

**Aledo Independent School District
2025-2026 General Fund Budget Update
April 20, 2026**

- **Projected student enrollment – 8,693, an increase of 263 students (3.12%) from the Fall 2024 PEIMS submission.**
 - Actual student enrollment from Fall 2025 PEIMS first submission: 8,644.
 - Actual student enrollment from Fall 2025 PEIMS first submission was 49 less than projected student enrollment.

- **Projected average daily attendance – 8,177.49 (94.0% of projected student enrollment).**
 - Average daily attendance as of April 14, 2026: 8,160.416.
 - Average daily attendance as of this date is 17.074 less than budgeted.
 - As is normal, average daily attendance has been declining each cycle:
 - Cycle 1: 8,270.520
 - Cycle 2: 8,233.720
 - Cycle 3: 8,135.286
 - Cycle 4: 8,084.907
 - Cycle 5: 8,086.056

- **Current year tax collections are based on a projected 99.0% collection rate.**
 - Through March 31, 2026, current year tax collections for the 2025-2026 fiscal year are slightly less than at the same period one year ago: 97.36% compared to 97.78%.
 - Current year tax collection rate for the 2024-2025 fiscal year was 99.36%.
 - Current year tax collection rate for the 2023-2024 fiscal year was 98.96%.
 - Current year tax collection rate for the 2022-2023 fiscal year was 99.51%.

- **2025-2026 budget and impacts since adoption in August 2025:**
 - Budget was adopted with a surplus of \$188,835. December budget amendment for Skyward purchase increased budget \$285,000.
 - Through March 31, 2026, seven (7) months into the 2025-2026 budget year, programming/operational changes made during the prior two (2) years for electricity, overtime, copying/printing, and student device repairs are being maintained.

- **Fund Balance in General Fund:**
 - Audited balance as of August 31, 2024: \$23,709,639 (28.51% of expenditures)
 - Audited balance as of August 31, 2025: \$28,733,089 (34.81% of expenditures)
 - Based on amended budget, projected balance as of August 31, 2026: \$28,636,924 (30.45% of expenditures)

Aledo Independent School District 2025-2026 Budget Highlights

- Projected student enrollment – 8,693, an increase of 263 students (3.12%) from the Fall 2024 PEIMS submission.
- Projected average daily attendance – 8,177.49 (94.0% of projected student enrollment).
- 2025 certified taxable value of all property in the District is \$7,166,590,487, an increase in value of \$299.43 million, or 4.36% from the 2024 certified values.
- Current year tax collections are based on a projected 99.0% collection rate.
- The following additional staff positions approved during the May 2025, June 2025, and August 2025 board meetings at a projected cost of approximately \$697,180:
 - All Elementary Schools
 - 2 classroom teachers
 - 1 structured learning classroom teacher
 - 1 functional academics teacher
 - 1 functional academics aide
 - 1 certified medical assistant
 - 1 registered nurse
 - McAnally Middle School
 - 1 PRIDE classroom teacher
 - 1 PRIDE instructional aide
 - District Wide
 - 2 speech language pathologists
 - 1 PEIMS data specialist
 - 1 police officer
 - 2 child nutrition specialists (funded by Child Nutrition Program)
- General pay increase (GPI) of approximately \$5,185,973 as follows:
 - \$2,800 to \$5,000 for full-time classroom teachers, plus Teaching Experience Stipend of \$525 to \$4,000 based on total years of teaching experience.
 - 5% of pay grade midpoint for other district staff, plus Aledo ISD Experience Stipend of \$500 to 2,000 based on total years of service in Aledo ISD.
 - District contribution to employee medical coverage increased by \$25 per month per employee.
- \$250,000 budget increase for utilities for the District and \$89,275 increase for custodial services and grounds services.

- Tax rates:

	Actual <u>2024-2025</u>	Proposed <u>2025-2026</u>
General Fund (M&O)	\$ 0.7552	\$ 0.7442
Debt Service Fund (I&S)	<u>0.4500</u>	<u>0.4500</u>
Total	<u>\$ 1.2052</u>	<u>\$ 1.1942</u>

**Aledo Independent School District
Student Attendance Data**

Cycle	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026 Attendance Period
Cycle 1	97.80%	97.81%	97.47%	92.42%	96.45%	96.67%	97.14%	97.39%	08/13/2025 to 09/18/2025
Cycle 2	96.75%	96.70%	96.76%	95.02%	95.35%	95.91%	96.22%	96.75%	09/22/2025 to 10/30/2025
Cycle 3	96.24%	95.86%	96.05%	95.23%	93.85%	94.92%	95.69%	95.61%	11/03/2025 to 12/18/2025
Cycle 4	95.63%	95.57%	95.98%	91.43%	95.49%	93.77%	94.32%	95.32%	01/07/2026 to 02/20/2026
Cycle 5	96.59%	**	96.22%	94.03%	95.26%	95.66%	95.87%	95.58%	02/23/2026 to 04/10/2026
Cycle 6	96.97%	**	95.81%	95.15%	95.03%	95.58%	96.02%	0.00%	04/13/2026 to 05/21/2026
Annual	96.70%	96.36%	96.37%	93.87%	95.23%	95.41%	95.84%	96.12%	2025-2026 Year-to-Date
** Did not report to Texas Education Agency due to COVID.									

ALEDO INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX COLLECTION REPORT

As of March 31, 2026

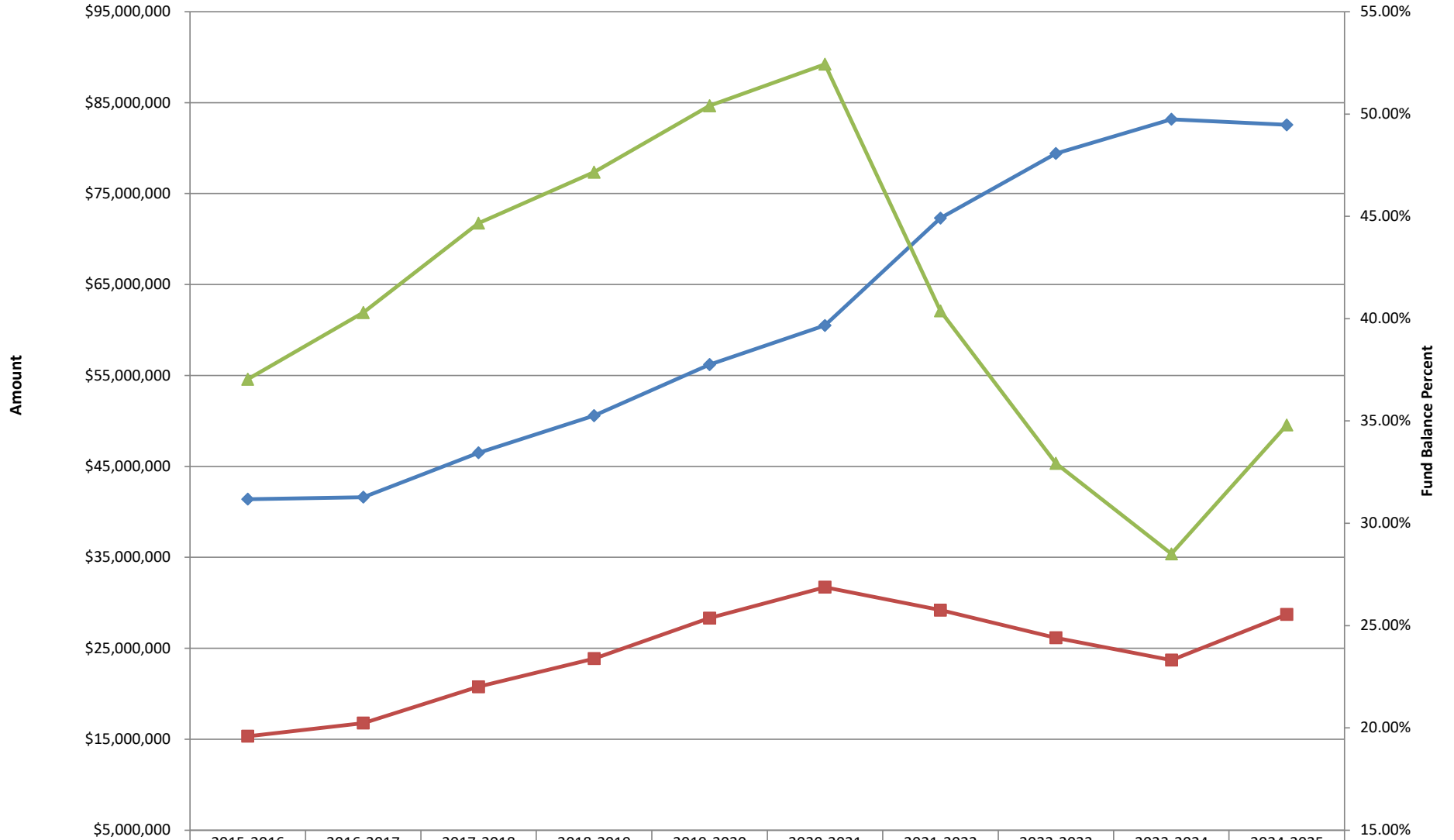
Description	Current Year Collections		Delinquent Years Collections	
	Month	Year-to-Date	Month	Year-to-Date
Original Tax Levy/Balance	\$79,225,086.07	\$79,814,397.42	\$1,307,963.78	\$1,255,830.56
Levy Adjustments	(73,793.69)	(663,105.04)	(27,509.39)	24,623.83
Adjusted Tax Levy/Balance	\$79,151,292.38	\$79,151,292.38	\$1,280,454.39	\$1,280,454.39
Tax Collections	\$1,072,397.81	\$77,061,253.54	\$13,535.21	\$573,411.64
Penalty & Interest	90,888.95	164,206.83	7,599.22	119,654.75
Total Collections	\$1,163,286.76	\$77,225,460.37	\$21,134.43	\$693,066.39
Tax Collection Percent	1.35%	97.36%	1.06%	44.78%
Tax Collection Percent Prior Year	1.43%	97.78%	0.01%	30.73%
Unpaid Tax Balance at Month End	\$2,090,038.84		\$707,042.75	
Percent of Total Collections to Adjusted Levy	98.44%			

This report is prepared in accordance with Chapter 31, Section 31.10 of the Texas Property Tax Code.

Earl H. Husfeld, CPA

Chief Financial Officer

Aledo ISD General Fund Balance % of Expenditures (Audited)



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
General Fund Expenditures	\$41,408,345	\$41,633,623	\$46,497,311	\$50,580,447	\$56,206,101	\$60,502,880	\$72,300,358	\$79,423,544	\$83,173,547	\$82,549,073
General Fund Fund Balance	\$15,337,305	\$16,777,547	\$20,770,596	\$23,855,310	\$28,332,782	\$31,726,930	\$29,194,287	\$26,153,588	\$23,709,639	\$28,733,089
Fund Balance % of Expenditures	37.04%	40.30%	44.67%	47.16%	50.41%	52.44%	40.38%	32.93%	28.51%	34.81%

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of March 31, 2026**

REVENUES						
FUND	DESCRIPTION	2025-2026				2024-2025
		BUDGET	YTD REVENUE	BALANCE	YTD %	YTD %
	5700 REVENUE FROM LOCAL SOURCES					
199	5711 TAXES, CURRENT YEAR M&O	\$ 50,570,742.00	\$ 47,614,732.54	\$ 2,956,009.46	94.15%	97.11%
199	5712 TAXES, PRIOR YEAR	325,000.00	365,679.09	(40,679.09)	112.52%	80.42%
199	5719 PENALTY/INTEREST	225,000.00	146,888.47	78,111.53	65.28%	78.18%
	TOTAL REAL AND PERSONAL PROPERTY TAXES	\$ 51,120,742.00	\$ 48,127,300.10	\$ 2,993,441.90	94.14%	96.93%
199	5739 TUITION/PAID PRE-K	\$ 115,000.00	\$ 47,194.33	\$ 67,805.67	41.04%	79.58%
199	5742 INTEREST FROM INVESTMENTS - BANK	50,000.00	75,024.85	(25,024.85)	150.05%	92.29%
199	5742 INTEREST FROM INVESTMENTS - TEXPOOL	1,350,000.00	876,453.14	473,546.86	64.92%	57.22%
199	5743 FACILITY USE RENT/FEES	309,500.00	183,383.86	126,116.14	59.25%	188.77%
184	5749 FACILITY USE RENT/PARKING - STADIUM	183,000.00	38,980.42	144,019.58	21.30%	29.57%
199	5749 MISCELLANEOUS REVENUE	100,000.00	118,635.13	(18,635.13)	118.64%	230.09%
199	5749 EXAM FEES/TESTING FEES/STUDENT PARKING	143,000.00	184,462.87	(41,462.87)	129.00%	293.16%
184	5752 ATHLETIC RECEIPTS/CONCESSIONS - STADIUM	705,000.00	523,987.00	181,013.00	74.32%	83.70%
199	5753 BAND STUDENT PARTICIPATION	150,000.00	27,336.94	122,663.06	18.22%	67.04%
	TOTAL OTHER REVENUE LOCAL SOURCES	\$ 3,105,500.00	\$ 2,075,458.54	\$ 1,030,041.46	66.83%	76.93%
	TOTAL REVENUE FROM LOCAL SOURCES	\$ 54,226,242.00	\$ 50,202,758.64	\$ 4,023,483.36	92.58%	95.85%
	5800 REVENUE FROM STATE SOURCES					
199	5810 PER CAPITA/FOUNDATION SCHOOL PROGRAM	\$ 34,575,460.00	\$ 17,229,576.00	\$ 17,345,884.00	49.83%	61.89%
184/199	5831 TRS/TRS CARE ON-BEHALF BENEFITS	5,075,119.00	-	5,075,119.00	0.00%	0.00%
	TOTAL STATE PROGRAM REVENUES	\$ 39,650,579.00	\$ 17,229,576.00	\$ 22,421,003.00	43.45%	52.72%
	5900 REVENUE FROM FEDERAL SOURCES					
199	5931 SCHOOL HEALTH/SHARS	\$ 65,000.00	\$ 46,919.59	\$ 18,080.41	72.18%	10.52%
	TOTAL FEDERAL PROGRAM REVENUES	\$ 65,000.00	\$ 46,919.59	\$ 18,080.41	72.18%	10.52%
	7900 OTHER SOURCES					
199	7910 SALE OF PROPERTY/SPECIAL ITEMS	\$ 5,000.00	\$ 11,786.50	\$ (6,786.50)	235.73%	1152.53%
199	7940 GAS LEASE RECEIPTS & OTHER RESOURCES	500.00	94.37	405.63	18.87%	71.06%
	TOTAL OTHER RESOURCES	\$ 5,500.00	\$ 11,880.87	\$ (6,380.87)	216.02%	1054.22%
	TOTAL REVENUES	\$ 93,947,321.00	\$ 67,491,135.10	\$ 26,456,185.90	71.84%	79.66%

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of March 31, 2026**

EXPENDITURES								
FUND	FUNCTION/DESCRIPTION	2025-2026					2024-2025	
		BUDGET	ENCUMBRANCES	YTD EXPENSE	BALANCE	YTD %	YTD %	
199	11 CLASSROOM INSTRUCTION	\$ 54,547,000.00	\$ 525,060.56	\$ 23,988,244.00	\$ 30,033,695.44	44.94%	48.63%	
199	12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	973,987.00	4,285.57	438,890.41	530,811.02	45.50%	42.41%	
199	13 CURRICULUM/INSTRUCTIONAL STAFF DEVELOPMENT	767,558.00	41,197.34	280,484.61	445,876.05	41.91%	32.36%	
199	21 INSTRUCTIONAL LEADERSHIP	1,095,824.00	2,309.00	620,063.60	473,451.40	56.79%	53.45%	
199	23 SCHOOL LEADERSHIP	4,801,427.00	6,587.79	2,519,248.66	2,275,590.55	52.61%	56.56%	
199	31 GUIDANCE, COUNSELING, & EVALUATION SERVICES	2,854,319.00	5,317.42	1,164,557.18	1,684,444.40	40.99%	44.01%	
199	33 HEALTH SERVICES	838,757.00	3,982.25	378,894.31	455,880.44	45.65%	50.38%	
199	34 STUDENT (PUPIL) TRANSPORTATION	4,073,976.00	20,247.06	2,353,327.81	1,700,401.13	58.26%	57.34%	
199	35 FOOD SERVICES	165,156.00	-	-	165,156.00	0.00%	0.00%	
184	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	2,500,488.00	179,584.47	1,333,997.21	986,906.32	60.53%	59.95%	
199	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	914,482.00	29,696.61	462,546.60	422,238.79	53.83%	47.61%	
199	41 GENERAL ADMINISTRATION	3,551,779.00	43,550.32	1,608,343.23	1,899,885.45	46.51%	49.19%	
199	51 PLANT MAINTENANCE & OPERATIONS	11,249,490.00	160,168.12	6,551,117.87	4,538,204.01	59.66%	59.66%	
199	52 SECURITY & MONITORING SERVICES	1,246,784.00	9,716.42	708,697.13	528,370.45	57.62%	41.42%	
199	53 DATA PROCESSING SERVICES	2,445,195.00	83,809.38	1,641,884.54	719,501.08	70.57%	64.36%	
199	61 COMMUNITY SERVICES	77,264.00	-	-	77,264.00	0.00%	0.00%	
199	81 FACILITIES ACQUISITION & CONSTRUCTION	75,000.00	-	18,822.80	56,177.20	25.10%	38.93%	
199	91 CHAPTER 41 PAYMENT TO STATE	920,000.00	-	-	920,000.00	0.00%	0.00%	
199	99 OTHER INTERGOVERNMENTAL CHARGES	945,000.00	-	705,968.80	239,031.20	74.71%	75.38%	
	TOTAL EXPENDITURES	\$ 94,043,486.00	\$ 1,115,512.31	\$ 44,775,088.76	\$ 48,152,884.93	48.80%	50.76%	