



ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 21, 2017

AGENDA ITEM: 2017-2018 Budget Update

PRESENTER: Earl Husfeld

ALIGNS TO BOARD GOAL(S): Financial/Facilities – The District shall exhibit excellence in financial and facility planning, management, and stewardship.

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.
- 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 31st.

ADMINISTRATIVE CONSIDERATIONS:

- The District’s 2017-2018 budget development process is progressing on schedule. A copy of the 2017-2018 Budget Development Calendar that was presented to the Board of Trustees in January is included for your review.
- The following pages contain the 2017-2018 budget projections/assumptions to date and information that was requested at the August 14th board meeting.
- Additionally, with the conclusion of the Called Special Session, the impacts to public education funding are still being determined.
- In order to give you the most up-to-date information possible, additional handouts will be distributed at the board meeting.

FISCAL NOTE:

None – Informational Report

ADMINISTRATIVE RECOMMENDATION:

None – Informational Report



ALEDO INDEPENDENT SCHOOL DISTRICT 2017-2018 BUDGET DEVELOPMENT CALENDAR



Date	Action	Performed By
Phase 1 - District Planning and Needs Assessment		
September 2016 - May 2017	Monitor Student Average Daily Attendance (ADA) at the End of Each Six Week Period. Monitor Ad Valorem Tax Collection Percentage at Each Month End.	Chief Financial Officer (CFO)
January 2017	Present 2017-2018 Budget Development Calendar to Superintendent for Comments and/or Changes	Superintendent and CFO
January - February 2017	Discuss with Principals Student Enrollment and Campus Staffing Projections	Deputy Superintendent and HR Director
January 23, 2017	Present Budget Development Calendar/Process to School Board	Superintendent and CFO
January 25, 2017	Present Budget Development Calendar/Process to Administrative Staff	CFO
February 2017	Refine/Finalize Student Enrollment and Campus Staffing Projections	Deputy Superintendent and HR Director
February 2017	Meetings with Principals, Directors, Executive Directors, and Others to Discuss Budget Instructions/Budget Worksheets	CFO
February 2017	Departments Submit Additional Staffing Requests, if any	Directors and Executive Directors
March 3, 2017	Finalized Staffing Projections/Requests Due to Business Office	Deputy Superintendent, HR Director, and CFO
Phase 2 - Campus/Department Planning and Needs Assessments		
March 20, 2017	Regular Board Meeting - Budget Update - Present Additional Staffing Requests, if any, to Board of Trustees	Board of Trustees, Superintendent, Deputy Superintendent, and CFO
April 15-25, 2017	Receive Chapter 41 Preliminary Notification Announcement	Texas Education Agency
April 18, 2017	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
May 1-15, 2017	Preliminary Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
May 12, 2017	Due Date for Requested Budgets to be Entered into TxEIS	Principals, Directors, Executive Directors, and Others
Phase 3 - Near Final District Planning		
May 15, 2017	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
May 15-31, 2017	Update Revenue Projections Based on Preliminary Property Tax Roll Valuations Received	CFO
May 15-31, 2017	Administrative Review of Campus/Department Requested Budgets	Superintendent and CFO



ALEDO INDEPENDENT SCHOOL DISTRICT 2017-2018 BUDGET DEVELOPMENT CALENDAR



Date	Action	Performed By
June 5-22, 2017	Receive Student Average Daily Attendance (ADA) numbers for 2016-2017 school year	PEIMS Office
June 19, 2017	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
June 23-30, 2017	Update Revenue Projections and Their Effect on Budget and Any Other Budget Changes	CFO
Phase 4 - Finalized District Planning and Decisions		
July 15-25, 2017	Receive Chapter 41 Official Notification Announcement	Texas Education Agency
July 17, 2017	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
July 25, 2017	Certified Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
July 26-31, 2017	Calculate Effective Tax Rate, Finalize Revenue Projections, and Their Effect on Budget and Any Other Budget Changes	Parker County Appraisal District, Tarrant Appraisal District, CFO, and Superintendent's Cabinet
August 7, 2017	Budget Workshop - Budget Update	Board of Trustees, Superintendent, and CFO
August 14, 2017	Budget Workshop - Budget Update	Board of Trustees, Superintendent, and CFO
August 18, 2017	Publish in Newspaper Notice of Public Meeting to Discuss 2017-2018 District Budget and Proposed Tax Rate (Published 10 to 30 days before public meeting.)	CFO
August 21, 2017	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
August 28, 2017	Called Board Meeting; Official Public Meeting on Budget and Proposed Tax Rate; Board Meeting to Adopt the Budget	Board of Trustees, Superintendent, and CFO
August 28, 2017	Called Board Meeting; Official Public Meeting of School Board to Set Tax Rate; Board Meeting to Adopt Tax Rate	Board of Trustees, Superintendent, and CFO

**Aledo Independent School District
2017-2018 General Fund Budget
Projections/Assumptions
August 21, 2017**

Projections/Assumptions

1. Projected student enrollment – 5,723, an increase of 280 students (5.14%) from the Fall 2016 PEIMS submission.
2. Projected average daily attendance – 5,436.850.
3. 2017 certified taxable values have been received from the Parker and Tarrant Appraisal Districts. These certified taxable values increased \$445.96 million or 15.84% from the 2016 certified values.
4. Current year tax collections based on a projected 98.5% collection rate.
5. The updated TASB pay systems maintenance report was shared with the Board of Trustees at the August 7th board meeting. Estimated costs of various models are following for your review.
6. During the March 20th board meeting, 2017-2018 staffing recommendations were approved in the budgeted amount of \$1,413,000.
7. At this time, department budgets have been maintained at 2016-2017 levels. Campus budgets have only been adjusted for projected student growth.
8. Following are cost projections associated with the opening of Walsh Elementary School that will be reflected in the 2017-2018 budget:
 - \$102,000 for custodial and grounds labor and supplies, such as paper products, cleaning products, etc.
 - \$200,000 for utilities and required additional maintenance items, such as grease trap maintenance and fire alarm inspections.
 - \$45,000 for copy machines, service contracts, and copy paper.
 - Additional property insurance cost not available at this time.
9. Following are additional budget requests that have been received from various campuses and departments and are being reviewed and evaluated:
 - Increase of \$75,000 for Parker and Tarrant Appraisal District budget allocations due to anticipated tax levy increase.
 - \$45,000 for major equipment/elevator replacement items, inspections, and fees.
 - \$50,000 for additional police vehicle.
 - \$90,000 for two SUVs for student and staff travel.
 - \$60,000 for replacing the District's vehicle fueling system.

Aledo ISD						
Analysis of Tax Values						
			Preliminary	Certified	Percent	Running
Appraisal	Fiscal	Tax	Tax Value	Tax Value	Increase	Avg %
Year	Year	Year	May	July	(Decrease)	Change
	2010-2011	2010	2,625,482,797	2,556,224,127	(2.64)	(2.64)
	% Change		(3.37)	(4.45)		
Yes	2011-2012	2011	2,536,932,208	2,442,574,433	(3.72)	(3.18)
	% Change		(3.57)	(0.55)		
	2012-2013	2012	2,446,485,644	2,429,090,245	(0.71)	(2.36)
	% Change		7.87	4.98		
Yes	2013-2014	2013	2,638,956,922	2,550,025,227	(3.37)	(2.61)
	% Change		2.15	3.97		
	2014-2015	2014	2,695,782,063	2,651,272,657	(1.65)	(2.42)
	% Change		12.81	9.12		
Yes	2015-2016	2015	3,041,214,107	2,893,054,230	(4.87)	(2.83)
	% Change		(6.15)	(2.70)		
	2016-2017	2016	2,854,202,810	2,814,813,802	(1.38)	(2.62)
	% Change		11.69	15.84		
Yes	2017-2018	2017	3,187,794,199	3,260,776,276	2.29	(2.01)

Summary of Finances - All Years
ALEDO ISD
184-907

Funding Elements		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Students							
1.	Refined Average Daily Attendance (ADA)	5,020.902	5,243.820	5,436.850	5,823.500	6,192.100	6,591.100
2.	Regular Program ADA	4,674.320	4,878.572	5,071.602	5,458.252	5,826.852	6,225.852
3.	Special Education FTEs	128.833	136.770	136.770	136.770	136.770	136.770
4.	Career & Technology FTEs	217.749	228.478	228.478	228.478	228.478	228.478
5.	Advanced Career & Technology FTEs	18.491	18.491	18.491	18.491	18.491	18.491
6.	High School ADA	1,525.827	1,610.000	1,650.150	1,719.500	1,788.850	1,853.450
7.	Weighted ADA	5,833.474	6,065.223	6,248.435	6,652.577	7,037.853	7,454.905
8.	Prior Year Refined ADA	4,840.036	5,020.902	5,243.820	5,436.850	5,823.500	6,192.100
9.	Texas School for the Blind and Visually Impaired ADA	0.000	0.000	0.000	0.000	0.000	0.000
10.	Texas School for the Deaf ADA	0.000	0.000	0.000	0.000	0.000	0.000
Staff							
11.	Full-time Staff (not MSS)	150	152	152	152	152	152
12.	Part-time Staff (not MSS)	3	4	4	4	4	4
Property Values							
13.	Locally Certified Property Value	Not Needed	Not Needed	Not Needed	Not Needed	Not Needed	Not Needed
14.	State Certified Property Value ("T2" value)	2,548,747,616	2,818,829,415	2,743,325,583	3,154,824,420	3,281,017,397	3,543,498,789
Tax Rates and Collections							
15.	2005 Adopted M&O Tax Rate	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
16.	Compressed M&O Tax Rate	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
17.	Average Tax Collection Rate	Not Needed	Not Needed	Not Needed	Not Needed	Not Needed	Not Needed
18.	M&O Tax Rate	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700
19.	M&O Tax Collections	\$32,926,334	\$31,777,112	\$36,666,524	\$38,121,185	\$41,146,879	\$42,780,754
20.	I&S Tax Collections	\$11,911,379	\$11,519,285	\$13,287,562	\$13,815,964	\$14,915,042	\$15,508,543
21.	Total Tax Collections	\$44,837,713	\$43,296,397	\$49,954,086	\$51,937,149	\$56,061,921	\$58,289,297
22.	Total Tax Levy	\$44,841,466	\$43,447,705	\$50,331,559	\$52,344,821	\$56,532,407	\$58,793,703
Funding Components							
23.	Adjusted Allotment	\$5,586	\$5,558	\$5,541	\$5,541	\$5,541	\$5,541
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,855	\$5,501	\$6,026	\$5,555	\$5,733	\$5,549
25.	Cost of Education Index (CEI)	1.110	1.110	1.110	1.110	1.110	1.110
26.	Adjusted CEI	1.110	1.110	1.110	1.110	1.110	1.110
27.	Per Capita Rate	\$180.320	\$390.186	\$200.000	\$375.000	\$200.000	\$375.000
Tier I Allotments							
Program Intent Codes - Allotments							
28.	11-Regular Program Allotment	\$26,110,752	\$27,115,103	\$28,101,747	\$30,244,174	\$32,286,587	\$34,497,446
29.	23-Special Education Adjusted Allotment (Spend 52% of Amount)	\$2,303,461	\$2,420,523	\$2,413,022	\$2,413,022	\$2,413,022	\$2,413,022
30.	22-Career & Technology Allotment (Spend 58% of Amount)	\$1,642,992	\$1,715,264	\$1,710,020	\$1,710,020	\$1,710,020	\$1,710,020
31.	21-Gifted & Talented Adjusted Allotment (Spend 55% of Amount)	\$167,231	\$173,651	\$179,534	\$192,388	\$204,643	\$217,908
32.	24-Compensatory Education Allotment (Spend 52% of Amount)	\$787,436	\$814,247	\$811,757	\$811,757	\$811,757	\$811,757
33.	25-Bilingual Education Allotment (Spend 52% of Amount)	\$70,711	\$75,333	\$75,103	\$75,103	\$75,103	\$75,103
34.	11-Public Education Grant	\$0	\$0	\$0	\$0	\$0	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0	\$72,796	\$0	\$0	\$0	\$0
36.	99-Transportation Allotment	\$0	\$0	\$0	\$0	\$0	\$0
37.	31-High School Allotment	\$419,602	\$442,750	\$453,791	\$472,863	\$491,934	\$509,699
38.	Total Cost of Tier I	\$31,502,185	\$32,829,667	\$33,744,974	\$35,919,326	\$37,993,065	\$40,234,954
39.	Less: Local Fund Assignment	\$25,487,476	\$28,188,294	\$27,433,256	\$31,548,244	\$32,810,174	\$35,434,988
40.	State Share of Tier I	\$6,014,709	\$4,641,372	\$6,311,718	\$4,371,082	\$5,182,891	\$4,799,966
41.	Per Capita Distribution from the Available School Fund (ASF)	\$872,755	\$1,959,086	\$1,048,764	\$2,038,819	\$1,164,700	\$2,322,038

Foundation School Program (FSP) State Funding		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$6,014,709	\$4,641,372	\$6,311,718	\$4,371,082	\$5,182,891	\$4,799,966
43.	Tier II	\$1,181,244	\$1,088,685	\$2,375,747	\$2,427,631	\$2,699,837	\$2,710,956
44.	Other Programs	(\$649,526)	\$830,690	(\$806,912)	(\$1,024,233)	(\$1,070,260)	(\$1,165,817)
45.	Total Available School Fund	(\$872,755)	(\$1,959,086)	(\$1,048,764)	(\$2,038,819)	(\$1,164,700)	(\$2,322,038)
46.	Total FSP Operating Fund	\$5,673,671	\$4,601,662	\$6,831,789	\$3,735,662	\$5,647,769	\$4,023,068
State Aid by Funding Source		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
47.	199/5812 - Foundation School Fund	\$5,673,671	\$4,601,662	\$6,831,789	\$3,735,662	\$5,647,769	\$4,023,068
48.	199/5811 - Available School Fund	\$872,755	\$1,959,086	\$1,048,764	\$2,038,819	\$1,164,700	\$2,322,038
49.	599/5829 EDA	\$0	\$0	\$0	\$0	\$0	\$0
50.	599/5829 Instructional Facilities Allotment	\$0	\$0	\$0	\$0	\$0	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0	\$0	\$0	\$0	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report)	\$251,292	\$232,187	\$273,679	\$280,187	\$293,725	\$300,689
53.	TOTAL FSP/ASF STATE AID	\$6,797,719	\$6,792,934	\$8,154,233	\$6,054,667	\$7,106,194	\$6,645,795

FSP Allocations and Adjustments Report

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
54.	M&O Rev From State (not including Fund 599)	\$6,546,426	\$6,560,747	\$7,880,553	\$5,774,480	\$6,812,469	\$6,345,106
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$28,142,166	\$27,159,925	\$31,338,909	\$32,582,209	\$35,168,273	\$36,564,747
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$1,688,530	\$1,629,595	\$1,880,335	\$1,954,933	\$2,110,096	\$2,193,885
57.	M&O Rev From Local Taxes (net of any recapture)	\$2,263,714	\$2,126,652	\$2,508,657	\$2,414,676	\$2,651,223	\$2,703,560
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$783,902	\$808,037	N/A	N/A	N/A	N/A
59.	TOTAL STATE/LOCAL M&O REVENUE	\$39,424,738	\$38,284,957	\$43,608,455	\$42,726,298	\$46,742,061	\$47,807,297
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0	\$0	\$0	\$0	\$0	\$0
61.	NET TOTAL STATE/LOCAL M&O REVENUE	\$39,424,738	\$38,284,957	\$43,608,455	\$42,726,298	\$46,742,061	\$47,807,297

SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
62.	Recapture at the \$476,500 Level	\$0	\$0	\$0	\$0	\$0	\$0
63.	Recapture at the \$319,500 Level	\$831,925	\$860,939	\$938,623	\$1,169,367	\$1,217,287	\$1,318,563
64.	Total Recapture	\$831,925	\$860,939	\$938,623	\$1,169,367	\$1,217,287	\$1,318,563
65.	Less: ASATR Credit Against Recapture	(\$783,902)	(\$808,037)	N/A	N/A	N/A	N/A
66.	Total Recapture Payments To TEA	\$48,023	\$52,902	\$938,623	\$1,169,367	\$1,217,287	\$1,318,563

\$43,608,455	\$42,726,298
(38,284,957)	(43,608,455)
5,323,498	\$ (882,157)
(1,000,000)	
\$ 4,323,498	

Model 3

The following pages include a summary cost estimate, proposed teacher hiring schedule, and proposed pay plans for exempt and nonexempt pay groups for **Model 3**.

- Teachers receive a 3.0 percent general pay increase (GPI), equal to a \$1,650 increase per continuing teacher.
- Additional adjustments to teacher pay structure to improve market competitiveness in years 3 through 21.
- Other pay groups, including Administrative/Professional, Clerical/ Paraprofessional, and Auxiliary, receive a 3.0 percent of midpoint GPI.

Aledo ISD

Summary of Cost Estimates, 2017-18

Model 3% with Additional Targeted Adjustments

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2016-17 Current Costs
Teachers, Librarians, and Nurses (RN)					
\$50,150 starting salary	319		\$674,113		\$16,908,486
^{1a} 3.0% general pay increase (\$1,650)		319	\$524,373	3.1%	
Adjustments to years 3-21		238	\$149,740	0.9%	
Administrative/Professional	75		\$179,834		\$5,305,172
^{1a} 3.0% of pay range midpoint increase		74	\$168,053	3.2%	
Targeted adjustments		7	\$5,011	0.1%	
Teacher pay equity adjustments		5	\$6,770	0.1%	
Clerical/Paraprofessional	91		\$82,047		\$2,392,677
^{1a} 3.0% of pay range midpoint increase		87	\$70,342	2.9%	
Adjustments to 0.5% above pay range minimum		1	\$1,119	0.0%	
Targeted adjustments		46	\$10,586	0.4%	
Auxiliary	71		\$51,376		\$1,461,315
^{1a} 3.0% of pay range midpoint increase		70	\$46,894	3.2%	
Targeted adjustments for pg 1		34	\$4,482	0.3%	
Subtotal - General Pay Increase	556	550	\$809,662	3.1%	
Subtotal - Implementation/Equity Adjustments		331	\$177,709	0.7%	
Total Cost Estimate			\$987,370	3.8%	\$26,067,650

Footnotes:

^{1a} Pay increases were not applied to employees at or above the maximum rate.

Aledo ISD
2017-18 New Hire Guide for
Teachers, Librarians, and Nurses (RN)

Model 3: \$50,150 starting, 3.0% GPI

Years of Experience	New Hire Salary
0	\$50,150
1	\$50,650
2	\$51,150
3	\$51,450
4	\$51,750
5	\$52,050
6	\$52,350
7	\$52,650
8	\$52,950
9	\$53,250
10	\$53,750
11	\$53,950
12	\$54,250
13	\$54,550
14	\$54,850
15	\$55,150
16	\$55,350
17	\$55,550
18	\$55,750
19	\$55,950
20	\$56,150
21	\$56,350
22	\$57,095
23	\$57,915
24	\$58,735
25	\$59,555
26	\$60,375
27	\$60,975
28	\$61,575
29	\$62,175
30	\$62,775
31	\$63,375
32	\$63,882
33	\$64,400
34	\$64,918
35	\$65,436
36+	\$65,954

\$500 General Master's Degree Stipend

The salaries listed above are based on 10-month employment for the 2017-18 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.

Budget Summary Report for Aledo ISD

2016 - 2017 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$22,453,028	\$4,125
12	Instructional Resources, Media Services	\$554,427	\$102
13	Curriculum Development & Staff Development	\$322,647	\$59
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$23,330,102	\$4,286
Instructional Support			
21	Instructional Leadership	\$492,561	\$90
23	School Leadership	\$2,597,914	\$477
31	Guidance, Counseling, & Evaluation	\$1,365,489	\$251
33	Health Services	\$437,951	\$80
36	Co-curricular/ Extra-curricular Activities	\$2,107,670	\$387
Total		\$7,001,585	\$1,286
Central Administration			
41	General Administration	\$1,820,091	\$334

2017 - 2018 Proposed Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$24,088,381	\$4,209
12	Instructional Resources, Media Services	\$625,034	\$109
13	Curriculum Development & Staff Development	\$329,518	\$58
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$25,042,933	\$4,376
Instructional Support			
21	Instructional Leadership	\$640,951	\$112
23	School Leadership	\$2,793,366	\$488
31	Guidance, Counseling, & Evaluation	\$1,467,130	\$256
33	Health Services	\$506,711	\$89
36	Co-curricular/ Extra-curricular Activities	\$2,140,963	\$374
Total		\$7,549,122	\$1,319
Central Administration			
41	General Administration	\$1,949,436	\$341

Budget Summary Report for Aledo ISD

2016 - 2017 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
District Operations			
51	Plant Maintenance & Operations	\$5,016,689	\$922
52	Security & Monitoring	\$468,019	\$86
53	Data Processing	\$955,948	\$176
34	Student Transportation	\$2,258,210	\$415
35	Food Services	\$2,433,644	\$447
Total:		\$11,132,510	\$2,045
Debt Service			
71	Debt Service	\$11,784,137	\$2,165
Other			
61	Community Service	\$0	\$0
91	Contracted Instructional Services Between Public Schools	\$905,000	\$166
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
99	Appraisal District Services	\$650,000	\$119
Total:		\$1,555,000	\$286

2017 - 2018 Proposed Budget			
		Aggregate Expenditures	Per Pupil Expenditures
District Operations			
51	Plant Maintenance & Operations	\$5,389,449	\$942
52	Security & Monitoring	\$480,351	\$84
53	Data Processing	\$973,513	\$170
34	Student Transportation	\$2,258,210	\$395
35	Food Services	\$2,463,644	\$430
Total:		\$11,565,166	\$2,021
Debt Service			
71	Debt Service	\$13,543,632	\$2,367
Other			
61	Community Service	\$0	\$0
91	Contracted Instructional Services Between Public Schools	\$905,000	\$158
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
99	Appraisal District Services	\$725,000	\$127
Total:		\$1,630,000	\$285

Aledo ISD

Monthly Employee Cost of TRS-ActiveCare Plans

	2016-2017	2017-2018	Increased	2016-2017	2015-2016
Medical Plan/ Coverage Type	Employee Cost	Employee Cost	Cost to Employee	Number on Plan	Number on Plan
TRS-ActiveCare - 1HD					
Employee Only	\$ 91.00	\$ 101.00	\$ 10.00	126	117
Employee & Spouse	\$ 664.00	\$ 741.00	\$ 77.00	8	6
Employee & Child(ren)	\$ 365.00	\$ 421.00	\$ 56.00	53	40
Employee & Family	\$ 981.00	\$ 1,066.00	\$ 85.00	8	7
Total Number on Plan				195	170
TRS-ActiveCare - 2					
Employee Only	\$ 395.00	\$ 464.00	\$ 69.00	37	41
Employee & Spouse	\$ 1,302.00	\$ 1,444.00	\$ 142.00	4	4
Employee & Child(ren)	\$ 792.00	\$ 812.00	\$ 20.00	25	30
Employee & Family	\$ 1,347.00	\$ 1,754.00	\$ 407.00	17	36
Total Number on Plan				83	111
TRS-ActiveCare - Select					
Employee Only	\$ 234.00	\$ 264.00	\$ 30.00	20	16
Employee & Spouse	\$ 897.00	\$ 1,014.00	\$ 117.00	0	21
Employee & Child(ren)	\$ 529.00	\$ 584.00	\$ 55.00	24	2
Employee & Family	\$ 1,111.00	\$ 1,339.00	\$ 228.00	4	2
Total Number on Plan				48	41
SCOTT & WHITE HMO					
Employee Only	\$ 530.16	\$ 561.04	\$ 30.88	1	3
Employee & Spouse		\$ -	\$ -	0	0
Employee & Child(ren)	\$ 839.16	\$ 888.42	\$ 49.26	1	1
Employee & Family		\$ -	\$ -	0	0
Total Number on Plan				2	4
Grand Total Number on Plans				328	326
Total Number of Employees				566	557

Aledo Independent School District															
Analysis of 2015-2016 General Fund Audited Revenues and Expenditures of Identified Districts															
Function	Description	Aledo	Azle	Burleson	Carroll	Castleberry	Cleburne	Eagle Mountain-Saginaw	Fort Worth	Granbury	Joshua	Keller	Nothwest	Weatherford	White Settlement
	Revenues:														
5700	Local Revenues	33,861,541	25,058,855	39,177,826	79,871,413	6,086,510	31,307,666	81,005,571	304,583,364	48,915,018	16,008,849	141,467,092	134,463,136	46,151,404	17,593,476
5800	State Revenues	9,042,768	22,785,406	45,140,571	7,775,081	29,393,967	24,411,921	72,078,016	384,450,070	9,344,324	25,447,957	112,624,228	36,498,439	22,733,887	32,302,740
5900	Other Sources/Federal Revenues	153,876	366,444	769,818	2,316,456	511,026	437,484	3,378,267	17,981,965	952,760	399,924	3,423,182	1,899,075	862,759	240,699
	Total Revenues	43,058,185	48,210,705	85,088,215	89,962,950	35,991,503	56,157,071	156,461,854	707,015,399	59,212,102	41,856,730	257,514,502	172,860,650	69,748,050	50,136,915
	Expenditures:														
11	Classroom Instruction	22,242,407	26,496,743	49,767,935	40,484,071	18,792,750	31,421,332	87,088,837	408,584,830	31,151,430	26,332,665	167,044,847	103,656,537	37,288,704	28,720,673
12	Instructional Resources & Media Services	499,797	581,136	1,053,674	970,729	577,065	530,848	2,090,102	10,440,631	728,254	675,104	3,423,302	2,400,835	846,707	308,418
13	Curriculum/Instructional Staff Development	264,402	138,035	1,258,089	1,016,494	4,827	1,139,757	2,558,258	7,446,747	761,496	62,693	3,880,048	5,122,910	1,024,866	601,605
21	Instructional Leadership	475,146	450,428	1,580,270	473,389	836,569	806,492	1,409,264	14,114,348	497,973	806,524	2,825,950	978,152	1,193,281	643,039
23	School Leadership	2,574,836	2,666,756	5,464,189	3,649,712	2,046,791	3,257,331	9,440,675	44,151,204	3,304,842	2,704,976	16,592,356	8,925,092	3,547,003	3,568,019
31	Guidance, Counseling, & Evaluation Services	1,309,412	1,535,083	3,021,583	2,393,509	557,035	1,326,295	6,323,507	34,909,236	2,630,504	1,083,608	10,316,960	6,125,647	2,059,461	1,227,645
32	Social Work Services	-	353,732	67,334	-	-	-	-	4,084,743	64,648	58,608	180,126	209,767	107,046	116,298
33	Health Services	431,767	607,615	1,101,801	724,634	263,142	603,697	1,799,178	9,108,846	425,754	226,880	3,103,701	1,766,456	739,126	501,680
34	Student (Pupil) Transportation	2,191,550	2,199,678	2,783,872	2,114,216	514,598	2,305,103	4,878,110	19,383,043	2,493,117	1,704,539	7,643,048	7,335,213	7,137,842	1,126,218
35	Food Services	1,123	-	8,188	3,115,611	-	662	181	231,636	280	-	2,072	-	10,214	-
36	Co-Curricular/Extracurricular Activities	2,178,943	1,592,663	2,929,217	2,774,891	891,392	1,729,391	6,435,381	13,677,301	1,770,369	1,387,053	8,553,633	5,615,284	1,930,489	1,313,706
41	General Administration	1,742,573	1,785,977	2,325,148	3,050,445	1,184,415	1,673,543	5,097,006	14,970,404	2,163,488	1,096,153	6,637,122	4,626,190	2,569,566	1,860,282
51	Plant Maintenance & Operations	4,645,288	5,651,061	8,195,583	7,240,235	3,811,798	6,415,154	17,063,301	76,179,101	5,608,544	4,730,558	24,165,053	17,280,092	6,563,315	5,665,910
52	Security & Monitoring Services	481,404	224,953	275,646	270,048	195,156	347,767	884,641	10,990,957	460,915	253,397	2,084,497	1,247,806	365,742	363,874
53	Data Processing Services	1,002,831	1,043,031	1,783,605	1,857,000	667,898	917,285	2,779,895	12,535,952	1,243,045	877,167	5,060,289	4,448,888	1,005,452	1,459,445
61	Community Services	-	-	16,913	48,674	17,560	43,176	53,647	4,519,626	46,925	990	556,490	117,777	962,313	423,783
71	Principal/Interest on Long Term Debt	-	-	-	-	-	-	1,642,760	-	-	-	-	-	107,611	555,550
81	Facilities Acquisition & Construction	-	1,412,656	40,052	-	1,581,258	-	1,622,007	4,995,812	359,864	-	390,006	532,983	2,158,925	2,173,123
91	Chapter 41 Payment to State	783,253	-	-	16,514,133	-	-	-	-	3,018,831	-	-	-	495,577	-
93	Payments to Fiscal Agent of SSA	-	43,334	-	581,877	12,000	18,140	-	-	25,620	-	-	-	354,991	-
95	Payment to Juvenile Justice AEP	-	-	1,343	-	-	-	21,801	69,531	-	-	-	-	-	-
97	Payment to Tax Increment Fund	-	-	-	5,378,155	-	-	-	562,863	-	-	2,679,362	839,876	-	-
99	Other Intergovernmental Charges	583,613	253,927	627,746	-	66,155	497,246	568,391	2,091,085	804,118	299,135	1,095,381	848,664	751,218	131,968
	Total Expenditures	41,408,345	47,036,808	82,302,188	92,657,823	32,020,409	53,033,219	151,756,942	693,047,896	57,560,017	42,300,050	266,234,243	172,078,169	71,219,449	50,761,236
	2015-2016 Student Enrollment	5,420	6,298	11,855	8,240	4,029	6,770	19,446	87,110	7,079	5,250	34,672	22,000	8,041	6,640
	Total Revenues per Student (net of Ch. 41/TIF)	7,800	7,655	7,177	8,261	8,933	8,295	8,046	8,110	7,938	7,973	7,350	7,819	8,612	7,551
	Total Expenditures per Student (net of Ch. 41/TIF)	7,495	7,469	6,942	8,588	7,947	7,834	7,804	7,950	7,705	8,057	7,601	7,784	8,795	7,645
	Fund Balance % of Expenditures	37.04%	34.72%	27.26%	37.12%	83.17%	35.89%	19.21%	26.51%	34.02%	24.46%	21.75%	44.61%	35.32%	29.45%

Aledo Independent School District																		
Analysis of 2015-2016 General Fund Audited Revenues and Expenditures of Identified Districts																		
								Eagle										
								Mountain-	Fort							White		
Function	Description	Aledo	Azle	Burleson	Carroll	Castleberry	Cleburne	Saginaw	Worth	Granbury	Joshua	Keller	Nothwest	Weatherford	Settlement	Average	Lowest	Highest
	Revenues:																	
5700	Local Revenues	78.64%	51.98%	46.04%	88.78%	16.91%	55.75%	51.77%	43.08%	82.61%	38.25%	54.94%	77.79%	66.17%	35.09%	56.27%	16.91%	88.78%
5800	State Revenues	21.00%	47.26%	53.05%	8.64%	81.67%	43.47%	46.07%	54.38%	15.78%	60.80%	43.74%	21.11%	32.59%	64.43%	42.43%	8.64%	81.67%
5900	Other Sources/Federal Revenues	0.36%	0.76%	0.90%	2.57%	1.42%	0.78%	2.16%	2.54%	1.61%	0.96%	1.33%	1.10%	1.24%	0.48%	1.30%	0.36%	2.57%
	Total Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
	Expenditures:																	
11	Classroom Instruction	53.71%	56.33%	60.47%	43.69%	58.69%	59.25%	57.39%	58.95%	54.12%	62.25%	62.74%	60.24%	52.36%	56.58%	56.91%	43.69%	62.74%
12	Instructional Resources & Media Services	1.21%	1.24%	1.28%	1.05%	1.80%	1.00%	1.38%	1.51%	1.27%	1.60%	1.29%	1.40%	1.19%	0.61%	1.27%	0.61%	1.80%
13	Curriculum/Instructional Staff Development	0.64%	0.29%	1.53%	1.10%	0.02%	2.15%	1.69%	1.07%	1.32%	0.15%	1.46%	2.98%	1.44%	1.19%	1.22%	0.02%	2.98%
21	Instructional Leadership	1.15%	0.96%	1.92%	0.51%	2.61%	1.52%	0.93%	2.04%	0.87%	1.91%	1.06%	0.57%	1.68%	1.27%	1.36%	0.51%	2.61%
23	School Leadership	6.22%	5.67%	6.64%	3.94%	6.39%	6.14%	6.22%	6.37%	5.74%	6.39%	6.23%	5.19%	4.98%	7.03%	5.94%	3.94%	7.03%
31	Guidance, Counseling, & Evaluation Services	3.16%	3.26%	3.67%	2.58%	1.74%	2.50%	4.17%	5.04%	4.57%	2.56%	3.88%	3.56%	2.89%	2.42%	3.29%	1.74%	5.04%
32	Social Work Services	0.00%	0.75%	0.08%	0.00%	0.00%	0.00%	0.00%	0.59%	0.11%	0.14%	0.07%	0.12%	0.15%	0.23%	0.16%	0.00%	0.75%
33	Health Services	1.04%	1.29%	1.34%	0.78%	0.82%	1.14%	1.19%	1.31%	0.74%	0.54%	1.17%	1.03%	1.04%	0.99%	1.03%	0.54%	1.34%
34	Student (Pupil) Transportation	5.29%	4.68%	3.38%	2.28%	1.61%	4.35%	3.21%	2.80%	4.33%	4.03%	2.87%	4.26%	10.02%	2.22%	3.95%	1.61%	10.02%
35	Food Services	0.00%	0.00%	0.01%	3.36%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.24%	0.00%	3.36%
36	Co-Curricular/Extracurricular Activities	5.26%	3.39%	3.56%	2.99%	2.78%	3.26%	4.24%	1.97%	3.08%	3.28%	3.21%	3.26%	2.71%	2.59%	3.26%	1.97%	5.26%
41	General Administration	4.21%	3.80%	2.83%	3.29%	3.70%	3.16%	3.36%	2.16%	3.76%	2.59%	2.49%	2.69%	3.61%	3.66%	3.24%	2.16%	4.21%
51	Plant Maintenance & Operations	11.22%	12.01%	9.96%	7.81%	11.90%	12.10%	11.24%	10.99%	9.74%	11.18%	9.08%	10.04%	9.22%	11.16%	10.55%	7.81%	12.10%
52	Security & Monitoring Services	1.16%	0.48%	0.33%	0.29%	0.61%	0.66%	0.58%	1.59%	0.80%	0.60%	0.78%	0.73%	0.51%	0.72%	0.70%	0.29%	1.59%
53	Data Processing Services	2.42%	2.22%	2.17%	2.00%	2.09%	1.73%	1.83%	1.81%	2.16%	2.07%	1.90%	2.59%	1.41%	2.88%	2.09%	1.41%	2.88%
61	Community Services	0.00%	0.00%	0.02%	0.05%	0.05%	0.08%	0.04%	0.65%	0.08%	0.00%	0.21%	0.07%	1.35%	0.83%	0.25%	0.00%	1.35%
71	Principal/Interest on Long Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	1.09%	0.17%	0.00%	1.09%
81	Facilities Acquisition & Construction	0.00%	3.00%	0.05%	0.00%	4.94%	0.00%	1.07%	0.72%	0.63%	0.00%	0.15%	0.31%	3.03%	4.28%	1.30%	0.00%	4.94%
91	Chapter 41 Payment to State	1.89%	0.00%	0.00%	17.82%	0.00%	0.00%	0.00%	0.00%	5.24%	0.00%	0.00%	0.00%	0.70%	0.00%	1.83%	0.00%	17.82%
93	Payments to Fiscal Agent of SSA	0.00%	0.09%	0.00%	0.63%	0.04%	0.03%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.50%	0.00%	0.10%	0.00%	0.63%
95	Payment to Juvenile Justice AEP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
97	Payment to Tax Increment Fund	0.00%	0.00%	0.00%	5.80%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	1.01%	0.49%	0.00%	0.00%	0.53%	0.00%	5.80%
99	Other Intergovernmental Charges	1.41%	0.54%	0.76%	0.00%	0.21%	0.94%	0.37%	0.30%	1.40%	0.71%	0.41%	0.49%	1.05%	0.26%	0.63%	0.00%	1.41%
	Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
	2015-2016 Student Enrollment	5,420	6,298	11,855	8,240	4,029	6,770	19,446	87,110	7,079	5,250	34,672	22,000	8,041	6,640			
	Total Revenues per Student (net of Ch. 41/TIF)	7,800	7,655	7,177	8,261	8,933	8,295	8,046	8,110	7,938	7,973	7,350	7,819	8,612	7,551	7,966	7,177	8,933
	Total Expenditures per Student (net of Ch. 41/TIF)	7,495	7,469	6,942	8,588	7,947	7,834	7,804	7,950	7,705	8,057	7,601	7,784	8,795	7,645	7,830	6,942	8,795
	Fund Balance % of Expenditures	37.04%	34.72%	27.26%	37.12%	83.17%	35.89%	19.21%	26.51%	34.02%	24.46%	21.75%	44.61%	35.32%	29.45%	35.04%	19.21%	83.17%