers  
with 0 years of local experience in 2025-2026

**This step ensures our compensation plan is accurate, competitive, and equitable.**



# Refining the Strategy

- Address Identified Gaps
  - Example: paraprofessional pay priority
- Align with District Goals
  - Staffing ratios (ex: K-1 at 22:1)
- Evaluate Financial Impact
  - Ensure sustainability within budget



**HR refines the strategy to balance staff needs, district priorities, and financial reality.**



## **Final Collaboration with TASB**

- TASB Builds Market-Based Structures
- HR Reviews for Accuracy & Fit
- Adjustments Made for Equity & District Priorities
- Final Plan Prepared for Board Consideration

**The final compensation plan reflects a collaborative, data-driven process designed to attract, retain, and support high-quality staff.**



**This process ensures every compensation decision is intentional, competitive, and aligned to student success.**



# Pay Systems Maintenance

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Zachary Hobbs

May 7, 2026

# TASB Pay Study Process

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## Data Collection – January

Pay data & processes

Kick-off discussions



## Market Pay Review – February

Gather market data

Match common jobs



## Build Models for Improvement – March

Align pay structures

Adjust employee pay

# Compensation Concepts

# Pay System Objectives

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- **Recruit Employees**

- Competitive entry rates
- Competitive pay for experienced new hires

- **Pay for Job Value**

- Prevent overpayment or underpayment

- **Retain Employees**

- Advance pay to market rates
- Market-competitive pay increases

- **Control Costs**

- Salary plan and increases driven by budget

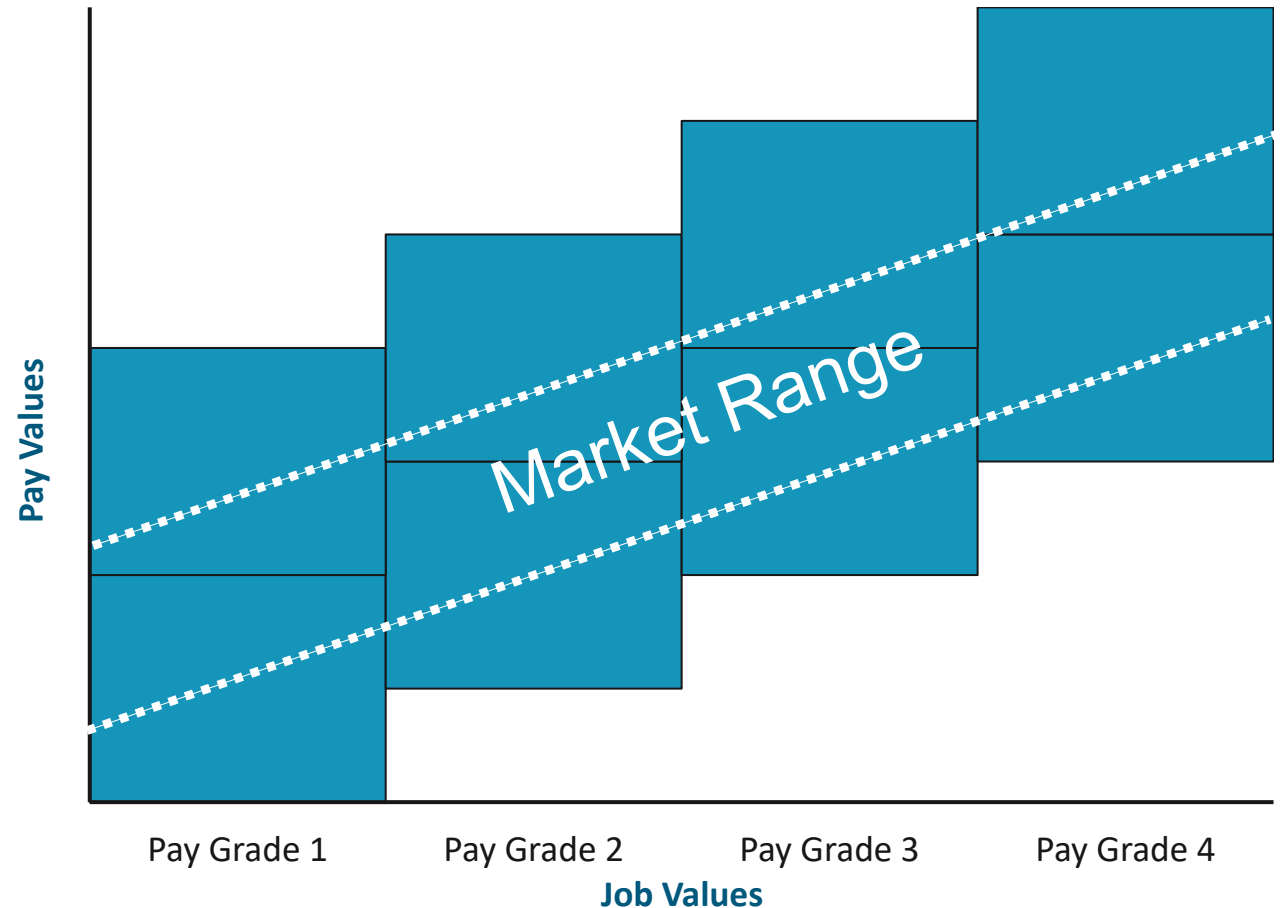
# Pay System Controls

## Pay Range Control Points

Maximum Rates —  
maximum pay for job value

Midpoint Rates —  
market target pay for job value

Minimum Rates —  
lowest pay for job value



# Findings

# Market Districts

	District	ESC Region	Student Enrollment	Number of FTE	Teacher	Exempt* & Nonexempt
1	Bryan ISD	06	15,897	2,926	X	X
2	Crowley ISD	11	16,824	2,278	X	X
3	Ector County ISD	18	33,426	3,939	X	X
4	Frenship ISD	17	12,048	1,537	X	X
5	Lubbock ISD	17	23,172	3,102	X	X
6	Midland ISD	18	28,752	2,963	X	X
7	San Angelo ISD	15	12,497	1,766	X	X
8	Tyler ISD	07	18,934	2,834	X	X
9	Waco ISD	12	12,968	2,239	X	X
10	Wichita Falls ISD	09	12,868	1,607	**	
11	Wylie ISD-Taylor County	14	5,632	748	**	
	<b>Abilene ISD</b>	<b>14</b>	<b>14,514</b>	<b>2,202</b>	<b>11</b>	<b>9</b>

\* High-level central administrator jobs are compared to statewide market data for districts of comparable size

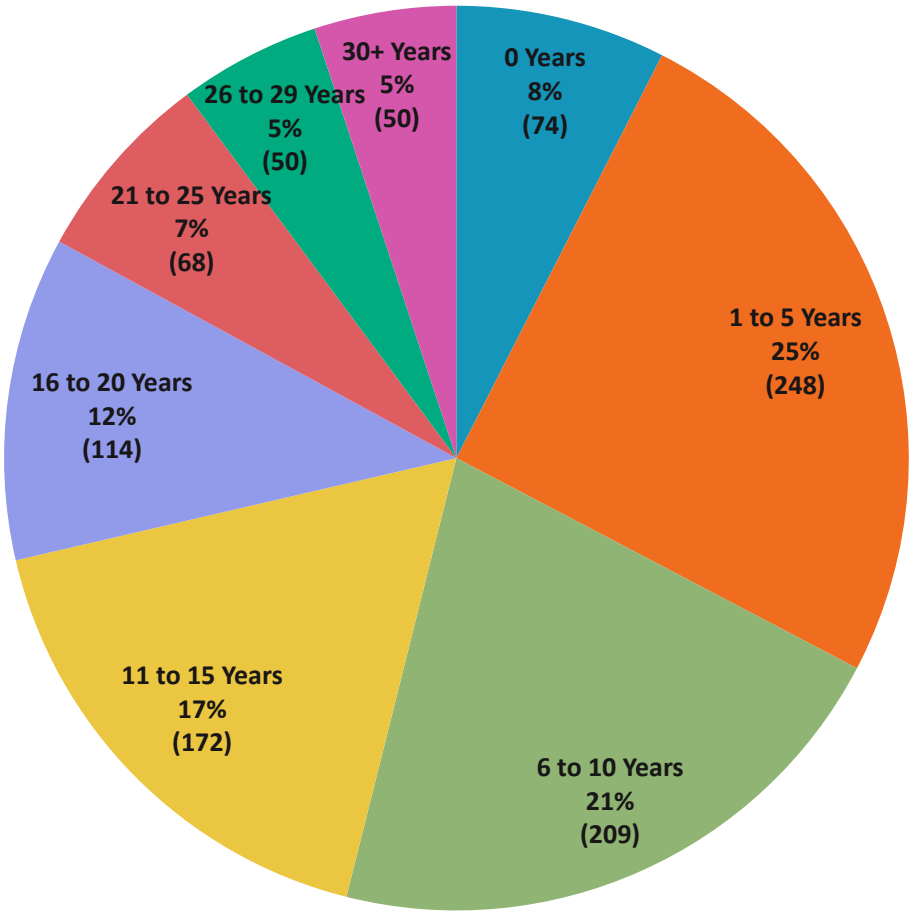
\*\* District did not participate in survey. Teacher schedules collected from the district.

# Other Market Sources

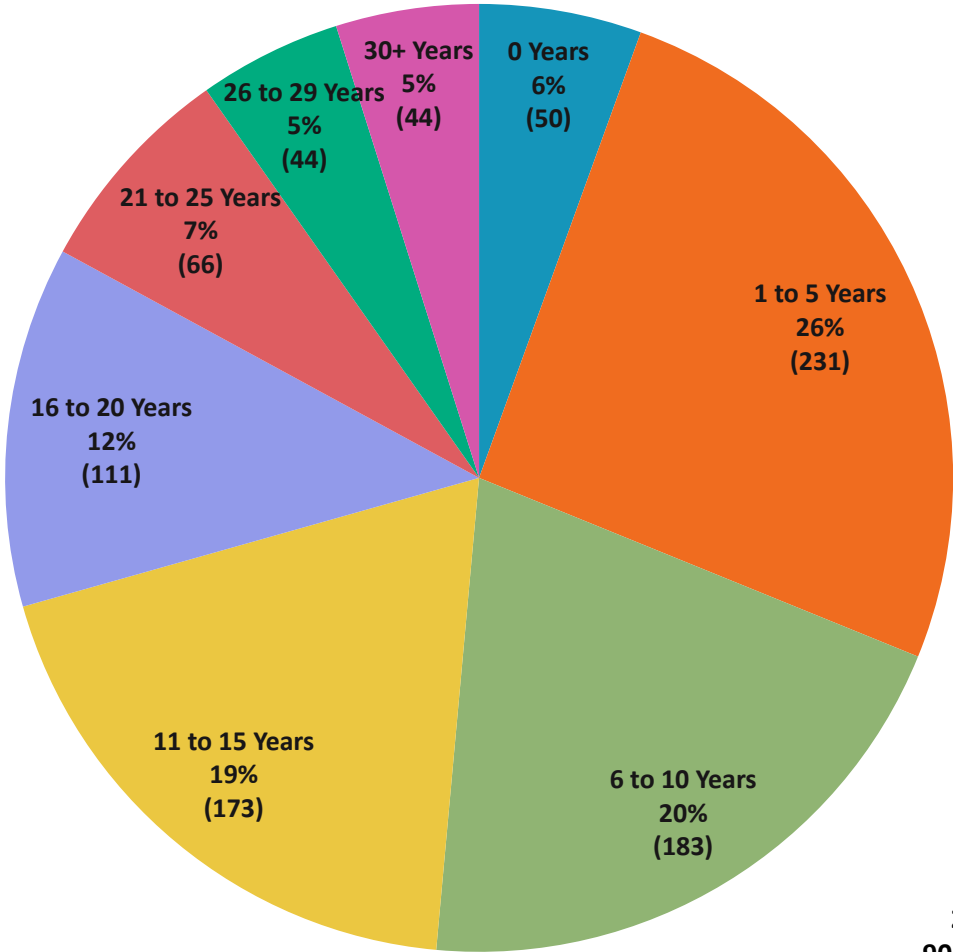
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- Statewide market for districts with enrollment between 10,000 to 24,999
- Abilene metro area non-school market from
  - CompAnalyst
  - Payfactors by Payscale

# Teachers – Demographics

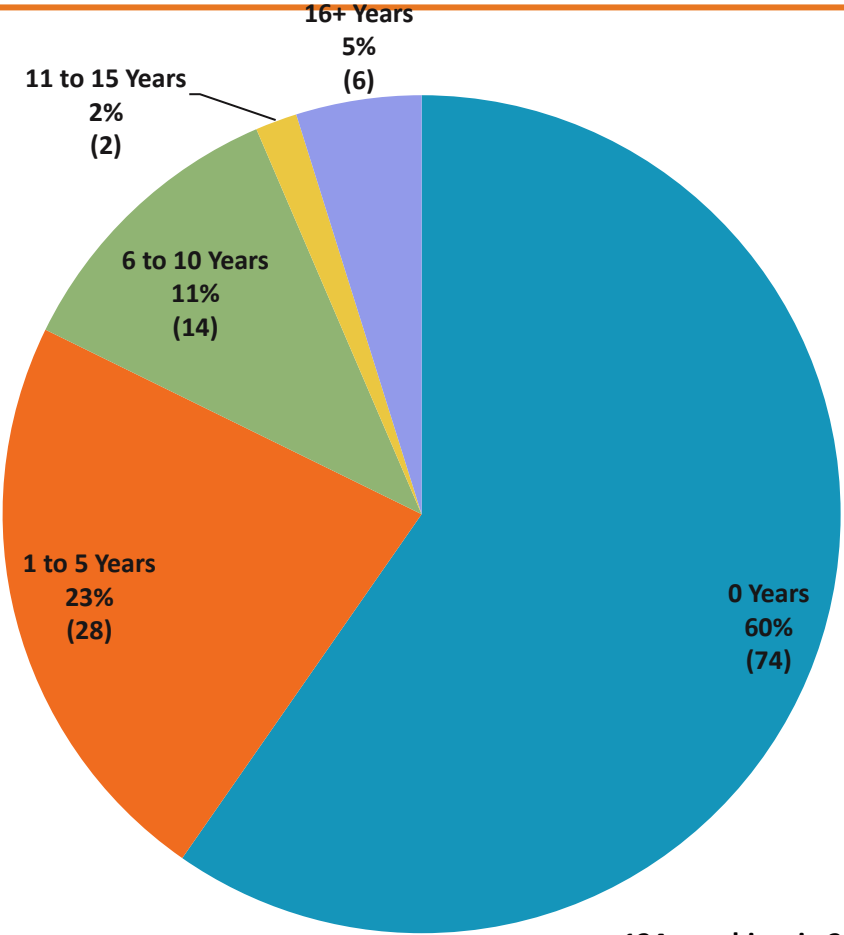


2024-2025  
985 Teachers

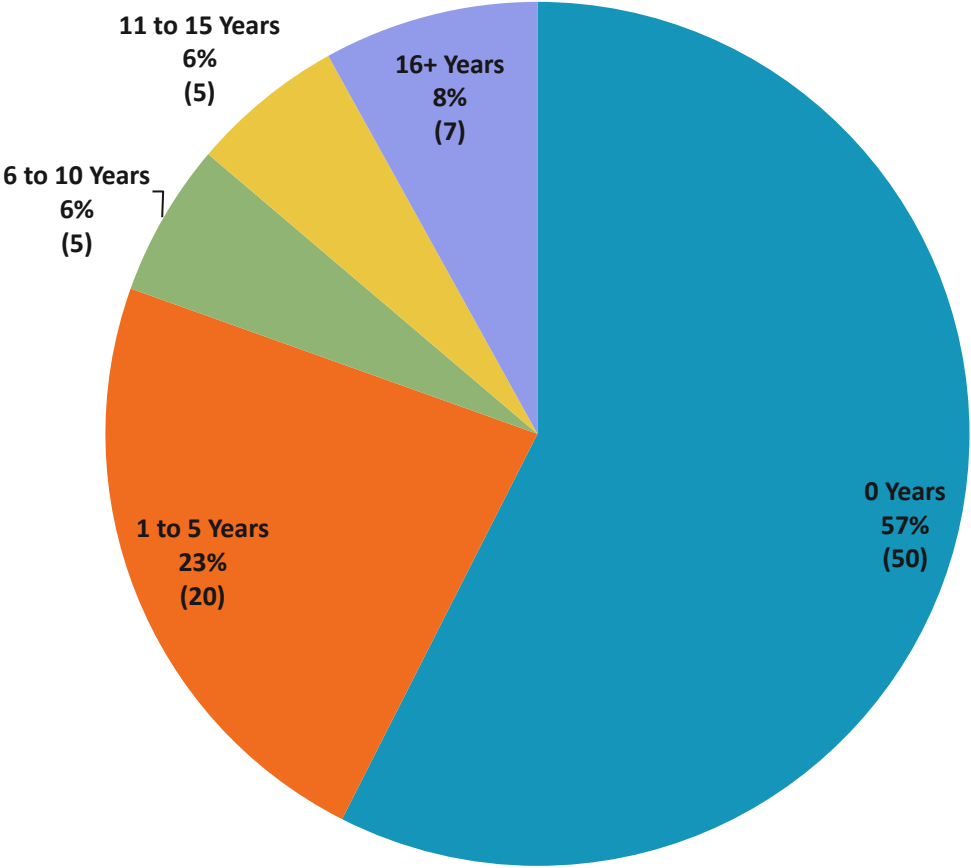


2025-2026  
902 Teachers

# Teachers – New Hires

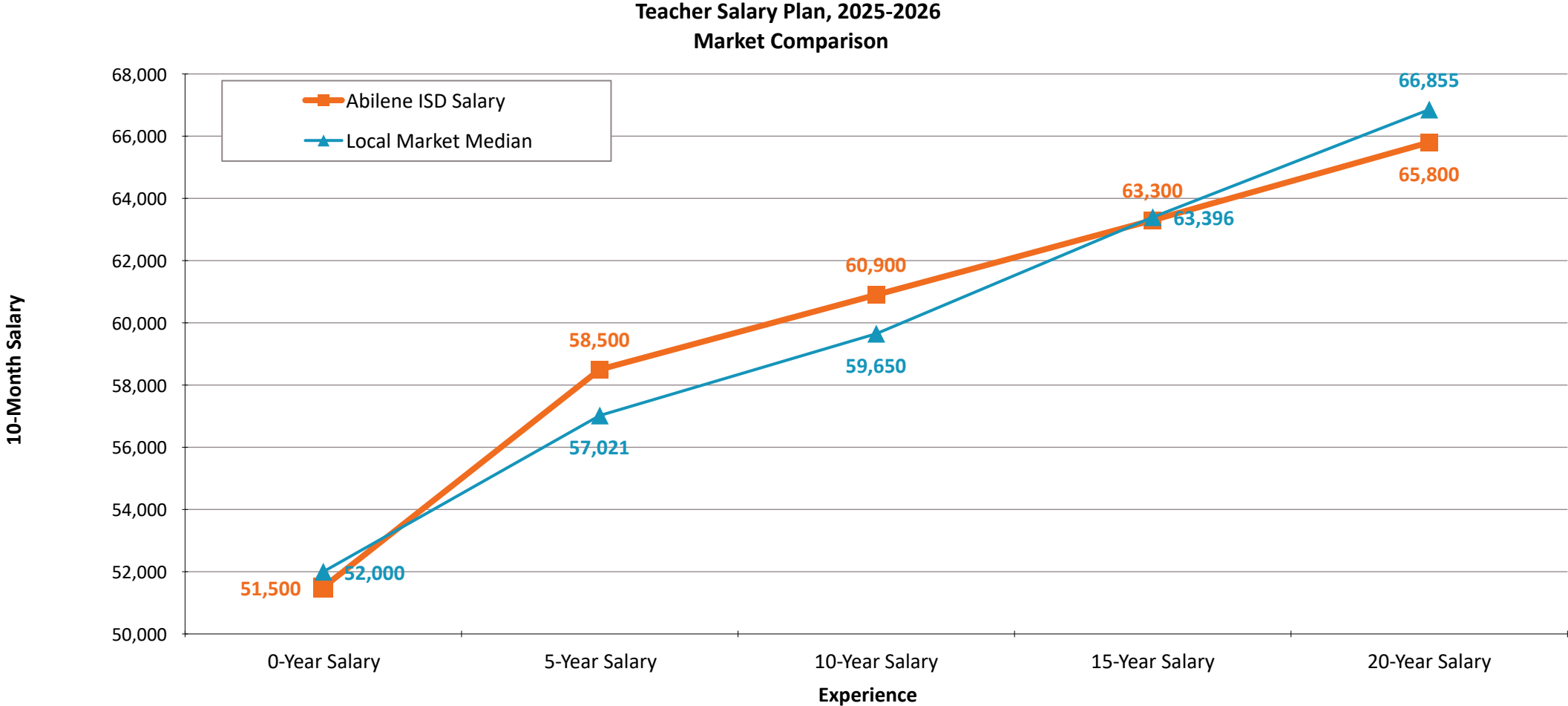


124 new hires in 2024-2025  
13% of teachers



87 new hires in 2025-2026  
10% of teachers

# Teachers – Market Graph



# Teachers – Market Salaries

	0 - Years	5 - Years	10 - Years	15 - Years	20 - Years	Average Salary
<b>Abilene ISD Salary</b>	\$51,500	\$58,500	\$60,900	\$63,300	\$65,800	\$60,022
<b>Local Market Median</b>	\$52,000	\$57,021	\$59,650	\$63,396	\$66,855	\$60,668
<b>Percent of Market</b>	99%	103%	102%	100%	98%	99%
<b>Difference from Market</b>	(\$500)	\$1,479	\$1,250	(\$96)	(\$1,055)	(\$646)

# Teachers – Market Stipends

Stipend	Abilene ISD	Median Stipend	Districts Reporting
Master's Degree – General	\$1,000	\$1,250	8 of 9
Secondary Math	--	\$2,050	8 of 9
Secondary Science	--	\$2,050	8 of 9
Special Education – High Needs	\$2,000	\$2,000	7 of 9
Special Education – High Needs	\$6,000	\$4,000	9 of 9
Bilingual	\$6,000	\$5,000	9 of 9

# Exempt – Market Salaries

<b>Pay Group</b>	<b>Employee Pay to Market</b>	<b>Pay Grade Midpoint to Market</b>	<b>Number of Benchmarks</b>
<b>District Leadership</b>	100%	100%	5
<b>District Administration</b>	105%	107%	14
<b>District Professional</b>	96%	101%	8
<b>Campus Administration</b>	95%	100%	7
<b>Campus Professional</b>	98%	103%	14
<b>Technology</b>	93%	96%	13

# Nonexempt – Market Salaries

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks
Instructional Support	92%	100%	94%	7
Clerical & Technical	97%	99%	97%	17
Student Nutrition	102%	103%	96%	5
Custodial	95%	97%	100%	5
Maintenance	89%	94%	99%	10
Transportation	101%	98%	99%	4

# Recommendations

# Recommendation 1

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Implement pay structure adjustments to improve comparison to market

- Improved starting salaries
  - Clerical paraprofessional minimums increased by 7.9%
  - Auxiliary minimums increased by 3.7%

# Recommendation 2 continued

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Adopt a general pay increase (GPI) to maintain market position

- Model 1: 1% for all job groups (\$600 for teachers)
- Model 2: 2% for all job groups (\$1,200 for teachers)
- Model 3: 3% for all job groups (\$1,800 for teachers)
- For teacher structure, GPI calculated as a percentage of market median salary
- For other pay groups, GPI calculated as a percentage of employee's pay grade midpoint

# Recommendation 3

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Provide adjustments to address market differences and maintain equity

- Increase to 1 percent above minimum
- Teacher pay equity adjustments
- Placement scale adjustments

# Recommendation 4

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The district should consider conducting a full comprehensive pay review in 2026-27. The last comprehensive review was conducted in 2015-16. TASB HR Services has provided pay maintenance services to the district for the past 10 years.

# Cost – Model 1 (1.0%)

Pay Group	Teacher Retention Allotment	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	\$238,000	\$537,973	\$6,471	\$782,444
Administrative Professional	\$0	\$289,372	\$129,549	\$418,921
Information Technology	\$0	\$20,749	\$29,207	\$49,956
Clerical Paraprofessional	\$0	\$142,516	\$802,785	\$945,301
Auxiliary	\$0	\$112,363	\$234,119	\$346,482
<b>Total</b>	<b>\$238,000</b>	<b>\$1,102,973</b>	<b>\$1,202,131</b>	<b>\$2,543,104</b>
<b>% of Current Costs</b>	<b>0.2%</b>	<b>1.0%</b>	<b>1.1%</b>	<b>2.4%</b>

# Cost – Model 2 (2.0%)

Pay Group	Teacher Retention Allotment	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	\$238,000	\$1,075,784	\$107	\$1,313,891
Administrative Professional	\$0	\$578,619	\$105,808	\$684,427
Information Technology	\$0	\$41,428	\$20,568	\$61,996
Clerical Paraprofessional	\$0	\$285,768	\$692,951	\$978,719
Auxiliary	\$0	\$222,573	\$166,573	\$389,146
<b>Total</b>	<b>\$238,000</b>	<b>\$2,204,172</b>	<b>\$986,007</b>	<b>\$3,428,179</b>
<b>% of Current Costs</b>	<b>0.2%</b>	<b>2.1%</b>	<b>0.9%</b>	<b>3.2%</b>

# Cost – Model 3 (3.0%)

Pay Group	Teacher Retention Allotment	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	\$238,000	\$1,613,757	\$107	\$1,851,864
Administrative Professional	\$0	\$868,000	\$88,923	\$956,923
Information Technology	\$0	\$62,156	\$11,632	\$73,788
Clerical Paraprofessional	\$0	\$425,643	\$589,487	\$1,015,130
Auxiliary	\$0	\$334,936	\$108,289	\$443,225
<b>Total</b>	<b>\$238,000</b>	<b>\$3,304,492</b>	<b>\$798,438</b>	<b>\$4,340,930</b>
<b>% of Current Costs</b>	<b>0.2%</b>	<b>3.1%</b>	<b>0.8%</b>	<b>4.1%</b>

Zachary Hobbs  
800-580-7782  
hrservices@tasb.org

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Follow HR Services  @tasbhrs  tasb-hr-services  tasbhrs

**Abilene Independent School District Board Document - Agenda Item IV.B.**

Meeting Date: May 7, 2026

Meeting Type: Workshop

Item Type: Presentation

Future Action Required: No

If Yes, Month: N/A

Subject: School Finance 201

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Background Information: The attached presentation is the next session in the budget workshop series; School Finance 201. This presentation focuses on understanding how school finance works in Texas, specifically in regards to the relationship between rising property values and the prescribed state entitlement. We will break down the process into easy understandable steps, and talk about the correlation between property values, tax rates, state funding and recapture.

Attached Supporting Documents: Presentation

Fiscal Implications: None

Administrative Recommendation: None

Contact Person: Jennifer Hinds





# SCHOOL FINANCE 201

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*JENNIFER HINDS*  
*CHIEF FINANCIAL OFFICER*

# School Finance 201

## May 2026

### OBJECTIVES

- Gain a better understanding of how school finance works in Texas
- Be able to explain the general concepts to your friends & neighbors
- Understand the correlation between property taxes to district revenues



# FINANCE 101 REFRESHER: KEY ELEMENTS



## Basic Allotment

State established funding amount per student (**Currently \$6,215 increased \$55 in 89<sup>th</sup> Legislative Session**)



## ENTITLEMENT

Tier 1 Guaranteed **revenue** amount, will be funded through state & local revenue combination



## Local Share

Portion of the Tier 1 entitlement the district is responsible for raising through the local property tax. Depends on property value & tax rate.



## State Share

The difference between the entitlement and the local share. Distributed as Foundation School Program Funds.



## Guaranteed Yield

State guaranteed amount of Tier 2 **revenue** per penny per weighted student

# FINANCE 101 REFRESHER: ACROYNMS

**ADA**

**Average Daily Attendance\***, or the average number of students who show up for school each day (Used in Tier 1)

**WADA**

Number of students in **Weighted Average Daily Attendance\*** adjusted for program needs of the students (used in Tier 2)

**ASF**

Available School Fund “per capita” payments based on prior year ADA; rate determined each year by State Board of Education; Currently \$471.19 set June 2025

**MCR**

Maximum Compressed Rate (M&O) driven by property value growth; certified by TEA

**LFA**

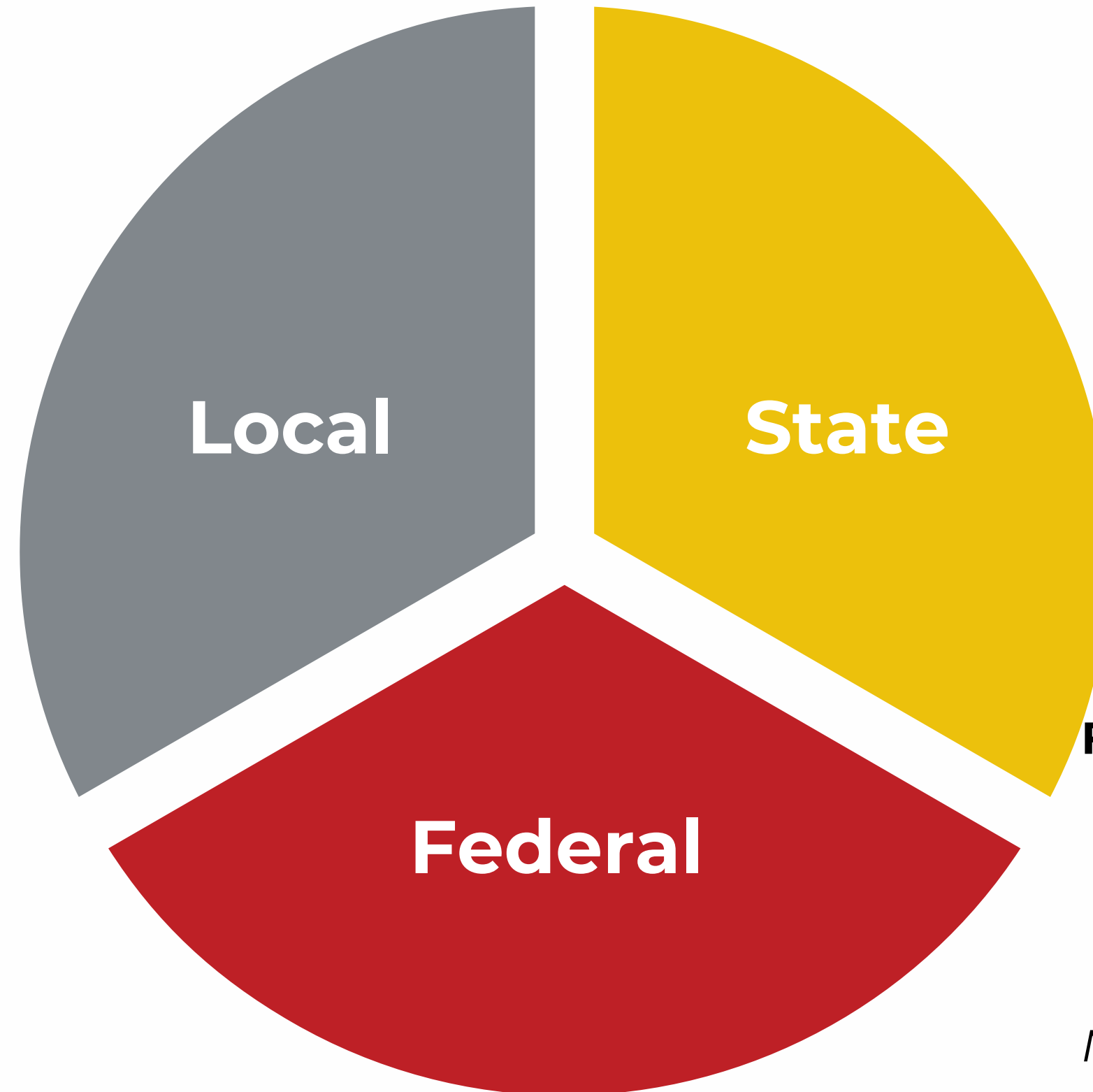
Amount the state assumes can be raised locally based on property wealth; Local Fund Assignment (**Current year state value\***/100xMCR)

**\*Data elements not known until year is over.**

**\*Data element estimated a year in advance.**

# FINANCE 101 REFRESHER: REVENUE SOURCES

- Local Revenue**
- Property Tax Collections
  - Interest Income on Investments
  - Ticket Sales (Athletics/Fine Arts)
  - Misc. Revenues



- State Revenue**
- Available School Fund and Foundation School Program State Aid
  - TRS On-Behalf

- Federal Revenue**
- SHARS
  - Indirect cost on federal grants
  - QSCB
  - Impact Aid

*Note: federal grants are accounted for in special revenue funds.*

# TAX RATE COMPONENTS



## Operations

- Employee salaries & benefits
- Classroom supplies & equipment
- Transportation
- Utilities & insurance
- Athletics/fine arts/extracurricular
- Legal & audit services



## Debt Service

- Principal and interest payments on voter-approved bonds
- **CANNOT** be used for day to day operational costs

# TAX RATE COMPONENTS

## M&O

### Tier 1



**Maximum  
Compressed  
Tax Rate  
(MCR)**

### Tier 2



**Golden  
Pennies**

**8 Total  
Available**

*Voter Approved*

**AI SD has 8**



**Copper  
Pennies**

**9 Total  
Available**

*Voter Approved*

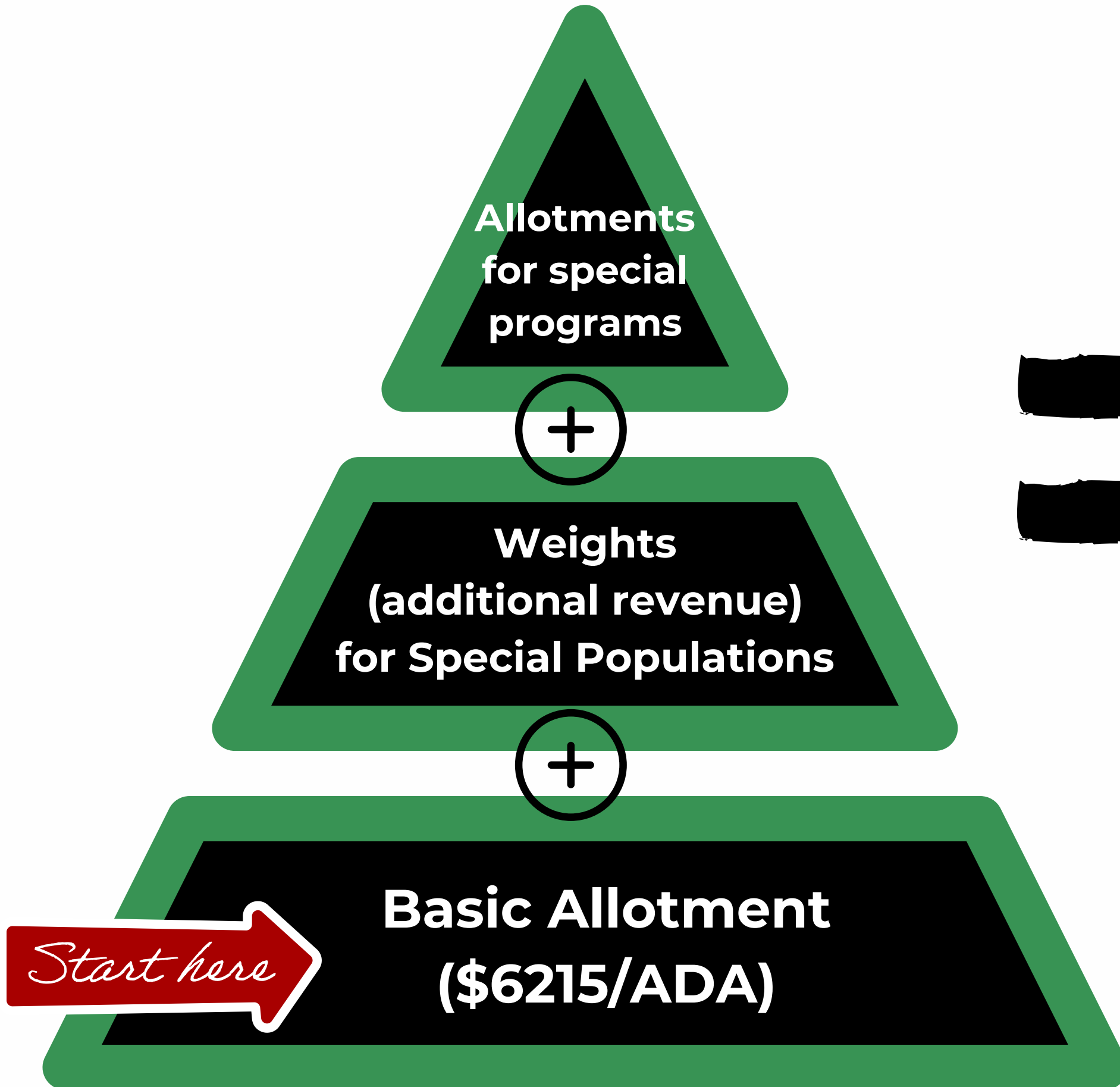
**AI SD has 3**

## I&S



**Set by  
Board to  
service  
existing  
voter  
approved  
debt**





# TIER 1 ENTITLEMENT

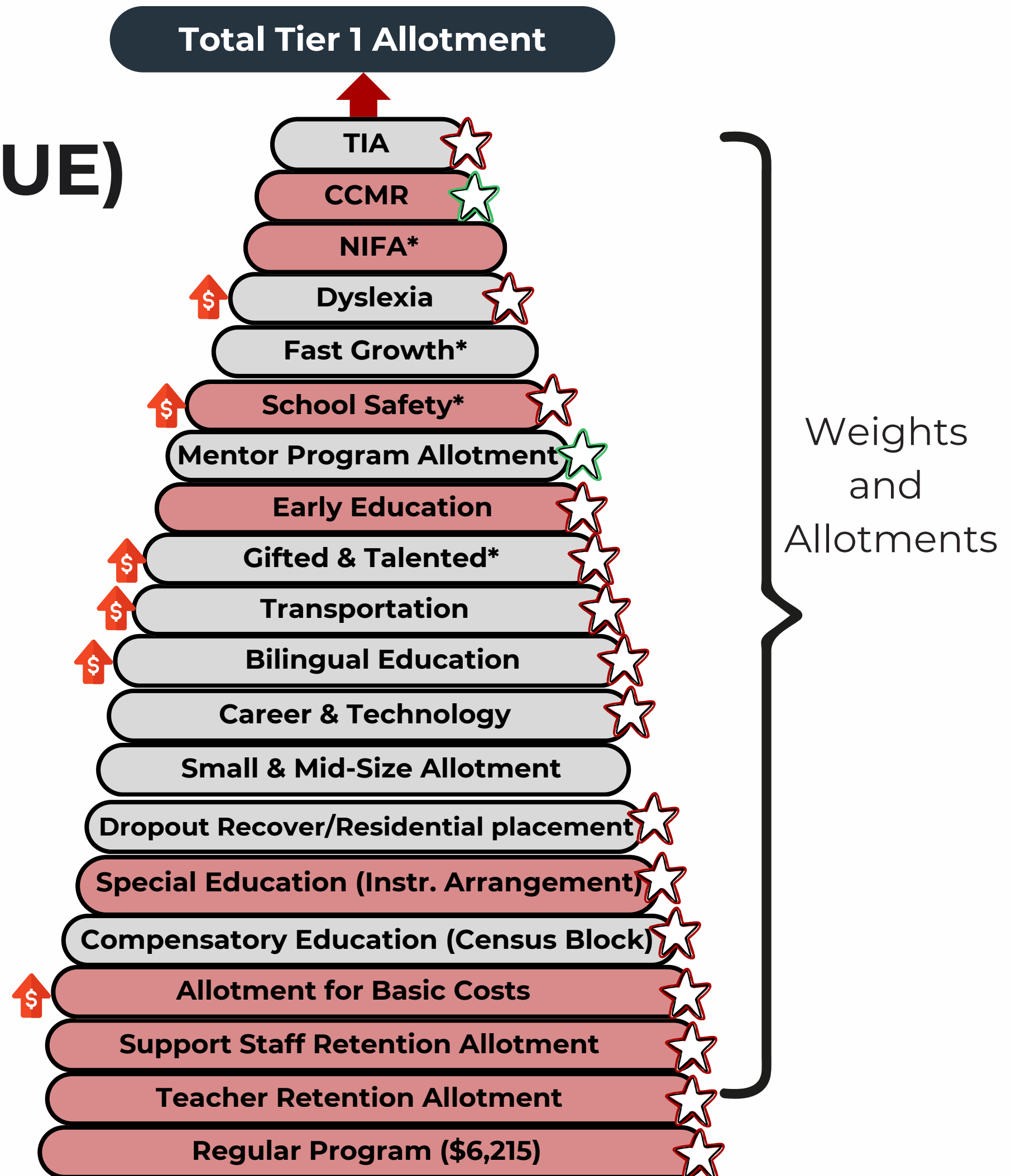


# CALCULATION OF TIER 1 ENTITLEMENT (REVENUE)

**Basic Allotment: \$6,215**  
Per Student/set by TEC CH 48

**Tier 1 Cost =  
Entitlement=  
Revenue**

-  =AISD Receives
-  =New for AISD
-  =Costs exceed available funding
-  =HB 2 Add/Funding Change
- \*Allotment Capped



# FUNDING THE TIER 1 ENTITLEMENT

**WHO IS GOING  
TO PAY FOR  
THIS?**

**TIER 1  
ENTITLEMENT**

# FUNDING THE TIER 1 ENTITLEMENT

## ASF

(AVAILABLE SCHOOL FUNDS)

Set by the state each year

FY26 ABILENE ISD = 7% OF ENTITLEMENT

## LFA

(LOCAL FUND ASSIGNMENT)

Property Taxes

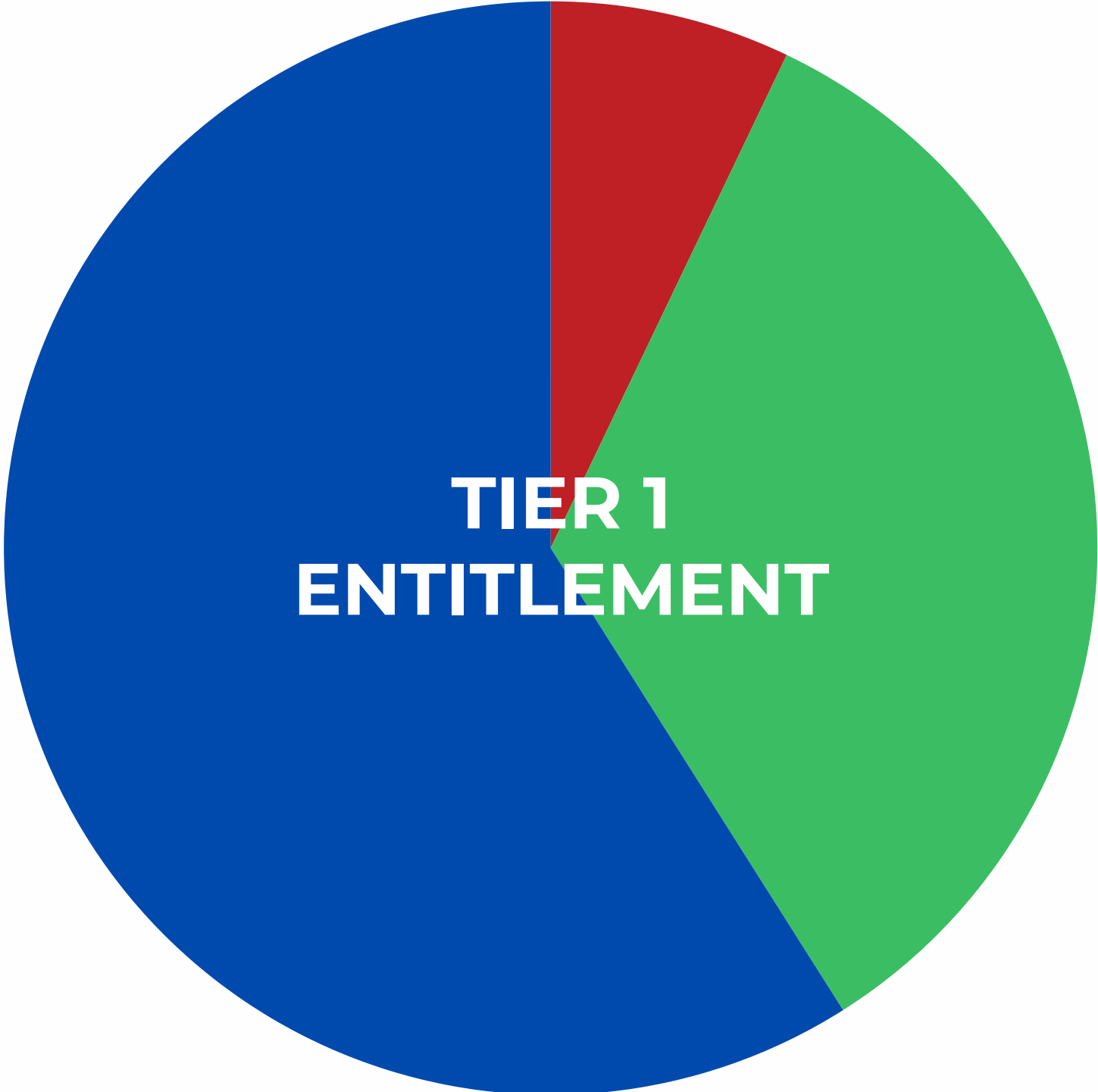
FY26 ABILENE ISD = 34% OF ENTITLEMENT

## FSP

(FOUNDATION SCHOOL FUND)

State Funds - only if needed to complete the Tier 1 entitlement

FY26 ABILENE ISD = 59% OF ENTITLEMENT



# FUNDING THE TIER 1 ENTITLEMENT

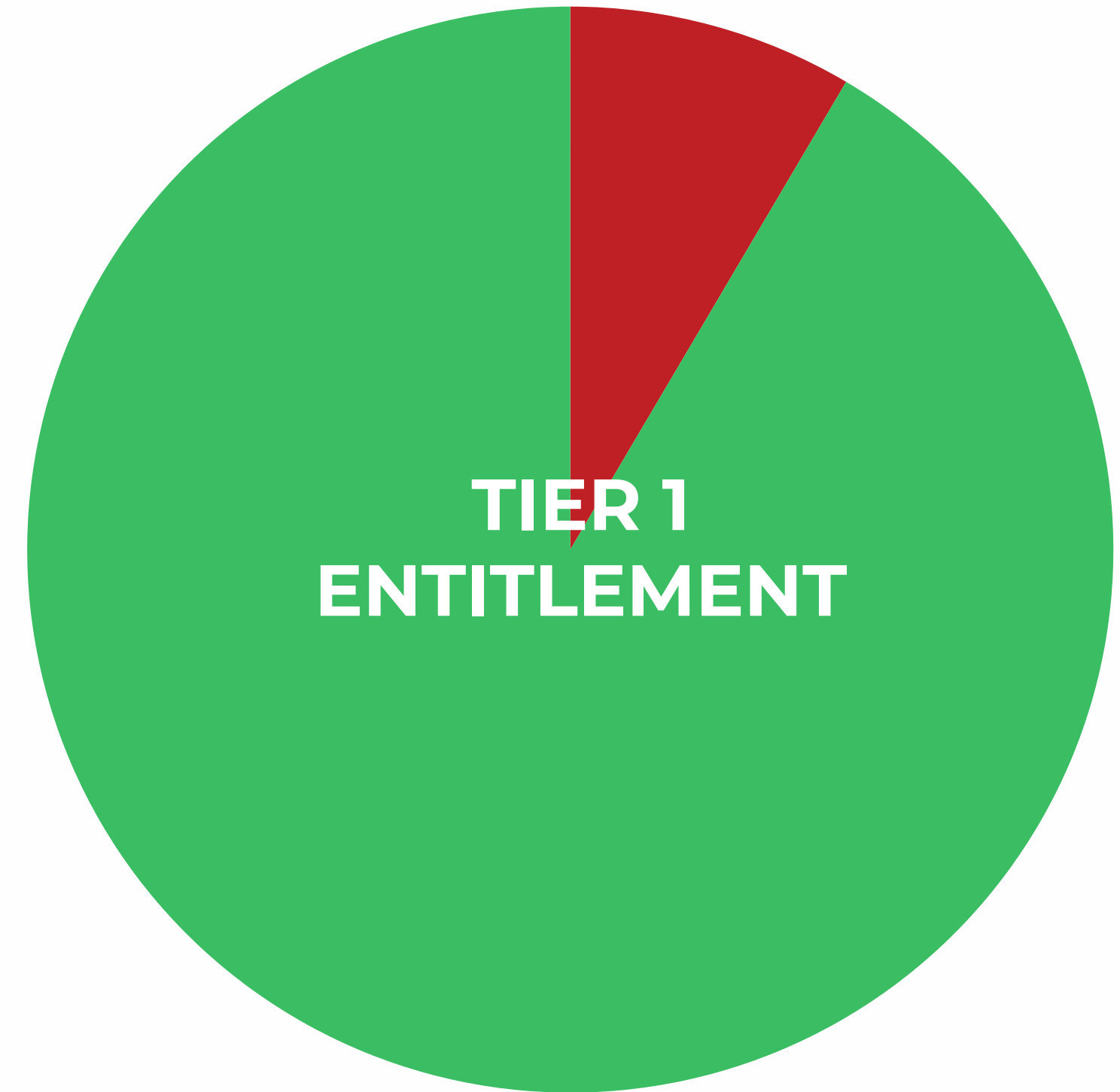
**ASF**

(AVAILABLE SCHOOL FUNDS)

**LFA**

(LOCAL FUND ASSIGNMENT)

**What if the LFA  
exceeds the  
entitlement?**



# RECAPTURE: ALSO KNOWN AS...

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- Chapter 41 - implemented in 1993
- Robin Hood
- Share the wealth
- Wealth Equalization
- Chapter 49 - HB 3  
Changes Ch. 41 in 2019



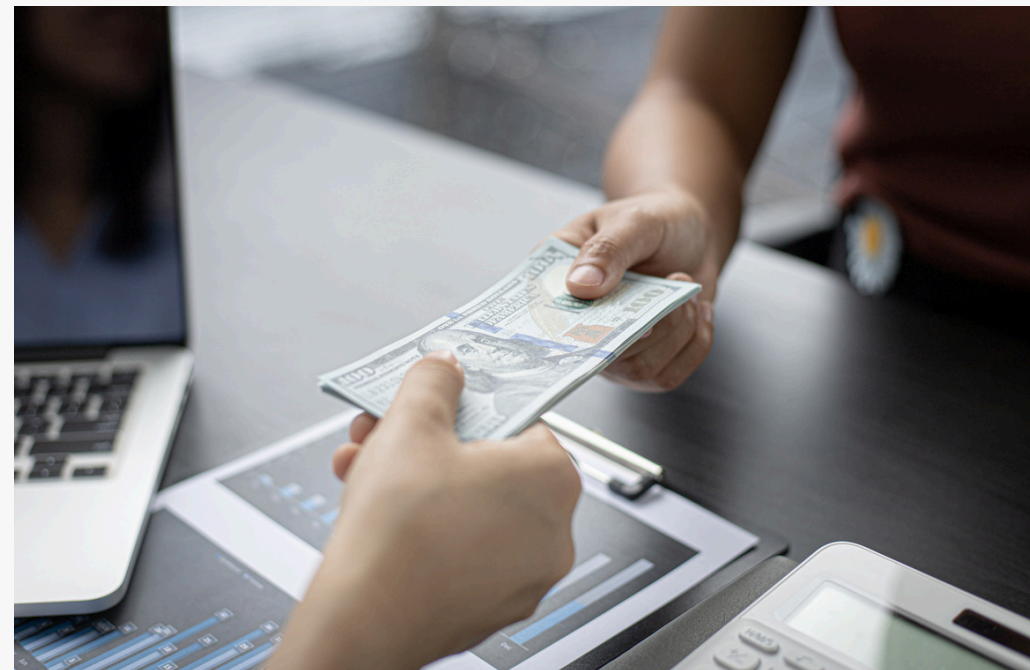
# WHY DOES RECAPTURE EXIST?

## Property Wealth



Districts that are deemed property-wealthy share a portion of their property tax revenue.

## Recapture Funds



Funds paid back to the State.

## Wealth Equalization



Recapture paid into the state is then redistributed in an effort to ensure equitable funding across the state.

# BASIC SCHOOL FUNDING STRUCTURE

1

Formula  
Entitlement

a.k.a. our revenue  
(determined by the state)



State Aid



Local Share  
(Property Tax)

3

State makes up the  
difference to meet the  
entitlement amount.

2

Local property tax  
revenue collected by  
the district.

# WHAT CAUSES RECAPTURE?

①

Formula  
Entitlement

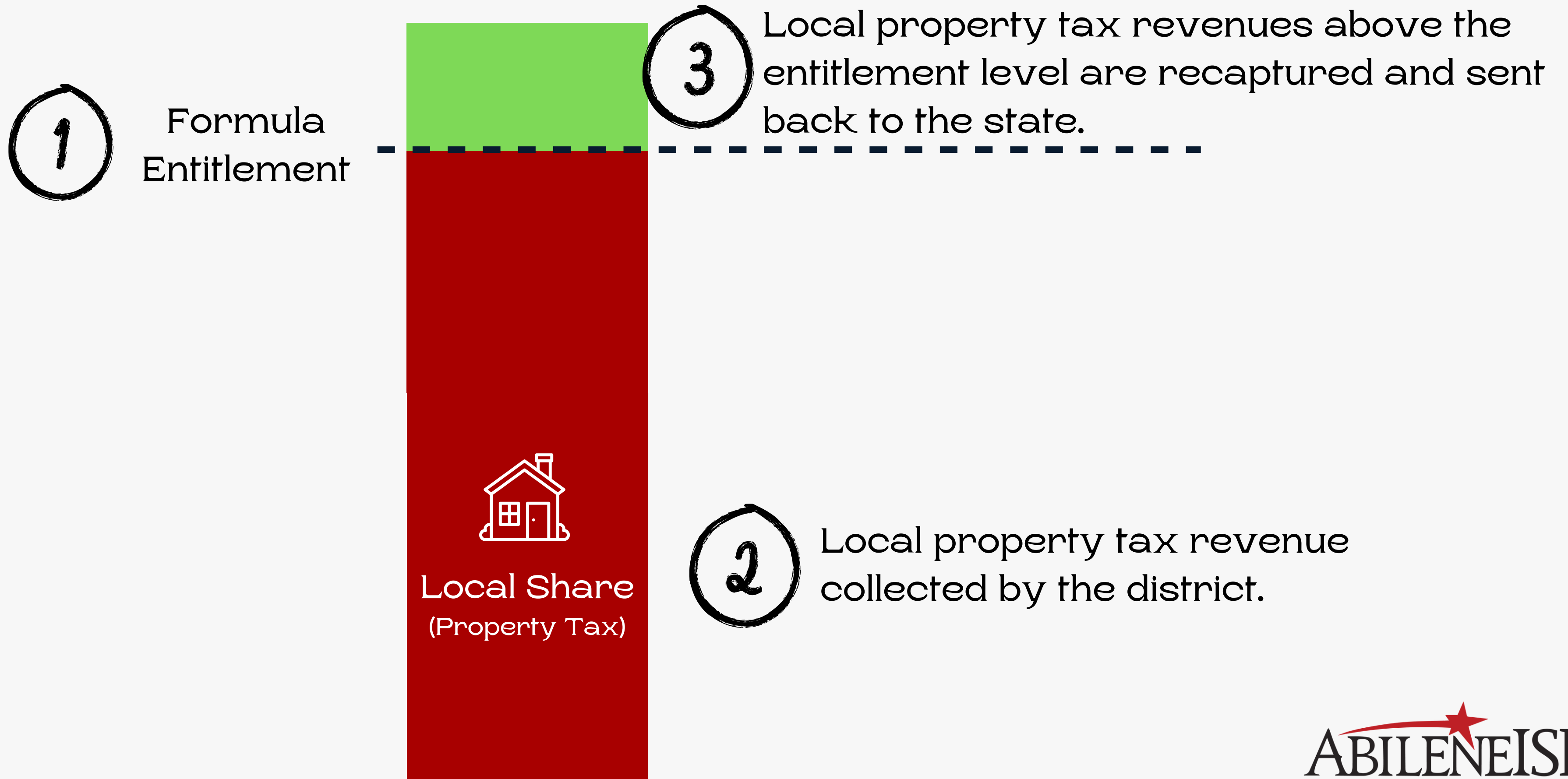


District collects local property tax revenue over the entitlement level.

②

Local property tax revenue collected by the district.

# WHAT CAUSES RECAPTURE?



# TIER 2 ENRICHMENT

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## Tier 2



**Golden Pennies**

**8 Total Available**

*Voter Approved*

**AISD has 8**



**Copper Pennies**

**9 Total Available**

*Voter Approved*

**AISD has 3**

### **GOLDEN PENNIES**

- GUARANTEED YIELD = \$132.40 PER WADA

### **COPPER PENNIES**

- GUARANTEED YIELD = \$52.44 PER WADA

If a district's tax base cannot generate this guaranteed revenue, the state provides the rest.

# TIER 2 LOCAL VS. STATE



## 2025-2026 Tier Two Detail Report

### ABILENE ISD (221901)

Last Update: APR 10, 2026

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 46695

Tier Two Detail		LPE	DPE
1.	WADA (Weighted Students in Average Daily Attendance)	17,968.659	19,205.239
<b>Level 1 - Golden Pennies</b>			
2.	M&O Collections for Level 1	\$4,711,202	\$4,711,202
3.	District Tax Rate Level 1 (DTR1) ((M&O collections for level 1 * 100)/2025 state certified district property value (DPV))	\$0.0733	\$0.0733
4.	Level 1 Entitlement@\$129.52 (WADA * 129.52 * DTR1 * 100)	\$17,059,114	\$18,233,101
5.	Less Local Share (LR) ((2025 DPV / 100) * DTR1)	(\$4,710,672)	(\$4,710,672)
6.	Guaranteed Yield Allotment ((\$129.52 * WADA * DTR1 * 100) - LR)	\$12,348,442	\$13,522,429
<b>Level 2 - Copper Pennies</b>			
7.	M&O Collections for Level 2	\$1,766,701	\$1,766,701
8.	District Tax Rate Level 2 (DTR2) ((M&O collections for level 2 * 100)/2025 state certified district property value (DPV))	\$0.0275	\$0.0275
9.	Level 2 Entitlement @\$49.72 (WADA * 49.72 * DTR2 * 100 )	\$2,456,855	\$2,625,932
10.	Less Local Share (LR) ((2025 DPV / 100) * DTR2))	(\$1,767,305)	(\$1,767,305)
11.	Guaranteed Yield Allotment ((\$49.72 * WADA * DTR2 * 100) - LR)	\$689,549	\$858,627
<b>Total Tier Two State Aid</b>			
Total Tier Two State Aid (Line 6 + Line 11)		\$13,037,991	\$14,381,056

AISD Golden Pennies

Tier 2 Level 1 (Golden)

Local Share

State Share

AISD Copper Pennies

Tier 2 Level 2 (Copper)

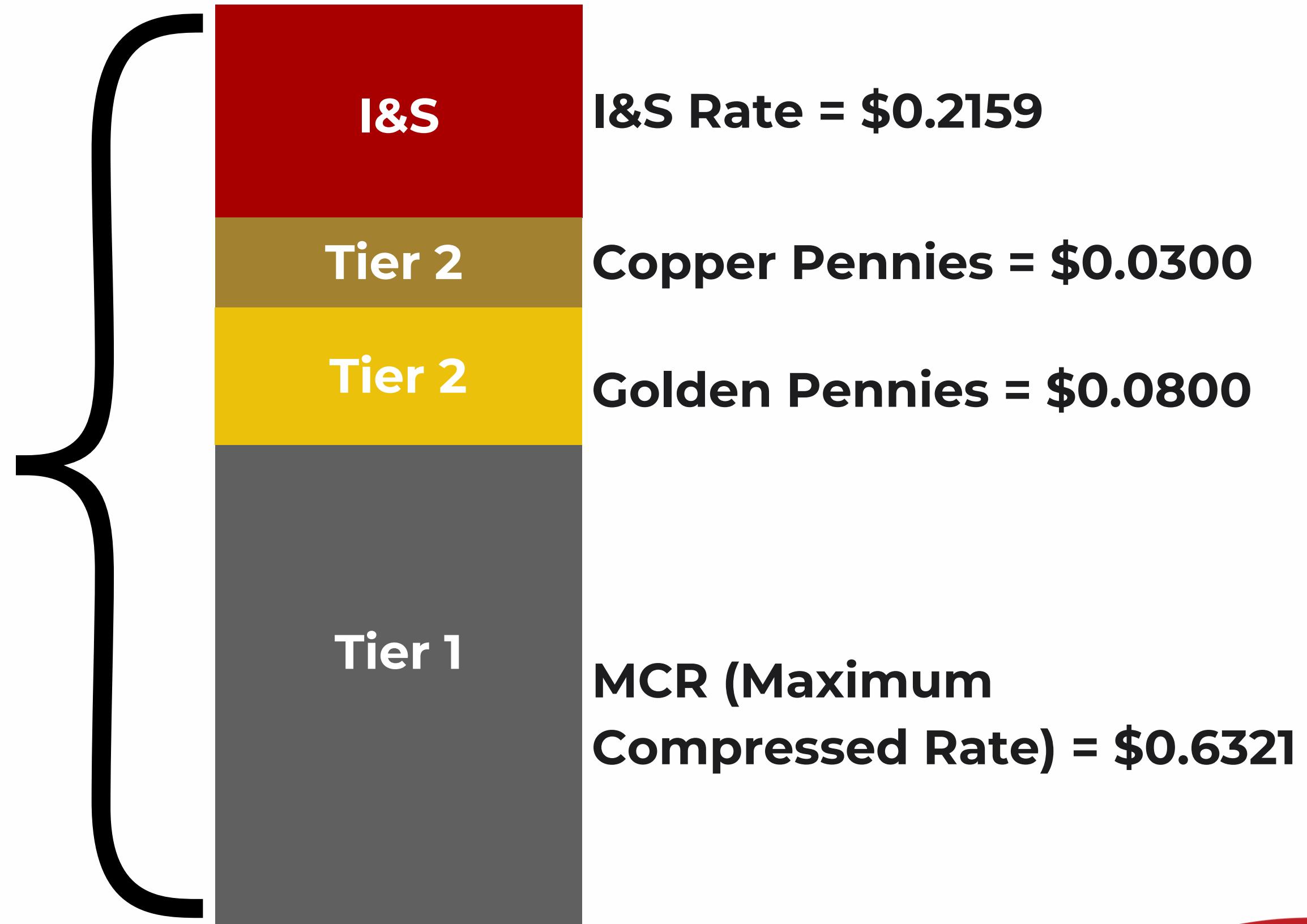
Local Share

State Share



# ABILENE ISD FY26 TAX RATE

**Total Tax  
Rate  
\$0.9580**



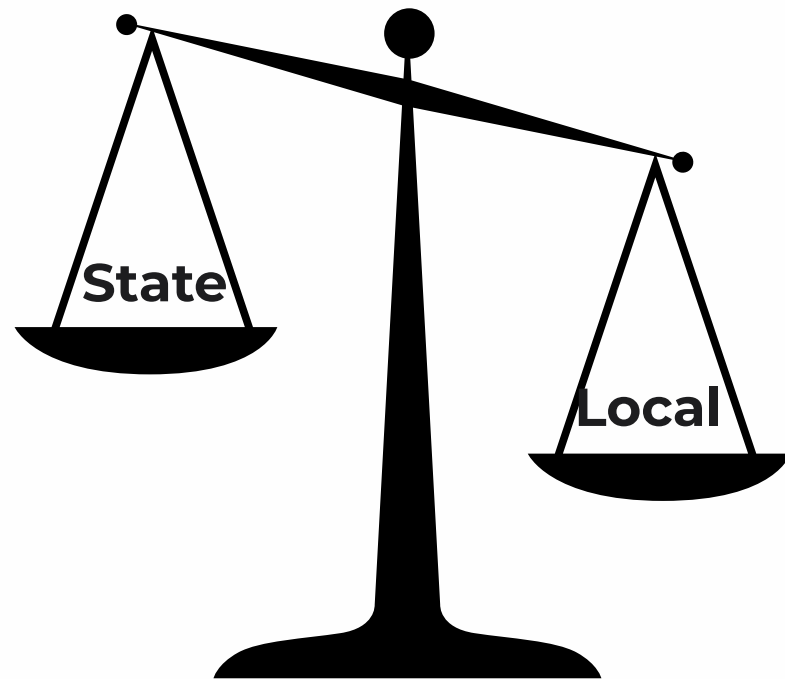
# KEY TAKEAWAYS

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**Rising property values do not automatically increase school district revenue.**

**When local property tax collections exceed the district's funding entitlement, the excess is subject to recapture and returned to the state.**



**As local funding increases (due to property value increase), state funding is reduced proportionally.**