



ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: April 20, 2026

AGENDA ITEM: 2026-2027 General Fund Budget Discussion

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Although there are many items remaining to be finalized, development of the 2026-2027 General Fund budget is proceeding as planned.
- As we just discussed during the previous agenda item, 2025-2026 General Fund Budget Update, two (2) of the items with significant impact on the 2026-2027 General Fund budget are student enrollment and average daily attendance (ADA).
- As of this date, following are the primary assumptions we are using for the development of the 2026-2027 General Fund budget:
 - Projected student enrollment: 8,817
 - Student enrollment increase: 173 (2% increase from 2025-2026)
 - ADA: 8,287.98 (94% of projected student enrollment)
 - Projected current year property tax collection rate: 99%
 - Property tax value growth: 6.00%
 - Property tax re-appraisal year: No
- These assumptions will continue to be monitored as additional information becomes available and will be adjusted as needed prior to adoption of the 2026-2027 General Fund budget in August.

FISCAL INFORMATION:

None – Information Report

ATTACHMENTS:

2026-2027 General Fund Budget Priorities

ADMINISTRATIVE RECOMMENDATION:

None – Information Report