

**The Board of Trustees  
Aledo ISD  
Agenda of Special Meeting**

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A Special Meeting of the Board of Trustees of Aledo ISD will be held August 25, 2025, 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. Public Hearing to Discuss 2025-2026 Budget and Proposed Tax Rate 3

Earl Husfeld, Chief Financial Officer

V. Consider Approval of Purpose and Charge of 2025-2026 Aledo Growth Committee 5

Susan Bohn, Superintendent

VI. Consider Approval of 2025-2026 Aledo Growth Committee (AGC) 7

Susan Bohn, Superintendent

VII. Consider Approval of New Staffing Recommendation for 2025-2026 School Year 10

Kim Raymond, Deputy Superintendent

VIII. Consider Approval of Adoption of the 2025-2026 Fiscal Year Budget 11

Earl Husfeld, Chief Financial Officer

IX. Consider Approval of a Resolution Calling a Portion of the Aledo Independent School 36

District Unlimited Tax Refunding Bonds, Series 2016 for Redemption Prior to Maturity and Enacting Other Provisions Related to the Subject

Earl Husfeld, Chief Financial Officer

X. Consider Approval of Adoption of Tax Rate for the 2025-2026 Fiscal Year 40

Earl Husfeld, Chief Financial Officer

XI. Consider Approval of Final Amended Budgets for 2024-2025 49

Earl Husfeld, Chief Financial Officer

## XII. 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.

## XIII. Adjourn

Forrest Collins, President



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Public Hearing to Discuss 2025-2026 Budget and Proposed Tax Rate

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- Prior to the adoption of the 2025-2026 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 ISD will hold a public meeting at 6:00 PM, August 25, 2025 in ADMINISTRATION BUILDING BOARD ROOM 1008 BAILEY RANCH ROAD ALEDO TX. **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          | \$0.744200/\$100 (proposed rate for maintenance and operations) |
| School Debt Service Tax  | \$0.450000/\$100 (proposed rate to pay bonded indebtedness)     |
| Approved by Local Voters |   |

### 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 | 10.53 % increase |
| Debt Service               | 5.74 % increase  |
| Total Expenditures         | 9.20 % increase  |

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

|  | <u>Preceding Tax Year</u> | <u>Current Tax Year</u> |
|--|---------------------------|-------------------------|
| Total appraised value* of all property   | \$8,358,105,697           | \$9,320,551,793         |
| Total appraised value* of new property** | \$322,925,031             | \$422,029,951           |
| Total taxable value*** of all property   | \$6,846,156,669           | \$7,160,874,699         |
| Total taxable value*** of new property** | \$314,195,268             | \$391,595,320           |

\*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\* \$352,743,581

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

|   | <u>Maintenance &amp;<br/>Operations</u> | <u>Interest &amp;<br/>Sinking Fund*</u> | <u>Total</u> | <u>Local Revenue<br/>Per Student</u> | <u>State Revenue<br/>Per Student</u> |
|---|---|---|--------------|--------------------------------------|--------------------------------------|
| <b>Last Year's Rate</b>   | \$0.755200                              | \$0.450000                              | \$1.205200   | \$9,639                              | \$3,539                              |
| <b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b> | \$0.788760                              | \$0.407580                              | \$1.196340   | \$8,522                              | \$3,982                              |
| <b>Proposed Rate</b>  | \$0.744200                              | \$0.450000                              | \$1.194200   | \$9,863                              | \$4,131                              |

\*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

|   | <u>Last Year</u> | <u>This Year</u> |
|---|------------------|------------------|
| Average Market Value of Residences                    | \$562,909        | \$580,539        |
| Average Taxable Value of Residences                   | \$401,471        | \$434,344        |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$1.205200       | \$1.194200       |
| Taxes Due on Average Residence                        | \$4,838.53       | \$5,186.94       |
| Increase (Decrease) in Taxes                          |                  | \$348.41         |

**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 \$1.238655. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.238655.**

### 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) | \$15,134,317 |
| Interest & Sinking Fund Balance(s)         | \$6,321,530  |

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](http://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 ISD BOARD MEETING TEMPLATE

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of Purpose and Charge of 2025-2026 Aledo Growth Committee

**PRESENTER:** Susan K. Bohn, Superintendent

### **BACKGROUND INFORMATION:**

In 2022, the Board of Trustees appointed the 2022-2023 Aledo Growth Committee (AGC). This 53 person citizens committee, composed of parents, staff, and community members, served in an advisory capacity to the Board of Trustees and at the February 13, 2023 Special Board Meeting recommended the 2023 Bond Program to the Board of Trustees for their consideration. In May of 2023 the 2023 Bond Program was passed by the community and implemented across the district. All major construction projects in the 2023 Bond Program are completed, including the new Lynn McKinney Elementary School, the Steve Wood Complex, and renovations to Aledo High School.

The Board of Trustees and Administration plans to bring a 2025-2026 AGC together for additional work on future facilities planning. The district's growth has slowed since the formation of the 2022-2023 AGC so in an effort to be proactive in long range facilities planning, the 2025-2026 AGC will focus on future high school space planning and visioning. This group will help with the conceptualization of high school space options to meet the needs of our future high school students. While the 2025-2026 AGC will not (at this time) be developing or recommending a bond package to our Board of Trustees, they will play a key role in working with the community to shape and refine conceptual designs that may be used in a future bond proposal once student enrollment reaches a level that necessitates additional capacity.

Many members of the 2022-2023 AGC will continue to serve on the 2025-2026 AGC. In an effort to maintain equitable representation across the district, and to allow some members to step away due to other commitments, the Administration opened applications for citizens to join the AGC as new members.

The Administration is seeking approval of the Purpose and Charge for the 2025-2026 AGC listed below:

**The purpose of the Aledo Growth Committee is to represent the Aledo ISD community by:**

- Actively seeking and incorporating community input in order to shape the vision and priorities for future high school facilities,
- analyzing data on enrollment, finances, and instructional needs to inform recommendations, and

- refining existing long-range facility plans to propose conceptual designs for high school spaces that align with community values and future growth.

**The Aledo Growth Committee is charged by the Board of Trustees to:**

- represent the priorities, expectations and values of the entire community,
- consider the needs of all of the district's students,
- use facts and data to make informed decisions,
- Update the long-range facility master plan focused on addressing the district's high school capacity needs for future growth, and
- Lead the development of conceptual designs for future high school facilities, incorporating community input and vision.

The Administration plans to hold the first 2025-2026 AGC meeting on September 8, 2025.

**FISCAL INFORMATION:**

None

**ATTACHMENTS:**

None.

**ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends that the Board approve the Aledo Growth Committee Purpose and Charge.



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of 2025-2026 Aledo Growth Committee (AGC)

**PRESENTER:** Susan K Bohn, Superintendent

### **BACKGROUND INFORMATION:**

In 2022, the Board of Trustees appointed the 2022-2023 Aledo Growth Committee (AGC). This 53 person citizens committee, composed of parents, staff, and community members, served in an advisory capacity to the Board of Trustees and at the February 13, 2023 Special Board Meeting recommended the 2023 Bond Program to the Board of Trustees for their consideration. In May of 2023 the 2023 Bond Program was passed by the community and implemented across the district. All major construction projects in the 2023 Bond Program are completed, including the new Lynn McKinney Elementary School, the Steve Wood Complex, and renovations to Aledo High School.

The Board of Trustees and Administration plans to bring a 2025-2026 AGC together for additional work on future facilities planning. The district's growth has slowed since the formation of the 2022-2023 AGC so in an effort to be proactive in long range facilities planning, the 2025-2026 AGC will focus on future high school space planning and visioning. This group will help with the conceptualization of high school space options to meet the needs of our future high school students. While the 2025-2026 AGC will not (at this time) be developing or recommending a bond package to our Board of Trustees, they will play a key role in working with the community to shape and refine conceptual designs that may be used in a future bond proposal once student enrollment reaches a level that necessitates additional capacity.

Many members of the 2022-2023 AGC will continue to serve on the 2025-2026 AGC. In an effort to maintain equitable representation across the district, and to allow some members to step away due to other commitments, the Administration opened applications for citizens to join the AGC as new members.

During this Board meeting, the Administration recommends that the Board approve the proposed committee members listed below for the 2025-2026 AGC so that their work can begin.

|                          |                       |                    |                         |                     |
|--------------------------|-----------------------|--------------------|-------------------------|---------------------|
| Dan Reilley-<br>Co-Chair | John Derden           | Cody Hughes        | Jacob<br>McDonald       | Ana Sherman         |
| Kelli Stumbo<br>Co-Chair | Niki Dover            | Jack Hunt          | Catherine<br>Montenegro | Brooks<br>Stevens   |
| Ashton Adams             | Michael<br>Fernihough | Jared Hutson       | Heather<br>Moseley      | Jeff Streetman      |
| Kris Butkus              | Charles Freeman       | Cheryl Jones       | Emily Nichols           | Craig<br>Thommes    |
| Callie Caldwell          | Kathy Fry             | Mindy Keating      | Hope Olsen              | Jeremy<br>Thompson  |
| Carol Caron              | George Gamez          | Thomas Kuhrt       | Jodi Outland            | Chad<br>Tregellas   |
| Shane<br>Cartwright      | Justin Hall           | Sharon Kywinski    | Shawn Poteet            | John Turnage        |
| Adeana<br>Chasteen       | Logan Hammons         | Tamara<br>Lawrence | Carolyn<br>Rekerdres    | Aaron<br>Valencia   |
| Carma Chisam             | Lori Harbuck          | Erin Lewis         | Becky<br>Rockwell       | Anai Vega           |
| Jeff Crissey             | Khala Hart            | Christopher Link   | Sonia<br>Rodriguez      | Jennifer<br>Watkins |
| Sharese<br>Dickerson     | Peter Healey          | Emily Lyle         | Penny Shelton           | Nyimah<br>Waynewood |

The members of the 2025-2026 AGC were chosen from the 2022-2023 AGC committee members who wished to continue this work, campus staff appointees, and citizen applications. The administration has created the committee with emphasis on the diversity of committee members demographically and geographically in an effort to represent the community at-large as well as possible. The number of members on the committee is 54.

The Administration anticipates that the work of the committee, resulting in conceptual designs of future high school space options, will be completed in January of 2026.

**FISCAL INFORMATION:**

None

**ATTACHMENTS:**

None

**ADMINISTRATIVE RECOMMENDATION:**

The administration recommends that the Board approve the proposed 2025-2026 Aledo Growth Committee members as presented.





## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of New Staffing Recommendation for 2025-2026 School Year

**PRESENTER:** Kim Raymond, Deputy Superintendent

**BACKGROUND INFORMATION:**

- To support the continued increase in enrollment and address the growing medical needs of students across multiple campuses, the district recommends the hiring of a registered nurse who will also serve as the District Lead Nurse.

**FISCAL INFORMATION:**

The cost of adding this position is \$73,440; however, with the reduction in the staffing expenditures for the 2025-2026 school year, this addition will be an increase to the overall budget by \$36,700.

**ATTACHMENTS:**

None.

**ADMINISTRATIVE RECOMMENDATION:**

Administration recommends approval of the additional staffing position for the 2025-2026 school year as presented.



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of Adoption of the 2025-2026 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 2025-2026 budget is presented for your review and consideration.
- The proposed budget addresses the 2025-2026 budget priorities and provides for the items necessary to fund the District’s instructional programs and operational costs for the 2025-2026 fiscal year.
- The proposed budget provides for a proposed tax rate of \$1.1942. This proposed tax rate is a decrease of \$0.0110 from the 2024-2025 tax rate of \$1.2052. The proposed M&O component of the tax rate decreases \$0.0110 from \$0.7552 to \$0.7442. The proposed I&S component of the tax rate remains at \$0.4500.

### **FISCAL INFORMATION:**

Adoption of the 2025-2026 Fiscal Year Budget

### **ATTACHMENTS:**

Summary of the Proposed 2025-2026 Fiscal Year Budget

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve and adopt the 2025-2026 fiscal year revenues and appropriations budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund as presented.

## 2025-2026 Budget Priorities

The following budget priorities have been identified as the basis of the development of the District's 2025-2026 budget. As the Board of Trustees and Administration work through the budget development process in the coming months, these priorities may be adjusted or modified to meet identified needs of the District.

- Create a budget using current law funding levels and closely monitor the decisions from the current (89th) Texas Legislative session to determine if adjustments can be made due to increased funding levels as the budget is developed and before presentation of the budget to the Board of Trustees for approval in August 2025.
- Given that during the regular and special legislative sessions in 2023, the Texas Legislature did not deliver on promised increases in funding for teacher and staff compensation and safety, even with significant inflation and a large budget surplus available at the state level, continue to carry out the budget cuts implemented in the 2023-2024 and 2024-2025 budgets.
- Consider the impact of historic inflation on the district's operations and ensure adequate monies are budgeted to cover costs.
- Determine how to make up for the budget shortfall due to record 20+% inflation since 2019 and deficient state funding in areas such as special education, safety and security, and transportation while continuing to implement budget cutting measures.
- 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.
- 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 salaries and create new and increased pay opportunities based on the funding levels determined by the state Legislature.
- 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 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<br><u>2024-2025</u> | Proposed<br><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>             |

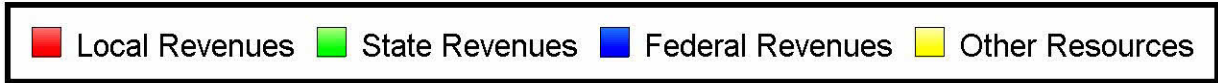
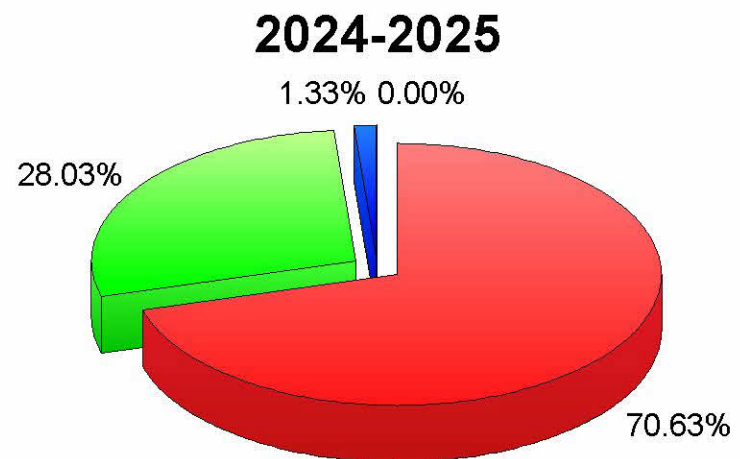
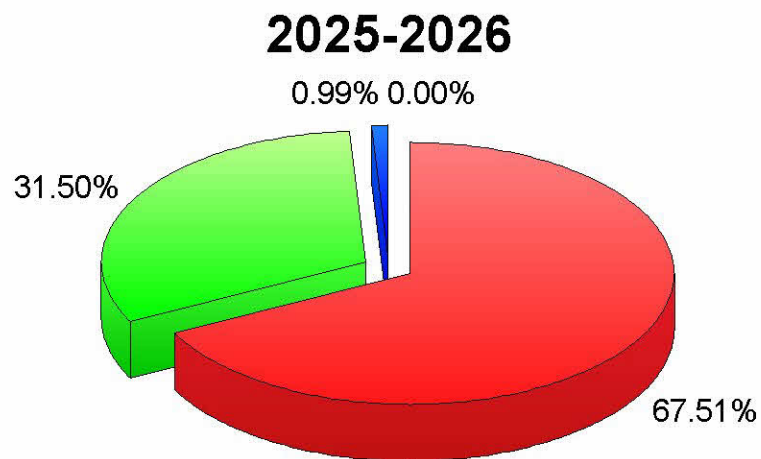
**Aledo Independent School District  
Budget Summary  
All Budgeted Funds**

|  | <u>General<br/>Fund</u>  | <u>Debt<br/>Service<br/>Fund</u> | <u>Child<br/>Nutrition<br/>Fund</u> | <u>2025-2026<br/>Proposed<br/>Total</u> | <u>2024-2025<br/>Budget<br/>Total</u> | <u>Yearly<br/>Difference</u> | <u>% of<br/>Change</u>   |
|--|--------------------------|----------------------------------|-------------------------------------|---|---------------------------------------|------------------------------|--------------------------|
| <b>Projected Fund Balance, September 1</b>   | <b><u>23,709,639</u></b> | <b><u>5,740,031</u></b>          | <b><u>1,852,778</u></b>             | <b><u>31,302,448</u></b>                | <b><u>32,063,637</u></b>              |                              |                          |
| <b><u>Revenues</u></b>                       |                          |                                  |                                     |   |                                       |                              |                          |
| Local Revenues                               | 53,281,742               | 31,220,922                       | 3,144,500                           | 87,647,164                              | 83,411,189                            | 4,235,975                    | 5.08                     |
| State Revenues                               | 38,336,079               | 2,556,243                        | 12,500                              | 40,904,822                              | 33,108,324                            | 7,796,498                    | 23.55                    |
| Federal Revenues                             | 65,000                   | 0                                | 1,215,000                           | 1,280,000                               | 1,575,313                             | (295,313)                    | (18.75)                  |
| Other Resources                              | <u>5,500</u>             | <u>0</u>                         | <u>0</u>                            | <u>5,500</u>                            | <u>5,500</u>                          | <u>0</u>                     | <u>0.00</u>              |
| <b>Total Revenues &amp; Other Resources</b>  | <b><u>91,688,321</u></b> | <b><u>33,777,165</u></b>         | <b><u>4,372,000</u></b>             | <b><u>129,837,486</u></b>               | <b><u>118,100,326</u></b>             | <b><u>11,737,160</u></b>     | <b><u>9.94</u></b><br>14 |
| <b><u>Appropriations</u></b>                 |                          |                                  |                                     |   |                                       |                              |                          |
| Payroll Costs                                | 72,179,229               | 0                                | 2,107,500                           | 74,286,729                              | 66,081,061                            | 8,205,668                    | 12.42                    |
| Professional & Contracted Services           | 11,887,380               | 0                                | 59,500                              | 11,946,880                              | 11,515,434                            | 431,446                      | 3.75                     |
| Supplies & Materials                         | 3,568,126                | 0                                | 2,246,500                           | 5,814,626                               | 5,641,396                             | 173,230                      | 3.07                     |
| Other Operating Expense                      | 3,443,601                | 0                                | 8,500                               | 3,452,101                               | 3,514,597                             | (62,496)                     | (1.78)                   |
| Debt Service                                 | 0                        | 33,777,165                       | 0                                   | 33,777,165                              | 31,943,332                            | 1,833,833                    | 5.74                     |
| Capital Outlay                               | 421,150                  | 0                                | 1,000,000                           | 1,421,150                               | 165,695                               | 1,255,455                    | 757.69                   |
| Transfers Out/Other Uses                     | <u>0</u>                 | <u>0</u>                         | <u>0</u>                            | <u>0</u>                                | <u>0</u>                              | <u>0</u>                     | <u>0.00</u>              |
| <b>Total Appropriations</b>                  | <b><u>91,499,486</u></b> | <b><u>33,777,165</u></b>         | <b><u>5,422,000</u></b>             | <b><u>130,698,651</u></b>               | <b><u>118,861,515</u></b>             | <b><u>11,837,136</u></b>     | <b><u>9.96</u></b>       |
| <b>Increase (Decrease) in Fund Balance</b>   | <b><u>188,835</u></b>    | <b><u>0</u></b>                  | <b><u>(1,050,000)</u></b>           | <b><u>(861,165)</u></b>                 | <b><u>(761,189)</u></b>               |                              |                          |
| <b>Projected Fund Balance, August 31</b>     | <b><u>23,898,474</u></b> | <b><u>5,740,031</u></b>          | <b><u>802,778</u></b>               | <b><u>30,441,283</u></b>                | <b><u>31,302,448</u></b>              |                              |                          |
| <b>Fund Balance as a % of Appropriations</b> | <b><u>26.12</u></b>      | <b><u>16.99</u></b>              | <b><u>14.81</u></b>                 | <b><u>23.29</u></b>                     | <b><u>26.34</u></b>                   |                              |                          |

# Aledo ISD

## Total Revenues by Source

### All Budgeted Funds



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

| <u>Function</u>  | <u>Professional<br/>Payroll &amp; Contracted<br/>Costs</u> | <u>Professional<br/>&amp; Contracted<br/>Services</u> | <u>Supplies &amp;<br/>Materials</u> | <u>Other<br/>Operating<br/>Expenses</u> | <u>Debt<br/>Service</u> | <u>Capital<br/>Outlay</u> | <u>2025-2026<br/>Proposed<br/>Total</u> | <u>% of<br/>Total</u> |
|--|--|---|-------------------------------------|---|-------------------------|---------------------------|---|-----------------------|
| Function 11 - Classroom Instruction                      | 48,481,467   | 1,054,525   | 1,016,081                           | 131,950                                 | 0                       | 400,000                   | 51,084,023                              | 39.10                 |
| Function 12 - Instructional Resources/Media Services     | 872,985  | 31,000  | 36,900                              | 1,650                                   | 0                       | 0                         | 942,535                                 | 0.72                  |
| Function 13 - Curriculum/Instructional Staff Development | 719,587  | 56,000  | 25,545                              | 184,350                                 | 0                       | 0                         | 985,482                                 | 0.75                  |
| Function 21 - Instructional Leadership                   | 1,055,274  | 1,500   | 15,200                              | 23,850                                  | 0                       | 0                         | 1,095,824                               | 0.84                  |
| Function 23 - School Leadership                          | 4,878,661  | 4,000   | 45,950                              | 33,228                                  | 0                       | 0                         | 4,961,839                               | 3.80                  |
| Function 31 - Guidance & Counseling Services             | 3,133,364  | 18,000  | 102,400                             | 24,750                                  | 0                       | 0                         | 3,278,514                               | 2.51                  |
| Function 33 - Health Services                            | 899,229  | 1,100   | 35,100                              | 1,400                                   | 0                       | 0                         | 936,829                                 | 0.72                  |
| Function 34 - Student (Pupil) Transportation             | 3,449,666  | 128,500   | 696,000                             | (31,360)                                | 0                       | 13,150                    | 4,255,956                               | 3.26                  |
| Function 35 - Food Services                              | 2,242,575  | 59,500  | 2,246,500                           | 11,500                                  | 0                       | 1,000,000                 | 5,560,075                               | 4.25                  |
| Function 36 - Cocurricular & Extracurricular Activities  | 1,916,149  | 392,920   | 513,300                             | 722,548                                 | 0                       | 8,000                     | 3,552,917                               | 2.72                  |
| Function 41 - General Administration                     | 3,202,139  | 495,195   | 46,900                              | 283,110                                 | 0                       | 0                         | 4,027,344                               | 3.08                  |
| Function 51 - Facilities Maintenance & Operations        | 1,492,385  | 7,438,500   | 273,400                             | 1,931,000                               | 0                       | 0                         | 11,135,285                              | 8.52                  |
| Function 52 - Security & Monitoring Services             | 752,305  | 100,275   | 104,850                             | 9,975                                   | 0                       | 0                         | 967,405                                 | 0.74                  |
| Function 53 - Data Processing Services                   | 1,125,392  | 225,865   | 656,500                             | 119,150                                 | 0                       | 0                         | 2,126,907                               | 1.63                  |
| Function 61 - Community Services                         | 65,551   | 0   | 0                                   | 5,000                                   | 0                       | 0                         | 70,551                                  | 0.05                  |
| Function 71 - Debt Service                               | 0  | 0   | 0                                   | 0                                       | 33,777,165              | 0                         | 33,777,165                              | 25.84                 |
| Function 81 - Facilities Acquisition & Construction      | 0  | 75,000  | 0                                   | 0                                       | 0                       | 0                         | 75,000                                  | 0.06                  |
| Function 91 - Chapter 41 Recapture                       | 0  | 920,000   | 0                                   | 0                                       | 0                       | 0                         | 920,000                                 | 0.70                  |
| Function 99 - Other Intergovernmental Charges            | 0  | 945,000   | 0                                   | 0                                       | 0                       | 0                         | 945,000                                 | 0.72                  |
| <b>Total Appropriations</b>                              | <b>74,286,729</b>  | <b>11,946,880</b>                                     | <b>5,814,626</b>                    | <b>3,452,101</b>                        | <b>33,777,165</b>       | <b>1,421,150</b>          | <b>130,698,651</b>                      | <b>100.01</b>         |
| <b>% of Total</b>  | <b>56.84</b>   | <b>9.14</b>   | <b>4.45</b>                         | <b>2.64</b>                             | <b>25.84</b>            | <b>1.09</b>               | <b>100.00</b>                           |                       |

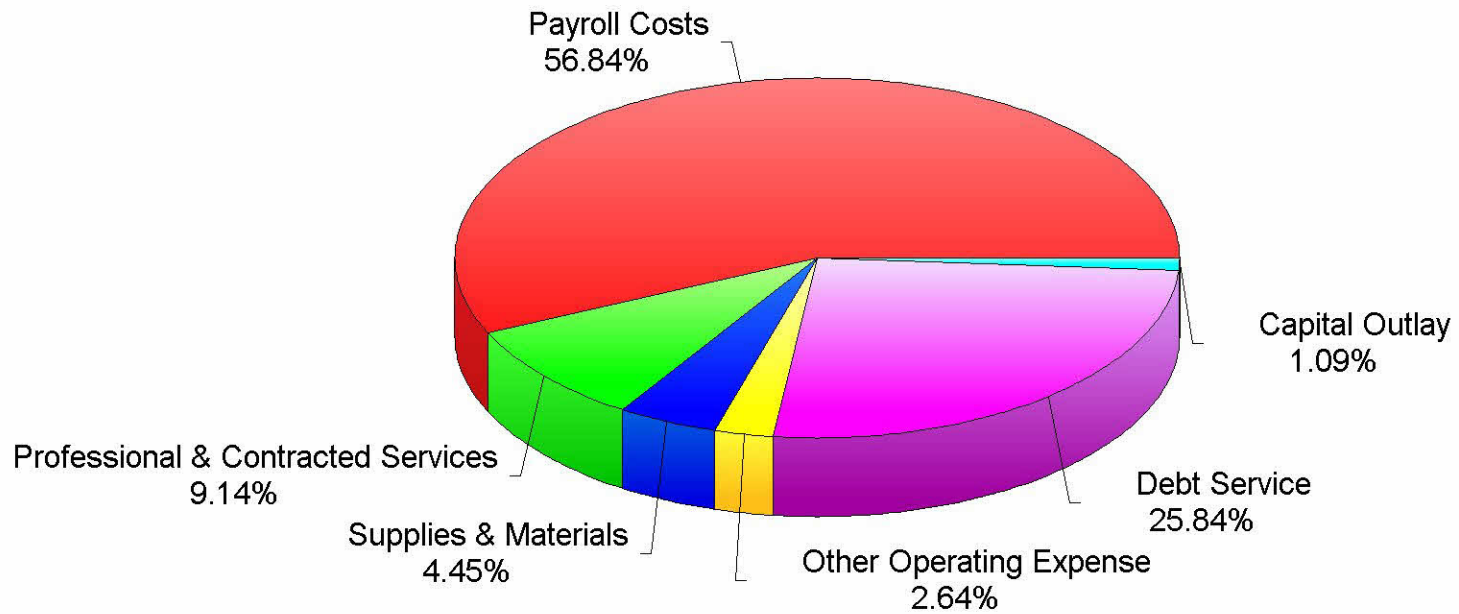
**Summary**

|   |                   |                   |                  |                  |                   |                  |                    |               |
|---|-------------------|-------------------|------------------|------------------|-------------------|------------------|--------------------|---------------|
| Instruction & Related (10's)            | 50,074,039        | 1,141,525         | 1,078,526        | 317,950          | 0                 | 400,000          | 53,012,040         | 40.56         |
| Instruction/Campus Leadership (20's)    | 5,933,935         | 5,500             | 61,150           | 57,078           | 0                 | 0                | 6,057,663          | 4.63          |
| Student Support Services (30's)         | 11,640,983        | 600,020           | 3,593,300        | 728,838          | 0                 | 1,021,150        | 17,584,291         | 13.45         |
| General Administration (40's)           | 3,202,139         | 495,195           | 46,900           | 283,110          | 0                 | 0                | 4,027,344          | 3.08          |
| Support Services (50's & 60's)          | 3,435,633         | 7,764,640         | 1,034,750        | 2,065,125        | 0                 | 0                | 14,300,148         | 10.94         |
| Debt Service (70's)                     | 0                 | 0                 | 0                | 0                | 33,777,165        | 0                | 33,777,165         | 25.84         |
| Intergovernmental Charges (80's & 90's) | 0                 | 1,940,000         | 0                | 0                | 0                 | 0                | 1,940,000          | 1.48          |
| <b>Total Appropriations</b>             | <b>74,286,729</b> | <b>11,946,880</b> | <b>5,814,626</b> | <b>3,452,101</b> | <b>33,777,165</b> | <b>1,421,150</b> | <b>130,698,651</b> | <b>100.00</b> |

# Aledo ISD

## Total Appropriations by Object

### All Budgeted Funds

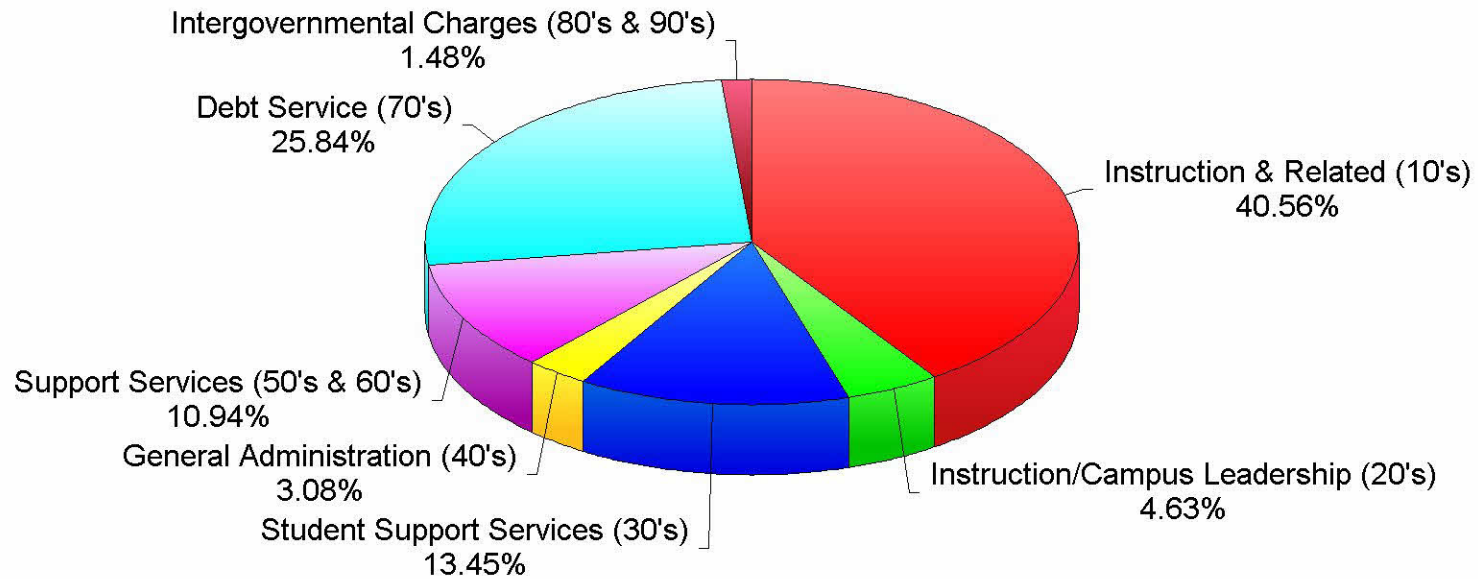


**2025-2026**

# Aledo ISD

## Total Appropriations by Function

### All Budgeted Funds



**2025-2026**

**Aledo Independent School District  
Revenue Summary by Source  
General Fund**

|  | <b><u>2024-2025<br/>Budget</u></b> | <b><u>2025-2026<br/>Proposed</u></b> | <b><u>Difference</u></b> | <b><u>% of<br/>Change</u></b> |
|--|------------------------------------|--------------------------------------|--------------------------|-------------------------------|
| <b><u>Local Revenues</u></b>                   |                                    |                                      |                          |                               |
| Local Taxes - Current Year                     | 48,089,357                         | 50,026,242                           | 1,936,885                | 4.03                          |
| Local Taxes - Prior Years                      | 325,000                            | 325,000                              | 0                        | 0.00                          |
| Penalties & Interest                           | 180,000                            | 225,000                              | 45,000                   | 25.00                         |
| Interest from Investments - Bank               | 50,000                             | 50,000                               | 0                        | 0.00                          |
| Interest from Investments - TexPool            | 1,350,000                          | 950,000                              | (400,000)                | (29.63)                       |
| Facility Use/Rent                              | 85,000                             | 300,000                              | 215,000                  | 252.94                        |
| Facility Use/Rent, Athletic Fees, & Parking    | 192,500                            | 183,000                              | (9,500)                  | (4.94)                        |
| Miscellaneous Revenue, Gifts/Donations, & Fees | 434,000                            | 517,500                              | 83,500                   | 19.24                         |
| Athletic Receipts & Concessions - Stadium      | <u>646,500</u>                     | <u>705,000</u>                       | <u>58,500</u>            | <u>9.05</u>                   |
| <b>Total Local Revenues</b>                    | <b><u>51,352,357</u></b>           | <b><u>53,281,742</u></b>             | <b><u>1,929,385</u></b>  | <b><u>3.76</u></b>            |
| <b><u>State Revenues</u></b>                   |                                    |                                      |                          |                               |
| Per Capita & Foundation School Program         | 25,804,326                         | 33,730,081                           | 7,925,755                | 30.71                         |
| TRS On-Behalf Benefit                          | <u>4,491,498</u>                   | <u>4,605,998</u>                     | <u>114,500</u>           | <u>2.55</u>                   |
| <b>Total State Revenues</b>                    | <b><u>30,295,824</u></b>           | <b><u>38,336,079</u></b>             | <b><u>8,040,255</u></b>  | <b><u>26.54</u></b>           |

**Aledo Independent School District  
Revenue Summary by Source  
General Fund**

|  | <b><u>2024-2025<br/>Budget</u></b> | <b><u>2025-2026<br/>Proposed</u></b> | <b><u>Difference</u></b> | <b><u>% of<br/>Change</u></b> |
|--|------------------------------------|--------------------------------------|--------------------------|-------------------------------|
| <b><u>Federal Revenues &amp; Other Resources</u></b> |                                    |                                      |                          |                               |
| School Health/SHARS Funding                          | 300,000                            | 65,000                               | (235,000)                | (78.33)                       |
| Sale of Personal Property/Special Items              | 5,000                              | 5,000                                | 0                        | 0.00                          |
| Gas Lease Receipts                                   | <u>500</u>                         | <u>500</u>                           | <u>0</u>                 | <u>0.00</u>                   |
| <b>Total Federal Revenues &amp; Other Resources</b>  | <b><u>305,500</u></b>              | <b><u>70,500</u></b>                 | <b><u>(235,000)</u></b>  | <b><u>(76.92)</u></b>         |
| <b>Total Revenues &amp; Other Resources</b>          | <b><u>81,953,681</u></b>           | <b><u>91,688,321</u></b>             | <b><u>9,734,640</u></b>  | <b><u>11.88</u></b>           |

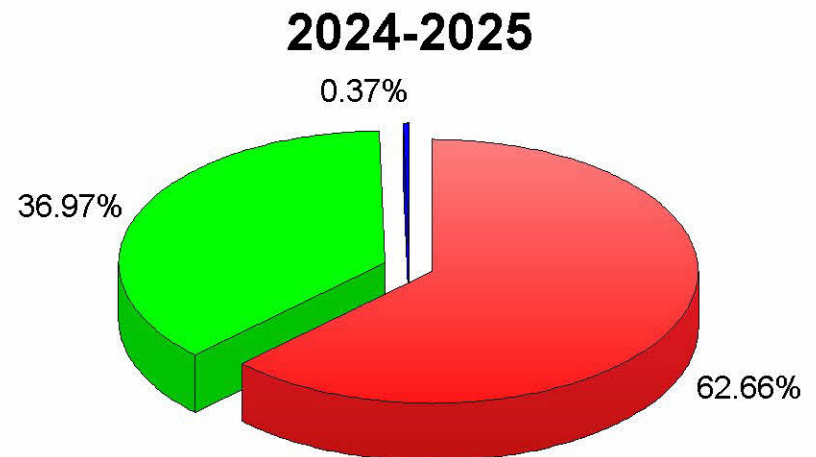
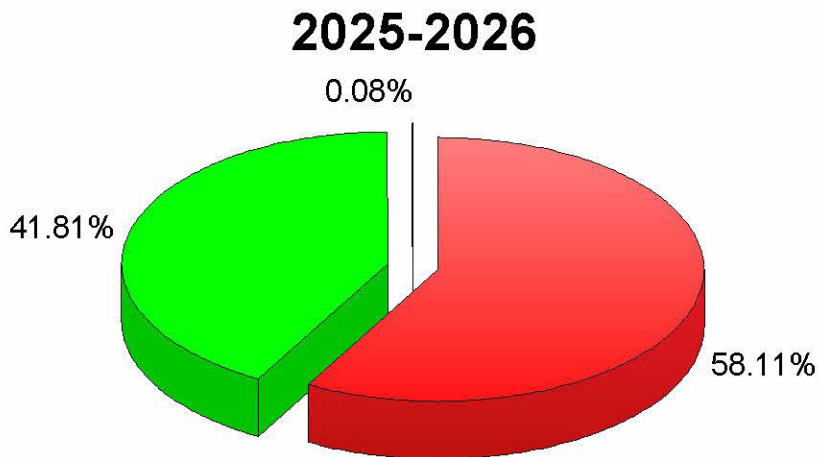
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|   | <b><u>2024-2025<br/>Budget</u></b> | <b><u>% of<br/>Total</u></b> | <b><u>2025-2026<br/>Proposed</u></b> | <b><u>% of<br/>Total</u></b> |
|---|------------------------------------|------------------------------|--------------------------------------|------------------------------|
| <b><u>Summary</u></b>                       |                                    |                              |                                      |                              |
| Local Revenues                              | 51,352,357                         | 62.66                        | 53,281,742                           | 58.11                        |
| State Revenues                              | 30,295,824                         | 36.97                        | 38,336,079                           | 41.81                        |
| Federal Revenues & Other Resources          | <u>305,500</u>                     | <u>0.37</u>                  | <u>70,500</u>                        | <u>0.08</u>                  |
| <b>Total Revenues &amp; Other Resources</b> | <b><u>81,953,681</u></b>           | <b><u>100.00</u></b>         | <b><u>91,688,321</u></b>             | <b><u>100.00</u></b>         |

# Aledo ISD

## Total Revenues by Source

### General Fund



Local Revenues State Revenues Federal Revenues & Other Resources

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

|  | <b><u>2024-2025</u></b>  | <b><u>% of</u></b>   | <b><u>2025-2026</u></b>  | <b><u>% of</u></b>   |
|--|--------------------------|----------------------|--------------------------|----------------------|
|  | <b><u>Budget</u></b>     | <b><u>Total</u></b>  | <b><u>Proposed</u></b>   | <b><u>Total</u></b>  |
| <b><u>Summary by Function</u></b>                        |                          |                      |                          |                      |
| Function 11 - Classroom Instruction                      | 45,574,238               | 55.10                | 51,084,023               | 55.83                |
| Function 12 - Instructional Resources & Media Services   | 838,443                  | 1.01                 | 942,535                  | 1.03                 |
| Function 13 - Curriculum/Instructional Staff Development | 893,609                  | 1.08                 | 985,482                  | 1.08                 |
| Function 21 - Instructional Leadership                   | 969,835                  | 1.17                 | 1,095,824                | 1.20                 |
| Function 23 - School Leadership                          | 4,382,802                | 5.30                 | 4,961,839                | 5.42                 |
| Function 31 - Guidance & Counseling Services             | 2,903,008                | 3.51                 | 3,278,514                | 3.58                 |
| Function 33 - Health Services                            | 745,459                  | 0.90                 | 936,829                  | 1.02                 |
| Function 34 - Student (Pupil) Transportation             | 3,944,043                | 4.77                 | 4,255,956                | 4.65                 |
| Function 35 - Food Services                              | 138,075                  | 0.17                 | 138,075                  | 0.15                 |
| Function 36 - Cocurricular & Extracurricular Activities  | 3,269,215                | 3.95                 | 3,552,917                | 3.88                 |
| Function 41 - General Administration                     | 3,591,639                | 4.34                 | 4,027,344                | 4.40                 |
| Function 51 - Facilities Maintenance & Operations        | 10,627,090               | 12.85                | 11,135,285               | 12.17                |
| Function 52 - Security & Monitoring Services             | 818,910                  | 0.99                 | 967,405                  | 1.06                 |
| Function 53 - Data Processing Services                   | 1,952,853                | 2.36                 | 2,126,907                | 2.32                 |
| Function 61 - Community Services                         | 70,551                   | 0.09                 | 70,551                   | 0.08                 |
| Function 81 - Facilities Acquisition & Construction      | 75,000                   | 0.09                 | 75,000                   | 0.08                 |
| Function 91 - Chapter 41 Recapture                       | 990,000                  | 1.20                 | 920,000                  | 1.01                 |
| Function 99 - Other Intergovernmental Charges            | <u>930,000</u>           | <u>1.12</u>          | <u>945,000</u>           | <u>1.03</u>          |
| <b>Total Appropriations</b>                              | <b><u>82,714,770</u></b> | <b><u>100.00</u></b> | <b><u>91,499,486</u></b> | <b><u>100.00</u></b> |

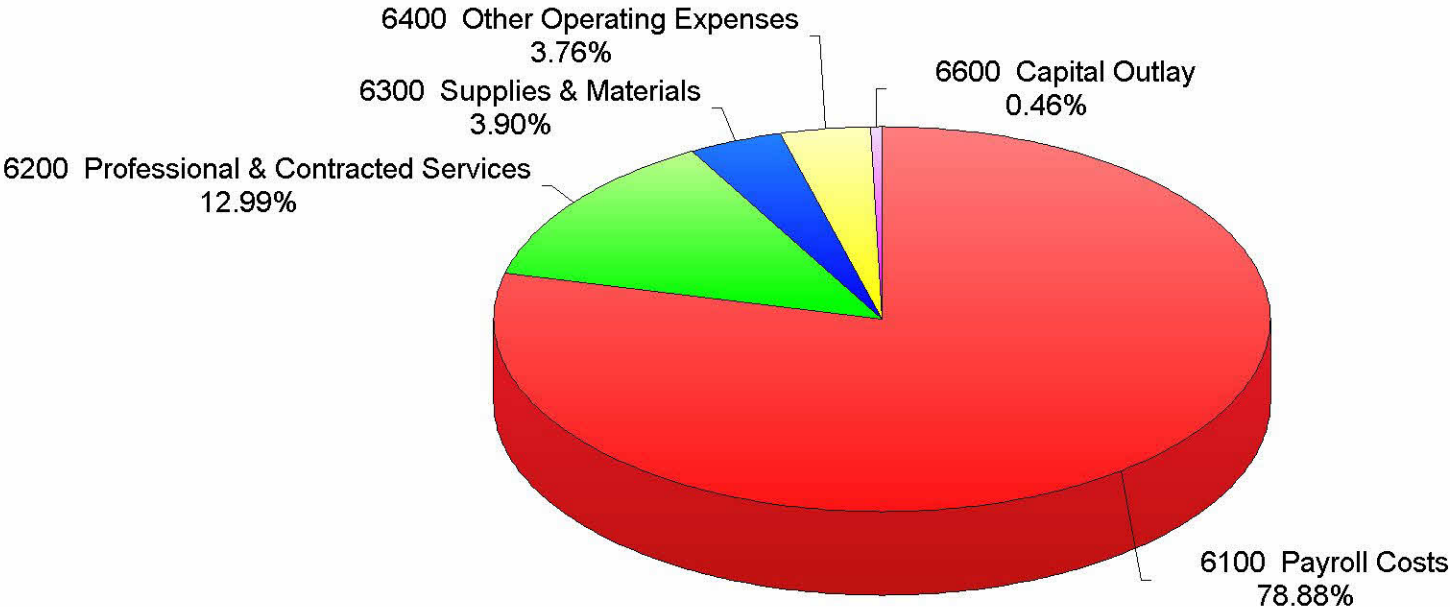
**Summary by Object**

|   |                          |                      |                          |                      |
|---|--------------------------|----------------------|--------------------------|----------------------|
| 6100 Payroll Costs                      | 64,129,617               | 77.53                | 72,179,229               | 78.88                |
| 6200 Professional & Contracted Services | 11,481,712               | 13.88                | 11,887,380               | 12.99                |
| 6300 Supplies & Materials               | 3,546,749                | 4.29                 | 3,568,126                | 3.90                 |
| 6400 Other Operating Expenses           | 3,507,997                | 4.24                 | 3,443,601                | 3.76                 |
| 6600 Capital Outlay                     | <u>48,695</u>            | <u>0.06</u>          | <u>421,150</u>           | <u>0.47</u>          |
| <b>Total Appropriations</b>             | <b><u>82,714,770</u></b> | <b><u>100.00</u></b> | <b><u>91,499,486</u></b> | <b><u>100.00</u></b> |

# Aledo ISD

## Total Appropriations by Object

### General Fund



2025-2026

**Aledo Independent School District  
Budget Summary  
Child Nutrition Fund**

|  | <u>2024-2025<br/>Budget</u> | <u>2025-2026<br/>Proposed</u> | <u>Difference</u>       | <u>% of<br/>Change</u> |
|--|-----------------------------|-------------------------------|-------------------------|------------------------|
| <b><u>Local Revenues</u></b>                         |                             |                               |                         |                        |
| Food Service Sales                                   | <u>2,915,500</u>            | <u>3,144,500</u>              | <u>229,000</u>          | <u>7.85</u>            |
| <b><u>State Revenues</u></b>                         |                             |                               |                         |                        |
| Food Service State Matching                          | <u>12,500</u>               | <u>12,500</u>                 | <u>0</u>                | <u>0.00</u>            |
| <b><u>Federal Revenues &amp; Other Resources</u></b> |                             |                               |                         |                        |
| Child Nutrition Programs                             | 1,155,544                   | 985,000                       | (170,544)               | (14.76)                |
| USDA Donated Commodities                             | <u>119,769</u>              | <u>230,000</u>                | <u>110,231</u>          | <u>92.04</u>           |
| <b>Total Federal Revenues &amp; Other Resources</b>  | <b><u>1,275,313</u></b>     | <b><u>1,215,000</u></b>       | <b><u>(60,313)</u></b>  | <b><u>(4.73)</u></b>   |
| <b>Total Revenues &amp; Other Resources</b>          | <b><u>4,203,313</u></b>     | <b><u>4,372,000</u></b>       | <b><u>168,687</u></b>   | <b><u>4.01</u></b>     |
| <b><u>Function 35 - Food Services</u></b>            |                             |                               |                         |                        |
| 6100 Payroll Costs                                   | 1,951,444                   | 2,107,500                     | 156,056                 | 8.00                   |
| 6200 Professional & Contracted Services              | 33,722                      | 59,500                        | 25,778                  | 76.44                  |
| 6300 Supplies & Materials                            | 2,094,647                   | 2,246,500                     | 151,853                 | 7.25                   |
| 6400 Other Operating Expenses                        | 6,600                       | 8,500                         | 1,900                   | 28.79                  |
| 6600 Capital Outlay                                  | <u>117,000</u>              | <u>1,000,000</u>              | <u>883,000</u>          | <u>754.70</u>          |
| <b>Total Appropriations</b>                          | <b><u>4,203,413</u></b>     | <b><u>5,422,000</u></b>       | <b><u>1,218,587</u></b> | <b><u>28.99</u></b>    |

**Aledo Independent School District  
Budget Summary  
Debt Service Fund**

|   | <u>2024-2025<br/>Budget</u> | <u>2025-2026<br/>Proposed</u> | <u>Difference</u>       | <u>% of<br/>Change</u> |
|---|-----------------------------|-------------------------------|-------------------------|------------------------|
| <b><u>Local Revenues</u></b>                |                             |                               |                         |                        |
| Local Taxes - Current Year                  | 28,653,332                  | 30,578,922                    | 1,925,590               | 6.72                   |
| Local Taxes - Prior Years                   | 80,000                      | 100,000                       | 20,000                  | 25.00                  |
| Penalties & Interest                        | 60,000                      | 90,000                        | 30,000                  | 50.00                  |
| Interest from Investments - Bank            | 500                         | 2,000                         | 1,500                   | 300.00                 |
| Interest from Investments - TexPool         | <u>349,500</u>              | <u>450,000</u>                | <u>100,500</u>          | <u>28.76</u>           |
| <b>Total Local Revenues</b>                 | <b><u>29,143,332</u></b>    | <b><u>31,220,922</u></b>      | <b><u>2,077,590</u></b> | <b><u>7.13</u></b>     |
| <b><u>State Revenues</u></b>                |                             |                               |                         |                        |
| Existing Debt Allotment/State Hold Harmless | <u>2,800,000</u>            | <u>2,556,243</u>              | <u>(243,757)</u>        | <u>(8.71)</u>          |
| <b>Total Revenues &amp; Other Resources</b> | <b><u>31,943,332</u></b>    | <b><u>33,777,165</u></b>      | <b><u>1,833,833</u></b> | <b><u>5.74</u></b>     |
| <b><u>Function 71 - Debt Service</u></b>    |                             |                               |                         |                        |
| 6500 Bond Principal                         | 13,365,440                  | 17,408,414                    | 4,042,974               | 30.25                  |
| 6500 Bond Interest                          | 18,562,892                  | 16,353,445                    | (2,209,447)             | (11.90)                |
| 6500 Paying Agent Fees                      | <u>15,000</u>               | <u>15,306</u>                 | <u>306</u>              | <u>2.04</u>            |
| <b>Total Function 71</b>                    | <b><u>31,943,332</u></b>    | <b><u>33,777,165</u></b>      | <b><u>1,833,833</u></b> | <b><u>5.74</u></b>     |
| <b>Total Appropriations</b>                 | <b><u>31,943,332</u></b>    | <b><u>33,777,165</u></b>      | <b><u>1,833,833</u></b> | <b><u>5.74</u></b>     |

**Aledo Independent School District  
Teachers  
2025-2026 New Hire Guide**

| Completed<br>Years of<br>Experience | New<br>Hire<br>Salary | Teaching<br>Experience<br>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**

**At least \$2,800 increase for continuing Teachers**

The salaries listed above are based on 10-month employment for the 2025-2026 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  
2025-2026**

| Pay Grade | Job Title  | Duty Days | Minimum            | Midpoint       | Maximum        |                |
|-----------|--|-----------|--------------------|----------------|----------------|----------------|
| <b>1</b>  |  |           | <b>Hourly Rate</b> | <b>\$15.25</b> | <b>\$18.15</b> | <b>\$21.05</b> |
|           | Aide, Physical Education                                     | 177       | 177 Days           | \$21,594       | \$25,700       | \$29,807       |
|           | Aide, Teacher's  | 177       |                    |                |                |                |
| <b>2</b>  |  |           | <b>Hourly Rate</b> | <b>\$16.15</b> | <b>\$19.23</b> | <b>\$22.31</b> |
|           | Aide, ISS  | 177       | 177 Days           | \$22,868       | \$27,230       | \$31,591       |
|           | Aide, Library  | 177       | 195 Days           | \$25,194       | \$29,999       | \$34,804       |
|           | Aide, Special Education                                      | 177       | 205 Days           | \$26,486       | \$31,537       | \$36,588       |
|           | Receptionist, High School                                    | 220       | 220 Days           | \$28,424       | \$33,845       | \$39,266       |
|           | Receptionist, Middle School                                  | 195       |                    |                |                |                |
|           | Receptionist, Ninth Grade Campus                             | 205       |                    |                |                |                |
| <b>3</b>  |  |           | <b>Hourly Rate</b> | <b>\$17.15</b> | <b>\$20.42</b> | <b>\$23.69</b> |
|           | Aide, Bilingual  | 177       | 167 Days           | \$22,912       | \$27,281       | \$31,650       |
|           | Aide, Special Education, Special Needs                       | 177       | 177 Days           | \$24,284       | \$28,915       | \$33,545       |
|           | Attendance Clerk, High School                                | 177       | 195 Days           | \$26,754       | \$31,855       | \$36,956       |
|           | Attendance Clerk, Middle School                              | 177       | 205 Days           | \$28,126       | \$33,489       | \$38,852       |
|           | Certified Medical Assistant                                  | 177       | 207 Days           | \$28,400       | \$33,816       | \$39,231       |
|           | Choral Accompanist   | 167       | 220 Days           | \$30,184       | \$35,939       | \$41,694       |
|           | Distance Learning Aide, High School                          | 195       |                    |                |                |                |
|           | Registrar/PEIMS Clerk, Elementary School                     | 220       |                    |                |                |                |
|           | Registrar/PEIMS Clerk, Middle School                         | 220       |                    |                |                |                |
|           | Secretary, Assistant Principal, High School                  | 205       |                    |                |                |                |
|           | Secretary, Counselor, High School                            | 205       |                    |                |                |                |
|           | Secretary, Finance, High School                              | 207       |                    |                |                |                |
|           | Special Programs Clerk (SHARS/PEIMS)                         | 195       |                    |                |                |                |
|           | Special Programs Clerk                                       | 195       |                    |                |                |                |
|           | Specialist, Student Safety                                   | 167       |                    |                |                |                |
|           | Specialist, Truancy Prevention                               | 177       |                    |                |                |                |
| <b>4</b>  |  |           | <b>Hourly Rate</b> | <b>\$18.25</b> | <b>\$21.73</b> | <b>\$25.21</b> |
|           | Aide, Behavior Interventionist                               | 180       | 180 Days           | \$26,280       | \$31,291       | \$36,302       |
|           | Clerk, Facilities  | 236       | 195 Days           | \$28,470       | \$33,899       | \$39,328       |
|           | Receptionist/Bearcat Store Manager, Administration Building  | 236       | 220 Days           | \$32,120       | \$38,245       | \$44,370       |
|           | Registrar/PEIMS Clerk, High School                           | 220       | 236 Days           | \$34,456       | \$41,026       | \$47,596       |
|           | Secretary, Alternative School Principal                      | 195       |                    |                |                |                |
|           | Secretary, Elementary School Principal                       | 220       |                    |                |                |                |
|           | Secretary, Middle School Principal                           | 220       |                    |                |                |                |
|           | Secretary/PEIMS, Early Childhood Academy Associate Principal | 220       |                    |                |                |                |



**Aledo Independent School District  
Clerical/Paraprofessional Pay Plan  
2025-2026**

| Pay Grade | Job Title   | Duty Days | Minimum            | Midpoint       | Maximum        |                |
|-----------|---|-----------|--------------------|----------------|----------------|----------------|
| <b>5</b>  |   |           | <b>Hourly Rate</b> | <b>\$21.75</b> | <b>\$25.89</b> | <b>\$30.03</b> |
|           | Business Office Clerk                                       | 236       | 184 Days           | \$32,016       | \$38,110       | \$44,204       |
|           | Dispatcher (Transportation)                                 | 236       | 187 Days           | \$32,538       | \$38,731       | \$44,925       |
|           | Licensed Vocational Nurse (LVN)                             | 184/187   | 205 Days           | \$35,670       | \$42,460       | \$49,249       |
|           | Secretary, Advanced Academics & Career Technology Education | 236       | 220 Days           | \$38,280       | \$45,566       | \$52,853       |
|           | Secretary, Athletic Director                                | 236       | 236 Days           | \$41,064       | \$48,880       | \$56,697       |
|           | Secretary, Child Nutrition                                  | 205       |                    |                |                |                |
|           | Secretary, High School Principal                            | 220       |                    |                |                |                |
|           | Secretary, Maintenance                                      | 236       |                    |                |                |                |
|           | Secretary, Special Programs                                 | 236       |                    |                |                |                |
|           | Site Supervisor, Child Nutrition                            | 205       |                    |                |                |                |
|           | Specialist, PEIMS Data                                      | 236       |                    |                |                |                |
|           | Specialist, Safety (Transportation)                         | 236       |                    |                |                |                |
| <b>6</b>  |   |           | <b>Hourly Rate</b> | <b>\$24.45</b> | <b>\$29.10</b> | <b>\$33.75</b> |
|           | Coordinator, Routing (Transportation)                       | 236       | 236 Days           | \$46,162       | \$54,941       | \$63,720       |
|           | Help Desk Technician  | 236       |                    |                |                |                |
|           | Secretary, Assistant Superintendent C & I                   | 236       |                    |                |                |                |
|           | Secretary, Business Office                                  | 236       |                    |                |                |                |
|           | Secretary, Human Resources                                  | 236       |                    |                |                |                |
|           | Secretary, Police/Technology                                | 236       |                    |                |                |                |
|           | Specialist, Accounts Payable                                | 236       |                    |                |                |                |
|           | Specialist, Certification                                   | 236       |                    |                |                |                |
|           | Specialist, Human Resources                                 | 236       |                    |                |                |                |
|           | Specialist, Payroll   | 236       |                    |                |                |                |
| <b>7</b>  |   |           | <b>Hourly Rate</b> | <b>\$32.15</b> | <b>\$38.27</b> | <b>\$44.39</b> |
|           | Executive Assistant, Superintendent                         | 236       | 236 Days           | \$60,699       | \$72,254       | \$83,808       |



**Aledo Independent School District  
Auxiliary Pay Plan  
2025-2026**

| Pay Grade | Job Title  | Duty Days | Minimum            | Midpoint       | Maximum        |                |
|-----------|--|-----------|--------------------|----------------|----------------|----------------|
| <b>1</b>  |  |           | <b>Hourly Rate</b> | <b>\$15.30</b> | <b>\$18.22</b> | <b>\$21.14</b> |
|           | 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***    |                    |                |                |                |
| <b>2</b>  |  |           | <b>Hourly Rate</b> | <b>\$17.15</b> | <b>\$20.41</b> | <b>\$23.67</b> |
|           | 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       |
| <b>3</b>  |  |           | <b>Hourly Rate</b> | <b>\$18.25</b> | <b>\$21.73</b> | <b>\$25.21</b> |
|           | 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       |                    |                |                |                |
| <b>4</b>  |  |           | <b>Hourly Rate</b> | <b>\$22.00</b> | <b>\$26.18</b> | <b>\$30.36</b> |
|           | 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       |                    |                |                |                |
| <b>5</b>  |  |           | <b>Hourly Rate</b> | <b>\$26.50</b> | <b>\$31.56</b> | <b>\$36.62</b> |
|           | 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  
2025-2026**

| Pay Grade  | Job Title                                    | Duty Days |                    |                |                |                |
|------------|--|-----------|--------------------|----------------|----------------|----------------|
| <b>6</b>   |  |           | <b>Hourly Rate</b> | <b>\$29.75</b> | <b>\$35.42</b> | <b>\$41.09</b> |
|            | 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       |                    |                |                |                |
| <b>LRM</b> |  |           | <b>Hourly Rate</b> | <b>\$15.25</b> | <b>\$15.25</b> | <b>\$15.25</b> |
|            | Lunch Room Monitor (3.5 hrs. per day)        | 167       | 167 Days           | \$8,914        | \$8,914        | \$8,914        |
| <b>BD</b>  |  |           | <b>Hourly Rate</b> | <b>\$23.25</b> | <b>\$26.56</b> | <b>\$29.87</b> |
|            | Bus Driver (6.0 hrs. per day)                | 174       | 174 Days           | \$24,273       | \$27,729       | \$31,184       |
| <b>BDT</b> |  |           | <b>Hourly Rate</b> | <b>\$15.25</b> | <b>\$15.25</b> | <b>\$15.25</b> |
|            | 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  
2025-2026**

| Pay Grade | Job Title                                       | Duty Months | Minimum        | Midpoint       | Maximum        |                |
|-----------|---|-------------|----------------|----------------|----------------|----------------|
| <b>1</b>  |   |             | <b>Monthly</b> | <b>\$5,576</b> | <b>\$6,800</b> | <b>\$8,024</b> |
|           | Assistant, Speech-Language Pathologist (SLP)    | 10          | 10 Months      | \$55,760       | \$68,000       | \$80,240       |
|           | Business Manager                                | 12          | 12 Months      | \$66,912       | \$81,600       | \$96,288       |
|           | Coordinator, Communications                     | 12          |                |                |                |                |
|           | Coordinator, District PEIMS                     | 12          |                |                |                |                |
|           | Coordinator, Payroll and Benefits               | 12          |                |                |                |                |
|           | Purchasing Manager/Accountant (degreed)         | 12          |                |                |                |                |
| <b>2</b>  |   |             | <b>Monthly</b> | <b>\$6,022</b> | <b>\$7,344</b> | <b>\$8,666</b> |
|           | Assistant Principal, Elementary                 | 11          | 10 Months      | \$60,220       | \$73,440       | \$86,660       |
|           | Certified Behavior Analyst                      | 10          | 10.5 Months    | \$63,231       | \$77,112       | \$90,993       |
|           | Coordinator, Agriculture Education              | 12          | 11 Months      | \$66,242       | \$80,784       | \$95,326       |
|           | Coordinator, Career Technology Education (CTE)  | 12          | 11.5 Months    | \$69,253       | \$84,456       | \$99,659       |
|           | Counselor, Alternative School                   | 11          | 12 Months      | \$72,264       | \$88,128       | \$103,992      |
|           | Counselor, Elementary School                    | 10.5        |                |                |                |                |
|           | Counselor, High School                          | 11/11.5     |                |                |                |                |
|           | Counselor, District Intervention                | 10.5        |                |                |                |                |
|           | Counselor, Middle School/ALC                    | 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                           | 11          |                |                |                |                |
|           | Licensed Specialist in School Psychology (LSSP) | 10.5        |                |                |                |                |
|           | Manager, Admission, Review & Dismissal (ARD)    | 10          |                |                |                |                |
|           | Nurse, RN                                       | 10          |                |                |                |                |
|           | Specialist, Behavior Intervention               | 10          |                |                |                |                |
|           | Specialist, Early Literacy                      | 12          |                |                |                |                |
|           | Specialist, Lead Campus Testing                 | 11          |                |                |                |                |
|           | Specialist, Special Education Program           | 11          |                |                |                |                |
|           | Speech-Language Pathologist (SLP)               | 10          |                |                |                |                |



**Aledo Independent School District  
Administrative/Professional Pay Plan  
2025-2026**

| Pay Grade | Job Title  | Duty Months | Minimum        | Midpoint       | Maximum        |                 |
|-----------|--|-------------|----------------|----------------|----------------|-----------------|
| <b>3</b>  |  |             | <b>Monthly</b> | <b>\$6,324</b> | <b>\$7,711</b> | <b>\$9,098</b>  |
|           | Assistant Principal, Middle School                         | 11          | 10 Months      | \$63,240       | \$77,110       | \$90,980        |
|           | Associate Principal, Early Childhood Academy               | 11.5        | 11 Months      | \$69,564       | \$84,821       | \$100,078       |
|           | Cyber Security Administrator                               | 12          | 11.5 Months    | \$72,726       | \$88,677       | \$104,627       |
|           | Director, Band   | 11.5        | 12 Months      | \$75,888       | \$92,532       | \$109,176       |
|           | 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          |                |                |                |                 |
|           | Software Application Administrator                         | 12          |                |                |                |                 |
|           | Systems Administrator/Network Administrator                | 12          |                |                |                |                 |
| <b>4</b>  |  |             | <b>Monthly</b> | <b>\$7,114</b> | <b>\$8,675</b> | <b>\$10,236</b> |
|           | Assistant Director, Technology                             | 12          | 11 Months      | \$78,254       | \$95,425       | \$112,596       |
|           | Assistant Director, Transportation                         | 12          | 11.5 Months    | \$81,811       | \$99,763       | \$117,714       |
|           | Assistant Principal, High School                           | 11          | 12 Months      | \$85,368       | \$104,100      | \$122,832       |
|           | Coordinator, Special Programs                              | 12          |                |                |                |                 |
|           | Director, Advanced Academics & Career Technology Education | 12          |                |                |                |                 |
|           | Head Football Coach, High School                           | 12          |                |                |                |                 |
|           | Principal, Alternative School                              | 11.5        |                |                |                |                 |
|           | Principal, Elementary School                               | 11.5        |                |                |                |                 |
| <b>5</b>  |  |             | <b>Monthly</b> | <b>\$8,366</b> | <b>\$9,959</b> | <b>\$11,552</b> |
|           | Associate Principal, High School                           | 11.5        | 11.5 Months    | \$96,209       | \$114,529      | \$132,848       |
|           | Chief of Police/Director, Safety & Security                | 12          | 12 Months      | \$100,392      | \$119,508      | \$138,624       |
|           | Director, Assessment & Accountability                      | 12          |                |                |                |                 |
|           | Director, Athletics  | 12          |                |                |                |                 |
|           | Director, Child Nutrition                                  | 11.5        |                |                |                |                 |
|           | Director, Communications                                   | 12          |                |                |                |                 |
|           | Director, Facilities & Operations                          | 12          |                |                |                |                 |
|           | Director, Human Resources                                  | 12          |                |                |                |                 |
|           | Director, Special Programs                                 | 12          |                |                |                |                 |
|           | Director, Transportation                                   | 12          |                |                |                |                 |
|           | Principal, Middle School                                   | 11.5        |                |                |                |                 |



**Aledo Independent School District  
Administrative/Professional Pay Plan  
2025-2026**

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



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

| <b>Years after completion of 2024-2025</b> | <b>Stipend Amount</b> |
|--|-----------------------|
| 1-2  | \$ 500.00             |
| 3-5  | \$ 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 Three-Year Projection

| Object/Description   | General Fund                   |                                |                        |                                |                                |
|--|--------------------------------|--------------------------------|------------------------|--------------------------------|--------------------------------|
|  | Audited<br>Actual<br>2023-2024 | Adopted<br>Budget<br>2024-2025 | Projected<br>2024-2025 | HB 2<br>Projected<br>2025-2026 | HB 2<br>Projected<br>2026-2027 |
| <b>Projected Fund Balance, September 1</b>   | \$ 26,153,588                  | \$ 23,709,639                  | \$ 23,709,639          | \$ 24,159,317                  | \$ 24,348,152                  |
| <b>Revenues:</b>   |                                |                                |                        |                                |                                |
| 5700 Local Revenues  | \$ 47,468,969                  | \$ 51,352,357                  | \$ 51,455,450          | \$ 53,281,742                  | \$ 54,833,849                  |
| 5800 State Revenues  | 32,928,151                     | 30,295,824                     | 33,946,633             | 38,336,079                     | 40,011,449                     |
| 5900 Federal Revenues  | 305,966                        | 300,000                        | 80,345                 | 65,000                         | 65,000                         |
| 7900 Other Resources   | 93,011                         | 5,500                          | 109,115                | 5,500                          | 5,500                          |
| <b>Total Revenues</b>  | <b>\$ 80,796,097</b>           | <b>\$ 81,953,681</b>           | <b>\$ 85,591,543</b>   | <b>\$ 91,688,321</b>           | <b>\$ 94,915,798</b>           |
| <b>Appropriations:</b>   |                                |                                |                        |                                |                                |
| 6100 Salaries/Benefits   | \$ 62,902,387                  | \$ 62,166,468                  | \$ 64,725,234          | \$ 66,296,076                  | \$ 72,479,229                  |
| 6100 New Staffing Positions/Costs  | 2,140,750                      | 256,000                        | 256,000                | 697,180                        | 500,000                        |
| 6100 Salary Increase/Insurance Contribution Increase   | 1,418,251                      | 1,514,720                      | 1,514,720              | 5,185,973                      | -                              |
| 6200 Professional/Contracted Services  | 9,618,081                      | 10,405,804                     | 10,626,664             | 10,967,380                     | 11,222,516                     |
| 6200 Excess Local Revenue (Recapture)  | 716,726                        | 990,000                        | 852,857                | 920,000                        | 1,080,923                      |
| 6300 Supplies/Materials  | 3,398,826                      | 3,621,167                      | 3,546,222              | 3,568,126                      | 3,693,010                      |
| 6400 Other Operating Costs   | 2,848,225                      | 3,739,461                      | 3,510,715              | 3,443,601                      | 3,732,496                      |
| 6600 Capital Outlay  | 130,301                        | 21,150                         | 77,453                 | 421,150                        | 435,890                        |
| 8900 Transfer Out/Other Uses   | 66,499                         | -                              | 32,000                 | -                              | -                              |
| <b>Total Appropriations</b>  | <b>\$ 83,240,046</b>           | <b>\$ 82,714,770</b>           | <b>\$ 85,141,865</b>   | <b>\$ 91,499,486</b>           | <b>\$ 93,144,064</b>           |
| <b>Revenues over (under) Appropriations</b>  | <b>\$ (2,443,949)</b>          | <b>\$ (761,089)</b>            | <b>\$ 449,678</b>      | <b>\$ 188,835</b>              | <b>\$ 1,771,734</b>            |
| <b>Amount to (from) Fund Balance</b>   | <b>\$ (2,443,949)</b>          | <b>\$ (761,089)</b>            | <b>\$ 449,678</b>      | <b>\$ 188,835</b>              | <b>\$ 1,771,734</b>            |
| <b>Projected Fund Balance, August 31</b>   | <b>\$ 23,709,639</b>           | <b>\$ 22,948,550</b>           | <b>\$ 24,159,317</b>   | <b>\$ 24,348,152</b>           | <b>\$ 26,119,887</b>           |
| <b>Fund Balance as a % of Appropriations</b>   | <b>28.48%</b>                  | <b>27.74%</b>                  | <b>28.38%</b>          | <b>26.61%</b>                  | <b>28.04%</b>                  |
| <b>Assumptions/Additional Information:</b>   |                                |                                |                        |                                |                                |
| PEIMS Actual/PASA Projected Student Enrollment   | 8,161                          | 8,406                          | 8,430                  | 8,693                          | 9,085                          |
| Student Enrollment Increase  | 304                            | 245                            | 269                    | 263                            | 392                            |
| Property Tax Appraisal Year  | Yes                            | No                             | No                     | Yes                            | No                             |
| Property Tax Value Growth Percent  | 17.53%                         | 9.00%                          | 9.00%                  | 4.36%                          | 6.00%                          |
| 2025-2026 and 2026-2027 State Revenues are based on current law state (HB2) funding formulas.              |                                |                                |                        |                                |                                |
| Formula Transition Grant expired September 1, 2024.  |                                |                                |                        |                                |                                |
| ADA is calculated at 93.0% of PASA low projected student enrollment for years 2025-2026 and 2026-2027.     |                                |                                |                        |                                |                                |
| 3.5% annual increase for Objects 6200-6600 for year 2026-2027.   |                                |                                |                        |                                |                                |
| 2026-2027 New Staffing Positions/Costs are based on projected student growth and recent staffing patterns. |                                |                                |                        |                                |                                |
| Lynn McKinney Elementary School opened in 2024-2025.   |                                |                                |                        |                                |                                |
| <b>For Informational Purposes Only; Not for Approval</b>   |                                |                                |                        |                                |                                |



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of a Resolution Calling a Portion of the Aledo Independent School District Unlimited Tax Refunding Bonds, Series 2016 for Redemption Prior to Maturity and Enacting Other Provisions Related to the Subject

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- Based upon the increase in the District's 2025 certified taxable values, Aledo ISD staff and BOK Financial Securities, Inc., the District's financial advisory firm, reviewed the District's 2025-2026 proposed Debt Service Fund budget and debt position to determine if a savings opportunity existed.
- As we discussed during the Workshop on August 11, 2025, after review of the 2025-2026 proposed budget and proposed tax rate for the Debt Service Fund, it was determined the District would have the funds available to prepay \$10,120,000 of Series 2016 outstanding bonds before maturity on February 15, 2026. The interest rate coupon on the bonds to be called is 5.00%.
- Attached for your review is a Resolution Calling a Portion of the Aledo Independent School District Unlimited Tax Refunding Bonds, Series 2016 for Redemption Prior to Maturity that was prepared by the District's bond counsel, McCall, Parkhurst, & Horton L.L.P.

### **FISCAL INFORMATION:**

Approval of this item will save the District and its taxpayers \$7,890,250 in future interest costs.

### **ATTACHMENTS:**

Resolution Calling a Portion of the Aledo Independent School District Unlimited Tax Refunding Bonds, Series 2016 for Redemption Prior to Maturity and Enacting Other Provisions Relating to the Subject

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the adoption of a Resolution Calling a Portion of the Aledo Independent School District Unlimited Tax Refunding Bonds Series 2016 for Redemption Prior to Maturity and Enacting Other Provisions Relating to the Subject as presented.

RESOLUTION CALLING A PORTION OF THE ALEDO INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX REFUNDING BONDS, SERIES 2016 FOR REDEMPTION PRIOR TO MATURITY; AND ENACTING OTHER PROVISIONS RELATING TO THE SUBJECT

WHEREAS, the Aledo Independent School District (the "District") previously issued its Unlimited Tax Refunding Bonds, Series 2016 (the "Bonds"); and

WHEREAS, in the order and pricing certificate that authorized the issuance of the Bonds (the "Bond Order"), the District reserved the option to redeem the Bonds maturing on and after February 15, 2036, in whole or in part, at a price equal to the principal amount of the Bonds so called for redemption plus accrued interest to the redemption date, beginning on February 15, 2026, or on any date thereafter; and

WHEREAS, the Board of Trustees of the District (the "Board") finds and determines that it is necessary and in the best interests of the District to redeem the outstanding Bonds described below with funds available for such purpose in accordance with the terms hereof; and

WHEREAS, it is officially found, determined and declared that the meeting at which this Resolution has been adopted was open to the public and public notice of the date, hour, place and subject of said meeting, including this Resolution, was given, all as required by the applicable provisions of Texas Government Code, Chapter 551;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE ALEDO INDEPENDENT SCHOOL DISTRICT:

Section 1. Findings. The declarations, determinations and findings declared, made and found in the preamble to this Resolution are hereby adopted, restated and made a part of the operative provisions hereof.

Section 2. Redemption of Bonds. The Bonds listed in **Exhibit A** hereto (the "Redeemed Bonds") are hereby called for redemption on February 15, 2026 (the "Redemption Date"). The Redeemed Bonds shall be paid on the Redemption Date and interest on the Redeemed Bonds shall cease to accrue or accrete, as applicable, on the Redemption Date.

Section 3. Authorization of Actions. (a) The President or Secretary of the Board, the Superintendent of Schools or the Chief Financial Officer of the District (each an "Authorized Officer") are each hereby authorized and directed to deliver to The Bank of New York Mellon Trust Company, N.A., the Paying Agent/Registrar for the Bonds ("BoNY"), a notice of redemption with respect to the Redeemed Bonds in substantially the form attached hereto as **Exhibit A**, and to direct BoNY to send notice of redemption of the Redeemed Bonds to the bondholders in accordance with the Bond Order.

(b) The Redeemed Bonds shall be presented for redemption at the Paying Agent/Registrar therefor, and shall not bear interest after the Redemption Date.

(c) On or before the Redemption Date, the District shall deposit with the Paying Agent/Registrar for the Bonds funds in an amount sufficient to provide for the redemption of the Redeemed Bonds on the Redemption Date. Lawfully available funds of the District are hereby authorized and appropriated in the amounts necessary for such purpose.

(d) The Authorized Officers are hereby authorized and directed to take such actions and to execute and deliver such documents, orders and receipts, including without limitation material events notices with respect to the Redeemed Bonds, as necessary or appropriate to consummate the transactions authorized by this Resolution and to redeem the Redeemed Bonds in accordance with the provisions and requirements of the Bond Order.

PASSED, APPROVED AND EFFECTIVE this August 25, 2025.

\_\_\_\_\_  
President, Board of Trustees  
Aledo Independent School District

ATTEST:

\_\_\_\_\_  
Secretary, Board of Trustees  
Aledo Independent School District

**Exhibit A**

NOTICE OF REDEMPTION

ALEDO INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX REFUNDING BONDS, SERIES 2016

NOTICE IS HEREBY GIVEN that the Aledo Independent School District (the "District") has called for redemption the outstanding Bonds ("Redeemed Bonds") of the District described as follows:

ALEDO INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX REFUNDING BONDS, SERIES 2016, maturing on February 15 in the year shown below. Such Redeemed Bonds have been called for redemption on February 15, 2026 (the "Redemption Date") at a redemption price equal to the principal amount thereof plus accrued interest to the Redemption Date (the "Redemption Price"):

| <u>Maturity Date</u> | <u>Principal Amount Outstanding</u> | <u>Principal Amount Being Redeemed</u> | <u>Principal Amount Remaining</u> |
|----------------------|-------------------------------------|--|-----------------------------------|
| 2041*                | \$ 7,270,000                        | \$ 4,115,000                           | \$ 3,155,000                      |
| 2042**               | 6,005,000                           | 6,005,000                              | 0                                 |

\* Represents a mandatory sinking fund payment for a term bond with a final maturity of February 15, 2043.

\*\* Represents the final mandatory sinking fund payment for a term bond with a final maturity of February 15, 2043.

THE REDEEMED BONDS have been called for redemption in accordance with the terms of the order authorizing their issuance, and such Redeemed Bonds shall be redeemed at The Bank of New York Mellon Trust Company, N.A., the Paying Agent/Registrar for the Redeemed Bonds.

UPON PRESENTATION of the Redeemed Bonds at the Paying Agent/Registrar on the Redemption Date, the holder thereof shall be entitled to receive the Redemption Price equal to par and accrued interest to the Redemption Date.

NOTICE IS FURTHER GIVEN that due and proper arrangements have been made for providing the place of payment of the Redeemed Bonds called for redemption with funds sufficient to pay the principal amount of the Redeemed Bonds and the interest thereon to the Redemption Date. In the event the Redeemed Bonds are not presented for redemption by the Redemption Date, they shall not thereafter bear interest.

THIS NOTICE is issued and given pursuant to the redemption provisions in the proceedings authorizing the issuance of the Redeemed Bonds and in accordance with the recitals and provisions of each of the Redeemed Bonds, respectively.

ALEDO INDEPENDENT SCHOOL DISTRICT



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of Adoption of Tax Rate for the 2025-2026 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 2025.
- The ordinance establishes a total tax rate of \$1.1942 per one hundred dollars of value, with \$0.7442 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 \$1.1942 is the tax rate needed to fund the 2025-2026 fiscal year budget approved by the Board of Trustees during the meeting this evening.
- The proposed tax rate of \$1.1942 is a decrease of \$0.0110 from the 2024 tax rate of \$1.2052.
- Although the proposed tax rate of \$1.1942 is actually \$0.0110 less than the 2024 tax rate, state law requires that the motion for the adoption of the tax rate states that the 2025 proposed tax rate is a 0.17% “increase” in the tax rate. See the wording of the recommendation below. Attached for your review are worksheets showing the required calculations that determined this “increase.”

### **FISCAL INFORMATION:**

The proposed tax rate is the tax rate needed to fund the 2025-2026 fiscal year budget.

### **ATTACHMENTS:**

An Ordinance Levying and Assessing Ad Valorem Taxes for the Aledo Independent School District for the 2025 Tax Year, Worksheet for Determination of Steps Required for Adoption of Tax Rate, and 2025 Tax Rate Calculation Worksheet

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees move that the property tax rate be increased by the adoption of a tax rate of \$1.1942, which is effectively a 0.17% increase in the tax rate and adopt the following ordinance levying and assessing ad valorem taxes for the Aledo Independent School District for the 2025 tax year. This ordinance sets the 2025 total tax rate at \$1.1942 per one hundred dollars of valuation, of which \$0.7442 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 2025 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 2025, 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 2025-2026 fiscal year budget for the General Fund; and,

**Whereas**, the Board of Trustees of the Aledo Independent School District has also adopted the 2025-2026 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 2025-2026 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 | \$ 0.7442        |
| Interest and Sinking Tax Rate       | \$ <u>0.4500</u> |
| Total Tax Rate                      | \$ <u>1.1942</u> |

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

This vote being taken on the 25<sup>th</sup> day of August 2025, received a recorded vote of \_\_\_\_\_ AYES and \_\_\_\_\_ NAYS.

APPROVED:

ATTEST:

\_\_\_\_\_  
President, Board of Trustees

\_\_\_\_\_  
Secretary, Board of Trustees

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**ALEDO ISD**

Date: 08/18/2025 03:51 PM

| <b>M&amp;O Tax Increase in Current Year</b>  |                 |
|--|-----------------|
| 1. Last year's taxable value, adjusted for court-ordered reductions.<br>Enter Line 8 of the No New Revenue Tax Rate Worksheet. | \$5,892,391,351 |
| 2. Last year's M&O tax rate.   | \$0.755200      |
| 3. M&O taxes refunded for years preceding tax year 2024.   | \$0             |
| 4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.                        | \$44,499,339    |
| 5. This year's total taxable value. Enter line 21 of the No New Revenue Tax Rate Worksheet.                                    | \$6,314,165,893 |
| 6. This year's proposed M&O tax rate<br>Enter the proposed M&O tax rate approved by the Governing Body.                        | \$0.744200      |
| 7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.   | \$46,990,023    |
| 8. M&O Tax Increase (Decrease).<br>Subtract line 4 from line 7.  | \$2,490,684     |
| <b>Comparison of Total Tax Rates</b>   |                 |
| 9. No New Revenue Total Tax Rate.  | \$1.192228      |
| 10. This year's proposed total tax rate.   | \$1.194200      |
| 11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.  | \$0.001972      |
| 12. Percentage change in total tax rate. Divide Line 11 by line 9.   | 0.17%           |
| <b>Comparison of M&amp;O Tax Rates</b>   |                 |
| 13. No New Revenue M&O Tax Rate.   | \$0.788760      |
| 14. This year's proposed M&O tax rate.   | \$0.744200      |
| 15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.   | \$-0.044560     |
| 16. Percentage increase/decrease. Divide line 15 by line 13.   | -5.65%          |
| <b>Raised M&amp;O Taxes on a \$100,000 Home</b>  |                 |
| 17. This year's taxable value on a \$100,000 home.   | \$100,000       |
| 18. Last year's M&O tax rate.  | \$0.755200      |
| 19. This year's proposed M&O tax rate.   | \$0.744200      |
| 20. This year's raised M&O taxes.<br>Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.              | \$-11.00        |
| 21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.   | -1.46%          |

# 2025 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 and JETI Agreements

ALEDO ISD  
 School District's Name \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_

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. **43**

### 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.   | <b>Prior year total taxable value.</b> 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). <sup>1</sup> | § 6,772,209,546   |
| 2.   | <b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>  | § 920,342,344     |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.  | § 5,851,867,202   |
| 4.   | <b>Prior year total adopted tax rate.</b>   | § 1.205200 /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b><br><b>A. Original prior year ARB values:</b> ..... § 39,527,868<br><b>B. Prior year values resulting from final court decisions:</b> ..... - § 24,400,540<br><b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>   | § 15,127,328      |
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br><b>A. Prior year ARB certified value:</b> ..... § 27,605,240<br><b>B. Prior year disputed value:</b> ..... - § 2,208,419<br><b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>   | § 25,396,821      |
| 7.   | <b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.   | § 40,524,149      |
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | § 5,892,391,351   |

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate                  |
|------|---|------------------------------|
| 9.   | <b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>  | \$ 0                         |
| 10.  | <p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 683,242</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 97,587,224</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>   | \$ 98,270,466                |
| 11.  | <p><b>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.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value.</b> ..... \$ 12,530,705</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 32,304</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>  | \$ 12,498,401                |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 110,768,867 <sup>44</sup> |
| 13.  | <b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.   | \$ 5,781,622,484             |
| 14.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.  | \$ 69,680,114                |
| 15.  | <b>Taxes refunded for years preceding prior year.</b> 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. <sup>8</sup>   | \$ 921,944                   |
| 16.  | <p><b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>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.</p>  | \$ 70,602,058                |
| 17.  | <p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ 7,161,323,526</p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 1,520</p> <p><b>C. Total current year value.</b> Subtract B from A.</p>  | \$ 7,161,322,006             |
| 18.  | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ 2,452,565</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. <sup>14</sup> ..... + \$ 2,639,196</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> | \$ 5,091,761                 |

<sup>5</sup> Tex. Tax Code §26.012(15)  
<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.012(13)  
<sup>9</sup> Tex. Tax Code §26.012(13)  
<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)  
<sup>11</sup> Tex. Tax Code §26.012(6)  
<sup>12</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code §26.01(c)  
<sup>14</sup> Tex. Tax Code §26.01(d)

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate  |
|------|---|--|
| 19.  | <b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>   | \$ 852,247,874   |
| 20.  | <b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>16</sup> 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. <sup>17</sup> If completing this section, the taxing unit must include supporting documentation in Section 6. <sup>18</sup> Taxing units that are not affected, enter 0.                                       | \$ 0   |
| 21.  | <b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Lines 19 and 20. <sup>19</sup>   | \$ 6,314,165,893                                       |
| 22.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.  | \$ 0   |
| 23.  | <b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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. | \$ 392,311,535   |
| 24.  | <b>Total adjustments to the current year taxable value.</b> Add lines 22 and 23.  | \$ 392,311,535   |
| 25.  | <b>Adjusted current year taxable value.</b> Subtract line 24 from line 21.  | \$ 5,921,854,358 <span style="float: right;">45</span> |
| 26.  | <b>Current year NNR tax rate.</b> Divide line 16 by line 25 and multiply by \$100.  | \$ 1.192228 /\$100                                     |

**SECTION 2: 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.<sup>20</sup>

- 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.<sup>21</sup>
- Enrichment Tax Rate:**<sup>22</sup> 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 with any increases in the guaranteed yield.<sup>23</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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.<sup>24</sup>

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.<sup>25</sup> 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*.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 27.  | <b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup> | \$ 0.605900 /\$100 |

<sup>15</sup> Tex. Tax Code §26.012(6)(B)  
<sup>16</sup> Tex Tax Code §§26.012(6)(C) and 26.012(1-b)  
<sup>17</sup> Tex Tax Code §26.012(1-a)  
<sup>18</sup> Tex Tax Code §26.04(d-3)  
<sup>19</sup> Tex Tax Code §26.012(6)  
<sup>20</sup> Tex. Tax Code §26.08(n)  
<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>22</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032  
<sup>23</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>24</sup> Tex. Edu. Code §45.0021(a)  
<sup>25</sup> Tex. Edu. Code §11.184(b)  
<sup>26</sup> Tex. Edu. Code §11.184(b-1)  
<sup>27</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

| Line       | Voter-Approval Tax Rate Worksheet  | Amount/Rate         |
|------------|--|---------------------|
| <b>28.</b> | <b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup><br>A. Enter the district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.138300 /\$100<br>B. \$0.05 per \$100 of taxable value ..... \$ 0.050000 /\$100  | \$ 0.138300 /\$100  |
| <b>29.</b> | <b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28.<br>Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. <sup>29</sup>   | \$ 0.744200 /\$100  |
| <b>30.</b> | <b>Total current year debt to be paid with property tax revenue.</b><br>Debt means the interest and principal that will be paid on debts that:<br>(1) Are paid by property taxes;<br>(2) Are secured by property taxes;<br>(3) Are scheduled for payment over a period longer than one year; and<br>(4) Are not classified in the school district’s budget as M&O expenses.<br><br>A. <b>Debt</b> 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. <sup>30</sup><br>Enter debt amount: ..... \$ 33,777,165<br>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0<br>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ 2,556,423<br>D. <b>Adjust debt:</b> Subtract B and C from A. | 46<br>\$ 31,220,742 |
| <b>31.</b> | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>  | \$ 0                |
| <b>32.</b> | <b>Adjusted current year debt.</b> Subtract line 31 from line 30D.   | \$ 31,220,742       |
| <b>33.</b> | <b>Current year anticipated collection rate.</b> 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%. <sup>32</sup><br>A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> 100.00 %<br>B. Enter the 2024 actual collection rate 98.14 %<br>C. Enter the 2023 actual collection rate 99.67 %<br>D. Enter the 2022 actual collection rate 99.83 %   | 100.00 %            |
| <b>34.</b> | <b>Current year debt adjusted for collections.</b> Divide Line 32 by Line 33.<br>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.  | \$ 31,220,742       |
| <b>35.</b> | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 6,314,165,893    |
| <b>36.</b> | <b>Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.  | \$ 0.494455 /\$100  |
| <b>37.</b> | <b>Current year voter-approval tax rate.</b> Add Lines 29 and 36.<br>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. <sup>34</sup>  | \$ 1.238655 /\$100  |

<sup>28</sup> Tex. Tax Code §26.08(n)(2)  
<sup>29</sup> Tex. Edu. Code §45.003(d)  
<sup>30</sup> Tex. Tax Code §26.012(7)  
<sup>31</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>32</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)  
<sup>33</sup> Tex. Tax Code §26.04(b)  
<sup>34</sup> Tex. Tax Code §26.08(g)

**SECTION 3: Voter-Approval Tax Rate 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 | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 38.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>35</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>36</sup> | \$ 0               |
| 39.  | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 6,314,165,893   |
| 40.  | <b>Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.   | \$ 0.000000 /\$100 |
| 41.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 37 and line 40.  | \$ 1.238655 /\$100 |

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

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.<sup>37</sup> 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.  | <b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 1.205200 /\$100 |
| 43.  | <b>Prior voter-approval tax rate.</b> 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 |
| 44.  | <b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.  | \$ 0.000000 /\$100 |
| 45.  | <b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).                                 | \$ 1.238655 /\$100 |

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.192228 /\$100  
 Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... \$ 1.238655 /\$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

<sup>35</sup> Tex. Tax Code §26.045(d)  
<sup>36</sup> Tex. Tax Code §26.045(i)  
<sup>37</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

**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.<sup>38</sup>

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**print  
here** ▶

**Earl H. Husfeld**

Printed Name of School District Representative

**sign  
here** ▶



School District Representative

**August 12, 2025**

Date

<sup>38</sup> Tex. Tax Code §26.04(c)



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** August 25, 2025

**AGENDA ITEM:** Consider Approval of Final Amended Budget for 2024-2025

**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 2024-2025 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:**

2024-2025 Cross-Function Budget Amendments for the General Fund and Child Nutrition Fund

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the 2024-2025 Final Amended Budgets as presented.

**ALEDO INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
2024-2025 CROSS-FUNCTION BUDGET AMENDMENTS  
As of August 31, 2025**

**REVENUES**

| <u>Function/Description</u> | <u>Original<br/>Budget</u> | <u>Amendments</u>   | <u>Amended Budget<br/>August 31, 2025</u> |
|-----------------------------|----------------------------|---------------------|---|
| 57 Local Revenues           | \$ 51,352,357              | \$ 200,000          | \$ 51,552,357                             |
| 58 State Revenues           | 30,295,824                 | 1,810,000           | 32,105,824                                |
| 59 Federal Revenues         | 300,000                    | (200,000)           | 100,000                                   |
| 79 Other Resources          | 5,500                      | 100,000             | 105,500                                   |
| <b>Total Revenues</b>       | <b>\$ 81,953,681</b>       | <b>\$ 1,910,000</b> | <b>\$ 83,863,681</b>                      |

**APPROPRIATIONS**

| <u>Function/Description</u>                    | <u>Original<br/>Budget</u> | <u>Amendments</u>   | <u>Amended Budget<br/>August 31, 2025</u> |
|--|----------------------------|---------------------|---|
| 11 Classroom Instruction                       | \$ 45,574,238              | \$ 2,000,000        | \$ 47,574,238                             |
| 12 Instructional Resources & Media Services    | 838,443                    | -                   | 838,443                                   |
| 13 Curriculum/Instructional Staff Development  | 893,609                    | (150,000)           | 743,609                                   |
| 21 Instructional Leadership                    | 969,835                    | -                   | 969,835                                   |
| 23 School Leadership                           | 4,382,802                  | 175,000             | 4,557,802                                 |
| 31 Guidance, Counseling, & Evaluation Services | 2,903,008                  | (150,000)           | 2,753,008                                 |
| 33 Health Services                             | 745,459                    | 75,000              | 820,459                                   |
| 34 Student (Pupil) Transportation              | 3,944,043                  | (250,000)           | 3,694,043                                 |
| 35 Food Services                               | 138,075                    | 25,000              | 163,075                                   |
| 36 Cocurricular/Extracurricular Activities     | 3,269,215                  | 280,000             | 3,549,215                                 |
| 41 General Administration                      | 3,591,639                  | -                   | 3,591,639                                 |
| 51 Facilities Maintenance & Operations         | 10,627,090                 | -                   | 10,627,090                                |
| 52 Security & Monitoring Services              | 818,910                    | -                   | 818,910                                   |
| 53 Data Processing Services                    | 1,952,853                  | (75,000)            | 1,877,853                                 |
| 61 Community Services                          | 70,551                     | 10,000              | 80,551                                    |
| 81 Facilities Acquisition & Construction       | 75,000                     | -                   | 75,000                                    |
| 91 Chapter 49 Recapture Payment to State       | 990,000                    | (120,000)           | 870,000                                   |
| 99 Other Intergovernmental Charges             | 930,000                    | -                   | 930,000                                   |
| 00 Other Uses                                  | -                          | 90,000              | 90,000                                    |
| <b>Total Appropriations</b>                    | <b>\$ 82,714,770</b>       | <b>\$ 1,910,000</b> | <b>\$ 84,624,770</b>                      |

**ALEDO INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION FUND  
2024-2025 CROSS-FUNCTION BUDGET AMENDMENTS  
As of August 31, 2025**

**REVENUES**

| <u>Function/Description</u> | <u>Original<br/>Budget</u> | <u>Amendments</u> | <u>Amended Budget<br/>August 31, 2025</u> |
|-----------------------------|----------------------------|-------------------|---|
| 57 Local Revenues           | \$ 2,915,500               | \$ 100,000        | \$ 3,015,500                              |
| 58 State Revenues           | 12,500                     | -                 | 12,500                                    |
| 59 Federal Revenues         | 1,275,313                  | (100,000)         | 1,175,313                                 |
| <b>Total Revenues</b>       | <b>\$ 4,203,313</b>        | <b>\$ -</b>       | <b>\$ 4,203,313</b>                       |

**APPROPRIATIONS**

| <u>Function/Description</u>                | <u>Original<br/>Budget</u> | <u>Amendments</u> | <u>Amended Budget<br/>August 31, 2025</u> |
|--|----------------------------|-------------------|---|
| 35-6100 Payroll Costs                      | \$ 1,951,144               | \$ -              | \$ 1,951,144                              |
| 35-6200 Professional & Contracted Services | 33,722                     | -                 | 33,722                                    |
| 35-6300 Supplies & Materials               | 2,094,647                  | -                 | 2,094,647                                 |
| 35-6400 Other Operating Costs              | 6,800                      | 5,000             | 11,800                                    |
| 35-6600 Capital Outlay                     | 117,000                    | 425,000           | 542,000                                   |
| <b>Total Appropriations</b>                | <b>\$ 4,203,313</b>        | <b>\$ 430,000</b> | <b>\$ 4,633,313</b>                       |