The Board of Trustees
Aledo ISD
Agenda of Special Meeting

A Special Meeting of the Board of Trustees of Aledo ISD will be held August 24, 2026, beginning at 6:00 PM in the Aledo ISD Administration Board Room, 1008 Bailey Ranch Rd, Aledo, TX 76008.

Aledo Independent School District Vision
Growing Greatness through exceptional experiences that empower learners for life

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

If, during the course of the meeting covered by this agenda, the Board should determine that a closed session of the Board should be held or is required in relation to any item included on this agenda, then such closed session as authorized by Section 551.001 et seq of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this agenda or as soon after the commencement of the meeting covered by this agenda as the Board may conveniently meet in such closed session concerning any and all subjects and for any and all purposes permitted by Sections 551.071 – 551.084, inclusive, of the Open Meetings Act.

I. Call To Order

Forrest Collins, President

II. Determine a Quorum

III. Public Comment on Agenda Item

Forrest Collins, President

IV. Action Items

A. Public Hearing to Discuss 2026-2027 Budget and Proposed Tax Rate — 3

Earl Husfeld, Chief Financial Officer

B. Consider Approval of Adoption of the 2026-2027 Fiscal Year Budget — 6

Earl Husfeld, Chief Financial Officer

C. Consider Approval of Adoption of Tax Rate for the 2026-2027 Fiscal Year — 35

Earl Husfeld, Chief Financial Officer

D. Consider Approval of Final Amended Budgets for 2025-2026 — 43

Earl Husfeld, Chief Financial Officer

E. Consider Approval of Addendum to Interlocal Agreement between Property Casualty Alliance of Texas and Aledo Independent School District — 45

Earl Husfeld, Chief Financial Officer

V. Executive Session

Forrest Collins, President

A. Section 551.074 - Personnel Matters- The Board will discuss the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees or officials. (This may involve consultation with attorney as permitted under Section 551.071)

B. Section 551.071 & 551.129 - Consultation with Attorney- The Board will discuss and receive legal advice from its attorney on matters which should be confidential under Texas Government Code Section 551.071

C. Section 551.072 - Deliberation Regarding Real Property- The Board will discuss the purchase, exchange, lease or value of real property. (This may involve consultation with attorney as permitted under section 551.071)

D. Section 551.0821 - School Board- The Board will discuss personally identifiable information about a public school student.

VI. Adjourn

Forrest Collins, President

ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 24, 2026

AGENDA ITEM: Public Hearing to Discuss 2026-2027 Budget and Proposed Tax Rate

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Prior to the adoption of the 2026-2027 fiscal year budget, the Board of Trustees is required to conduct a public meeting to discuss the budget and proposed tax rate during which any taxpayer of the District may be present and participate in the meeting.
- It would be appropriate for the President of the Board of Trustees to introduce this agenda item, allow Dr. Bohn and Mr. Husfeld to make some brief remarks and/or explanations about the budget, and then the President may solicit input and questions from the audience.
- A copy of the Notice of Public Meeting to Discuss Budget and Proposed Tax Rate that was published in *The Community News* is provided for your information and review.

FISCAL INFORMATION:
None

ATTACHMENTS:
Notice of Public Meeting to Discuss Budget and Proposed Tax Rate

ADMINISTRATIVE RECOMMENDATION:
None – Information Report

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Aledo Independent School District will hold a public meeting at 6:00 PM, August 24, 2026 in the Board Room of the Administration Building. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$0.727500/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.450000/$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	3.56 % increase
Debt Service	7.47 % increase
Total Expenditures	4.59 % increase

Total Appraised Value and Total Taxable Value
(as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$11,547,509,073	$11,790,801,460
Total appraised value* of new property**	$384,591,312	$367,539,108
Total taxable value*** of all property	$7,019,383,732	$7,544,714,665
Total taxable value*** of new property**	$384,591,312	$367,539,108

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $335,335,167

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.744200	$0.450000	$1.194200	$9,680	$4,271
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.898480	$0.515840	$1.414320	$10,566	$4,079
Proposed Rate	$0.727500	$0.450000	$1.177500	$9,967	$4,078

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$580,539	$570,615
Average Taxable Value of Residences	$390,188	$406,426
Last Year's Rate Versus Proposed Rate per $100 Value	$1.194200	$1.177500
Taxes Due on Average Residence	$4,659.63	$4,785.67
Increase (Decrease) in Taxes		$126.04

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.215986. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.215986.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$20,052,493
Interest & Sinking Fund Balance(s)	$5,104,520

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Aledo Independent School District

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)	Median-Valued Taxable Homestead	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$385,580	$1.1942	$4,604.60
FY 2026-2027 (TY 2026)	$369,921	$1.1775	$4,355.82

ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 24, 2026

AGENDA ITEM: Consider Approval of Adoption of the 2026-2027 Fiscal Year Budget

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Per Section 44.002 of the Texas Education Code, "the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year."
- The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the Board of Trustees.
- Once the budget has been prepared, the Board of Trustees must call a meeting for the purpose of adopting a budget for the succeeding fiscal year. Budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund must be included in the official district budget and must be adopted by August 31.
- The following summary of the proposed 2026-2027 budget is presented for your review and consideration.
- The proposed budget addresses the 2026-2027 budget priorities and provides for the items necessary to fund the District's instructional programs and operational costs for the 2026-2027 fiscal year.
- The proposed budget provides for a proposed tax rate of $1.1775. This proposed tax rate is a decrease of $0.0167 from the 2025-2026 tax rate of $1.1942. The proposed M&O component of the tax rate decreases $0.0167 from $0.7442 to $0.7275. The proposed I&S component of the tax rate remains at $0.4500.

FISCAL INFORMATION:
Adoption of the 2026-2027 Fiscal Year Budget

ATTACHMENTS:
Summary of the Proposed 2026-2027 Fiscal Year Budget

ADMINISTRATIVE RECOMMENDATION:
The Administration recommends the Board of Trustees approve and adopt the 2026-2027 fiscal year revenues and appropriations budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund as presented.

2026-2027 Budget Priorities

The following budget priorities have been identified as the basis of the development of the District's 2026-2027 budget. As the Board of Trustees and Administration work through the budget development process, these priorities may be adjusted or modified to meet identified needs of the District.

- Create a budget using current law funding levels and identify and quantify continued areas of underfunding to support state legislative advocacy efforts.
- Strive to maintain the budget cuts implemented in the 2023-2024 and 2024-2025 budgets while dealing with deficient state funding in areas such as special education, safety and security, and transportation.
- Use conservative student growth projections in staffing and budgeting given the apparent housing slow down and lower than expected enrollment growth based on recent and current student enrollment. Uncertainty with the economy and fluid student attendance patterns leads to uncertainty with student enrollment projections.
- Staff at levels that meet student needs (including services, such as special education, career and technical education, ESL, etc.).
- Limit creating new positions except where necessary and use natural attrition to decrease expenses where possible.
- Work to maintain the 2025-2026 new and increased pay opportunities based on current funding levels.
- Include funding to purchase instructional materials that align with our instructional focus for the year.
- Include funding to purchase technology to implement the District's technology plan and for new classrooms attributable to student growth that is consistent with the standard in existing classrooms.
- Include funding to provide for the basic operations of the District, such as utilities, maintenance services, custodial services, grounds services, insurance, etc.
- Take into consideration the makeup of the District's primarily residential property tax base.

Aledo Independent School District
2026-2027 Budget Highlights

- Projected student enrollment – 8,817, an increase of 173 students (2.00%) from the Fall 2025 PEIMS submission.

- Projected average daily attendance – 8,287.98 (94.0% of projected student enrollment).

- 2026 certified taxable value of all property in the District is $7,553,001,357, an increase in value of $386.41 million, or 5.39% from the 2025 certified values.

- Current year tax collections are based on a projected 99.0% collection rate.

- The following additional staff positions approved during the April 2026, May 2026, and June 2026 board meetings at a projected cost of approximately $1,144,000 in the General Fund:
  - 3 secondary classroom teachers
  - 7 elementary classroom teachers
  - 4 classroom assistant teachers (2 funded by Child Development Center Program)
  - 1 PEIMS clerk (part-time)
  - 1 Special Education classroom teacher
  - 1 Dyslexia classroom teacher
  - 1 English as a Second Language classroom teacher
  - 2 contingency classroom teacher positions
  - 2 Child Nutrition specialists (funded by Child Nutrition Program)

- General pay increase (GPI) of approximately $1,558,310 as follows:
  - Teacher step increase of approximately $183,350.
  - One-time payment in October 2026 of approximately $1,200,000 as follows:
    - $1,200 for eligible staff regularly scheduled to work 20 or more hours per week (full-time employment).
    - $600 for eligible staff working less than full-time employment.
    - Eligible staff on FMLA/Leave will receive payment when they return to duty.
  - District contribution to employee medical coverage increased by $30 per month per employee ($174,960).

- Projected increase of approximately $178,000 in the District's Chapter 49 payment to the Texas Education Agency

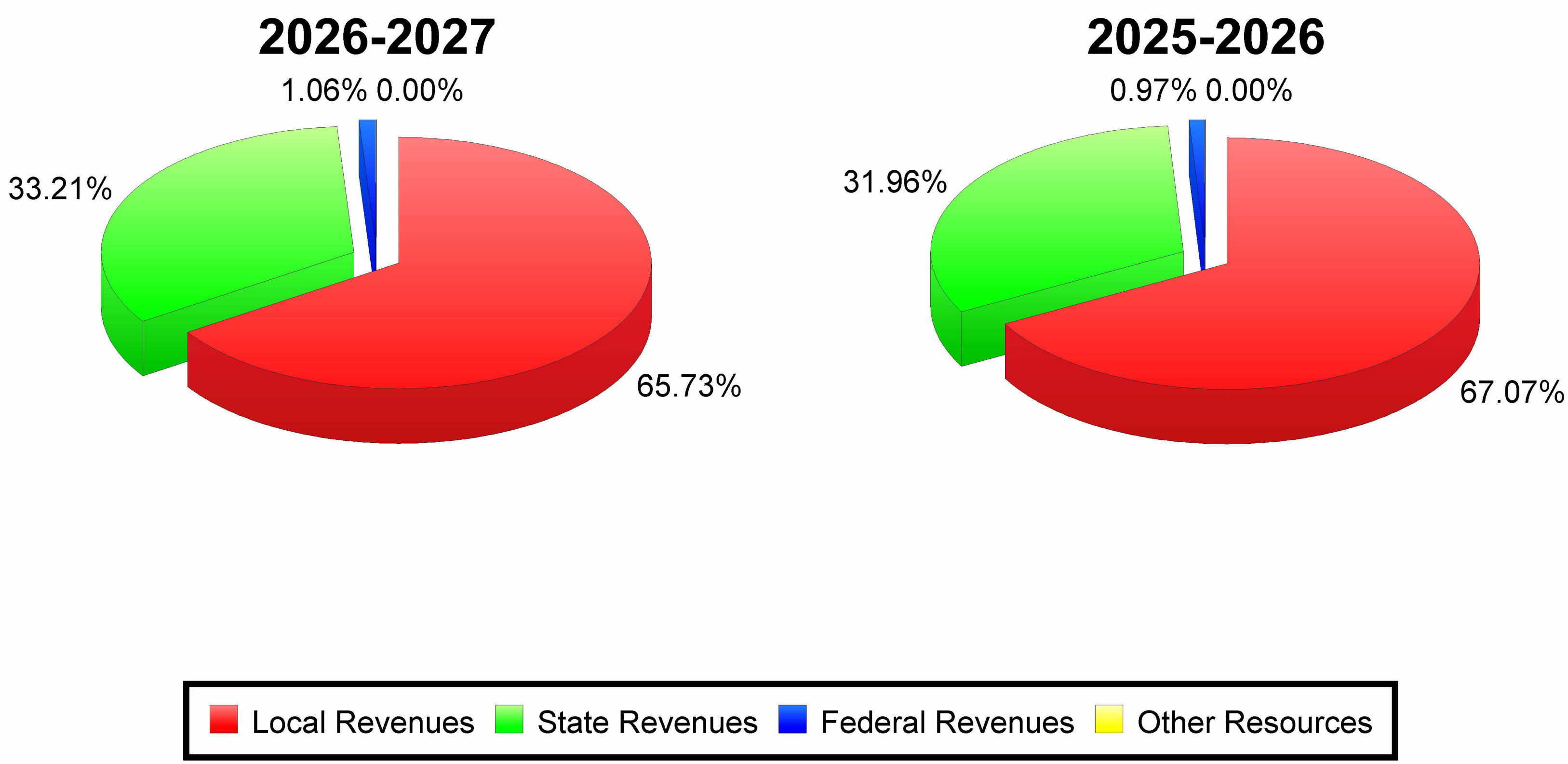
- Tax rates:

	Actual 2025-2026	Proposed 2026-2027
General Fund (M&O)	$ 0.7442	$ 0.7275
Debt Service Fund (I&S)	0.4500	0.4500
Total	$ 1.1942	$ 1.1775

Aledo Independent School District
Budget Summary
All Budgeted Funds

	General Fund	Debt Service Fund	Child Nutrition Fund	2026-2027 Proposed Total	2025-2026 Budget Total	Yearly Difference	% of Change
Projected Fund Balance, September 1	**29,102,493**	**6,331,819**	**829,783**	**36,264,095**	**37,410,260**		
Revenues							
Local Revenues	54,463,862	32,041,986	3,194,500	89,700,348	88,591,664	1,108,684	1.25
State Revenues	41,043,996	4,258,453	12,500	45,314,949	42,219,322	3,095,627	7.33
Federal Revenues	235,000	0	1,214,000	1,449,000	1,280,000	169,000	13.20
Other Resources	2,500	0	0	2,500	5,500	(3,000)	(54.55)
Total Revenues & Other Resources	**95,745,358**	**36,300,439**	**4,421,000**	**136,466,797**	**132,096,486**	**4,370,311**	**3.31**
Appropriations							
Payroll Costs	77,782,932	0	2,174,500	79,957,432	76,500,847	3,456,585	4.52
Professional & Contracted Services	12,324,329	0	79,500	12,403,829	12,091,529	312,300	2.58
Supplies & Materials	3,666,764	0	2,395,000	6,061,764	5,810,280	251,484	4.33
Other Operating Expense	3,193,458	0	9,000	3,202,458	3,465,286	(262,828)	(7.58)
Debt Service	0	36,300,439	0	36,300,439	33,777,165	2,523,274	7.47
Capital Outlay	423,150	0	200,000	623,150	1,597,544	(974,394)	(60.99)
Transfers Out/Other Uses	0	0	0	0	0	0	0.00
Total Appropriations	**97,390,633**	**36,300,439**	**4,858,000**	**138,549,072**	**133,242,651**	**5,306,421**	**3.98**
Increase (Decrease) in Fund Balance	**(1,645,275)**	**0**	**(437,000)**	**(2,082,275)**	**(1,146,165)**		
Projected Fund Balance, August 31	**27,457,218**	**6,331,819**	**392,783**	**34,181,820**	**36,264,095**		
Fund Balance as a % of Appropriations	**28.19**	**17.44**	**8.09**	**24.67**	**27.22**		

Aledo ISD
Total Revenues by Source
All Budgeted Funds



Aledo Independent School District
Appropriation Summary by Function & Object
All Budgeted Funds

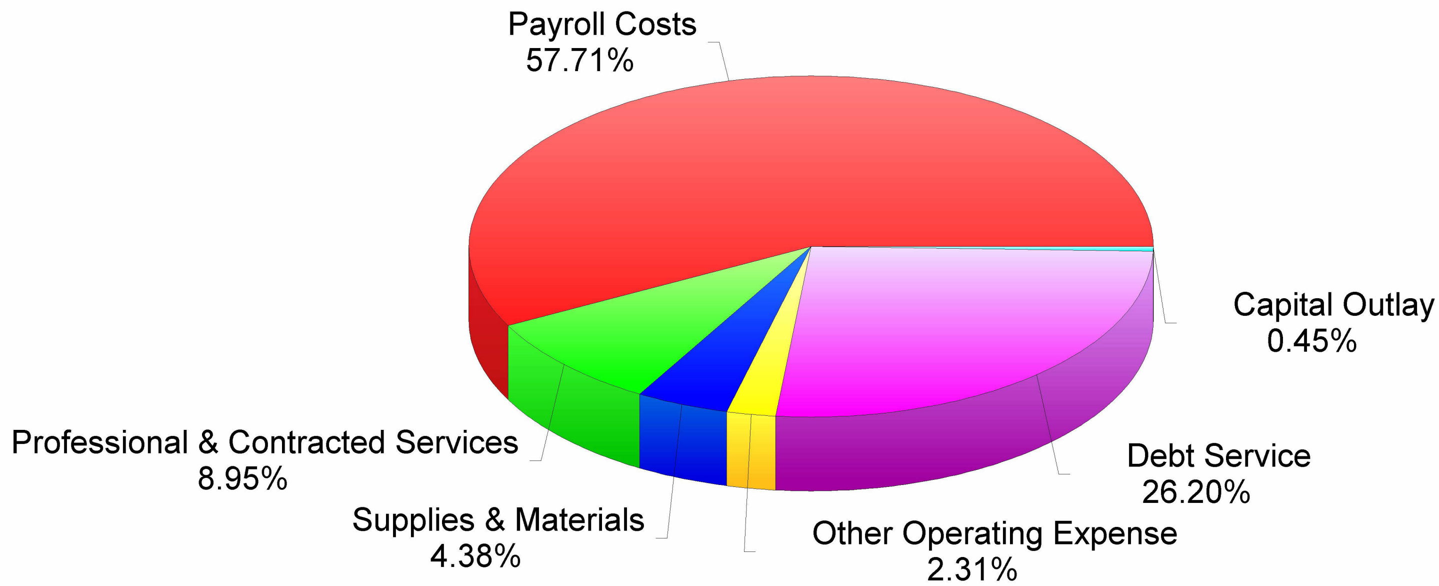
Function	Payroll Costs	Professional & Contracted Services	Supplies & Materials	Other Operating Expenses	Debt Service	Capital Outlay	2026-2027 Proposed Total	% of Total
Function 11 - Classroom Instruction	54,317,303	1,002,869	1,052,294	138,250	0	400,000	56,910,716	41.08
Function 12 - Instructional Resources/Media Services	927,989	31,827	30,325	1,000	0	2,000	993,141	0.72
Function 13 - Curriculum/Instructional Staff Development	508,947	54,150	36,500	186,750	0	0	786,347	0.57
Function 21 - Instructional Leadership	1,074,709	1,500	16,000	24,600	0	0	1,116,809	0.81
Function 23 - School Leadership	4,818,895	4,000	47,520	39,403	0	0	4,909,818	3.54
Function 31 - Guidance & Counseling Services	2,763,279	17,200	104,600	24,550	0	0	2,909,629	2.10
Function 33 - Health Services	815,926	1,801	33,600	3,600	0	0	854,927	0.62
Function 34 - Student (Pupil) Transportation	3,370,275	126,000	696,000	(2,900)	0	13,150	4,202,525	3.03
Function 35 - Food Services	2,336,656	79,500	2,395,000	12,000	0	200,000	5,023,156	3.63
Function 36 - Cocurricular & Extracurricular Activities	1,779,236	452,290	537,270	729,055	0	8,000	3,505,851	2.53
Function 41 - General Administration	2,896,697	388,567	53,600	282,000	0	0	3,620,864	2.61
Function 51 - Facilities Maintenance & Operations	2,012,447	7,575,500	296,200	1,633,500	0	0	11,517,647	8.31
Function 52 - Security & Monitoring Services	1,052,961	109,125	104,755	6,600	0	0	1,273,441	0.92
Function 53 - Data Processing Services	1,209,848	524,500	658,100	119,050	0	0	2,511,498	1.81
Function 61 - Community Services	72,264	0	0	5,000	0	0	77,264	0.06
Function 71 - Debt Service	0	0	0	0	36,300,439	0	36,300,439	26.20
Function 81 - Facilities Acquisition & Construction	0	75,000	0	0	0	0	75,000	0.05
Function 91 - Chapter 41 Recapture	0	1,025,000	0	0	0	0	1,025,000	0.74
Function 99 - Other Intergovernmental Charges	0	935,000	0	0	0	0	935,000	0.67
Total Appropriations	**79,957,432**	**12,403,829**	**6,061,764**	**3,202,458**	**36,300,439**	**623,150**	**138,549,072**	**100.00**
% of Total	**57.71**	**8.95**	**4.38**	**2.31**	**26.20**	**0.45**	**100.00**	

Summary	Payroll Costs	Professional & Contracted Services	Supplies & Materials	Other Operating Expenses	Debt Service	Capital Outlay	2026-2027 Proposed Total	% of Total
Instruction & Related (10's)	55,754,239	1,088,846	1,119,119	326,000	0	402,000	58,690,204	42.36
Instruction/Campus Leadership (20's)	5,893,604	5,500	63,520	64,003	0	0	6,026,627	4.35
Student Support Services (30's)	11,065,372	676,791	3,766,470	766,305	0	221,150	16,496,088	11.91
General Administration (40's)	2,896,697	388,567	53,600	282,000	0	0	3,620,864	2.61
Support Services (50's & 60's)	4,347,520	8,209,125	1,059,055	1,764,150	0	0	15,379,850	11.10
Debt Service (70's)	0	0	0	0	36,300,439	0	36,300,439	26.20
Intergovernmental Charges (80's & 90's)	0	2,035,000	0	0	0	0	2,035,000	1.47
Total Appropriations	**79,957,432**	**12,403,829**	**6,061,764**	**3,202,458**	**36,300,439**	**623,150**	**138,549,072**	**100.00**

Aledo ISD

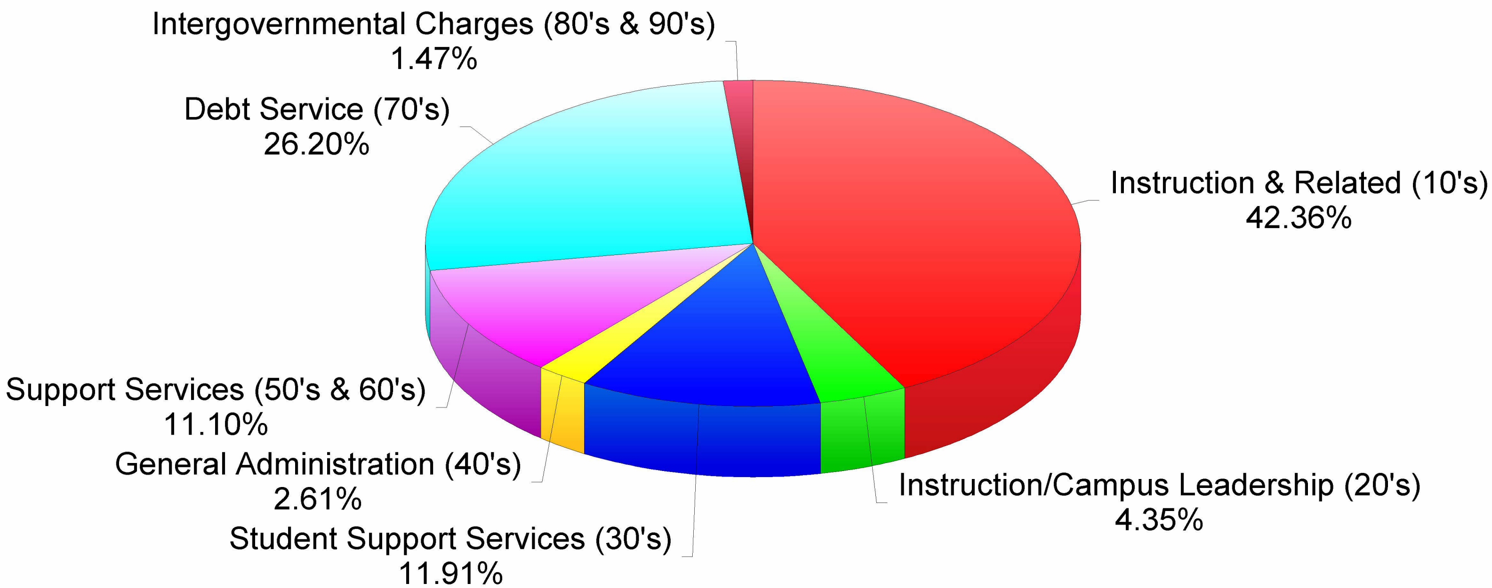
Total Appropriations by Object

All Budgeted Funds



2026-2027

Aledo ISD
Total Appropriations by Function
All Budgeted Funds



2026-2027

Aledo Independent School District
Revenue Summary by Source
General Fund

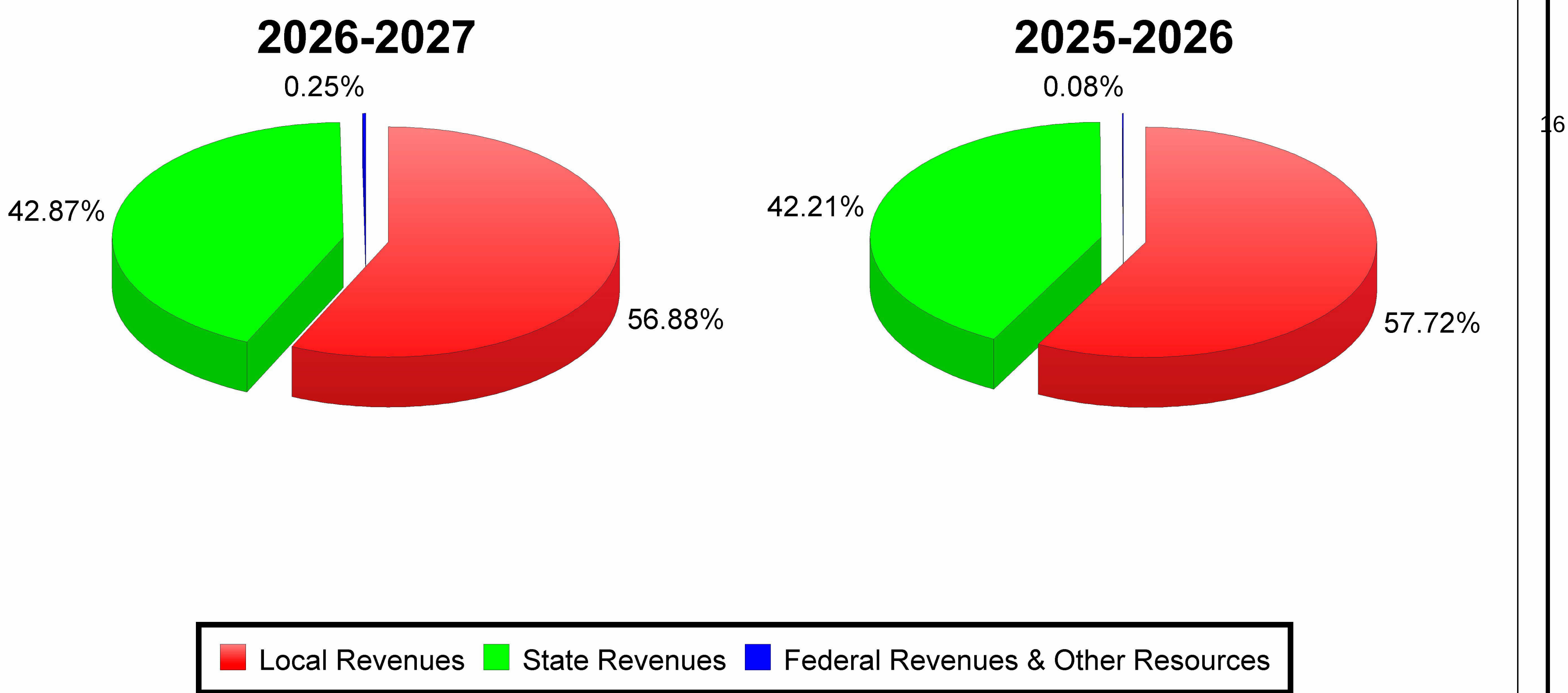
	2025-2026 Budget	2026-2027 Proposed	Difference	% of Change
Local Revenues				
Local Taxes - Current Year	50,570,742	50,772,562	201,820	0.40
Local Taxes - Prior Years	325,000	325,000	0	0.00
Penalties & Interest	225,000	225,000	0	0.00
Interest from Investments - Bank	50,000	50,000	0	0.00
Interest from Investments - TexPool	1,350,000	1,088,500	(261,500)	(19.37)
Facility Use/Rent	300,000	375,000	75,000	25.00
Facility Use/Rent, Athletic Fees, & Parking	183,000	183,000	0	0.00
Miscellaneous Revenue, Gifts/Donations, & Fees	517,500	719,800	202,300	39.09
Athletic Receipts & Concessions - Stadium	705,000	725,000	20,000	2.84
Total Local Revenues	**54,226,242**	**54,463,862**	237,620	**0.44**
State Revenues				
Per Capita & Foundation School Program	34,575,460	36,043,996	1,468,536	4.25
TRS On-Behalf Benefit	5,075,119	5,000,000	(75,119)	(1.48)
Total State Revenues	**39,650,579**	**41,043,996**	**1,393,417**	**3.51**

Aledo Independent School District
Revenue Summary by Source
General Fund

	2025-2026 Budget	2026-2027 Proposed	Difference	% of Change
Federal Revenues & Other Resources				
School Health/SHARS Funding	65,000	235,000	170,000	261.54
Sale of Personal Property/Special Items	5,000	2,250	(2,750)	(55.00)
Gas Lease Receipts	500	250	(250)	(50.00)
Total Federal Revenues & Other Resources	**70,500**	**237,500**	**167,000**	**236.88**
Total Revenues & Other Resources	**93,947,321**	**95,745,358**	**1,798,037**	**1.91**

	2025-2026 Budget	% of Total	2026-2027 Proposed	% of Total
Summary				
Local Revenues	54,226,242	57.72	54,463,862	56.88
State Revenues	39,650,579	42.21	41,043,996	42.87
Federal Revenues & Other Resources	70,500	0.08	237,500	0.25
Total Revenues & Other Resources	**93,947,321**	**100.00**	**95,745,358**	**100.00**

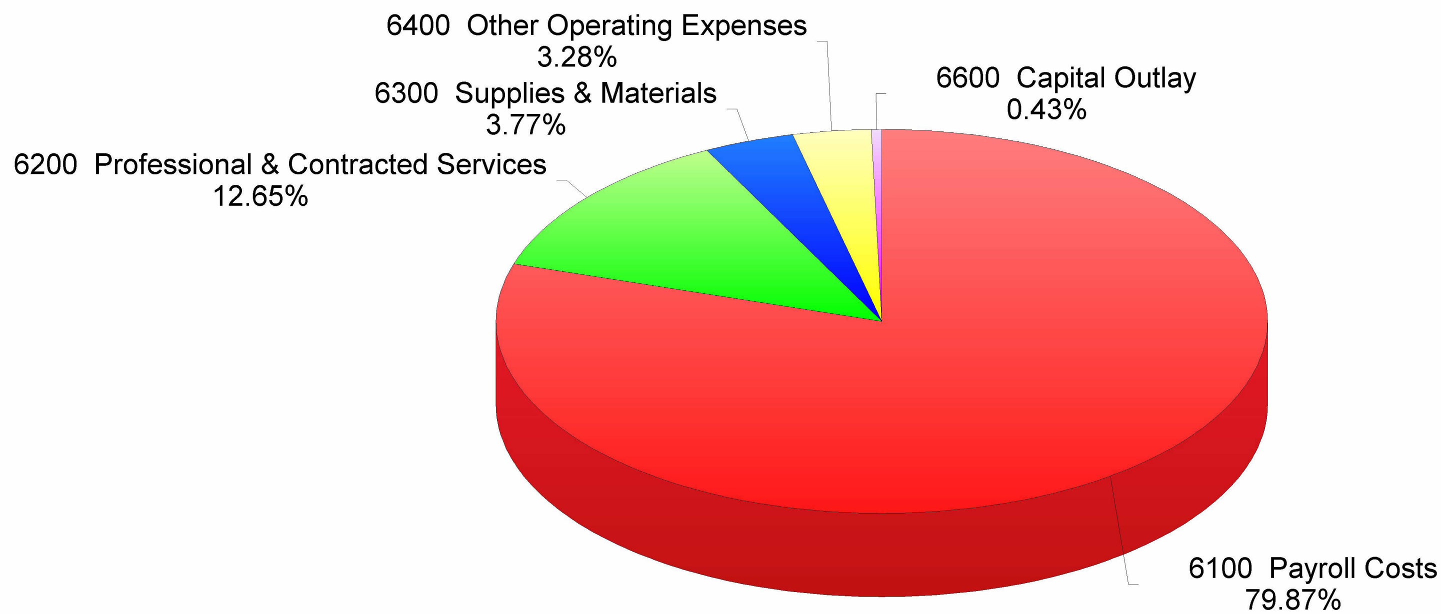
Aledo ISD
Total Revenues by Source
General Fund



Aledo Independent School District
Appropriation Summary by Function & Object
General Fund

	2025-2026 Budget	% of Total	2026-2027 Proposed	% of Total
Summary by Function				
Function 11 - Classroom Instruction	54,547,000	58.00	56,910,716	58.44
Function 12 - Instructional Resources & Media Services	973,987	1.04	993,141	1.02
Function 13 - Curriculum/Instructional Staff Development	767,558	0.82	786,347	0.81
Function 21 - Instructional Leadership	1,095,824	1.17	1,116,809	1.15
Function 23 - School Leadership	4,801,427	5.11	4,909,818	5.04
Function 31 - Guidance & Counseling Services	2,854,319	3.04	2,909,629	2.99
Function 33 - Health Services	838,757	0.89	854,927	0.88
Function 34 - Student (Pupil) Transportation	4,073,976	4.33	4,202,525	4.32
Function 35 - Food Services	165,156	0.18	165,156	0.17
Function 36 - Cocurricular & Extracurricular Activities	3,414,970	3.63	3,505,851	3.60
Function 41 - General Administration	3,551,779	3.78	3,620,864	3.72
Function 51 - Facilities Maintenance & Operations	11,249,490	11.96	11,517,647	11.83
Function 52 - Security & Monitoring Services	1,246,784	1.33	1,273,441	1.31
Function 53 - Data Processing Services	2,445,195	2.60	2,511,498	2.58
Function 61 - Community Services	77,264	0.08	77,264	0.08
Function 81 - Facilities Acquisition & Construction	75,000	0.08	75,000	0.08
Function 91 - Chapter 41 Recapture	920,000	0.98	1,025,000	1.05
Function 99 - Other Intergovernmental Charges	945,000	1.00	935,000	0.96
Total Appropriations	**94,043,486**	**100.00**	**97,390,633**	**100.00**
Summary by Object				
6100 Payroll Costs	74,393,347	79.11	77,782,932	79.87
6200 Professional & Contracted Services	12,028,029	12.79	12,324,329	12.65
6300 Supplies & Materials	3,557,780	3.78	3,666,764	3.77
6400 Other Operating Expenses	3,456,786	3.68	3,193,458	3.28
6600 Capital Outlay	607,544	0.65	423,150	0.43
Total Appropriations	**94,043,486**	**100.00**	**97,390,633**	**100.00**

Aledo ISD
Total Appropriations by Object
General Fund



2026-2027

Aledo Independent School District
Budget Summary
Child Nutrition Fund

	2025-2026 Budget	2026-2027 Proposed	Difference	% of Change
Local Revenues				
Food Service Sales	**3,144,500**	**3,194,500**	**50,000**	**1.59**
State Revenues				
Food Service State Matching	**12,500**	**12,500**	**0**	**0.00**
Federal Revenues & Other Resources				
Child Nutrition Programs	985,000	985,000	0	0.00
USDA Donated Commodities	230,000	229,000	(1,000)	(0.43)
Total Federal Revenues & Other Resources	**1,215,000**	**1,214,000**	**(1,000)**	**(0.08)**
Total Revenues & Other Resources	**4,372,000**	**4,421,000**	**49,000**	**1.12**
Function 35 - Food Services				
6100 Payroll Costs	2,107,500	2,174,500	67,000	3.18
6200 Professional & Contracted Services	63,500	79,500	16,000	25.20
6300 Supplies & Materials	2,252,500	2,395,000	142,500	6.33
6400 Other Operating Expenses	8,500	9,000	500	5.88
6600 Capital Outlay	990,000	200,000	(790,000)	(79.80)
Total Appropriations	**5,422,000**	**4,858,000**	**(564,000)**	**(10.40)**

Aledo Independent School District
Budget Summary
Debt Service Fund

	2025-2026 Budget	2026-2027 Proposed	Difference	% of Change
Local Revenues				
Local Taxes - Current Year	30,578,922	31,399,986	821,064	2.69
Local Taxes - Prior Years	100,000	100,000	0	0.00
Penalties & Interest	90,000	90,000	0	0.00
Interest from Investments - Bank	2,000	2,000	0	0.00
Interest from Investments - TexPool	450,000	450,000	0	0.00
Total Local Revenues	**31,220,922**	**32,041,986**	**821,064**	**2.63**
State Revenues				
Existing Debt Allotment/State Hold Harmless	**2,556,243**	**4,258,453**	**1,702,210**	**66.59**
Total Revenues & Other Resources	**33,777,165**	**36,300,439**	**2,523,274**	**7.47**
Function 71 - Debt Service				
6500 Bond Principal	17,408,414	21,773,784	4,365,370	25.08
6500 Bond Interest	16,353,445	14,511,655	(1,841,790)	(11.26)
6500 Paying Agent Fees	15,306	15,000	(306)	(2.00)
Total Function 71	**33,777,165**	**36,300,439**	**2,523,274**	7.47
Total Appropriations	**33,777,165**	**36,300,439**	**2,523,274**	**7.47**

Aledo Independent School District
Teachers
2026-2027 New Hire Guide

Completed Years of Experience	New Hire Salary	Teaching Experience AISD Stipend
0	$63,000	n/a
1	$63,000	$525
2	$63,300	$525
3	$63,600	$1,000
4	$63,900	$1,000
5	$66,400	$1,000
6	$66,700	$1,500
7	$67,100	$1,500
8	$67,600	$1,500
9	$68,000	$1,500
10	$68,400	$1,500
11	$68,700	$2,000
12	$69,000	$2,000
13	$69,400	$2,000
14	$69,800	$2,000
15	$70,200	$2,000
16	$70,500	$2,500
17	$70,800	$2,500
18	$71,200	$2,500
19	$71,600	$2,500
20	$72,000	$2,500
21	$72,400	$3,000
22	$72,800	$3,000
23	$73,100	$3,000
24	$73,400	$3,000
25	$73,700	$3,000
26	$74,000	$3,500
27	$74,300	$3,500
28	$74,600	$3,500
29	$74,900	$3,500
30	$75,385	$3,500
31	$76,205	$4,000
32	$76,805	$4,000
33	$77,405	$4,000
34	$78,005	$4,000
35	$78,605	$4,000
36	$79,205	$4,000
37	$79,805	$4,000
38	$80,405	$4,000

$1,000 General Master's Degree Stipend
$3,000 Special Education Centralized Program Stipend
Please refer to detail stipend listings for other stipends that may apply to you.

The salaries listed above are based on 10-month employment for the 2026-2027 school year.
Salary plans are determined on an annual basis and salary advancement is not guaranteed.
Pay increases are based on the annual pay raise budget approved by the Board of Trustees.

For any funds received by Aledo ISD for a designated teacher under the Teacher Incentive Allotment, 90% will be paid to the designated teacher. The remaining 10% will be used for training and support of the system, expansion of the system, and professional development. Should the District receive funding for a designated teacher who has resigned or retired, the District will forward payment to the resigned or retired teacher as soon as practicable.

Aledo Independent School District
Clerical/Paraprofessional Pay Plan
2026-2027

Pay Grade	Job Title	Duty Days
1		
	Assistant Teacher, Physical Education	177
	Assistant Teacher, Teacher's	177

Grade 1		Minimum	Midpoint	Maximum
Hourly Rate		**$15.30**	**$18.22**	**$21.14**
177	Days	$21,665	$25,800	$29,934

Pay Grade	Job Title	Duty Days
2		
	Assistant Teacher, ISS	177
	Assistant Teacher, Library	177
	Assistant Teacher, Special Education	177
	Receptionist, High School	220
	Receptionist, Middle School	195
	Receptionist, Ninth Grade Campus	205

Grade 2		Minimum	Midpoint	Maximum
Hourly Rate		**$16.15**	**$19.23**	**$22.31**
177	Days	$22,868	$27,230	$31,591
195	Days	$25,194	$29,999	$34,804
205	Days	$26,486	$31,537	$36,588
220	Days	$28,424	$33,845	$39,266

Pay Grade	Job Title	Duty Days
3		
	Administrative Assistant, Assistant Principal, High School	205
	Administrative Assistant, Counselor, High School	205
	Administrative Assistant, Finance, High School	207
	Assistant Teacher, Bilingual	177
	Assistant Teacher, Special Education, Special Needs	177
	Attendance Clerk, High School	177
	Attendance Clerk, Middle School	177
	Certified Medical Assistant	179
	Choral Accompanist	164
	Registrar/PEIMS Clerk, Elementary School	220
	Registrar/PEIMS Clerk, Middle School	220
	Special Programs Clerk (SHARS/PEIMS)	195
	Special Programs Clerk	195
	Specialist, Dual Credit	187
	Specialist, Student Safety	167

Grade 3		Minimum	Midpoint	Maximum
Hourly Rate		**$17.15**	**$20.42**	**$23.69**
164	Days	$22,501	$26,791	$31,081
167	Days	$22,912	$27,281	$31,650
177	Days	$24,284	$28,915	$33,545
179	Days	$24,559	$29,241	$33,924
187	Days	$25,656	$30,548	$35,440
195	Days	$26,754	$31,855	$36,956
205	Days	$28,126	$33,489	$38,852
207	Days	$28,400	$33,816	$39,231
220	Days	$30,184	$35,939	$41,694

Pay Grade	Job Title	Duty Days
4		
	Assistant Teacher, Behavior Interventionist	180
	Clerk, Facilities	236
	Receptionist/Bearcat Store Manager, Administration Building	236
	Registrar/PEIMS Clerk, High School	220
	Administrative Assistant, Alternative School Principal	195
	Administrative Assistant, Elementary School Principal	220
	Administrative Assistant, Middle School Principal	220
	Administrative Assistant/PEIMS, ECA Associate Principal	220

Grade 4		Minimum	Midpoint	Maximum
Hourly Rate		**$18.25**	**$21.73**	**$25.21**
180	Days	$26,280	$31,291	$36,302
195	Days	$28,470	$33,899	$39,328
220	Days	$32,120	$38,245	$44,370
236	Days	$34,456	$41,026	$47,596

Aledo Independent School District
Clerical/Paraprofessional Pay Plan
2026-2027

Pay Grade	Job Title	Duty Days			Minimum	Midpoint	Maximum
5			**Hourly Rate**		**$21.75**	**$25.89**	**$30.03**
	Business Office Clerk	236	187	Days	$32,538	$38,731	$44,925
	Dispatcher (Transportation)	236	205	Days	$35,670	$42,460	$49,249
	Licensed Vocational Nurse (LVN)	187	220	Days	$38,280	$45,566	$52,853
	Administrative Assistant, Advanced Academics & CTE	236	236	Days	$41,064	$48,880	$56,697
	Administrative Assistant, Athletic Director	236					
	Administrative Assistant, Child Nutrition	205					
	Administrative Assistant, High School Principal	220					
	Administrative Assistant, Maintenance	236					
	Administrative Assistant, Special Programs	236					
	Site Supervisor, Child Nutrition	205					
	Specialist, PEIMS Data	236					
	Specialist, Safety (Transportation)	236					
6			**Hourly Rate**		**$24.45**	**$29.10**	**$33.75**
	Coordinator, Routing (Transportation)	236	236	Days	$46,162	$54,941	$63,720
	Help Desk Technician	236					
	Administrative Assistant, Assistant Superintendent C & I	236					
	Administrative Assistant, Business Office	236					
	Administrative Assistant, Human Resources	236					
	Administrative Assistant, Police/Technology	236					
	Specialist, Accounts Payable	236					
	Specialist, Certification	236					
	Specialist, Human Resources	236					
	Specialist, Payroll	236					
7			**Hourly Rate**		**$32.15**	**$38.27**	**$44.39**
	Executive Assistant, Superintendent	236	236	Days	$60,699	$72,254	$83,808

Aledo Independent School District
Auxiliary Pay Plan
2026-2027

Pay Grade	Job Title	Duty Days			Minimum	Midpoint	Maximum
1			**Hourly Rate**		**$15.30**	**$18.22**	**$21.14**
	Assistant Instructor, Child Development Center	195	174	Days	$15,973	$19,022	$22,070
	Bus Monitor (6.0 hrs. per day)	174	174*	Days	$17,304	$20,607	$23,909
	Bus Monitor/White Fleet (6.0 hrs. per day)	174	174**	Days	$18,635	$22,192	$25,749
	Child Nutrition Specialist (6.5 hrs. per day)	174*	174***	Days	$19,967	$23,777	$27,588
	Child Nutrition Specialist, High School (7.0 hrs. per day)	174**	195	Days	$23,868	$28,423	$32,978
	Child Nutrition Asst Manager, High School (7.5 hrs. per day)	174***					
2			**Hourly Rate**		**$17.15**	**$20.41**	**$23.67**
	Child Nutrition Manager, Elementary School/ECA	180	180	Days	$24,696	$29,390	$34,085
	Lead Instructor, Child Development Center	195	195	Days	$26,754	$31,840	$36,925
	Warehouse Worker, Shipping & Receiving	261	261	Days	$35,809	$42,616	$49,423
3			**Hourly Rate**		**$18.25**	**$21.73**	**$25.21**
	Child Nutrition Manager, Middle School	180	180	Days	$26,280	$31,291	$36,302
	Child Nutrition Manager, Ninth Grade Campus	180	261	Days	$38,106	$45,372	$52,638
	General Maintenance Worker	261					
4			**Hourly Rate**		**$22.00**	**$26.18**	**$30.36**
	Carpenter/Locksmith	261	180	Days	$31,680	$37,699	$43,718
	Child Nutrition Manager, High School	180	261	Days	$45,936	$54,664	$63,392
	Trade Apprentice	261					
5			**Hourly Rate**		**$26.50**	**$31.56**	**$36.62**
	Electrician	261	261	Days	$55,332	$65,897	$76,463
	HVAC Technician	261					
	Plumber	261					
	Vehicle Mechanic	261					

Aledo Independent School District
Auxiliary Pay Plan
2026-2027

Pay Grade	Job Title	Duty Days			Minimum	Midpoint	Maximum
6			**Hourly Rate**		**$29.75**	**$35.42**	**$41.09**
	Assistant Director, Child Development Center	207	195	Days	$46,410	$55,255	$64,100
	Mechanic Supervisor	261	207	Days	$49,266	$58,656	$68,045
	Police Officer	195	261	Days	$62,118	$73,957	$85,796
	Skilled Maintenance Lead	261					
LRM			**Hourly Rate**		**$15.25**	**$15.25**	**$15.25**
	Lunch Room Monitor (3.5 hrs. per day)	167	167	Days	$8,914	$8,914	$8,914
BD			**Hourly Rate**		**$23.25**	**$26.56**	**$29.87**
	Bus Driver (6.0 hrs. per day)	174	174	Days	$24,273	$27,729	$31,184
BDT			**Hourly Rate**		**$15.25**	**$15.25**	**$15.25**
	Bus Driver Trainee (6.0 hrs. per day)	90	90	Days	$8,235	$8,235	$8,235

Aledo Independent School District
Administrative/Professional Pay Plan
2026-2027

Pay Grade	Job Title	Duty Months
1		
	Assistant, Speech-Language Pathologist (SLP)	10
	AV Engineer	12
	Business Manager	12
	Coordinator, Communications	12
	Coordinator, District PEIMS	12
	Coordinator, Payroll and Benefits	12
	Purchasing Manager/Accountant (degreed)	12

		Minimum	Midpoint	Maximum
Monthly		**$5,576**	**$6,800**	**$8,024**
10	Months	$55,760	$68,000	$80,240
12	Months	$66,912	$81,600	$96,288

Pay Grade	Job Title	Duty Months
2		
	Assistant Principal, Elementary	11
	Certified Behavior Analyst	10
	Coordinator, Agriculture Education	12
	Coordinator, Career Technology Education (CTE)	12
	Counselor, Alternative School	11
	Counselor, District Intervention	10
	Counselor, District Lead	11.5
	Counselor, Elementary School	10.5
	Counselor, High School	11
	Counselor, Middle School	10.5
	Counselor, Special Education	10
	Diagnostician	10.5
	Digital Learning Specialist/Interventionist	10
	Director, Child Development Center	11
	Facilities Manager	12
	Instructional Specialist	11
	Lead Athletic Trainer	10
	Manager, Admission, Review & Dismissal (ARD)	10
	Nurse, RN	10
	School Psychologist	10.5
	Specialist, Behavior Intervention	10
	Specialist, Early Literacy	12
	Specialist, Lead Campus Testing	11
	Specialist, Special Education Program	10.5/11
	Speech-Language Pathologist (SLP)	10

		Minimum	Midpoint	Maximum
Monthly		**$6,022**	**$7,344**	**$8,666**
10	Months	$60,220	$73,440	$86,660
10.5	Months	$63,231	$77,112	$90,993
11	Months	$66,242	$80,784	$95,326
11.5	Months	$69,253	$84,456	$99,659
12	Months	$72,264	$88,128	$103,992

Aledo Independent School District
Administrative/Professional Pay Plan
2026-2027

Pay Grade	Job Title	Duty Months
3		
	Assistant Principal, Middle School	11
	Associate Principal, Early Childhood Academy	11.5
	Director, Band	11.5
	Instructional Coordinator, English Language Arts	12
	Instructional Coordinator, Instructional Technology	12
	Instructional Coordinator, Math	12
	Instructional Coordinator, Science	12
	Instructional Coordinator, Social Studies	12
	Network Administrator	12
	Occupational Therapist	10
	Physical Therapist	10
	Software Application Administrator	12
	Systems Administrator/Network Administrator	12

		Minimum	Midpoint	Maximum
Monthly		**$6,324**	**$7,711**	**$9,098**
10	Months	$63,240	$77,110	$90,980
11	Months	$69,564	$84,821	$100,078
11.5	Months	$72,726	$88,677	$104,627
12	Months	$75,888	$92,532	$109,176

Pay Grade	Job Title	Duty Months
4		
	Assistant Director, Technology	12
	Assistant Director, Transportation	12
	Assistant Principal, High School	11
	Coordinator, Special Programs	12
	Head Football Coach, High School	12
	Principal, Alternative School	11.5
	Principal, Elementary School	11.5

		Minimum	Midpoint	Maximum
Monthly		**$7,114**	**$8,675**	**$10,236**
11	Months	$78,254	$95,425	$112,596
11.5	Months	$81,811	$99,763	$117,714
12	Months	$85,368	$104,100	$122,832

Pay Grade	Job Title	Duty Months
5		
	Associate Principal, High School	11.5
	Chief of Police/Director, Safety & Security	12
	Director, Advanced Academics & Career Technology Education	12
	Director, Assessment & Accountability	12
	Director, Athletics	12
	Director, Child Nutrition	11.5
	Director, Communications	12
	Director, Community Development & Engagement	12
	Director, Facilities & Operations	12
	Director, Human Resources	12
	Director, Special Programs	12
	Director, Transportation	12
	Principal, Middle School	11.5

		Minimum	Midpoint	Maximum
Monthly		**$8,366**	**$9,959**	**$11,552**
11.5	Months	$96,209	$114,529	$132,848
12	Months	$100,392	$119,508	$138,624

Aledo Independent School District
Administrative/Professional Pay Plan
2026-2027

Pay Grade	Job Title	Duty Months			Minimum	Midpoint	Maximum
6			**Monthly**		**$9,454**	**$11,254**	**$13,053**
	Executive Director, Special Programs	12	11.5	Months	$108,721	$129,421	$150,110
	Principal, High School	11.5	12	Months	$113,448	$135,048	$156,636
7			**Monthly**		**$10,400**	**$12,379**	**$14,358**
	Assistant Superintendent, Curriculum & Instruction	12	12	Months	$124,800	$148,548	$172,296
	Chief Facilities and Construction Officer	12					
	Chief Financial Officer	12					
	Chief Technology Officer	12					
	Deputy Superintendent	12					

Aledo Independent School District
Aledo ISD Experience Stipend
Non-Teachers Only and Total Aledo ISD Years Experience
2026-2027

Years after completion of 2025-2026	Stipend Amount
1-5	$ 500.00
6-10	$ 750.00
11-15	$ 1,000.00
16-20	$ 1,250.00
21-25	$ 1,500.00
26-30	$ 1,750.00
31+	$ 2,000.00

Aledo Independent School District
Extra Duty Stipends
2026-2027

Academics:	
Activity/Assignment	**Amount**
Anglers Club	$1,000
Aviation Club	$1,500
Bearcat TV, High School	$1,000
Business Professionals of America (BPA)	$1,500
Curriculum Writer	$500
Department Chair, High School	$1,200
Department Chair, Middle School	$500
Degree, Doctoral	$1,500
Degree, Masters	$1,000
English as a Second Language (ESL) Liaison, under 26 students	$500
English as a Second Language (ESL) Liaison, over 25 students	$750
Excite Cheer (total, not per person)	$3,000
Future Farmers of America/Vocational Agriculture	$11,000
Gifted & Talented Coordinator	$2,500
Grade Level Chair, Middle School	$500
Health Occupations Students of America (HOSA)	$1,500
Law Enforcement, High School	$500
Lead Counselor, High School	$1,000
Lead Counselor, Middle School	$1,000
Lead Counselor, Elementary School	$1,000
Lead Counselor, District	$2,000
Lead Diagnostician	$2,000
Lead Dyslexia Specialist	$2,000
Lead English as a Second Language (ESL)	$4,000
Lead Nurse	$3,000
Lead Psychological Services	$2,000
Lead Related Services	$2,000
Lead Speech Language Pathologist	$2,000
Mentor, New Assistant Principal	$600
Mentor, New Principal	$1,200
Mentor, New Teacher	$750
National Honor Society	$1,500
National Junior Honor Society	$1,500
Newspaper, High School	$1,500
On Ramps, High School	$1,500
Project Lead the Way, High School	$1,500
Project Lead the Way, Middle School	$500
Robotics, High School, Lead	$2,000
Robotics, High School, Co-Sponsor	$1,500
Robotics, Middle School	$1,000

Aledo Independent School District
Extra Duty Stipends
2026-2027

Academics:	
Activity/Assignment	**Amount**
Rocketry, High School	$1,000
Senior Class, High School	$1,000
Special Education Centralized Programs	$3,000
Special Olympics, Track (total, not per person)	$3,000
Spelling Bee, Middle School	$500
Spirit of Aledo	$1,500
Student Council, High School	$2,000
Student Council, Assistant, High School	$1,000
Student Council, Middle School	$750
Texas Association of Future Coaches	$1,500
Texas Association of Future Educators	$1,500
UIL Coordinator, High School	$1,700
UIL Coordinator, Middle School	$1,200
UIL Coordinator/Assistant, Elementary School	$800 per campus
Web Page	$500
Yearbook, High School	$2,000
Yearbook, Middle School	$1,850

Aledo Independent School District
Extra Duty Stipends
2026-2027

Performing Arts:	
Activity/Assignment	**Amount**
Band, High School, Assistant	$9,000
Band, Middle School, Director	$9,000
Band, Middle School, Assistant (for returning staff in position prior to 2023-2024 year)	$8,000
Band, Middle School, Assistant (for new staff in position for 2023-2024 and later years)	$5,000
Choir, High School	$6,000
Choir, Middle School (one person covering both MS campuses)	$4,500
Choir, Middle School (one person covering one MS campus)	$3,000
Dance, High School	$6,000
Dance, High School, (Jr. Varsity)	$3,000
Dance, Middle School	$3,000
Theater Arts, High School, Lead	$6,000
Theater Arts, High School, Assistant	$3,000
Theater Arts/One Act Play, High School	$1,500
Theater Arts/One Act Play/Musical, Middle School	$3,000

Aledo Independent School District
Extra Duty Stipends
2026-2027

Athletics:	
Sport/Assignment	**Amount**
Baseball, Assistant	$5,000
Baseball, Head	$9,000
Basketball, Assistant	$5,000
Basketball, Head	$9,000
Basketball, Middle School	$3,000
Cheerleader, High School, Head	$8,000
Cheerleader, High School, Assistant	$4,000
Cheerleader, Middle School	$3,000
Cheerleader, Ninth Grade Campus	$3,000
Coordinator, High School	$5,000
Coordinator, Middle School	$3,000
Cross Country, Assistant	$4,500
Cross Country, Head	$8,000
Cross Country, Middle School	$3,000
Football, Assistant, Freshman	$6,500
Football, Assistant, Head Coach	$1,000
Football, Assistant, Varsity	$7,500
Football, Coordinator	$1,500
Football, Co-Coordinator	$500
Football, Equipment Manager	$1,000
Football, Middle School	$5,500
Golf, Assistant	$4,500
Golf, Head	$12,000
Powerlifting, Assistant	$4,500
Powerlifting, Head	$8,000
Soccer, Assistant	$5,000
Soccer, Head	$9,000
Soccer, Middle School	$1,500
Soccer, Assistant, Middle School	$1,000
Softball, Assistant	$5,000
Softball, Head	$9,000
Strength and Conditioning	$3,500
Swimming, Head	$8,000
Tennis, Assistant	$4,500
Tennis, Head	$12,000
Tennis, Middle School	$4,500
Track, Assistant	$5,000
Track, Head	$9,000
Track, Middle School	$3,000
Trainer, Assistant	$15,000
Volleyball, Assistant	$5,000
Volleyball, Head	$9,000
Volleyball, Middle School	$4,500
Wrestling, Assistant	$5,000
Wrestling, Assistant, Middle School	$1,000
Wrestling, Head	$9,000
Wrestling, Head, Middle School	$1,500

Aledo Independent School District
Three-Year Projection

	General Fund				
Object/Description	Audited Actual 2023-2024	Audited Actual 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Projected 2026-2027
Projected Fund Balance, September 1	**$ 26,153,588**	**$ 23,709,639**	**$ 28,733,089**	**$ 28,733,089**	**$ 29,102,493**
Revenues:					
5700 Local Revenues - Property Taxes	$ 44,384,082	$ 48,294,027	$ 51,120,742	$ 49,641,246	$ 51,322,562
5700 Local Revenues - Non Property Taxes	3,084,887	3,476,056	3,105,500	3,137,500	3,141,300
5700 Total Local Revenues	$ 47,468,969	$ 51,770,083	$ 54,226,242	$ 52,778,746	$ 54,463,862
5800 State Revenues	32,928,151	35,610,418	39,650,579	41,669,066	41,043,996
5900 Federal Revenues	305,966	88,942	65,000	236,254	235,000
7900 Other Resources	93,011	103,080	5,500	14,018	2,500
Total Revenues	**$ 80,796,097**	**$ 87,572,523**	**$ 93,947,321**	**$ 94,698,084**	**$ 95,745,358**
Appropriations:					
6100 Salaries/Benefits	$ 62,902,387	$ 63,288,781	$ 68,553,576	$ 68,510,194	$ 74,693,347
6100 New Staffing Positions/Costs	2,140,750	256,000	697,180	697,180	1,144,000
6100 Salary Increase/Insurance Contribution Increase	344,600	314,720	5,185,973	5,185,973	358,310
6200 Professional/Contracted Services	9,618,081	10,181,926	11,103,844	11,182,958	11,525,787
6200 Excess Local Revenue (Recapture)	716,726	859,115	920,000	846,541	1,024,744
6300 Supplies/Materials	3,398,826	3,005,913	3,536,993	3,555,249	3,679,683
6400 Other Operating Costs	2,848,225	3,344,269	3,460,295	3,457,847	3,328,872
6600 Capital Outlay	130,301	98,350	585,625	892,738	435,890
Total Appropriations	**$ 82,099,896**	**$ 81,349,073**	**$ 94,043,486**	**$ 94,328,680**	**$ 96,190,633**
Revenues over (under) Appropriations	**$ (1,303,799)**	**$ 6,223,450**	**$ (96,165)**	**$ 369,404**	**$ (445,275)**
Other (Uses):					
8900 Transfer Out/Other Uses	$ (66,499)	$ -	$ -	$ -	
Non-Recurring Appropriations (One-Time PR Payment)	(1,073,651)	(1,200,000)	-	-	$ (1,200,000)
Amount to (from) Fund Balance	**$ (2,443,949)**	**$ 5,023,450**	**$ (96,165)**	**$ 369,404**	**$ (1,645,275)**
Projected Fund Balance, August 31	**$ 23,709,639**	**$ 28,733,089**	**$ 28,636,924**	**$ 29,102,493**	**$ 27,457,218**
Fund Balance as a % of Appropriations	**28.88%**	**35.32%**	**30.45%**	**30.85%**	**28.54%**
Assumptions/Additional Information:					
PEIMS Actual/Projected Student Enrollment	8,161	8,430	8,644	8,644	8,817
Student Enrollment Increase	304	269	214	214	173
Property Tax Appraisal Year	Yes	No	Yes	Yes	No
Property Tax Value Growth Percent	17.53%	9.00%	4.36%	4.36%	5.39%
2025-2026 and 2026-2027 State Revenues are based on current law state funding formulas.					
ADA is calculated at 94.0% of projected student enrollment for year 2026-2027.					
For Informational Purposes Only; Not for Approval					

ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 24, 2026

AGENDA ITEM: Consider Approval of Adoption of Tax Rate for the 2026-2027 Fiscal Year

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- After adoption of the fiscal year budget, the Board of Trustees must adopt a tax rate through the adoption of an ordinance, resolution, or order.
- The tax rate consists of two (2) components, Maintenance and Operations (M&O) and Interest and Sinking (I&S).
- The following ordinance provides for the levying and assessing of ad valorem taxes for Aledo Independent School District for tax year 2026.
- The ordinance establishes a total tax rate of $1.1775 per one hundred dollars of value, with $0.7275 being allocated to the General Fund (M&O) and $0.4500 allocated to the Debt Service Fund (I&S).
- The proposed total tax rate of $1.1775 is the tax rate needed to fund the 2026-2027 fiscal year budget approved by the Board of Trustees during the meeting this evening.
- The proposed tax rate of $1.1775 is a decrease of $0.0167 from the 2025 tax rate of $1.1942.
- Attached for your review is the 2026 Tax Rate Calculation Worksheet. This worksheet is also required to be posted on the District's website.

FISCAL INFORMATION:

The proposed tax rate is the tax rate needed to fund the 2026-2027 fiscal year budget.

ATTACHMENTS:

An Ordinance Levying and Assessing Ad Valorem Taxes for the Aledo Independent School District for the 2026 Tax Year and 2026 Tax Rate Calculation Worksheet

ADMINISTRATIVE RECOMMENDATION:

The Administration recommends the Board of Trustees adopt the following ordinance levying and assessing ad valorem taxes for the Aledo Independent School District for the 2026 tax year. This ordinance sets the 2026 total tax rate at $1.1775 per one hundred dollars of valuation, of which $0.7275 is allocated to the General Fund and $0.4500 is allocated to the Debt Service Fund.

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR THE ALEDO INDEPENDENT SCHOOL DISTRICT FOR THE 2026 TAX YEAR

Whereas, the Board of Trustees of the Aledo Independent School District hereby levies and adopts a tax rate on each one hundred dollars ($100.00) of assessed valuation on all property, real and personal, situated in the Aledo Independent School District for tax year 2026, except such property as may be exempt from taxation by the Constitution and Statues of the State of Texas, and policies of the Aledo Independent School District; and,

Whereas, the Board of Trustees of the Aledo Independent School District has adopted the 2026-2027 fiscal year budget for the General Fund; and,

Whereas, the Board of Trustees of the Aledo Independent School District has also adopted the 2026-2027 fiscal year budget for the Debt Service Fund, which provides for the repayment of principal, interest, and fees on bonded indebtedness of the District; and,

Whereas, the total tax rate proposed to fund these budgets is less than the voter-approval tax rate for the 2026-2027 fiscal year; and,

Whereas, all required notices and advertisements relating to the adoption of the tax rates have been posted and printed; and,

Whereas, this meeting has been duly posted for more than 72 hours; therefore,

BE IT RESOLVED AND ORDAINED, the Board of Trustees of the Aledo Independent School District does hereby adopt the tax rates for the local taxes to fund the General Fund budget and the Debt Service Fund budget as follows:

Maintenance and Operations Tax Rate	$ 0.7275
Interest and Sinking Tax Rate	$ 0.4500
Total Tax Rate	$ 1.1775

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

This vote being taken on the 24th day of August 2026, received a recorded vote of ______ AYES and ______ NAYS.

APPROVED:

ATTEST:

____
President, Board of Trustees

____
Secretary, Board of Trustees

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

ALEDO ISD	817-441-5111
School District's Name	Phone *(area code and number)*
1008 Bailey Ranch Road, Aledo TX 76008	www.aledoisd.org
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://bit.ly/truthintax

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 7,019,383,732
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3]	$ 858,855,996
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 6,160,527,736
4.	**Prior year total adopted tax rate**.	$ 1.194200 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 907,884 **B. Prior year values resulting from final court decisions:** – $ 700,000 **C. Prior year value loss.** Subtract B from A. [4]	$ 207,884

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 66,375,000 **B. Prior year disputed value:** .... – $ 5,310,000 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 61,065,000
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 61,272,884
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 6,221,800,620
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 117,254,133 **C. Value loss.** Add A and B. [7]	$ 117,254,133
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 13,578,266 **B. Current year productivity or special appraised value:** .... - $ 41,822 **C. Value loss.** Subtract B from A. [8]	$ 13,536,444
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 130,790,577
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 6,091,010,043
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 72,738,841
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 727,375
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 73,466,216

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] . . . . . $ 7,544,714,665 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: . . . . . - $ 1,389,561 **C. Total current year value.** Subtract B from A.	$ 7,543,325,104
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] . . . . . $ 8,286,692 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] . . . . . + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 8,286,692
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 992,173,721
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 6,559,438,075
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 367,539,108
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 367,539,108
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 6,191,898,967
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.186489 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.589200/$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ 0.138300/$100 B. $0.05 per $100 of taxable value .... $ 0.0500/$100	$ 0.138300/$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.727500/$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: .... $ 36,300,438 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 4,258,453 D. **Adjust debt:** Subtract B and C from A.	$ 32,041,985

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 32,041,985
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 % B. Enter the prior year actual collection rate 98.82 % C. Enter the 2024 actual collection rate 98.14 % D. Enter the 2023 actual collection rate 99.67 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 32,041,984
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,559,438,075
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.488486 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 1.215986 /$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,559,438,075
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.215986 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.194200 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.000000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.215986 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.. $ 1.186489 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.. $ 1.215986 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here Earl Husfeld

Printed Name of School District Representative

sign here Earl H Husfeld

School District Representative

August 7, 2026

Date

[40] Tex. Tax Code §26.04(c)

ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 24, 2026

AGENDA ITEM: Consider Approval of Final Amended Budget for 2025-2026

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts.
- The Texas Education Agency has established the additional requirement that the General Fund, the Child Nutrition Fund, and the Debt Service Fund must be included in the official district budget. These budgets must be prepared, approved, and amended at the fund and function level.
- The District's 2025-2026 Final Amended Budgets for the General Fund and Child Nutrition Fund are presented for your review and consideration.
- The final functional expenditure amendments within the General Fund are primarily attributable to end-of-year accounting adjustments for salary accruals, TRS on-behalf payments, and the TRS Medicare Part D payment. The adjustment to Local Revenues is primarily attributable to increased interest income earnings. The adjustment to State Revenues is primarily attributable to TRS on-behalf and TRS Medicare Part D revenues and greater than projected student average daily attendance.
- The final budget amendment for the Child Nutrition Fund is attributable to the planned use of fund balance in the Child Nutrition Fund for the serving line replacement at Coder Elementary.
- No final budget amendment is needed for the Debt Service Fund.

FISCAL INFORMATION:
No financial impact for approval of this item.

ATTACHMENTS:
2025-2026 Cross-Function Budget Amendments for the General Fund and Child Nutrition Fund

ADMINISTRATIVE RECOMMENDATION:
The Administration recommends the Board of Trustees approve the 2025-2026 Final Amended Budgets as presented.

ALEDO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2025-2026 CROSS-FUNCTION BUDGET AMENDMENTS
As of August 31, 2026

REVENUES

	Function/Description	Original Budget	Amended Budget December 16, 2025	Amendments	Amended Budget August 31, 2026
57	Local Revenues	$ 53,281,742	$ 54,226,242	$ (1,350,000)	$ 52,876,242
58	State Revenues	38,336,079	39,650,579	1,810,000	41,460,579
59	Federal Revenues	65,000	65,000	170,000	235,000
79	Other Resources	5,500	5,500	-	5,500
	Total Revenues	**$ 91,688,321**	**$ 93,947,321**	**$ 630,000**	**$ 94,577,321**

APPROPRIATIONS

	Function/Description	Original Budget	Amended Budget December 16, 2025	Amendments	Amended Budget August 31, 2026
11	Classroom Instruction	$ 51,084,023	$ 54,547,000	$ (295,000)	$ 54,252,000
12	Instructional Resources & Media Services	942,535	973,987	-	973,987
13	Curriculum/Instructional Staff Development	985,482	767,558	-	767,558
21	Instructional Leadership	1,095,824	1,095,824	50,000	1,145,824
23	School Leadership	4,961,839	4,801,427	-	4,801,427
31	Guidance, Counseling, & Evaluation Services	3,278,514	2,854,319	-	2,854,319
33	Health Services	936,829	838,757	50,000	888,757
34	Student (Pupil) Transportation	4,255,956	4,073,976	325,000	4,398,976
35	Food Services	138,075	165,156	-	165,156
36	Cocurricular/Extracurricular Activities	3,552,917	3,414,970	350,000	3,764,970
41	General Administration	4,027,344	3,551,779	-	3,551,779
51	Facilities Maintenance & Operations	11,135,285	11,249,490	-	11,249,490
52	Security & Monitoring Services	967,405	1,246,784	150,000	1,396,784
53	Data Processing Services	2,126,907	2,445,195	-	2,445,195
61	Community Services	70,551	77,264	-	77,264
81	Facilities Acquisition & Construction	75,000	75,000	-	75,000
91	Chapter 49 Recapture Payment to State	920,000	920,000	-	920,000
99	Other Intergovernmental Charges	945,000	945,000	-	945,000
00	Other Uses	-	-	-	0
	Total Appropriations	**$ 91,499,486**	**$ 94,043,486**	**$ 630,000**	**$ 94,673,486**

ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 17, 2026

AGENDA ITEM: Consider Approval of Addendum to Interlocal Agreement between Property Casualty Alliance of Texas and Aledo Independent School District

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Since May 12, 2004, the District has purchased its property and casualty coverage from Property Casualty Alliance of Texas (PCAT).
- PCAT is a member owned and governed program that was created to provide member districts with a strategy to achieve the lowest long-term cost for property and casualty coverage via rate and coverage stability and proactive loss prevention.
- PCAT provides risk management solutions for over 170 Texas school districts. It is the largest school risk management program in the United States devoted exclusively to property and casualty exposures.
- As the Board and Administration discussed during the August 10, 2026 budget workshop and August 17, 2026 board meeting, PCAT is offering its members a 3-year Interlocal Addendum (Addendum) for the September 1, 2026 to September 1, 2029 time period.
- This Addendum will provide the District a level of "protection" against large rate increases during this period of time. As stated in the Addendum, "if future reinsurance terms or catastrophic losses cause an unanticipated change in PCAT's funding model that result in a member rate increase of more than 10%, then the member will have the option to reject the renewal and be released from this Addendum with zero penalty cost."
- The following Addendum to the Interlocal Agreement between Property Casualty Alliance of Texas and Aledo Independent School District is provided for your information and review.

FISCAL INFORMATION:
None

ATTACHMENTS:
Addendum to Interlocal Agreement between Property Casualty Alliance of Texas and Aledo Independent School District

ADMINISTRATIVE RECOMMENDATION:
The Administration recommends the Board of Trustees approve the Addendum to Interlocal Agreement between Property Casualty Alliance of Texas and Aledo Independent School District as presented.

PCAT Property Casualty Alliance of Texas

3 Year Interlocal Addendum

9/1/2026 – 9/1/2029

Aledo ISD

1. PCAT and **Aledo ISD** (Member) agree that Member will be a PCAT Member for the 2026-2027 through the 2028-2029 Participation Period. The rates in effect for each Participation Period will be applied to any changes in exposure during each Participation Period, and these rates will be the basis for determining the Contributions due PCAT for each period. Member agrees to an annual rate adjustment, up or down, beginning 9/1/2027 that will reflect the actual percentage change in total PCAT funding rates, defined as the change in rates to fund for reinsurance and pool retained losses. A certified document of these changes will be provided by PCAT to the Member. Wind and hail deductible may or may not change based strictly on reinsurance requirements.
2. This Interlocal Addendum along with the most recently signed Interlocal Agreement shall represent the entire agreement and may not be amended or altered without the written consent of both parties.
3. If Member terminates this Addendum prior to 8/31/2029, a short-term cancellation penalty of twenty percent (20%) of Annualized Contributions for the 2026-2027 Participation Period will be due from Member and payable to PCAT within 30 days after notice of termination is received.
4. **Member Opt-Out Clause**: If future reinsurance terms or catastrophic losses cause an unanticipated change in PCAT's funding model that result in a Member rate increase of more than 10%, then the Member will have the option to reject the renewal and be released from this Addendum with zero penalty cost.

This Addendum must be signed by Member prior to September 1, 2026.

The undersigned agrees to this Addendum.

____

Aledo ISD Authorized Signature

Forrest Collins, President, Board of Trustees

Printed Name

August 24, 2026

Date

Non-Appropriations Clause: For purposes of this Non-Appropriation Clause, an event of non-appropriation only occurs during a fiscal year in which Member specifically fails to appropriate any funds for the purpose of making payments for this addendum or any other comparable insurance coverage or services as offered or provided by this addendum. The obligation of Member pursuant to this Addendum in any fiscal year for which this Addendum is in effect shall constitute a current expense of Member for that fiscal year only, and shall not constitute an indebtedness of Member of any monies other than those lawfully appropriated in any fiscal year. In the event of non-appropriation of funds in any fiscal year to make payments pursuant to this Addendum, this Addendum may be terminated.