

**Aledo Independent School District
2024-2025 General Fund Budget Update
June 16, 2025**

- **Projected student enrollment – 8,406, an increase of 245 students (3.00%) from the Fall 2023 PEIMS submission.**
 - Actual student enrollment from Fall 2024 PEIMS submission – 8,430.
 - Actual student enrollment from Fall 2024 PEIMS submission was 24 more than projected student enrollment.
- **Projected average daily attendance (ADA) – 7,817.58 (93.0% of projected student enrollment).**
 - Preliminary average daily attendance for 2024-2025: 7,933.969.
 - Preliminary average daily attendance for 2024-2025 is 116.389 more than budgeted.
 - Average daily attendance will be finalized on June 20, 2025 with the PEIMS submission.
- **Current year tax collections based on a projected 99.0% collection rate.**
 - Through May 31, 2025, current year tax collections for the 2024-2025 fiscal year are greater than at the same period one year ago: 98.69% compared to 98.24%.
 - 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%.
 - Current year tax collection rate for the 2021-2022 fiscal year was 99.51%.
 - Current year tax collection rate for the 2020-2021 fiscal year was 99.41%.
- **2024-2025 budget and impacts since adoption in August 2024:**
 - Budget was adopted with a deficit of \$761,089.
 - Through May 31, 2025, nine (9) months into the 2024-2025 budget year, programming/operational changes for electricity, overtime, copying/printing, and student device repairs are exceeding budgeted projections.
- **Fund Balance in General Fund:**
 - Audited balance as of August 31, 2023: \$26,153,588 (32.93% of expenditures)
 - Audited balance as of August 31, 2024: \$23,709,639 (28.51% of expenditures)
 - Projected balance as of August 31, 2025: \$24,569,625 (29.22% of expenditures)

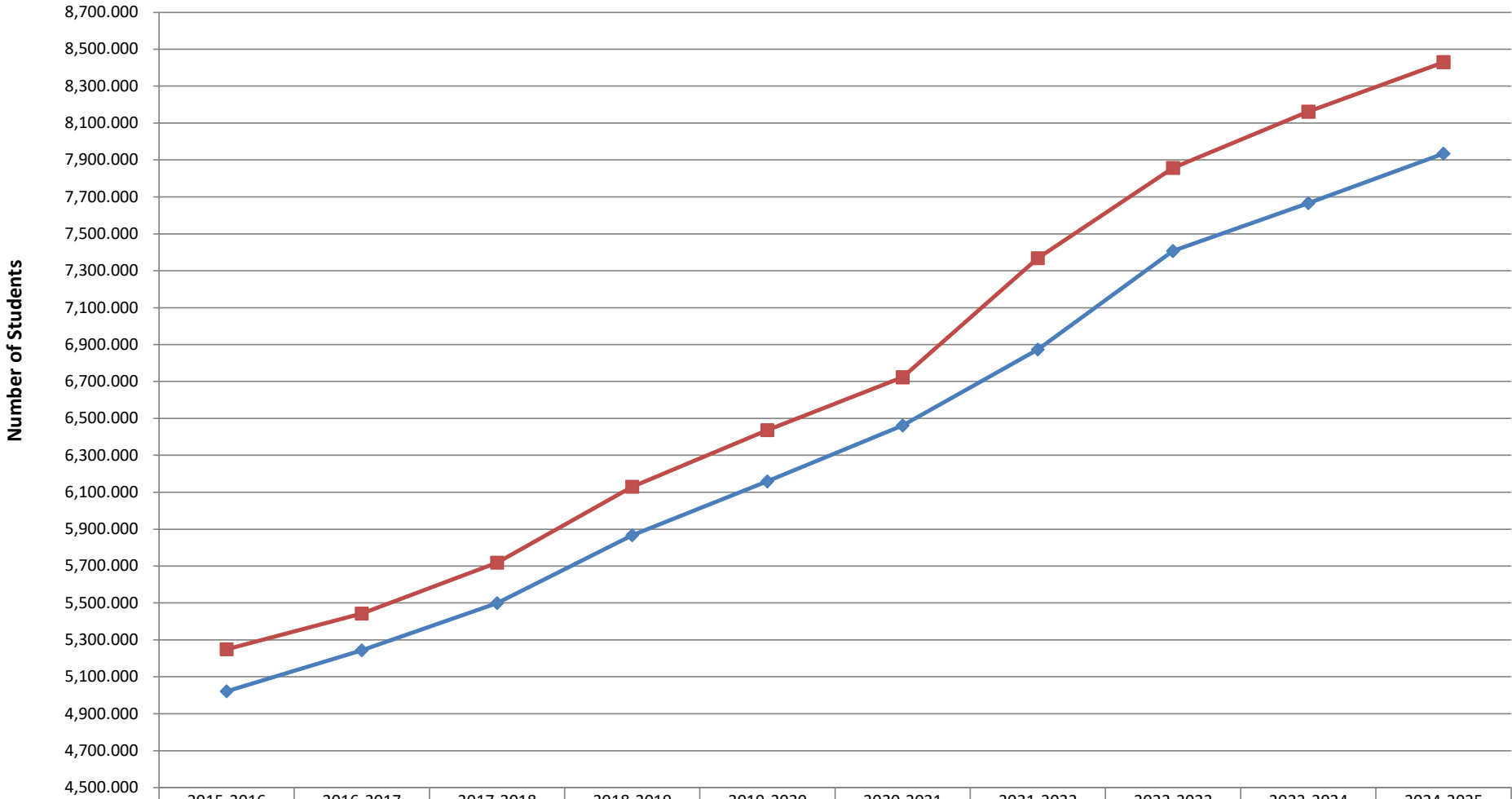
Aledo Independent School District 2024-2025 Budget Highlights

- Projected student enrollment – 8,406, an increase of 245 students (3.00%) from the Fall 2023 PEIMS submission.
- Projected average daily attendance – 7,817.58 (93.0% of projected student enrollment).
- 2024 certified taxable value of all property in the District is \$6,867,156,827, an increase in value of \$566.77 million, or 9.00% from the 2023 certified values.
- Current year tax collections based on a projected 99.0% collection rate.
- The following additional staff positions approved during the March 2024, April 2024, and May 2024 board meetings at a projected cost of approximately \$256,000:
 - Lynn McKinney Elementary School:
 - 1 principal
 - 1 secretary/administrative assistant
 - 1 PEIMS clerk
 - 1 physical education aide
 - 2 special education instructional aides
 - 1 lunchroom monitor
- General pay increase (GPI) of approximately \$1,514,700 as follows:
 - Teacher step increase of approximately \$187,000.
 - Police Officer and Bus Driver salary adjustments of approximately \$127,700.
 - One-time payment in September 2024 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 return to duty.
- \$507,225 budget increase for custodial services and grounds services due to change in provider of custodial services during 2023-2024 fiscal year and for adding custodial/grounds services for Lynn McKinney Elementary School.
- \$270,000 budget increase for utilities for the District and adding Lynn McKinney Elementary School.
- \$530,500 budget increase for additional cost of the District's property/casualty coverage.
- Projected increase of approximately \$270,000 in the District's Chapter 49 payment to the Texas Education Agency.

➤ Tax rates:	Actual <u>2023-2024</u>	Proposed <u>2024-2025</u>
General Fund (M&O)	\$ 0.7575	\$ 0.7552
Debt Service Fund (I&S)	<u>0.4500</u>	<u>0.4500</u>
Total	<u>\$ 1.2075</u>	<u>\$ 1.2052</u>

Aledo ISD								
Student Attendance Data								
Cycle	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025 Attendance Period
Cycle 1	97.80%	97.81%	97.47%	92.42%	96.45%	96.67%	97.14%	08/14/2024 to 09/27/2024
Cycle 2	96.75%	96.70%	96.76%	95.02%	95.35%	95.91%	96.22%	09/30/2024 to 11/08/2024
Cycle 3	96.24%	95.86%	96.05%	95.23%	93.85%	94.92%	95.69%	11/11/2024 to 12/19/2024
Cycle 4	95.63%	95.57%	95.98%	91.43%	95.49%	93.77%	94.32%	01/08/2025 to 02/28/2025
Cycle 5	96.59%	**	96.22%	94.03%	95.26%	95.66%	95.87%	03/03/2025 to 04/17/2025
Cycle 6	96.97%	**	95.81%	95.15%	95.03%	95.58%	96.02%	04/22/2025 to 05/22/2025
Annual	96.70%	96.36%	96.37%	93.87%	95.23%	95.41%	95.84%	
** Did not report to Texas Education Agency due to COVID.								

Aledo ISD Student Enrollment and Average Daily Attendance



◆ Average Daily Attendance

■ PEIMS Fall Enrollment

▲ ADA as a % of Enrollment

2015-2016

2016-2017

2017-2018

2018-2019

2019-2020

2020-2021

2021-2022

2022-2023

2023-2024

2024-2025

5,020.901

5,243.820

5,498.927

5,866.455

6,158.752

6,461.784

6,873.807

7,407.317

7,665.584

7,933.969

5,249

5,443

5,718

6,129

6,437

6,723

7,368

7,857

8,161

8,430

95.65%

96.34%

96.17%

95.72%

95.68%

96.11%

93.29%

94.28%

93.93%

94.12%

ALEDO INDEPENDENT SCHOOL DISTRICT**PROPERTY TAX COLLECTION REPORT****As of May 31, 2025**

Description	Current Year Collections		Delinquent Years Collections	
	Month	Year-to-Date	Month	Year-to-Date
Original Tax Levy/Balance	\$76,783,039.61	\$77,245,790.97	\$1,351,718.54	\$1,476,833.42
Levy Adjustments	(78,721.79)	(541,473.15)	(4,815.35)	(129,930.23)
Adjusted Tax Levy/Balance	\$76,704,317.82	\$76,704,317.82	\$1,346,903.19	\$1,346,903.19
Tax Collections	\$313,605.99	\$75,699,011.05	(\$16,903.99)	\$416,342.93
Penalty & Interest	41,935.15	251,071.54	5,555.69	74,322.49
Total Collections	\$355,541.14	\$75,950,082.59	(\$11,348.30)	\$490,665.42
Tax Collection Percent	0.41%	98.69%	-1.26%	30.91%
Tax Collection Percent Prior Year	0.12%	98.24%	-0.64%	28.43%
Unpaid Tax Balance at Month End	\$1,005,306.77		\$930,560.26	
Percent of Total Collections to Adjusted Levy	99.66%			

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 INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of May 31, 2025**

REVENUES						
FUND	DESCRIPTION	2024-2025				2023-2024
		BUDGET	YTD REVENUE	BALANCE	YTD %	YTD %
	5700 REVENUE FROM LOCAL SOURCES					
199	5711 TAXES, CURRENT YEAR M&O	\$ 48,089,357.00	\$ 47,235,376.05	\$ 853,980.95	98.22%	92.96%
199	5712 TAXES, PRIOR YEAR	325,000.00	284,412.47	40,587.53	87.51%	64.97%
199	5719 PENALTY/INTEREST	180,000.00	194,782.41	(14,782.41)	108.21%	104.66%
	TOTAL REAL AND PERSONAL PROPERTY TAXES	\$ 48,594,357.00	\$ 47,714,570.93	\$ 879,786.07	98.19%	92.81%
199	5739 TUITION/PAID PRE-K	\$ 150,000.00	\$ 153,402.81	\$ (3,402.81)	102.27%	183.84%
199	5742 INTEREST FROM INVESTMENTS - BANK	50,000.00	59,144.50	(9,144.50)	118.29%	134.76%
199	5742 INTEREST FROM INVESTMENTS - TEXPOOL	1,350,000.00	1,063,362.38	286,637.62	78.77%	106.21%
199	5743 FACILITY USE RENT/FEE/APPLIANCE PERMIT FEES	105,000.00	245,049.73	(140,049.73)	233.38%	238.77%
184	5749 FACILITY USE RENT/PARKING - STADIUM	192,500.00	79,002.65	113,497.35	41.04%	51.99%
199	5749 MISCELLANEOUS REVENUE	75,000.00	173,235.51	(98,235.51)	230.98%	131.13%
199	5749 EXAM FEES/TESTING FEES/STUDENT PARKING	39,000.00	363,258.36	(324,258.36)	931.43%	12.69%
184	5752 ATHLETIC RECEIPTS/CONCESSIONS - STADIUM	646,500.00	779,651.30	(133,151.30)	120.60%	132.78%
199	5753 BAND STUDENT PARTICIPATION	150,000.00	100,856.71	49,143.29	67.24%	44.47%
	TOTAL OTHER REVENUE LOCAL SOURCES	\$ 2,758,000.00	\$ 3,016,963.95	\$ (258,963.95)	109.39%	111.61%
	TOTAL REVENUE FROM LOCAL SOURCES	\$ 51,352,357.00	\$ 50,731,534.88	\$ 620,822.12	98.79%	93.61%
	5800 REVENUE FROM STATE SOURCES					
199	5810 PER CAPITA/FOUNDATION SCHOOL PROGRAM	\$ 25,804,326.00	\$ 21,344,453.00	\$ 4,459,873.00	82.72%	66.32%
184/199	5831 TRS/TRS CARE ON-BEHALF BENEFITS	4,491,498.00	-	4,491,498.00	0.00%	0.00%
	TOTAL STATE PROGRAM REVENUES	\$ 30,295,824.00	\$ 21,344,453.00	\$ 8,951,371.00	70.45%	56.99%
	5900 REVENUE FROM FEDERAL SOURCES					
199	5931 SCHOOL HEALTH/SHARS	\$ 300,000.00	\$ 63,948.97	\$ 236,051.03	21.32%	-2.00%
	TOTAL FEDERAL PROGRAM REVENUES	\$ 300,000.00	\$ 63,948.97	\$ 236,051.03	21.32%	-2.00%
	7900 OTHER SOURCES					
199	7910 SALE OF PROPERTY/SPECIAL ITEMS	\$ 5,000.00	\$ 74,762.60	\$ (69,762.60)	1495.25%	2547.03%
199	7940 GAS LEASE RECEIPTS & OTHER RESOURCES	500.00	355.28	144.72	71.06%	1.56%
	TOTAL OTHER RESOURCES	\$ 5,500.00	\$ 75,117.88	\$ (69,617.88)	1365.78%	850.05%
	TOTAL REVENUES	\$ 81,953,681.00	\$ 72,215,054.73	\$ 9,738,626.27	88.12%	79.53%

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of May 31, 2025**

<u>EXPENDITURES</u>							
FUND	FUNCTION/DESCRIPTION	<u>2024-2025</u>					<u>2023-2024</u>
		<u>BUDGET</u>	<u>ENCUMBRANCES</u>	<u>YTD EXPENSE</u>	<u>BALANCE</u>	<u>YTD %</u>	<u>YTD %</u>
199	11 CLASSROOM INSTRUCTION	\$ 45,574,238.00	\$ 104,801.39	\$ 29,258,504.69	\$ 16,210,931.92	64.43%	65.45%
199	12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	838,443.00	1,726.48	469,301.87	367,414.65	56.18%	59.54%
199	13 CURRICULUM/INSTRUCTIONAL STAFF DEVELOPMENT	893,609.00	32,747.84	354,689.98	506,171.18	43.36%	51.56%
199	21 INSTRUCTIONAL LEADERSHIP	969,835.00	5,506.51	660,341.85	303,986.64	68.66%	67.64%
199	23 SCHOOL LEADERSHIP	4,382,802.00	1,394.51	3,165,840.15	1,215,567.34	72.27%	73.57%
199	31 GUIDANCE, COUNSELING, & EVALUATION SERVICES	2,903,008.00	20,118.79	1,680,492.60	1,202,396.61	58.58%	60.01%
199	33 HEALTH SERVICES	745,459.00	1,143.50	490,611.73	253,703.77	65.97%	62.81%
199	34 STUDENT (PUPIL) TRANSPORTATION	3,944,043.00	14,457.97	2,834,031.39	1,095,553.64	72.22%	77.75%
199	35 FOOD SERVICES	138,075.00	-	10.97	138,064.03	0.01%	0.00%
184	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	2,245,192.00	82,343.37	1,662,272.82	500,575.81	77.70%	76.91%
199	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	1,024,023.00	33,609.39	585,596.66	404,816.95	60.47%	82.58%
199	41 GENERAL ADMINISTRATION	3,591,639.00	13,654.15	2,162,714.68	1,415,270.17	60.60%	65.95%
199	51 PLANT MAINTENANCE & OPERATIONS	10,627,090.00	160,047.35	7,630,178.68	2,836,863.97	73.31%	71.34%
199	52 SECURITY & MONITORING SERVICES	818,910.00	42,407.94	435,405.07	341,096.99	58.35%	68.28%
199	53 DATA PROCESSING SERVICES	1,952,853.00	22,348.56	1,461,487.07	469,017.37	75.98%	74.80%
199	61 COMMUNITY SERVICES	70,551.00	-	-	70,551.00	0.00%	0.00%
199	81 FACILITIES ACQUISITION & CONSTRUCTION	75,000.00	-	29,619.61	45,380.39	39.49%	21.57%
199	91 CHAPTER 41 PAYMENT TO STATE	990,000.00	-	-	990,000.00	0.00%	0.00%
199	99 OTHER INTERGOVERNMENTAL CHARGES	930,000.00	-	923,924.91	6,075.09	99.35%	72.89%
	TOTAL EXPENDITURES	\$ 82,714,770.00	\$ 536,307.75	\$ 53,805,024.73	\$ 28,373,437.52	65.70%	66.73%