



ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: February 16, 2026

AGENDA ITEM: 2026-2027 Fiscal Year Budget Development Process and Calendar

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.
- 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.
- A Budget Development Process and Calendar has been created to illustrate the steps involved in the budget development process and to ensure timely adoption of the 2026-2027 fiscal year budget.
- Revisions may need to be made to the Budget Development Calendar to address issues that may arise as the 2026-2027 budget process develops over the ensuing months.

FISCAL INFORMATION:

None

ATTACHMENTS:

2026-2027 Budget Development Process and Calendar

ADMINISTRATIVE RECOMMENDATION:

None – Information Item