

**Aledo Independent School District
2025-2026 General Fund Budget Update
December 16, 2025**

- **Projected student enrollment – 8,693, an increase of 263 students (3.12%) from the Fall 2024 PEIMS submission.**
 - Actual student enrollment from Fall 2025 PEIMS first submission: 8,644.
 - Actual student enrollment from Fall 2025 PEIMS first submission was 49 less than projected student enrollment.
- **Projected average daily attendance – 8,177.49 (94.0% of projected student enrollment).**
 - Average daily attendance as of December 8, 2025: 8,228.536.
 - Average daily attendance as of December 8, 2025 is 51.046 more than budgeted.
 - As is normal, the average daily attendance has been declining each cycle:
 - Cycle 1: 8,270.240
 - Cycle 2: 8,232.400
 - Cycle 3 to date: 8,171.575
- **Current year tax collections based on a projected 99.0% collection rate.**
 - Through November 30, 2025, still very early in the tax collection year, current year tax collections for the 2025-2026 fiscal year are slightly less than at the same period one year ago: 6.59% compared to 6.93%.
 - Current year tax collection rate for the 2024-2025 fiscal year was 99.36%.
 - Current year tax collection rate for the 2023-2024 fiscal year was 98.96%.
 - Current year tax collection rate for the 2022-2023 fiscal year was 99.51%.
- **2025-2026 budget and impacts since adoption in August 2025:**
 - Budget was adopted with a surplus of \$188,835.
 - Although it is still early in the budget year, programming/operational changes made during the prior two (2) years for electricity, overtime, copying/printing, and student device repairs are being maintained.
 - Budget amendment for Skyward purchase will increase budget \$285,000.
- **Fund Balance in General Fund:**
 - Audited balance as of August 31, 2024: \$23,709,639 (28.51% of expenditures)
 - Projected audited balance as of August 31, 2025: \$28,733,090 (34.85% of expenditures)
 - Based on amended budget, projected balance as of August 31, 2026: \$28,636,925 (30.45% of expenditures)

Aledo Independent School District 2025-2026 Budget Highlights

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

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

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ALEDO INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX COLLECTION REPORT

As of November 30, 2025

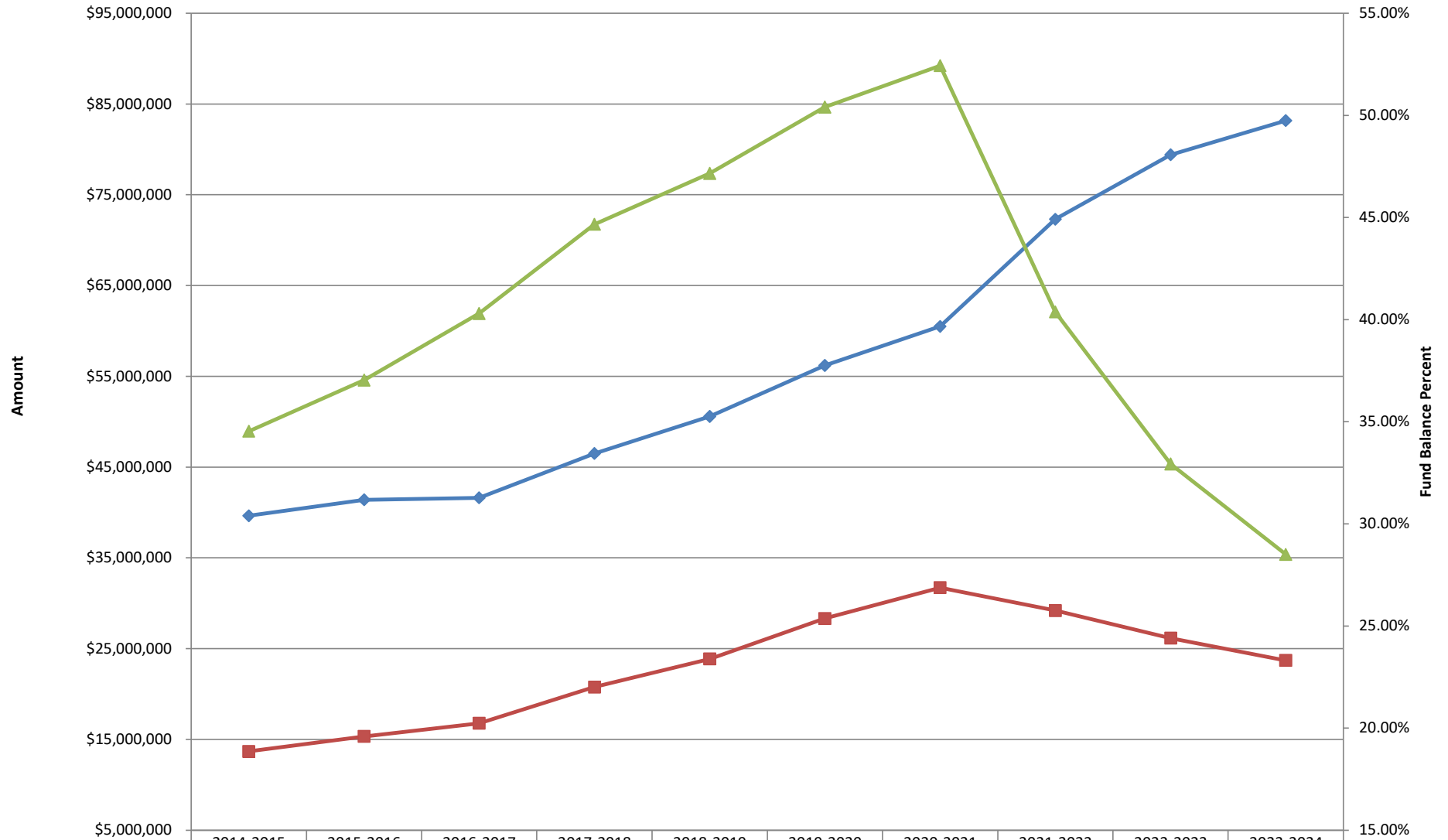
Description	Current Year Collections		Delinquent Years Collections	
	Month	Year-to-Date	Month	Year-to-Date
Original Tax Levy/Balance	\$79,559,975.83	\$79,814,397.42	\$1,295,770.00	\$1,255,830.56
Levy Adjustments	(83,116.11)	(337,537.70)	68,831.37	108,770.81
Adjusted Tax Levy/Balance	\$79,476,859.72	\$79,476,859.72	\$1,364,601.37	\$1,364,601.37
Tax Collections	\$3,016,289.40	\$5,239,329.19	\$28,667.48	\$279,062.05
Penalty & Interest	0.00	0.00	48,057.30	82,282.95
Total Collections	\$3,016,289.40	\$5,239,329.19	\$76,724.78	\$361,345.00
Tax Collection Percent	3.80%	6.59%	2.10%	20.45%
Tax Collection Percent Prior Year	4.42%	6.93%	10.46%	22.46%
Unpaid Tax Balance at Month End	\$74,237,530.53		\$1,085,539.32	
Percent of Total Collections to Adjusted Levy	7.05%			

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

Earl H. Husfeld, CPA

Chief Financial Officer

Aledo ISD General Fund Balance % of Expenditures (Audited)



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
General Fund Expenditures	\$39,637,107	\$41,408,345	\$41,633,623	\$46,497,311	\$50,580,447	\$56,206,101	\$60,502,880	\$72,300,358	\$79,423,544	\$83,173,547
General Fund Fund Balance	\$13,687,465	\$15,337,305	\$16,777,547	\$20,770,596	\$23,855,310	\$28,332,782	\$31,726,930	\$29,194,287	\$26,153,588	\$23,709,639
Fund Balance % of Expenditures	34.53%	37.04%	40.30%	44.67%	47.16%	50.41%	52.44%	40.38%	32.93%	28.51%

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of November 30, 2025**

REVENUES						
FUND	DESCRIPTION	2025-2026				2024-2025
		BUDGET	YTD REVENUE	BALANCE	YTD %	YTD %
	5700 REVENUE FROM LOCAL SOURCES					
199	5711 TAXES, CURRENT YEAR M&O	\$ 50,570,742.00	\$ 2,276,709.16	\$ 48,294,032.84	4.50%	4.83%
199	5712 TAXES, PRIOR YEAR	325,000.00	162,495.27	162,504.73	50.00%	29.54%
199	5719 PENALTY/INTEREST	225,000.00	25,507.97	199,492.03	11.34%	23.14%
	TOTAL REAL AND PERSONAL PROPERTY TAXES	\$ 51,120,742.00	\$ 2,464,712.40	\$ 48,656,029.60	4.82%	5.06%
199	5739 TUITION/PAID PRE-K	\$ 115,000.00	\$ 15,355.85	\$ 99,644.15	13.35%	34.37%
199	5742 INTEREST FROM INVESTMENTS - BANK	50,000.00	38,183.61	11,816.39	76.37%	46.62%
199	5742 INTEREST FROM INVESTMENTS - TEXPOOL	1,350,000.00	298,719.94	1,051,280.06	22.13%	18.12%
199	5743 FACILITY USE RENT/FEE/APPLIANCE PERMIT FEES	309,500.00	63,126.00	246,374.00	20.40%	49.25%
184	5749 FACILITY USE RENT/PARKING - STADIUM	183,000.00	8,082.36	174,917.64	4.42%	17.41%
199	5749 MISCELLANEOUS REVENUE	100,000.00	24,700.34	75,299.66	24.70%	96.40%
199	5749 EXAM FEES/TESTING FEES/STUDENT PARKING	143,000.00	158,020.20	(15,020.20)	110.50%	205.30%
184	5752 ATHLETIC RECEIPTS/CONCESSIONS - STADIUM	705,000.00	428,245.53	276,754.47	60.74%	70.07%
199	5753 BAND STUDENT PARTICIPATION	150,000.00	23,681.54	126,318.46	15.79%	48.04%
	TOTAL OTHER REVENUE LOCAL SOURCES	\$ 3,105,500.00	\$ 1,058,115.37	\$ 2,047,384.63	34.07%	39.23%
	TOTAL REVENUE FROM LOCAL SOURCES	\$ 54,226,242.00	\$ 3,522,827.77	\$ 50,703,414.23	6.50%	6.89%
	5800 REVENUE FROM STATE SOURCES					
199	5810 PER CAPITA/FOUNDATION SCHOOL PROGRAM	\$ 34,575,460.00	\$ 16,303,185.00	\$ 18,272,275.00	47.15%	56.16%
184/199	5831 TRS/TRS CARE ON-BEHALF BENEFITS	5,075,119.00	-	5,075,119.00	0.00%	0.00%
	TOTAL STATE PROGRAM REVENUES	\$ 39,650,579.00	\$ 16,303,185.00	\$ 23,347,394.00	41.12%	47.83%
	5900 REVENUE FROM FEDERAL SOURCES					
199	5931 SCHOOL HEALTH/SHARS	\$ 65,000.00	\$ 20,168.58	\$ 44,831.42	31.03%	2.85%
	TOTAL FEDERAL PROGRAM REVENUES	\$ 65,000.00	\$ 20,168.58	\$ 44,831.42	31.03%	2.85%
	7900 OTHER SOURCES					
199	7910 SALE OF PROPERTY/SPECIAL ITEMS	\$ 5,000.00	\$ 786.50	\$ 4,213.50	15.73%	636.42%
199	7940 GAS LEASE RECEIPTS & OTHER RESOURCES	500.00	94.37	405.63	18.87%	18.87%
	TOTAL OTHER RESOURCES	\$ 5,500.00	\$ 880.87	\$ 4,619.13	16.02%	580.28%
	TOTAL REVENUES	\$ 93,947,321.00	\$ 19,847,062.22	\$ 74,100,258.78	21.13%	22.05%

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of November 30, 2025**

<u>EXPENDITURES</u>							
FUND	FUNCTION/DESCRIPTION	<u>2025-2026</u>					<u>2024-2025</u>
		<u>BUDGET</u>	<u>ENCUMBRANCES</u>	<u>YTD EXPENSE</u>	<u>BALANCE</u>	<u>YTD %</u>	<u>YTD %</u>
199	11 CLASSROOM INSTRUCTION	\$ 54,547,000.00	\$ 177,256.75	\$ 7,654,221.52	\$ 46,715,521.73	14.36%	17.33%
199	12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	973,987.00	3,914.70	165,486.07	804,586.23	17.39%	15.43%
199	13 CURRICULUM/INSTRUCTIONAL STAFF DEVELOPMENT	767,558.00	11,629.05	113,067.40	642,861.55	16.25%	17.14%
199	21 INSTRUCTIONAL LEADERSHIP	1,095,824.00	2,155.29	248,589.78	845,078.93	22.88%	25.49%
199	23 SCHOOL LEADERSHIP	4,801,427.00	1,659.36	1,095,907.49	3,703,860.15	22.86%	25.28%
199	31 GUIDANCE, COUNSELING, & EVALUATION SERVICES	2,854,319.00	3,925.78	413,819.99	2,436,573.23	14.64%	17.68%
199	33 HEALTH SERVICES	838,757.00	3,191.29	113,679.56	721,886.15	13.93%	16.90%
199	34 STUDENT (PUPIL) TRANSPORTATION	4,073,976.00	47,871.80	871,164.77	3,154,939.43	22.56%	24.41%
199	35 FOOD SERVICES	165,156.00	-	-	165,156.00	0.00%	0.00%
184	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	2,500,488.00	98,903.76	517,760.51	1,883,823.73	24.66%	28.24%
199	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	914,482.00	195,152.06	115,092.67	604,237.27	33.93%	28.45%
199	41 GENERAL ADMINISTRATION	3,551,779.00	36,986.43	744,187.84	2,770,604.73	21.99%	22.16%
199	51 PLANT MAINTENANCE & OPERATIONS	11,249,490.00	143,213.40	3,460,622.08	7,645,654.52	32.04%	33.73%
199	52 SECURITY & MONITORING SERVICES	1,246,784.00	39,401.11	267,898.82	939,484.07	24.65%	24.47%
199	53 DATA PROCESSING SERVICES	2,160,195.00	233,359.67	809,159.98	1,117,675.35	48.26%	44.85%
199	61 COMMUNITY SERVICES	77,264.00	-	-	77,264.00	0.00%	0.00%
199	81 FACILITIES ACQUISITION & CONSTRUCTION	75,000.00	-	2,417.80	72,582.20	3.22%	11.57%
199	91 CHAPTER 41 PAYMENT TO STATE	920,000.00	-	-	920,000.00	0.00%	0.00%
199	99 OTHER INTERGOVERNMENTAL CHARGES	945,000.00	-	222,860.50	722,139.50	23.58%	27.46%
	TOTAL EXPENDITURES	\$ 93,758,486.00	\$ 998,620.45	\$ 16,815,936.78	\$ 75,943,928.77	19.00%	21.50%