

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, 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

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

Date



Abilene ISD Compensation Planning Process

*Mrs. Alison Sims
Associate Superintendent for the
Development of Human Resources*



Why the Pay Study Matters

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



AISD Process

Gathering Input
Setting Priorities

Data Analysis and
Validation

Refining Strategy

Collaboration with
TASB



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

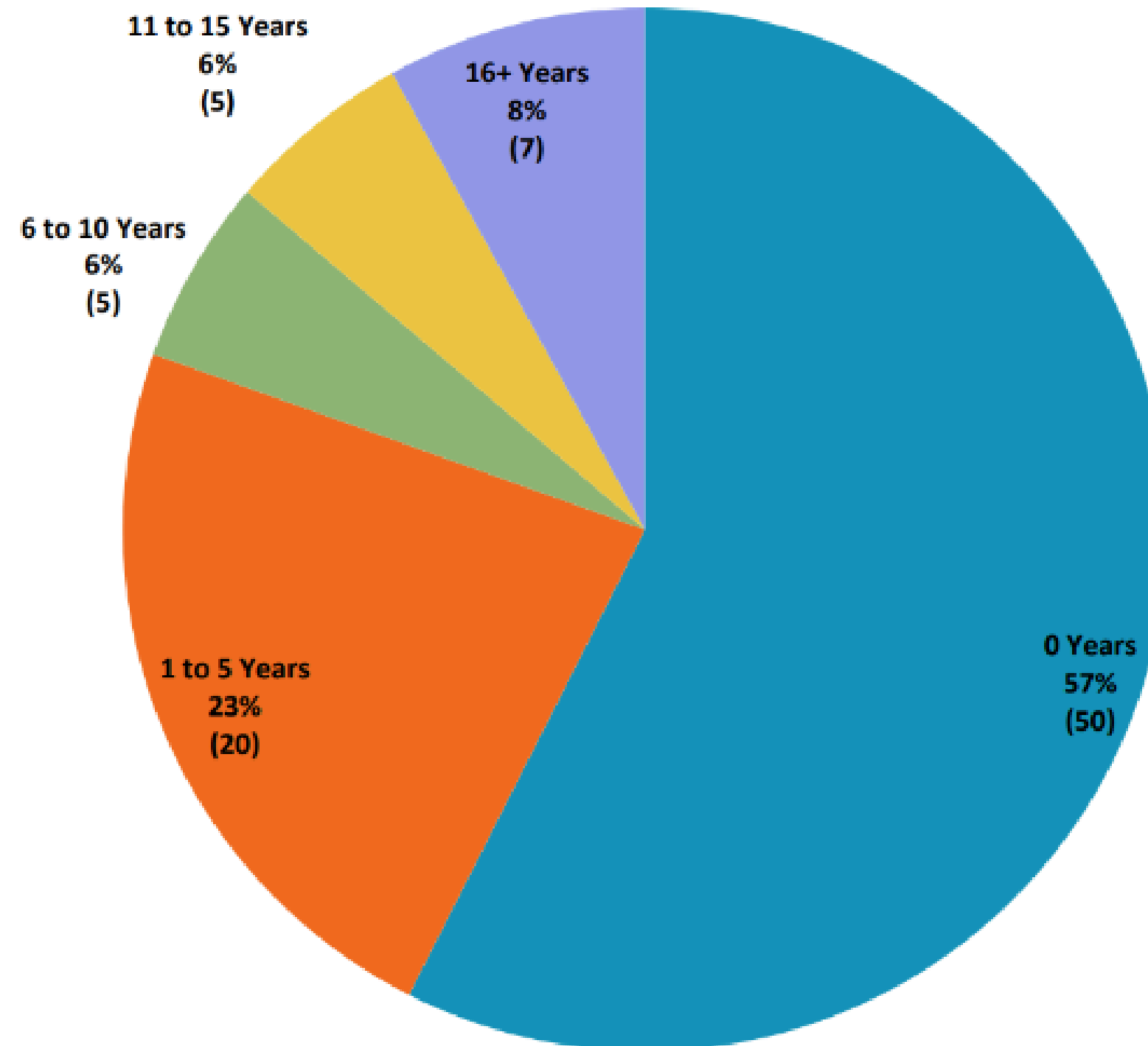
- District Data Submitted to TASB
 - Salaries, experience, job titles
- TASB Review
 - Identifies inequities and market gaps
- HR Internal Analysis
 - Staffing levels
 - Experience distribution
 - Turnover trends (ex: ~10% teacher turnover)

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



Data Analysis - Example

New to District Teachers Hired in 2025-2026

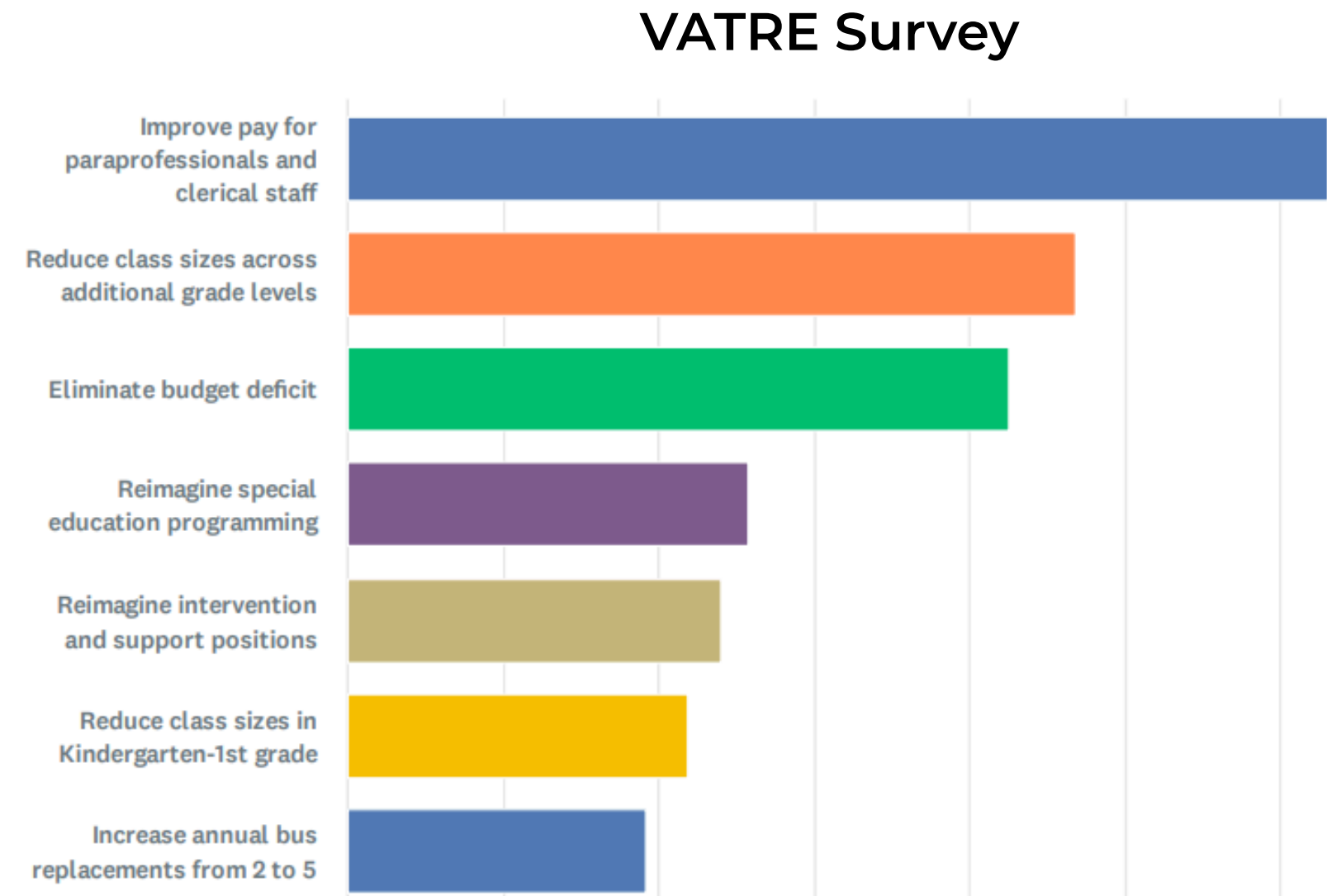


With 902 teachers total, we only hired 87 new teachers - this signals improved teacher retention.



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
- Small focus groups with administrators
- 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.



AISD Process

Gathering Input
Setting Priorities

Data Analysis and
Validation

Refining Strategy

Collaboration with
TASB

**The following slides will come in
AFTER the TASB presentation from
Zach Hobbs.**



What this means for Abilene ISD

- Abilene ISD is generally competitive with the market across most employee groups
- Target gaps exist in:
 - Entry-level pay (paraprofessional & auxiliary)
 - Specific hard-to-fill positions (math & science stipends)
- Current pay structure is stable but requires adjustments to remain competitive
- Maintaining market position will require intentional annual investment



District Recommendation and Direction

June Workshop - Review of pay plans and information on stipends

July Regular Meeting - Administration will return with a final recommendation.



Next Steps

- Board feedback and direction
- Final compensation plan development
- Budget alignment and cost finalization
- Board consideration and approval (July Regular Meeting)
- Implementation for the 2026-2027 school year



Pay Systems Maintenance

Zachary Hobbs

May 7, 2026

TASB Pay Study Process

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

- **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

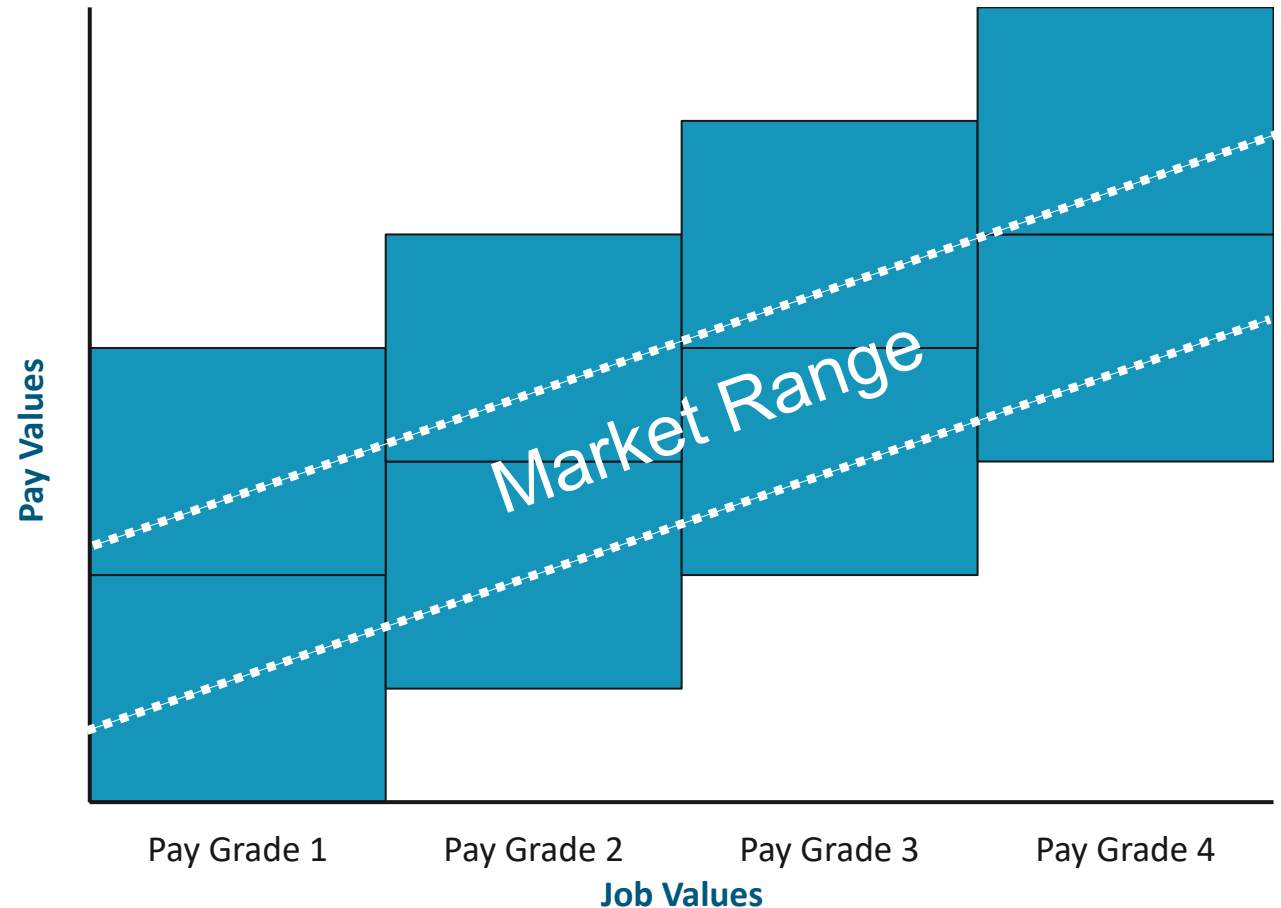
Pay System Controls

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	**	
	Abilene ISD	14	14,514	2,202	11	9

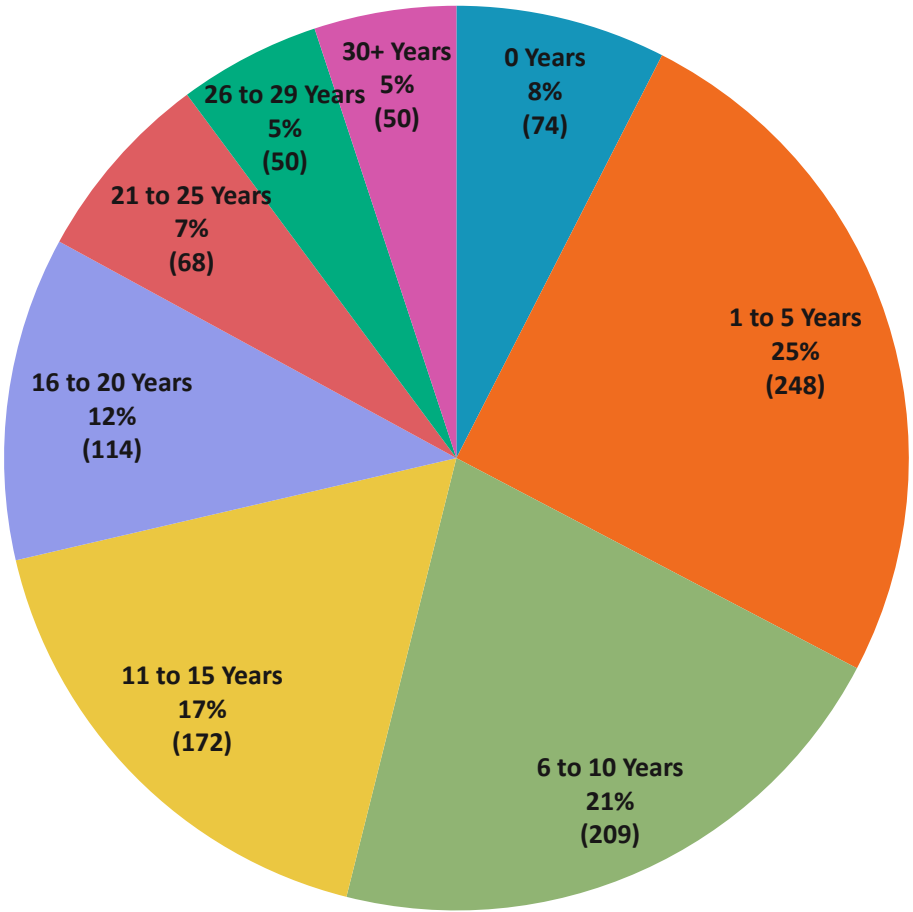
* High-level central administrator jobs are compared to statewide market data for districts of comparable size

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

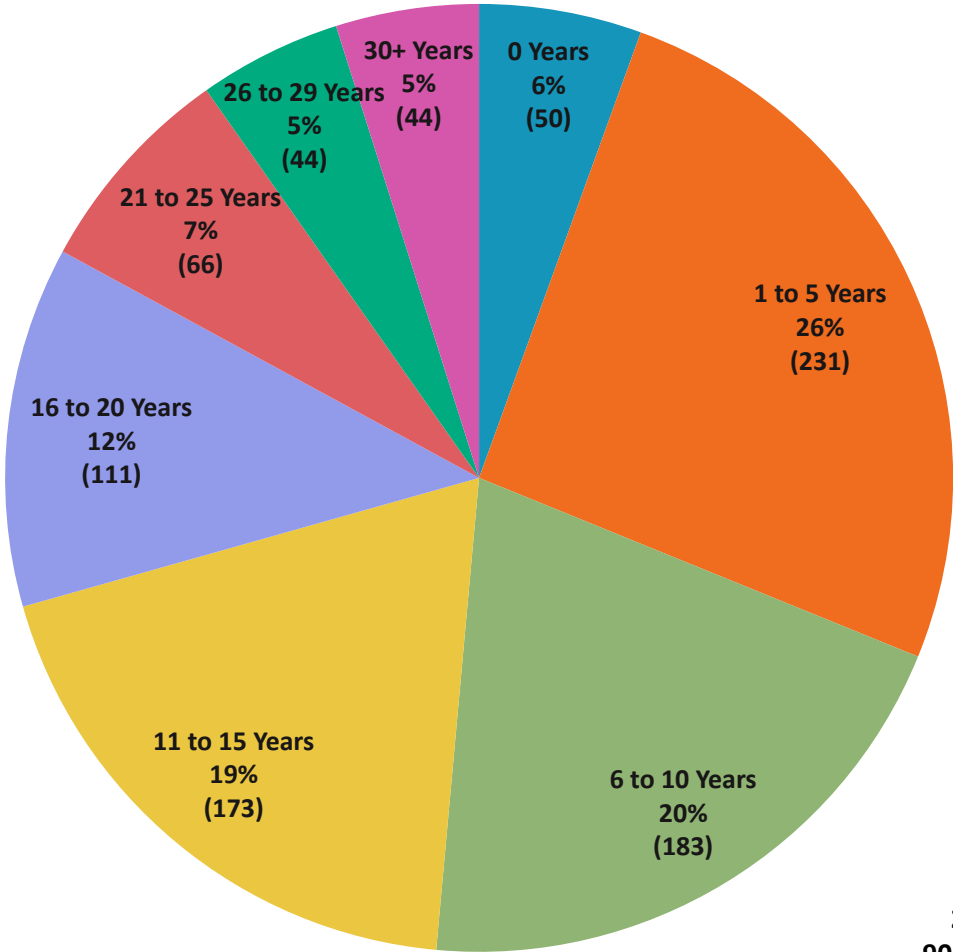
Other Market Sources

- 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

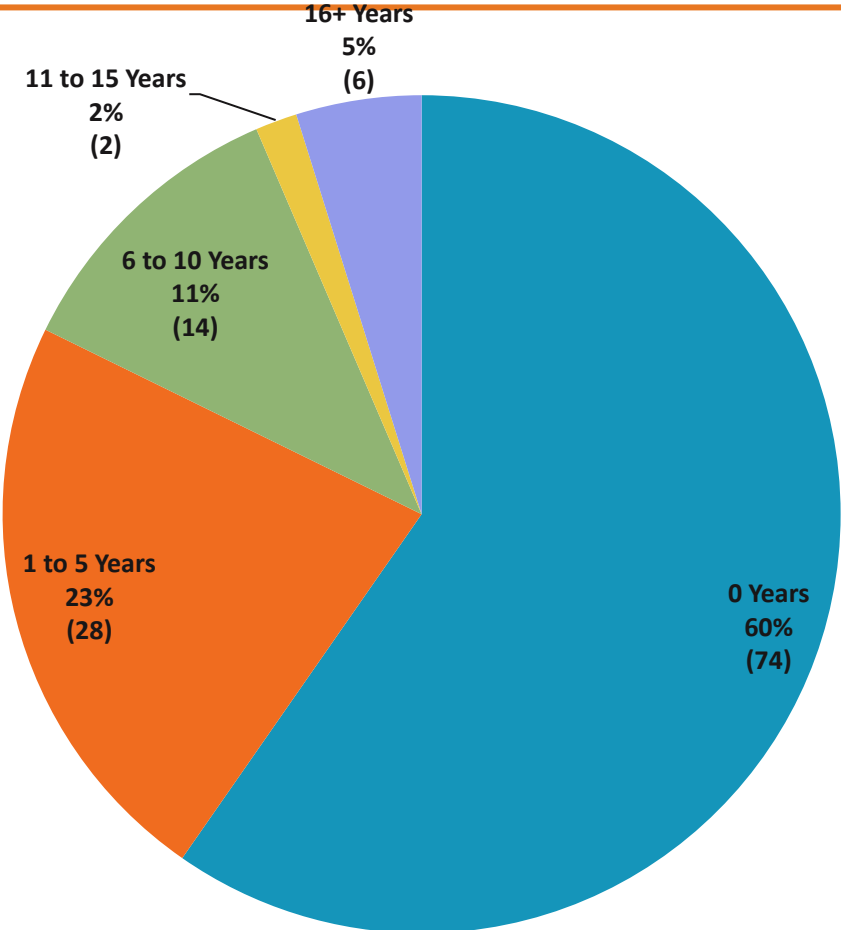


2024-2025
985 Teachers

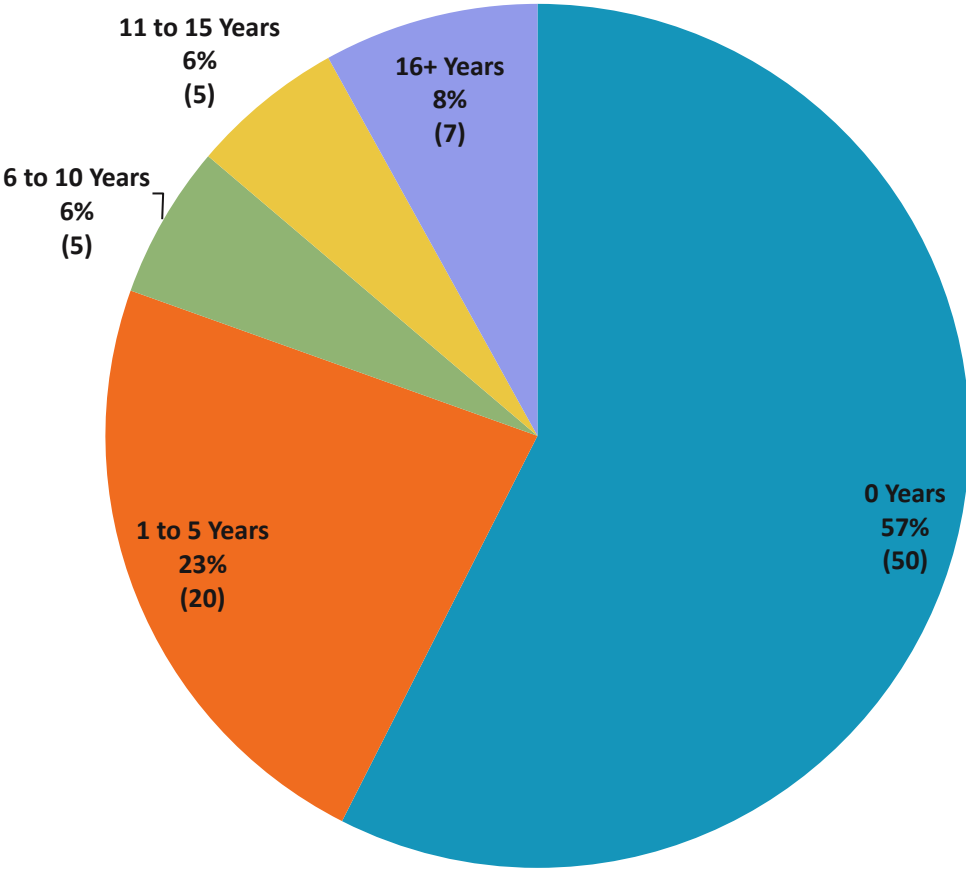


2025-2026
902 Teachers

Teachers – New Hires



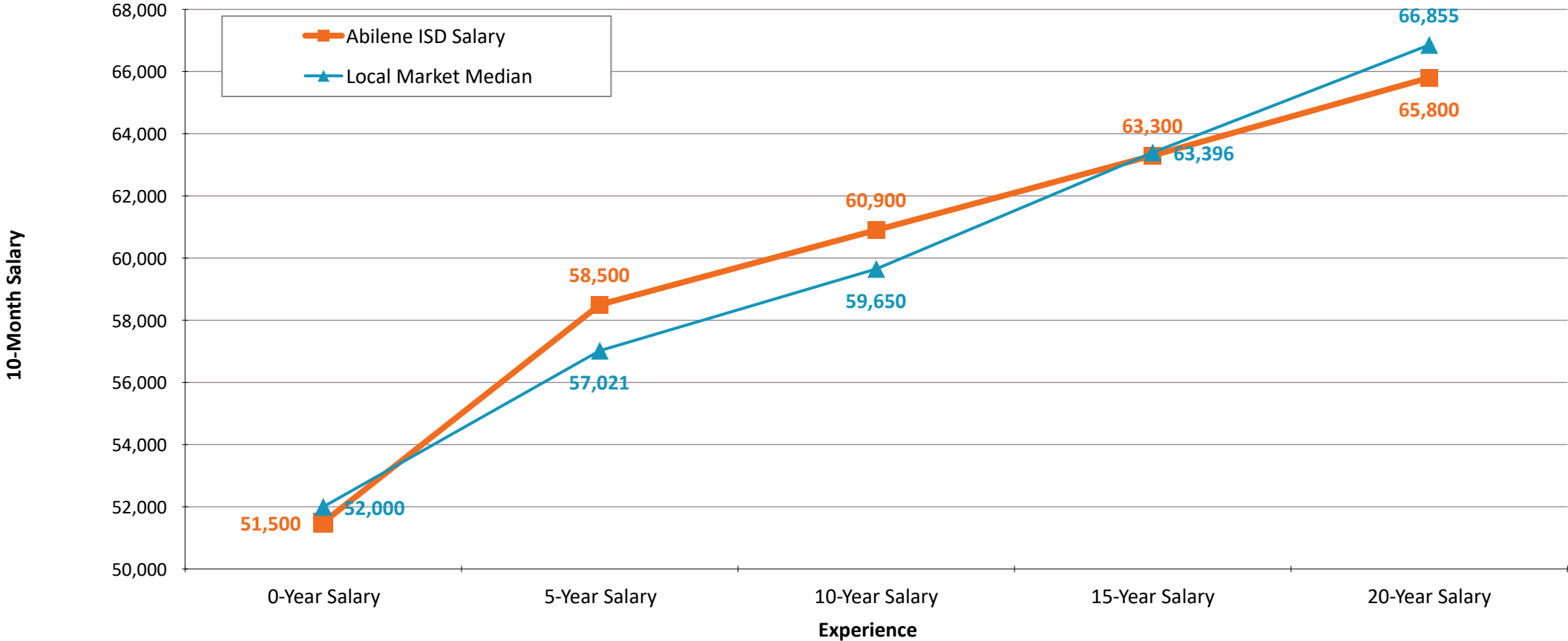
124 new hires in 2024-2025
13% of teachers



87 new hires in 2025-2026
10% of teachers

Teachers – Market Graph

Teacher Salary Plan, 2025-2026
Market Comparison



Teachers – Market Salaries

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

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

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

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

Provide adjustments to address market differences and maintain equity

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

Recommendation 4

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
Total	\$238,000	\$1,102,973	\$1,202,131	\$2,543,104
% of Current Costs	0.2%	1.0%	1.1%	2.4%

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
Total	\$238,000	\$2,204,172	\$986,007	\$3,428,179
% of Current Costs	0.2%	2.1%	0.9%	3.2%

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
Total	\$238,000	\$3,304,492	\$798,438	\$4,340,930
% of Current Costs	0.2%	3.1%	0.8%	4.1%

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

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

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

JENNIFER HINDS
CHIEF FINANCIAL OFFICER

School Finance 201

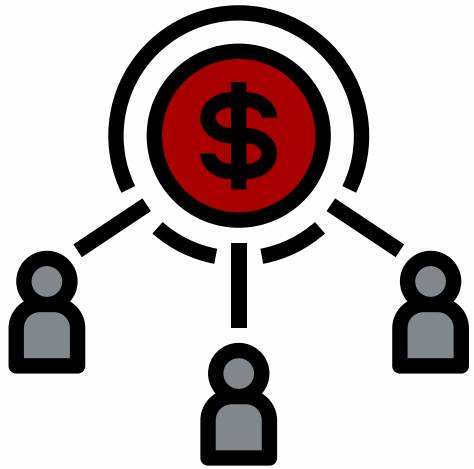
May 2026

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 89th 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

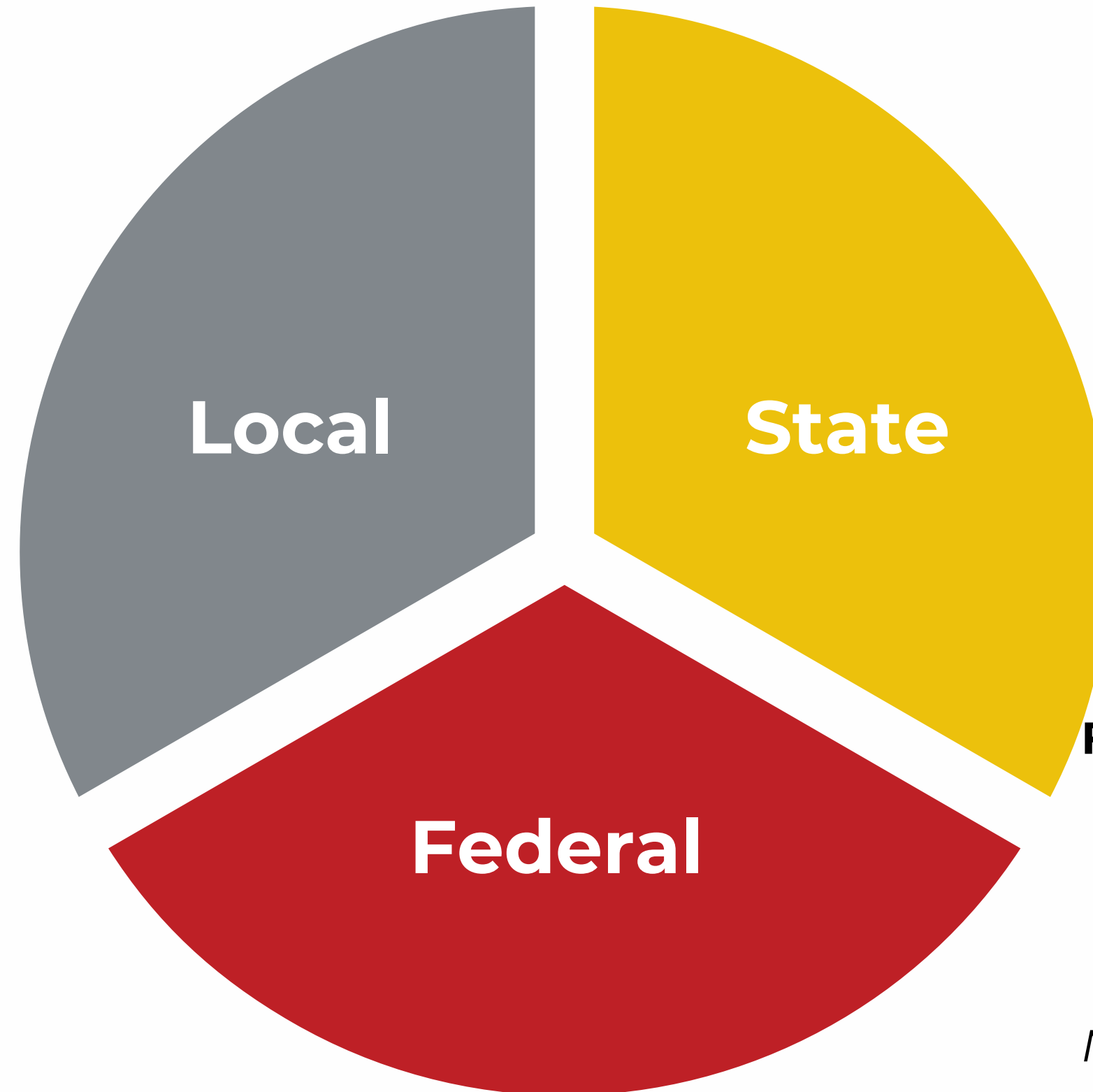
Amount the state assumes can be raised locally based on property wealth; Local Fund Assignment (**Current year state value***/100xMCR)

***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

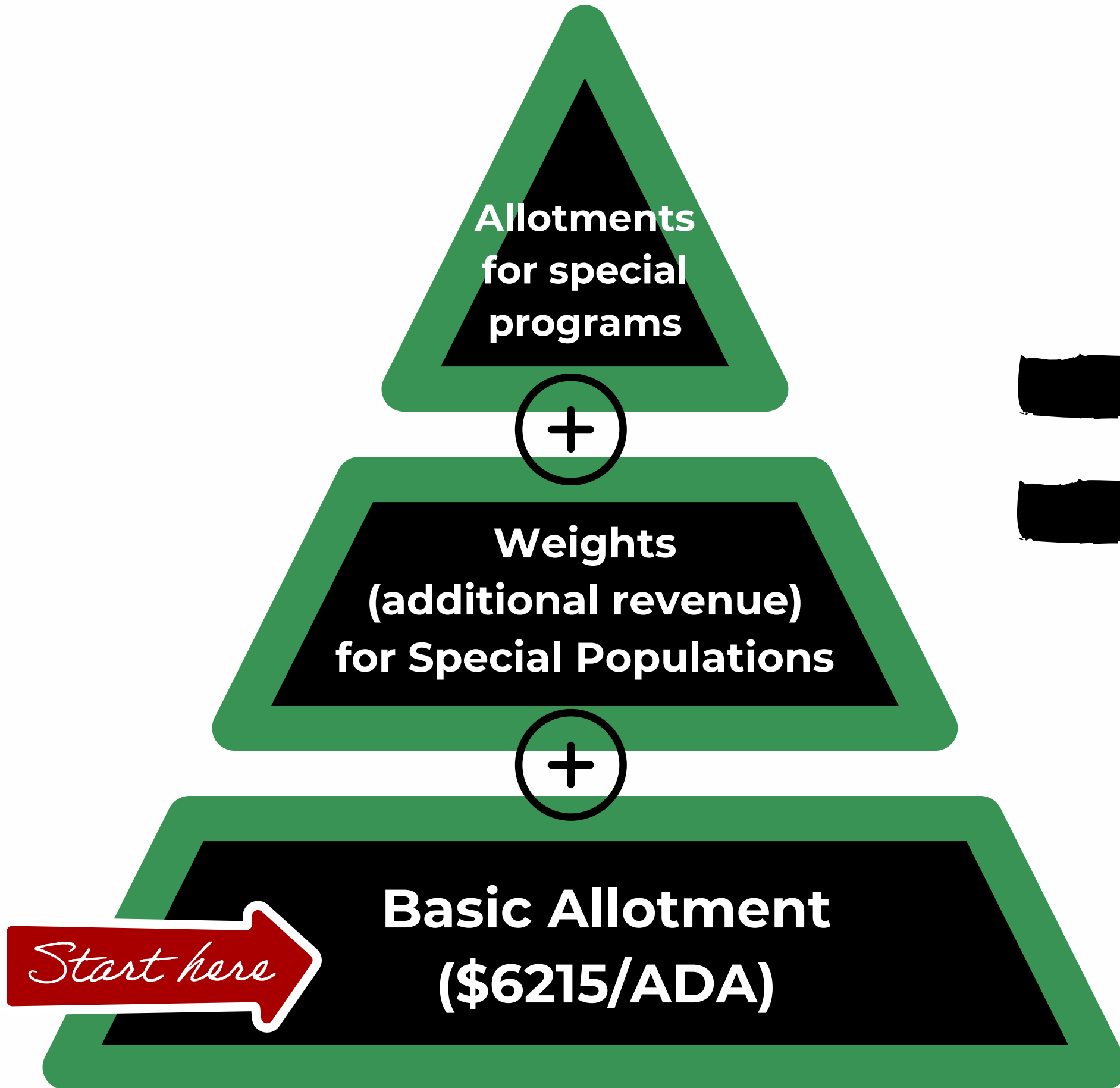
AI SD has 3

I&S



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





TIER 1 ENTITLEMENT

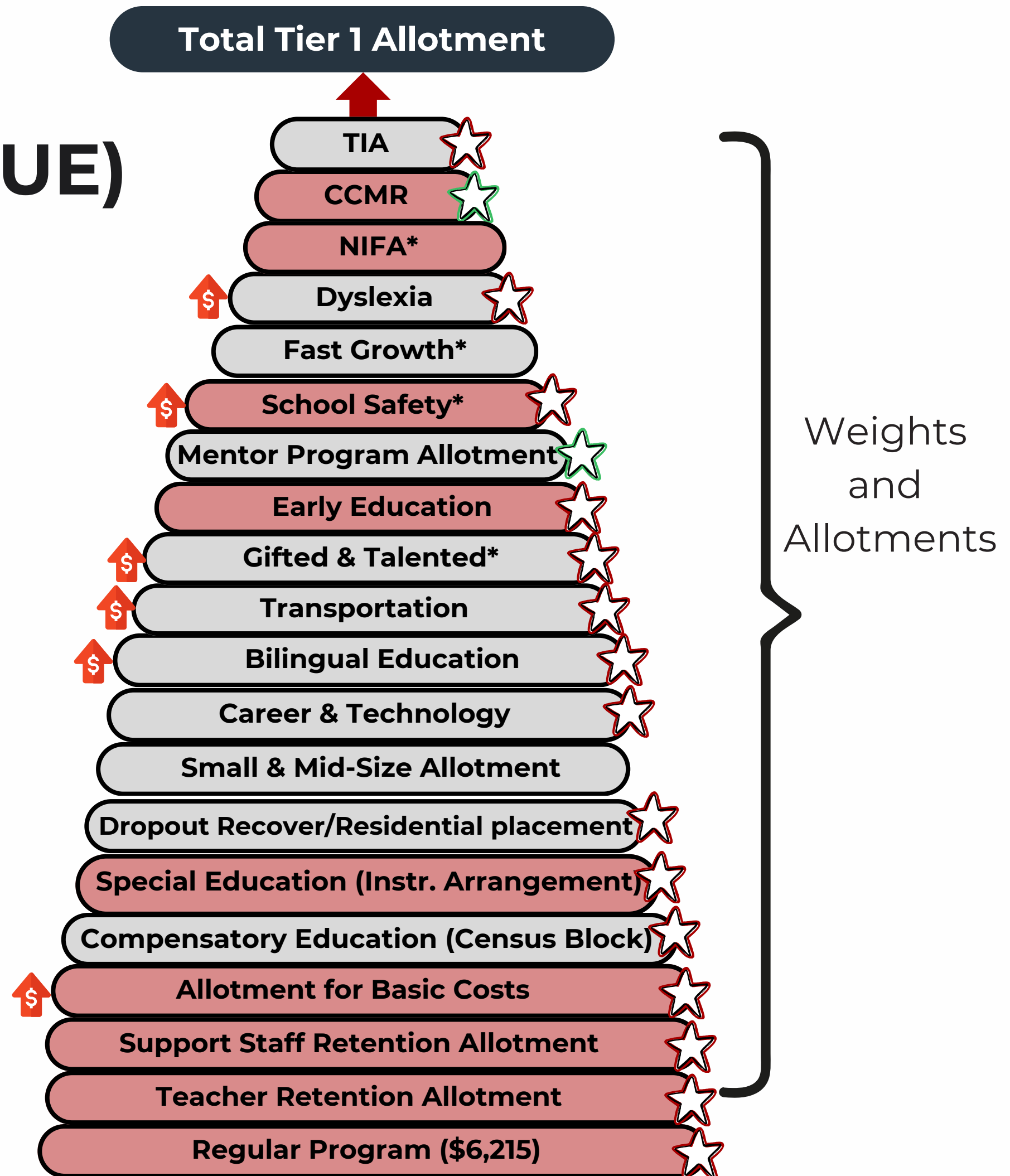


CALCULATION OF TIER 1 ENTITLEMENT (REVENUE)

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

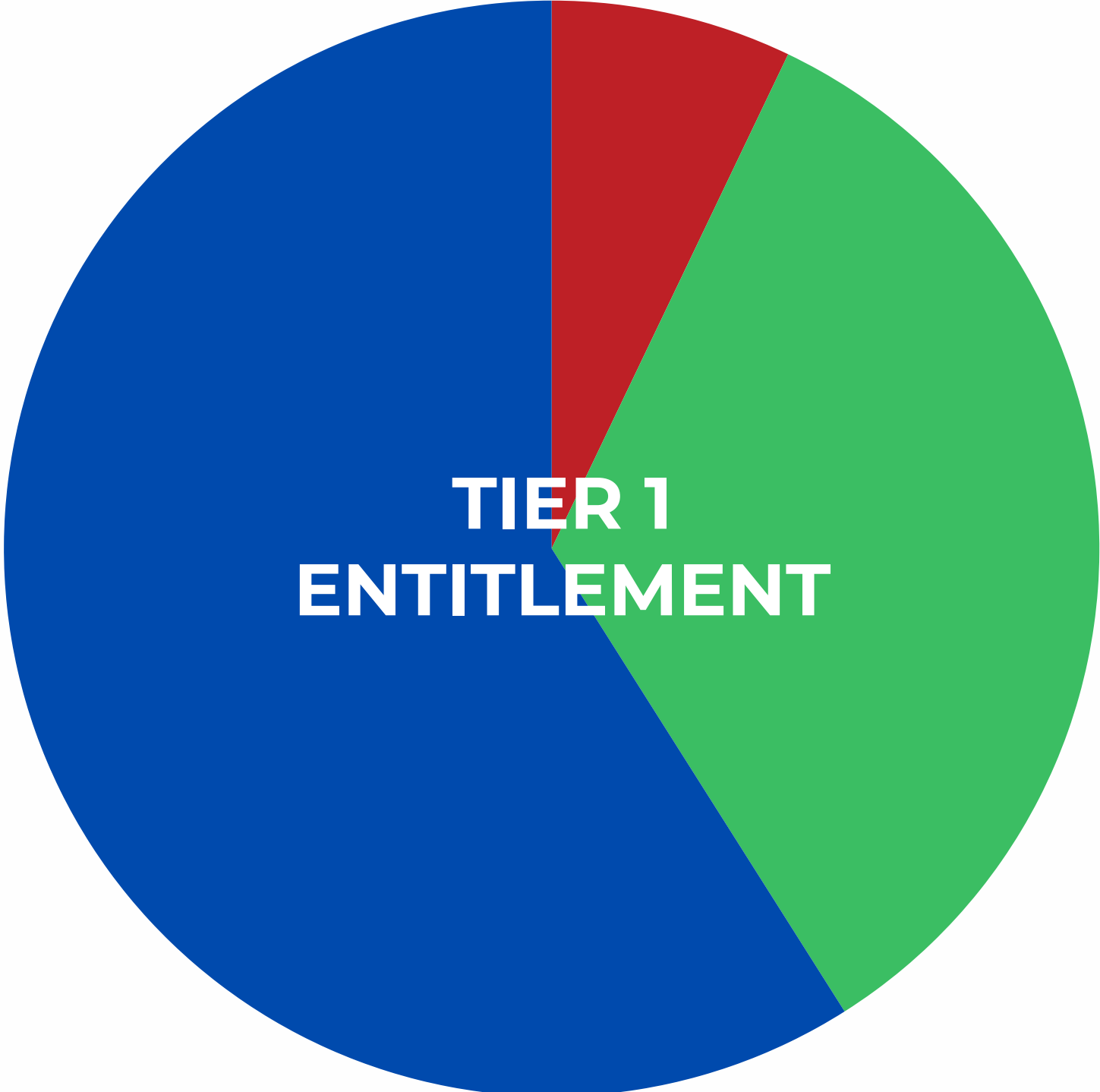
FY26 ABILENE ISD = 34% OF ENTITLEMENT

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

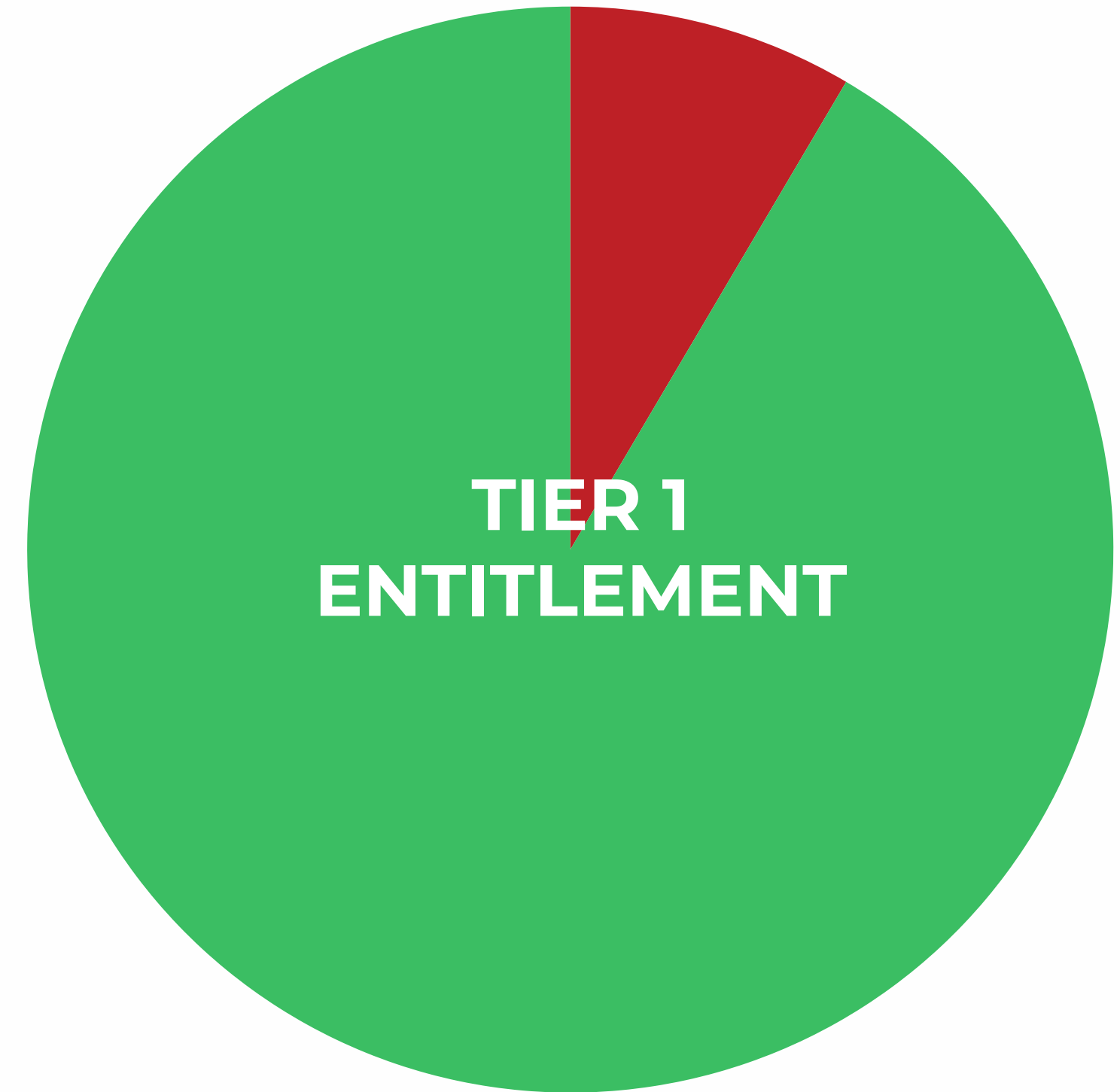
ASF

(AVAILABLE SCHOOL FUNDS)

LFA

(LOCAL FUND ASSIGNMENT)

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



RECAPTURE: ALSO KNOWN AS...

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



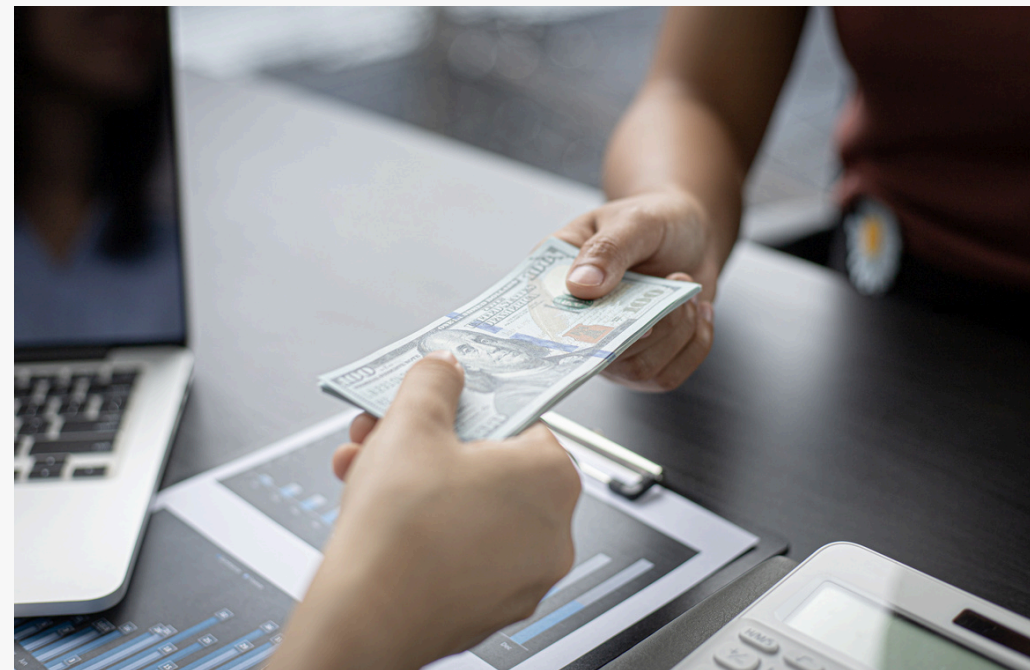
WHY DOES RECAPTURE EXIST?

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

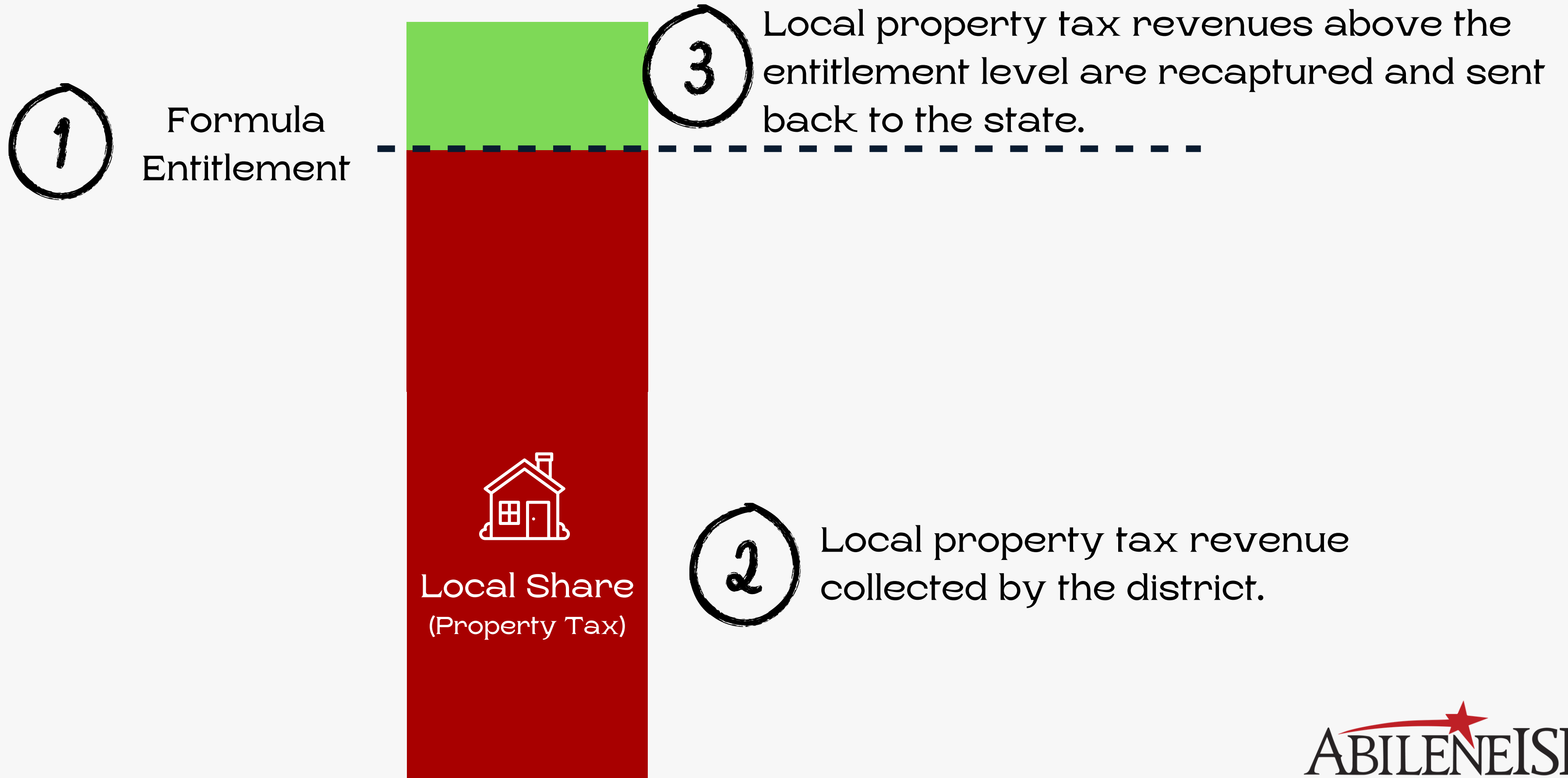


District collects local property tax revenue over the entitlement level.

②

Local property tax revenue collected by the district.

WHAT CAUSES RECAPTURE?



TIER 2 ENRICHMENT

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
Level 1 - Golden Pennies			
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
Level 2 - Copper Pennies			
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
Total Tier Two State Aid			
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)

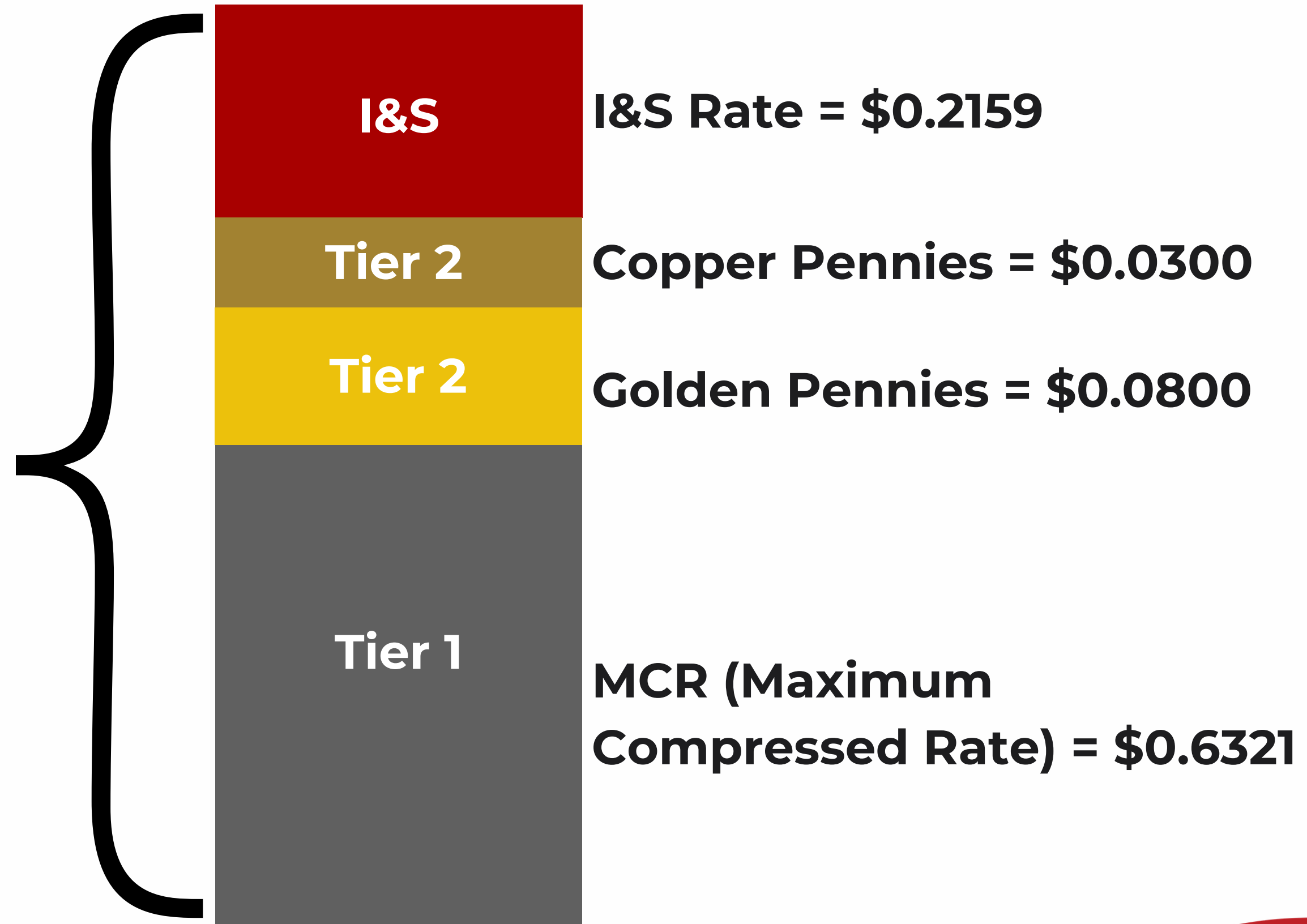
Local Share

State Share



ABILENE ISD FY26 TAX RATE

**Total Tax
Rate
\$0.9580**

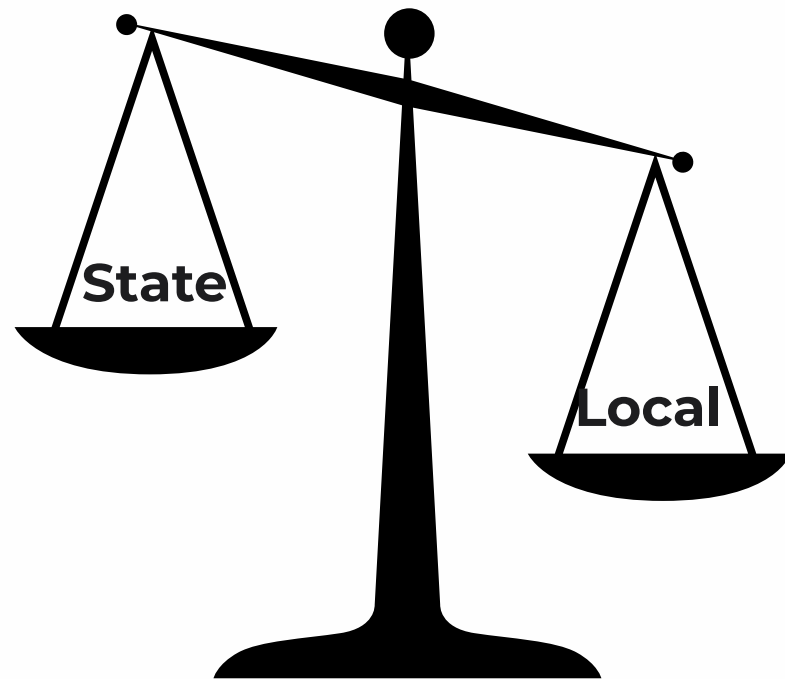


KEY TAKEAWAYS



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.