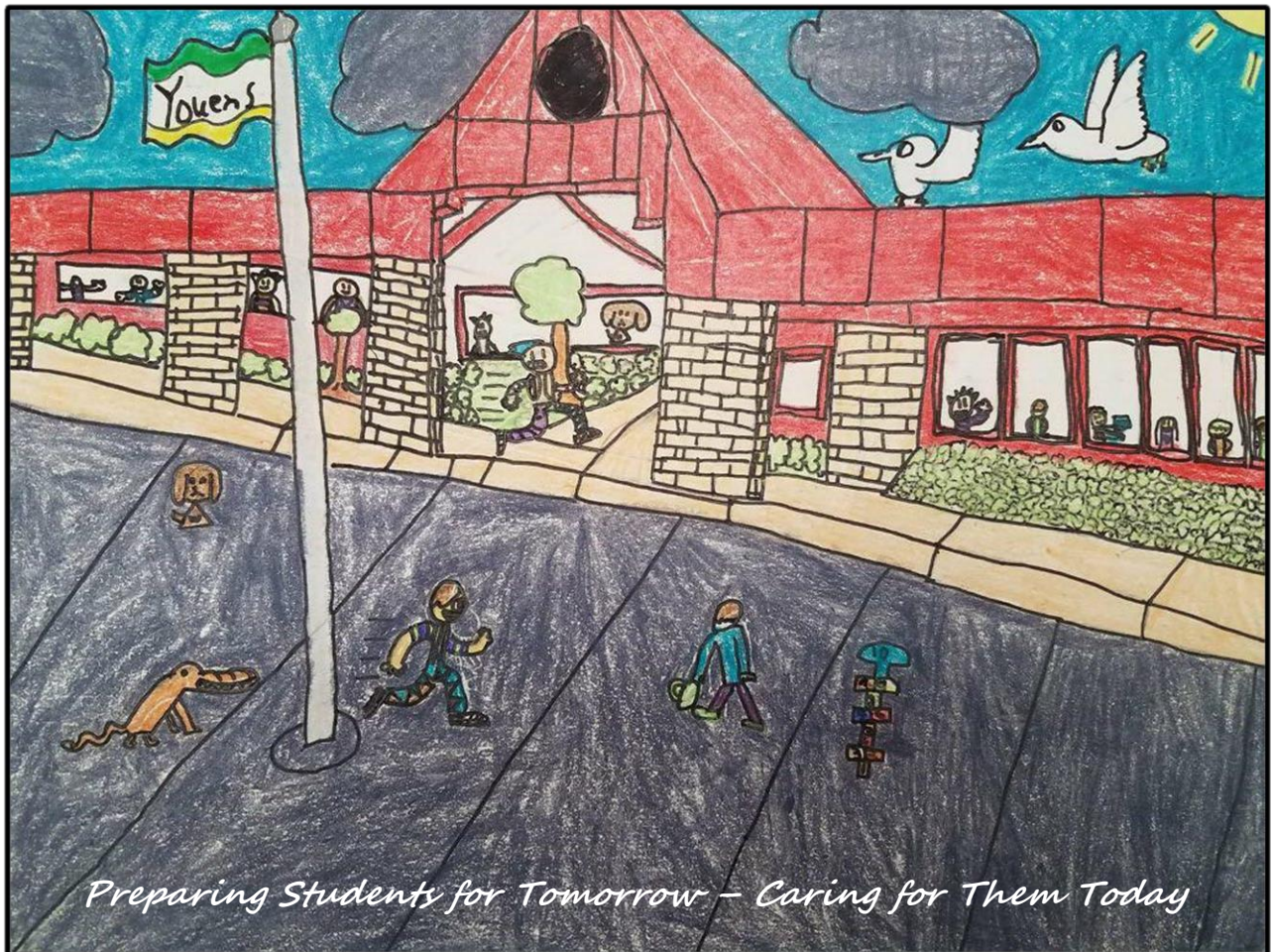


# Alief Independent School District

## 2019-20

### Official Budget



**Alief Independent School District**  
**4250 Cook Road Houston, Texas 77072**  
**[www.aliefisd.net](http://www.aliefisd.net)**



# Alief Independent School District

## Houston, Texas



# 2019-20 Official Budget

*Effective*  
*September 1, 2019 – August 31, 2020*

*Issued by:*

*H.D. Chambers*  
*Superintendent*

***Administrative Services Division***

*Charles Woods*  
*Deputy Superintendent for Business*

*Deanna Wentz, CPA*  
*Assistant Superintendent of Finance*

2019-20 Budget

**Executive Summary**

Principal Officials .....	1
Transmittal Letter .....	2
Executive Summary .....	3
District Profile .....	15
Meritorious Budget Award .....	18

**Organizational Section**

Mission Statement and District Goals .....	19
District-wide Organizational Chart .....	22
School Board of Trustees .....	23
Functions and Responsibilities of the Superintendent .....	25
Business Services Division Organizational Chart .....	26
Functions and Responsibilities of the Business Services Division .....	27
Instruction Division Organizational Chart .....	30
Functions and Responsibilities of the Instruction Division .....	31
Enrollment by Campus .....	34
District Map .....	35
Financial Structure and Basis of Accounting .....	36
Classification of Revenues and Expenditures .....	38
Department / Fund Matrix .....	42
Significant Financial Policies and Procedures .....	43
Budget Policies and Development Procedures .....	46
Budget Calendar .....	48
Budget Administration and Management Process .....	50

**Financial Section**

Overview of Financial Section .....	52
Combined Budget Summaries .....	54
Tax Rate Comparisons .....	56

*Long Range Forecasts*

Long Range Financial Forecasts .....	58
Capital Improvement Projects Summary .....	67

**General Fund**

Overview of General Fund .....	77
Five Year Summary of Revenues and Expenditures .....	82
Expenditure Summary by Major Object .....	84
Expenditure Summary by Major Object within Function .....	85
Major Object Summary by Organization .....	89
Maintenance and Operations Tax Rate Comparisons .....	91
Comparison with Area School Districts – Fund Balance .....	93

*General Fund Organization Summaries*

Organization Summaries Overview .....	94
Superintendent/Board Budget .....	95
Business Services Division Budget .....	96
Instruction Division Budget .....	97
Campus Budgets .....	98
Campus Budgets – Budgeted per Student Expenditures .....	100
Individual Campus Budgets .....	102

## Table of Contents (*continued*)

<b><i>Debt Service Fund</i></b>	
Overview of Debt Service Fund .....	149
Five Year Summary Revenues & Expenditures .....	151
Debt Retirement Summary .....	152
Total Debt and Percent Retired by Year .....	153
Total Debt and Percent Paid in Ten Years .....	154
Debt Service Tax Rate Comparison .....	155
Total Debt per Student .....	156
<b><i>Food Service Fund</i></b>	
Overview of Food Service Fund .....	157
Five Year Summary of Revenues and Expenditures .....	159
Industry Comparisons .....	160
<b><i>Informational Section</i></b>	
District Description and History .....	161
Debt Service Requirements to Maturity by Issue .....	163
Outstanding Bond Issues and the Projects Funded .....	165
Market Value and Assessed Value of Taxable Property .....	168
Property Tax Rates, Levies and Collections .....	169
Impact of Budget on Taxpayers .....	170
Principal Taxpayers .....	171
Summary of Federal Expenditures .....	172
<b><i>Personnel</i></b>	
Overview of Personnel .....	173
Comparison of Salary and Benefits Cost to Area Districts .....	175
New Hire Teacher Salary Placement Schedule .....	176
General Fund Schedule of Payroll Expenditures by Function .....	177
General Fund Schedule of Payroll Expenditures by Object .....	178
Position Counts by Year .....	179
Budgeted Position Counts by Division and in Total .....	180
<b><i>Performance Indicators</i></b>	
Why Choose Alief? .....	181
Student and Community Information .....	183
Overview of STAAR Testing .....	184
STAAR Passing Percentage Comparisons .....	185
Campus Accountability Ratings and 2018-19 STAAR Passing Percentages .....	191
TEA Texas Academic Performance Report 2017-18 .....	192
Schools First Rating .....	216
Glossary of Terms .....	218

# Executive Summary

**Alief Independent School District  
Principal Officials and Advisors**

***Board of Trustees***

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Ms. Ann Williams, President	12 Years	2019	Teacher, Spring ISD
Mr. Rick Moreno, Vice President	12 Years	2019	Paramedic
Dr. Lily Truong, Secretary	4 Years	2019	Educational Consultant
Ms. Natasha Butler, Assistant Secretary	2 Years	2021	Accountant
Ms. Darlene Breaux, Member	2 Years	2021	Education Director
Ms. Jennifer Key, Member	2 Years	2021	Retired Educator/Administrator
Mr. John Nguyen, Member	2 Years	2021	Computer Technician

***Administrative Officials***

<u>Official</u>	<u>Position</u>	<u>Length of Service</u>
Mr. HD Chambers	Superintendent of Schools	9 Years
Mr. Charles Woods	Deputy Superintendent for Business Services	29 Years
Ms. Ava Montgomery	Deputy Superintendent for Instruction	24 Years
Ms. Deanna Wentz	Assistant Superintendent for Finance	24 Years

***Consultants and Advisors***

Hunton Andrews Kurth, L.L.P.  
Bond Counsel – Houston, Texas

USCA Municipal Advisors, L.L.C.  
Financial Advisor – Houston, Texas

Whitley Penn, L.L.P.  
Independent Auditors – Houston, Texas



*“Preparing students for tomorrow—Caring for them today”*

*P.O. Box 68 \* Alief, Texas 77411 \* (281) 498-8110 \* Fax : (281) 498-4051  
Administrative Services Division*

August 31, 2019

Board of Trustees  
Alief Independent School District  
Harris County, Texas

Dear Board Members:

We are pleased to present Alief Independent School District's 2019-2020 budget document to the Board of Trustees and the Alief community. The document was prepared by the district's Finance staff and responsibility for the accuracy and fairness of the financial information and disclosures contained in the document rests solely with this department.

The primary purpose of this document is to provide useful information concerning the past, current and projected financial status of the District, in order to facilitate financial decisions that support the educational goals of the District. This budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles used to present the financial plan and the results of operations of the district.

The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO). To receive this award, an entity must publish a budget document that meets a number of specific program criteria and serves as a policy document, a financial plan, an operations guide and a communications device. The Meritorious Budget Award is valid for a period of one year only.

The District has received this award for the past twenty-one years. We believe our current budget satisfies the requirements of this program, and we are submitting this document to ASBO to determine its continued eligibility for these awards.

Sincerely,

Mr. H.D. Chambers  
Superintendent

Mr. Charles Woods  
Deputy Superintendent of Business

Ms. Deanna Wentz  
Assistant Superintendent of Finance

**Budget Introduction**

The following document represents the financial plan for Alief Independent School District for the 2019-20 fiscal year. This budget provides the financial resources necessary to provide a competitive compensation package for our employees, maintain our existing facilities and provide the funds necessary to support instruction at our forty-six existing campuses.

This budget document is organized into the following major sections:

- Executive Summary – Introduces the reader to the document as a whole. This section highlights and summarizes important information contained in the budget. Users rely on this section to get an overview of the information found in the remainder of the document.
- Organizational Section – Provides the context and framework within which the budget is developed and managed. This framework includes the District’s mission statement and goals, organizational and financial structure, as well as the financial policies and procedures that regulate the development and administration of the budget.
- Financial Section – Contains the financial schedules that present the adopted budgets for the District and comparisons to the previous year. Also, includes additional explanation and analysis of significant changes from the prior year and trends that affect the adopted budgets.
- Informational Section – Contains additional financial information related to past and future budgets to help put the budget into context.

The adopted budget reflects the allocation of revenues and expenditures to support the educational programs and services defined by the district’s purpose, goals and strategic intent. The most important objective in the presentation of the budget data is to improve the quality of information provided about the District’s financial plan for the 2019-20 fiscal year.

**Budget Overview & Highlights**

The overall priorities for the Alief Independent School District are as follows:

- Alief will prepare all students for success in one or more post-secondary opportunities.
- Alief will implement Continuous School Improvement Strategies with the Effective School Framework to address causes of low or underperformance in schools.
- Alief will work to ensure all district policies and actions are taken through the lens of and based on the principles of equity.
- Alief ISD is committed to developing early childhood programs that result in more Pre-K student cohorts reading on grade level by the third grade.
- Teacher retention, recruitment, and compensation – this will include a broader implementation of possible differentiated pay scales for identified staff.

The annually adopted budget includes General, Debt Service and Food Service funds.

**Total Preliminary Budget by Fund Comparison**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Food Service Fund</b>	<b>Total 2019-20</b>
Revenue	\$ 469,833,403	\$ 34,143,278	\$ 28,975,000	\$ 532,951,681
Expenditures	457,616,403	33,647,278	29,575,000	520,838,681
Excess of Revenue Over (Under) Expenditures	\$ 12,217,000	\$ 496,000	\$ (600,000)	\$ 12,113,000



## Executive Summary (continued)

### General Fund

#### **Expenditures**

General Fund expenditures are currently budgeted to increase \$28.3 million or 6.58% from 2018-19 projected actual expenditures.

The education of students is a labor-intensive process and payroll expenditures comprise approximately 89% of the General Fund expenditures. Payroll related expenditures are budgeted to increase \$26.6 million or 6.95%. The majority (\$20.7 million) of this increase is due to salary increases. House Bill 3 (HB 3), passed during the Legislative session, included a mandated salary increase for all non-administrator employees with an emphasis on compensation increases for teachers. The Alief Board approved a 6% of the midpoint increase for all staff excluding teachers. Teachers with 1-5 years of experience received the 6% of midpoint plus \$500. Teachers with 6+ years of experience received an additional \$1,500 above the 6% standard increase. Beginning teacher's salary was raised to \$57,400. This compensation package exceeded the requirements of HB 3 by approximately \$5 million.

The 2011-12 and 2012-13 budgets did not include a permanent salary increase due to a reduction in funding from the State. For the 2012-13 fiscal year, the Board approved a \$1,000 supplement for all eligible employees. Fortunately, funds for staff salary increases were again available beginning in 2013-14 for the next five years. Each 1% salary increase costs the district approximately \$2.7 million. Due to budget constraints, the district was not able to approve a salary increase/cost of living adjustment for staff in 2018-19.

<b>Salary Trend</b>		
<b>Fiscal Year</b>	<b>Starting Salary</b>	<b>Midpoint Raise %</b>
2008-09	44,000	3.00%
2009-10	45,500	3.75%
2010-11	46,500	3.00%
2011-12	46,000	0.00%
2012-13	46,000	0.00%
2013-14	47,300	3.50%
2014-15	50,000	5.03%
2015-16	52,000	4.00%
2016-17	52,800	2.00%
2017-18	53,600	2.00%
2018-19	53,600	0.00%
2019-20	57,400	6.00%

New positions (56.5) were approved during the budget process at a total estimated cost of \$2 million. However, when factoring additional revenue for special education and CTE students and cost savings of moving from contracted services, the net cost impact is minimal. The additional positions in the Business Services division are primarily for the Transportation Department in order to move to in-house vs. contracted services for homeless student transport. The Instruction division positions are primarily for additional special education teachers and paraprofessionals due to the growth in special education enrollment. The net change for campuses includes additional positions (teachers, specialists, interventionists, counselors, assistant principals) to support struggling campuses and additional CTE teachers for enrollment growth. These targeted increases are offset by enrollment based reductions.

#### **Position Changes by Division**

	<b>2018-19</b>	<b>2019-20</b>	<b>Change</b>
<b>Budgeted Staff:</b>			
Superintendent Office	2.0	2.0	-
Business Services	1,242.0	1,260.0	18.0
Instruction	819.0	877.0	58.0
Campuses	3,928.0	3,908.5	(19.5)
<b>Total</b>	<b>5,991.0</b>	<b>6,047.5</b>	<b>56.5</b>

## Executive Summary (continued)

### **Expenditures (continued)**

Funding for student tutorials remained a priority with a budget of \$1.4 million for supplemental pay for interventions and after school tutorial programs. Instructional technology to enhance learning opportunities for students was supported with \$3.6 million in funding in alignment with the District Technology Plan.

Other non-payroll expenditures remained relatively flat from 2018-19 to 2019-20. The per-pupil allocations to campuses for the 2018-19 and 2019-20 fiscal years are as follows.

#### **Campus Allotments**

	<b>2018-19</b>	<b>2019-20</b>
Elementary base allotment	\$ 93.00	\$ 93.00
Intermediate base allotment	97.00	97.00
Middle school base allotment	101.00	101.00
High school base allotment	112.00	112.00

### **Revenues**

General Fund revenue is budgeted to increase \$35.8 million or 8.24% from 2018-19 projected revenue. This significant increase in revenue is due to Legislative changes with the passage of HB 3. The following table provides a comparison of revenues by source for the current year (projected) and the 2019-20 budget year:

#### **General Fund Revenue Sources Comparison**

	<b>Projected 2018-19</b>	<b>Budget 2019-20</b>	<b>Percentage Change</b>
Local sources	\$176,622,298	\$176,081,538	-0.31%
State sources	244,879,460	280,976,865	+14.74%
Federal sources	12,575,000	12,775,000	+1.59%
<b>Total</b>	<b>\$434,076,758</b>	<b>\$469,833,403</b>	<b>+8.24%</b>

HB 3 required a reduction in local general fund tax rates. In Alief, this rate was reduced from \$1.125 to \$1.0391. Property value is projected to increase by 7.35%. The combination of the rate reduction and property value increase result in fairly flat local revenue.

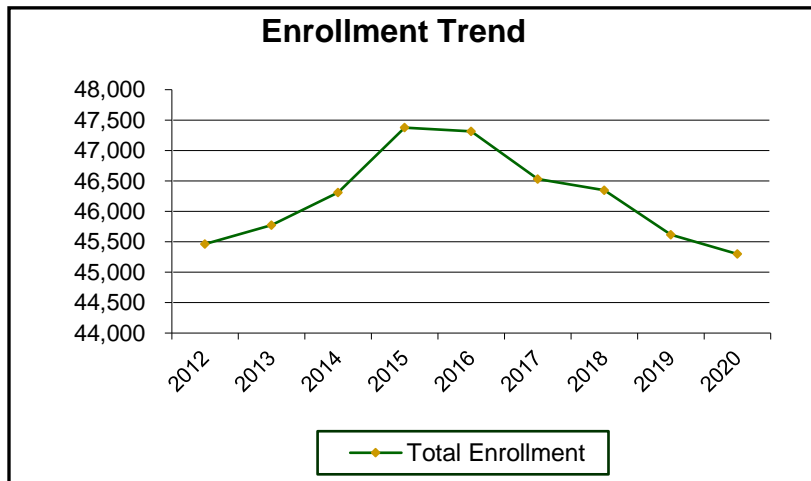
HB 3 also made fairly sweeping changes to the State funding formula. The major changes included a significant increase in the basic allotment, an Early Education Allotment, a College, Career, Military Readiness Outcomes Bonus, a Dyslexia Allotment, as well as significant increases in compensatory education funding and special education funding. Funds are also available for districts to provide master teachers with additional pay and for districts to extend the school year. Also, included in HB 3 was a change to the use of current year values in computing the district local share of the allotments. Previously, districts with growing property value benefitted from that growth for one year before State funding was reduced.

**Revenues (continued)**

Other critical estimates necessary to develop the General Fund revenue budgets are property values and student enrollment. Property value impacts both State and local revenue estimates since the revenue received from the State is dependent upon the amount that can be raised locally. Student enrollment projections influence State revenue estimates, staffing decisions, per-pupil allocations, facility needs, debt issuance requirements and many other budgetary decisions.

**Student Enrollment**

Enrollment has varied by +/- 1%-2% each year with an overall decrease of approximately 1,800 students in the last five years. These enrollment fluctuations are primarily attributable to changes in apartment occupancy rates and competition from charter facilities. Enrollment remained basically flat in 2017-18 with a 183 student (0.39%) decline. In 2018-19, enrollment decreased by 732 (1.58%). The projected enrollment for 2019-20 is 45,299 – a decrease of 0.70% or 317 students. Further analysis and detailed enrollment projections by grade level can be found in the District Long-Range Plan document that is updated and reviewed with the Board of Trustees in February of each year.



**Property Value**

Based on the information received from Harris County Appraisal District, we are currently projecting a \$1.2 billion (approximately 7.35%) increase in property value. Continued moderate growth of 4.00% is projected for the next several years. Note that changes in property value do not have a huge impact on total revenue since increases in local revenue are offset by decreases in State revenue.

**Tax Base Trend**

Fiscal Year	Value	Fiscal Year	Value
2014-15	\$12,660,000,000	2017-18	\$ 15,211,0000,000
2015-16	\$ 13,476,000,000	2018-19	\$ 15,562,000,000
2016-17	\$ 14,609,000,000	2019-20	\$ 16,832,000,000

**Tax Rate and Fund Balance Impact**

The tax rate is calculated after determining the necessary level of expenditures to meet District educational goals and facility requirements and estimating State aid utilizing the funding formulas described above. Tax compression was first mandated by the Legislature in House Bill 1 in 2006-07. Over the subsequent two years, the general fund tax rate was reduced from \$1.50 to \$1.04. On November 20, 2008, the district held a tax ratification election and the voters approved a general fund rate of \$1.125. This rate remained unchanged through 2018-19. Tax compression was mandated again by the Legislature with the passage HB 3 during the last session, resulting in a general fund rate of \$1.0391 for 2019-20.

We are currently projecting that we will end the current fiscal year (2018-19) with a surplus of \$4.7 million bringing the general fund balance to approximately \$98.7 million. The Board adopted a surplus budget for 2019-20 of \$12.2 million. This surplus will re-build fund balance, reserve funds for implementation of full day Pre-K in future years and reserve funds for potential expenditure increases in 2020-21 and beyond. The projected general fund balance of \$110.9 million at August 31, 2020 represents approximately 24.24% of the annual budgeted expenditures.

It is essential for school districts to maintain adequate fund balance levels to mitigate current and future risks, such as revenue shortfalls or unanticipated expenditures. The Government Finance Officers Association has published guidance stating that school districts should maintain a fund balance level of no less than two months of regular general fund operating expenditures. Alief's projected general fund balance includes 2.91 months of expenditures and is in compliance with this recommendation.

**Debt Service Fund**

Debt service fund expenditures are easily estimated at this time, since they are primarily based on debt that has been issued. The following table provides a comparison of expenditures for the current year (projected) and the 2019-20 budget year:

**Debt Service Fund Expenditure Comparison**

	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>	<b>Percentage Change</b>
Principal/sinking fund	\$ 21,285,000	\$ 22,226,467	+4.42%
Interest and fees	9,801,689	11,420,811	+16.52%
<b>Total</b>	<b>\$ 31,086,689</b>	<b>\$ 33,647,278</b>	<b>+8.24%</b>

Note that 2019-20 budgeted debt service payments include deposits to the QSCB sinking fund since for budgetary purposes, these deposits are treated as an expenditure since the tax rate must be sufficient to provide funds for the deposits.

The majority of the revenue in the debt service fund comes from local taxes (98%) with a small amount of federal revenue received for the QSCB bonds. The district is not projecting any State funding for facilities due to increases in property value.

The debt service portion of the tax rate will remain at \$0.205. The projected tax rate advertised during the 2015 bond referendum for 2019-20 was \$0.215. Refunding of existing debt, a lower than projected interest rate on the new debt issued, and planned use of fund balance allowed for a rate slightly under the projected rate.

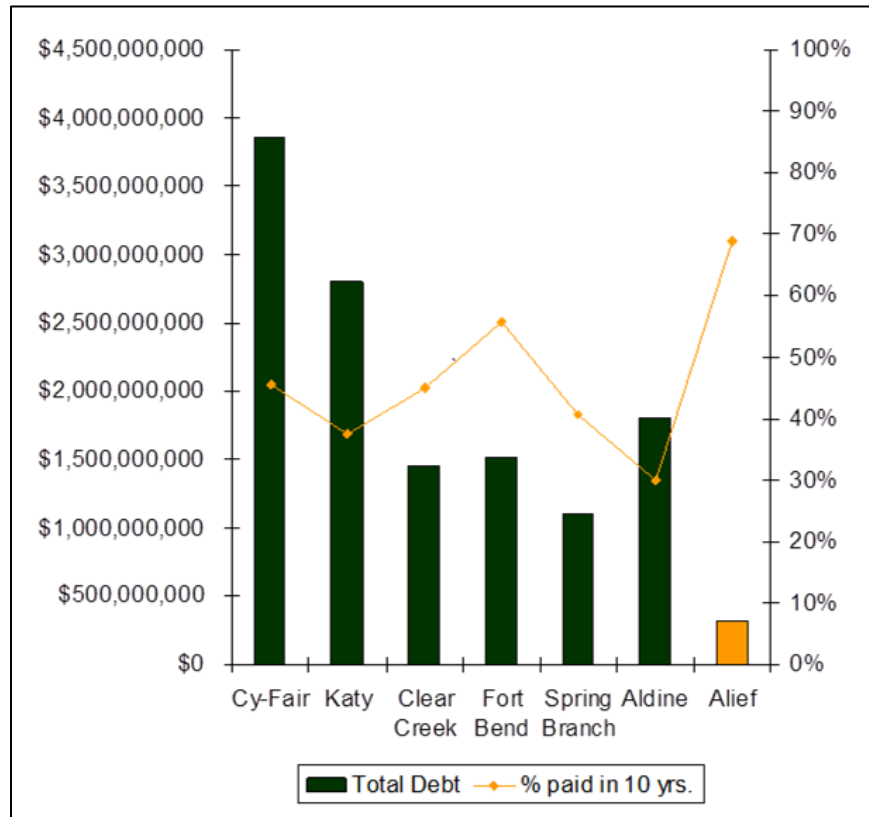
**Debt Service Fund (continued)**

One common method used to determine maximum debt service fund balance levels is to divide the preceding year’s principal and interest requirements by 12. Using this method, the District’s benchmark at 08/31/19 is calculated at approximately \$2.9 million. A slight deficit surplus of \$0.5 million was adopted which will bring the balance at 08/31/20 to \$2.5 million – slightly below the target maximum. Minimal changes in fund balance are projected in subsequent years.

The District continues to structure debt with an aggressive principal retirement schedule. As illustrated, when compared with other “fast growth” districts, Alief continues to retire debt at a faster pace. Within the next five years the district will retire approximately 39% of the currently issued debt, compared to the State average of 21%. As of August 31, 2029 Alief will retire approximately 66% (as compared to the State average of 44%) of outstanding debt.

The chart below compares Alief’s total debt and percent retired by year to surrounding districts as of August 31, 2018 (the most recent information available for other Districts).

**Debt Retirement Comparison**



**Food Service Fund**

Food Service fund revenue is budgeted to increase 3.45% as compared to 2018-19 projected actual revenue. The following table provides a comparison of revenues by source for the current year (projected) and the 2019-20 budget year:

**Food Service Fund Revenue Sources Comparison**

	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>	<b>Percentage Change</b>
Local sources	\$ 2,169,256	\$ 2,325,000	+7.18%
State sources	149,519	150,000	< 1%
Federal sources	25,688,924	26,500,000	+3.16%
<b>Total</b>	<b>\$ 28,007,699</b>	<b>\$ 28,975,000</b>	<b>+3.45%</b>

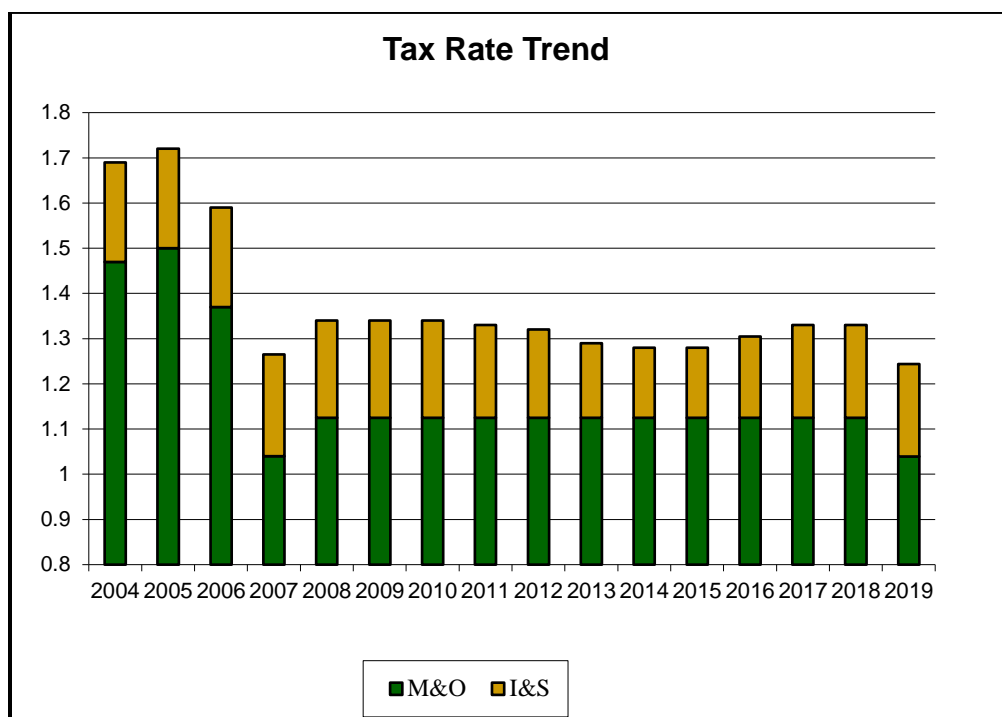
The federal revenue is received from the U.S. Department of Agriculture under the National School Lunch Program, the School Breakfast Program and the Food Distribution Program. Alief has a large number of students qualifying for either free or reduced priced meals (87.3% as of May, 2019). Local revenue is generated primarily from student and staff payments for meals.

Food Service fund expenditures are budgeted at \$29.6 million, an increase \$1.15 million or 4.04% from 2018-19 projected actual expenditures. This increase is primarily due to the 6% on midpoint salary increase and an increase in health insurance and food cost, offset by a small reduction in capital outlay.

Food service fund balance is limited to three months of average food service operations expenditures. The projected fund balance of approximately \$4.3 million at 8/31/20 is within these guidelines.

**Combined Tax Rate Impact**

The District's tax rate consists of two separate components – a maintenance and operations rate (General Fund) and an interest and sinking rate (Debt Service Fund). Development of each of these components has been discussed above. The Board of Trustees maintained a stable combined tax rate (\$1.675) for several years, through 2003-04. An overall increase of 1 ½ cents was necessary to fund the 2004-05 budget and an increase of 3 cents was required in 2005-06 bringing the combined tax rate to \$1.72. Following the mandates in House Bill 1, the 2006-07 adopted general fund tax rate was decreased by 13 cents, resulting in a combined rate of \$1.59. After further compression of the maintenance and operations rate in 2007-08 to \$1.04 and a ½ cent increase in the debt service rate, the combined rate decreased for 2007-08 to \$1.265. The tax rate was increased to \$1.34 (\$0.085 increase for general fund and \$0.01 decrease for debt service) in 2008-09 after a successful rollback election on November 20, 2008. Beginning in 2011-12, the debt service portion of the tax was gradually reduced by 6 pennies over a 5 year time period resulting in a combined rate of \$1.28 in 2015-16. To support debt issued from the 2015 bond referendum, the debt service rate was increased by 2.5 cents in 2016-17 and 2.5 cents in 2017-18 bringing the combined adopted rate to \$1.33 for 2017-18 and 2018-19. Additional general fund tax compression was mandated during the 2019 Legislative session, resulting in a combined rate of \$1.2441 for 2019-20.



### Budget Process and Significant Changes

The State, the TEA and the local district formulate legal requirements for school district budgets. The budget process begins in January of each year with the preparation of the District Long Range Plan, including enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

In order to decentralize the budget process, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional costs. The site-based decision making teams at each campus make decisions concerning utilization of this allocation.

Up to 10% of the base per-pupil allotment may be used for capital improvements to facilities and capital equipment purchases. Additional funds are also provided to each campus for start-up costs for new educational programs where needed and for student tutorials.

Budgets for non-campus units are developed by department heads and reviewed by the Budget Committee. The Budget Committee consists of the Superintendent, the two Deputy Superintendents and the Assistant Superintendent for Finance.

Payroll budgets are developed by the Human Resources department utilizing established staffing guidelines. Personnel units are allocated to each campus based on student enrollment following state mandated ratios or district developed ratios, as applicable. Non-campus personnel units are evaluated at each departmental budget hearing. Additional personnel unit requests are evaluated by the Human Resources Department and by the Deputy Superintendents and then evaluated by Superintendent’s Council. After extensive review, analysis and discussion, recommendations are presented to the Board of Trustees.

### Budget Process and Significant Changes (continued)

Key dates in the budget development process are as follows:

- March 2, 2019: Budget overview to Board of Trustees
- March 28, 2019: Principals receive budget information:  
Enrollment projections, teacher allocations, budget calendar and per-pupil allocations
- April 1, 2019: Personnel budget hearings
- April 1 & 2, 2019: District-wide budget training sessions presented
- April 8, 2019: On-line budget system open for data entry
- April 18, 2019: Budget system closes for departments
- April 30, 2010: Departmental Budget Hearings
- May 3, 2019: Budget system closes for campuses
- May 21, 2019: Meeting with Educational Improvement Council
- August 27, 2019: Budget and tax rate adoption

At the regularly scheduled Board meetings in April – August, the Assistant Superintendent of Finance presents budget updates to the Board of Trustees.

The budget development process changed for the 2019-20 budget year in the following ways:

- The 86<sup>th</sup> Legislative session was on-going during the budget development process. At the conclusion of this session, HB 3 was passed and signed by the Governor on June 11, 2019. HB 3 included sweeping changes to many different aspects of education and budgeting for education in Texas. Immediately after passage, the Texas Education Agency began to release correspondence and videos providing additional implementation information.
- Due to the required timeline for budget adoption, District personnel had the difficult task of developing realistic projections for State funding; however, this was accomplished prior to recommending a final proposed budget to the Board in August. District personnel will continue to monitor information coming from the Agency and other sources and will recommend appropriate budget adjustments, as needed, to the Board.
- Major immediate impacts of HB 3 included the following:
  - Districts were required to allocate 30% of their year-over-year budget increase toward full-time employee compensation increases, and 75% of this total must go to teachers, counselors, nurses and librarians
  - Requires high quality, full-day Pre-K for all eligible 4-year-old children (waivers available for 2019-20), with funding through an Early Education Allotment
  - Established a Dual Language Allotment
  - Increase to the Mainstream Special Education Allotment and expansion of CTE funding
  - Created a Dyslexia Allotment
  - Increased Compensatory Education funding for low-income students, with more money in the highest poverty areas.
  - Reduced property taxes for 2019-20
  - Elimination of the High School Allotment, Gifted and Talented Allotments, Staff Allotment and the Cost of Education Index
  - Change to current year property value as opposed to prior year value in determining the local share of entitlements
- Longer term HB 3 impacts include additional automatic tax rate reductions beginning in 2020-21, funding for an optional extended year program, bonus funding for districts based on the number of College, Career, & Military Ready graduates, implementation of full-day Pre-K, a Teacher Incentive Allotment (additional funds for high-performing teachers focused on high poverty and rural campuses) and many other required policy changes.



**Performance Measures**

Beginning in 2011-12, a new statewide assessment was implemented – State of Texas Assessments of Academic Readiness (STAAR) – for grades 3-8. For high school, STAAR assessments are by content area and are called End of Course (EOC) exams.

The most significant changes to the assessment program include:

- Increasing the rigor of both the assessments and the performance standards for all grades, subjects and courses.
- Changing high school assessments from grade-based to course-based assessments.
- Using empirical validation studies as part of the standard-setting process to ensure that performance standards are linked from grade to grade and are also linked to external evidence of postsecondary readiness.

The Alief Independent School District sets goals to ensure academic success for all students. Campuses are focusing on building Meaningful Relationships and providing Meaningful Work for all students. The accountability system now also includes A-F scores for each campus and for the district as a whole. Alief received an overall rating of “B” 2018-19 school year. 90% of campuses received a “C” or higher rating. Rating data, along with other indicators, is used during budget development to provide targeted assistance to struggling campuses.

**Comparisons with Area Districts**

Alief is one of several large school districts located in the Houston area. The district’s operating cost per student is slightly higher than many of these districts due to our top starting salary, aggressive salary schedule for existing staff, highest district contribution to health insurance and lower teacher/student ratios.

District	Students	Total Cost per Student	Number of Students per Teacher
Alief	46,223	\$9,235	14.1
Aldine	67,234	9,056	15.4
Humble	42,301	8,672	-
Katy	77,331	8,975	15.0
Pasadena	54,520	9,096	14.1
Klein	52,896	8,311	15.0
Fort Bend	73,750	8,530	16.2
Cy-Fair	114,633	7,611	16.3
State Average	5,384,847	8,895	15.1

**Demographics**

The Alief school district was created in 1917 in southwest Houston. It is an urban community that encompasses 36.6 square miles. The District’s 46 campuses house approximately 45,300 students. Alief is one of the most ethnically diverse districts in Texas, with 80 primary languages currently on record. The district reported student ethnicity in 2019 as 53% Hispanic, 29% African-American, 12% Asian, 4% White and 2% other.

Approximately 49% of Alief students reside in apartments, while the remaining 51% reside in the various residential subdivisions in the District. Since apartment construction, occupancy rates and development of residential subdivisions heavily influence enrollment rates, District personnel carefully monitor these factors during development of the Long-Range Plan document and throughout the year.

**Long Range Financial Forecast**

The district’s property value increased in 2018-19 by 2.31%. This was lower than expected due to the effects of Hurricane Harvey. Based on preliminary taxable value information received from HCAD, a 7.35% increase is expected for 2019-20. The long range forecasts were prepared with the assumption of a 4.0% increase for subsequent years. Enrollment is expected to remain relatively stable based on current trends.

## Executive Summary (continued)

### Long Range Financial Forecast (continued)

General fund revenue projections are based on current funding formulas adopted during the 86<sup>th</sup> Legislative session. All State revenue projections are based on the formulas currently in place with estimated effects of required tax compression shown based on information currently available. With minimal enrollment growth projected, absent Legislative action, overall revenue is projected to remain relatively flat for future years. Increases in local revenue due to property value growth will be offset by reductions in State revenue.

The projections for 2021 and beyond do not include a salary increase. The Board of Trustees will determine the actual salary increase each year, if any, after considering funds available and market analysis.

General fund balance is projected at approximately 24.24% of expenditures at the end of 2019-20. Additional increases in fund balance are estimated for the subsequent years; however, those projections are very tentative at this point and represent one of many scenarios that will be refined as the Board of Trustees makes decisions in each budget adoption process. Maintaining appropriate fund balance levels will remain a Board priority.

Debt Service fund expenditures are projected to increase over the next several years as new debt is issued from the recently passed bond referendum. Increases in that portion of the tax rate will be needed to meet each year's debt service requirements.

Food service fund projected expenditures include minimal growth for normal inflation as well as significant capital outlay in 2020-21 for replacement of the warehouse freezer which will result in a significant reduction in fund balance. However, the projected increases in federal revenues are quite conservative. If actual federal revenues in future years do not exceed projections, the District will have to potentially increase meal prices or consider other cost saving measures. The District always has the option of reducing the indirect cost rate charged to the food service fund.

	<b>Budget 2019-20</b>	<b>Projected 2020-21</b>	<b>Projected 2021-22</b>	<b>Projected 2022-23</b>
<b>General Fund</b>				
Revenues	469,833,403	470,478,727	468,239,132	466,847,884
Expenditures	457,616,403	459,091,937	460,611,026	461,580,778
Ending fund balance	110,938,919	122,325,709	129,953,815	135,220,921
Tax Rate	1.0391	1.0257	1.0257	1.0257
<b>Debt Service Fund</b>				
Revenues	33,336,878	37,485,421	38,192,444	42,101,186
Expenditures/Sinking fund	33,647,278	37,600,821	40,412,018	42,481,587
Ending fund balance	2,471,295	3,162,295	2,429,295	2,855,295
Tax Rate	0.205	0.220	0.220	0.230
<b>Food Service Fund</b>				
Revenues	28,975,000	29,422,000	22,903,400	30,394,400
Expenditures	29,575,000	32,282,000	30,378,801	30,701,000
Ending fund balance	4,256,520	1,396,520	921,121	614,521

### Summary

The 2019-20 budget was developed according to the goals and direction established by the Board of Trustees and the Superintendent. These goals are evident in all areas of the budget, as resources are allocated as necessary to meet the established criteria.

The Alief Independent School District has much to be proud of and is prepared to meet the challenges of the upcoming fiscal year and beyond. The Alief Board of Trustees is to be commended for their continued commitment to providing a quality school district for students and citizens in the Alief community.



## The Alief District at a glance...

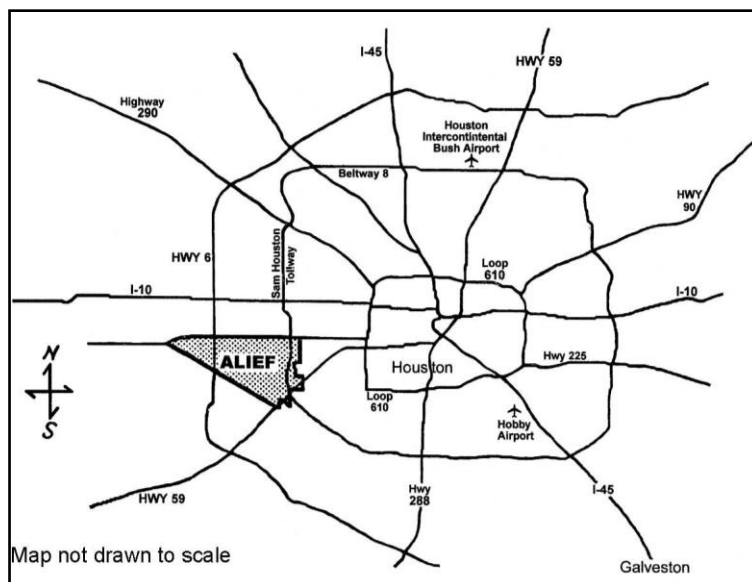
...Became an independent school district in 1917, but community schools date back to the late 1800s.

...Grew from 1 to 44 safe, well-maintained campuses within the district's 36.6-square-mile area during the past four decades.

...More than 45,000 students are enrolled during the 2019-2020 school year.

...Reports 2019 student ethnicity as 53% Hispanic, 29% African-American, 12% Asian, 4% White and 2% other. Alief is one of the most ethnically diverse districts in Texas, with more than 80 languages and dialects currently spoken.

... Employs more than 6,600 staff members and pays beginning teachers a starting salary of \$57,400 for 2019-2020.



... The Alief Center for Advanced Careers opened for the 2018-19 school year. This 235,000 square foot facility hosts advanced level Career and Technical Education (CTE) courses. Students may earn certifications and directly enter the workforce in multiple programs, including automotive technology, welding, construction technology, industrial robotics, veterinary science, information technology, health science, culinary arts and more.

...Alief ISD was named a Houston Chronicle Top Workplace for 2016, 2017, 2018 and 2019.

...The district's Culinary Arts program has won the Westchase Rotary Club's Souper Bowl cook-off (competing against teams of adults) three times in the past seven years.

...Offers a popular agricultural science and FFA program to urban students who regularly earn college scholarship money through various competitions in the program.

...For the third consecutive school year, Alief ISD was live on KPRC Channel 2 morning news, Houston's most-watched morning news program, Channel 2 went live once again from the Center for Advanced Careers and Fox 26 went live from Petrosky Elementary School.

...The district is piloting full-day Pre-K program at Petrosky Elementary, Mahanay Elementary, Hicks Elementary, Bush Elementary and Cummings Elementary.

...Petrosky Elementary is also hosting the Mandarin Immersion Program.

... Alief Early College High School was designated as an AVID Schoolwide Site of Distinction since the 2016-2017 school year. This status signifies the highest level of AVID implementation fidelity, demonstrating excellence in instructional practice and the promotion of college readiness school wide.

... Alief ISD recently won various financial transparency awards. Alief recently received the Transparency Star for Traditional Finances from the Texas Comptroller. Alief ISD was also awarded ASBO International's Certificate of Excellence (COE) in Financial Reporting for having met or exceeded the program's high standards for financial reporting and accountability. This is the district's 30th year to participate in the COE program and is a true reflection of Alief ISD's commitment to fiscal integrity.

## **The Alief District at a glance (continued)...**

...Alief ISD is one of 32 school districts in the United States that has participated in the Association of School Business Officials' Meritorious Budget Award for 20 or more years in a row and is one of three districts in Texas that has received this award for 20 years or more.

...The district's tax rate of \$1.2441 per \$100 is one of the lowest tax rates in the greater Houston area.

...Strives continually to find better ways to meet student needs. Central curriculum coordinators keep up with the latest educational developments, and a team of technology and content specialists supports instruction at each school.

...Presents a year-round, in-house professional development program for staff members, including graduate courses.

...Provides gifted/talented and special education services at all campuses. PEP, Quest, AIMS, Dual Language Program, Pre-Advanced Placement and Advanced Placement, and meet the needs of students from kindergarten through high school. AVID classes help prepare students for college.

...Offers four middle school academies—Alief Middle School Engineering Academy, O'Donnell Middle School Law Academy, Albright Middle School Fine Arts Academy and Holub Middle School Technology Academy.

...the CITGO Innovation Academy at Olle Middle School provides students with STEM-related curriculum and activities.

...Offers Life Science Innovative Academy (a CTE Early College High School) as well as a Pharmacy Tech program.

...Continues to focus on meeting the needs of at-risk high school students who need additional opportunities/options to earn credits for graduation through special programs such as SOAR, a night high school and a virtual high school.

...Excels at using technology for better teaching and better learning. Computers with Internet access are in every classroom, in every grade level and in every subject area. The district also uses tablets and other Wi-Fi ready devices for instruction.

...Boasts visual and performing arts programs that have received state, national and international recognition for long-standing excellence.

...Earned national certification for the automotive technology program. Students receive training that meets or exceeds ASE and industry standards.

...Vincenzo Cox, soccer coach at Elsie High School, was named USA Today's ALL-USA Boys Coach of the Year. Cox led the Rams to the state championship for the first time in school history in 2018.

...Houses an award-winning JROTC unit at each of the three large high schools, with classes taught by experienced military instructors representing all branches of the military.

...Offers additional leadership development programs that help students gain a variety of practical how-to-skills, including improving interpersonal relationships and managing their own behavior and actions.

...Gives parents of secondary students the option of registering for automatic e-mail reports on their children's attendance, discipline and grades. The computer program was designed in-house, and the service was the first of its kind in the state.

...Benefits from hundreds of business and community partners, who contributed more than \$3 million in monetary and in-kind donations during the 2018-19 school year.



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

**ALIEF**  
**INDEPENDENT SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

**Thomas E. Wohlleber, CSR**  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
Chief Operating Officer

# Organizational Section



### Mission Statement

**Alief Independent School District, in collaboration with parents and community, will provide an exemplary education for all students in a safe environment.**

### Board Goals

1. AISD will close the achievement gap to ensure that all students reach their academic potential.
2. AISD will improve student preparation for college and career.
3. AISD will maintain a safe and orderly environment.
4. AISD will recruit, develop and retain highly qualified and effective personnel.
5. AISD will continue to build positive relationships with all stakeholders.

### Priorities and Supporting Goals

- 1. AISD will prepare all students for success in one or more of the following post-secondary opportunities: Technical Institution or Workforce Program, Two Year College, Four Year College or University, Military or Workforce Readiness (Supports Board Goals 1, 2, 4 and 5).**

By May, 2020:

- CTE will increase the number of business/industry and postsecondary partnership opportunities by 5%.
- CTE will increase student enrollment and participation opportunities by 5%.
- The number of overall AP exams passed will increase from 30% to 35%, and the number of individual students receiving college credit from AP exams will increase from 39% to 43%.
- Students will increase the district 11th grade PSAT mean score from 882 to 890, the graduating senior SAT mean score from 923 to 930, and the ACT mean score from 18 to 20.
- Ensure that 100% of teachers with GT students in their classrooms are in compliance with state training guidelines and expectations for GT identification, assessment and instructional strategies and methodologies.
- Continue to improve the implementation of Advancement via Individual Determination (AVID) with fidelity at all current elementary, intermediate, middle and high school campuses so as to maintain national certification. Expand AVID sites to include three additional elementary campuses by May 2020.
- The percentage of students passing TSI will increase by 3% in all areas (Math, Reading and Writing).

*Budget Impact: The bond referendum that was passed in May of 2015 included \$76.6 million for the construction of a state of the art Alief Center for Advanced Careers (ACAC) to meet the needs of our 8,500+ students who are enrolled in Career and Technology Education (CTE) courses. The ACAC opened for the 18-19 school year. The general fund budget includes 5 additional CTE teachers for approximately \$295K. However, these additional expenditures for new positions will be offset by increased CTE revenue funding of an estimated \$200K. (The prior 4 year's budgets included an additional 24 CTE teachers as this program has expanded). \$412K was budgeted for secondary testing including PSAT, SAT, and Advanced Placement (AP) tests. \$185K was budgeted for Princeton Review (test preparation) and \$295K was budgeted for dual credit textbooks and \$5K for dual credit instructors.. \$65K was budgeted for AVID which is a global nonprofit organization dedicated to closing the achievement gap by preparing all students for college and other postsecondary opportunities.*

## District Goals (continued)

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*Budget Impact (continued): \$90K was budgeted for the sixth year with Naviance which is a comprehensive college and career readiness solution for middle and high schools that helps connect academic achievement to post-secondary goals. \$40,000 was budgeted for Texas Success Initiative assessments. \$30K was budgeted for Advise TX College Advising Corps which works to increase the number of low-income, first-generation college, and underrepresented high school students who enter and complete a postsecondary education. The program model utilizes near-peer advisers by placing well-trained recent college graduates from four Texas partner institutions of higher education as full-time college advisers in high schools with historically low college-going rates.*

### **2. AISD will implement Continuous School Improvement Strategies with the Effective School Framework to address causes of low or underperformance in schools.**

- 90% of our identified schools will improve by 4 points of their scaled/domain score in no less than two domains.
- 85% of Instructional Coaches at identified campuses will grow by one level on the District instructional coach's rubric during the 2019-20 school year.
- Create the policies and practices that will improve the performance of instructional leaders.
- The number of teachers delivering instruction aligned to the TEKS and district curricula will increase by 6% from semester one to semester two using measurements from the Effective Schools Framework.

*Budget Impact: The budget included \$153K for an Area Superintendent for School Improvement and \$56K for an Advanced Academic Testing Specialist. \$25K has been budgeted for an Effective Schools Framework Consultant. \$100K has been budgeted for Data Management for Assessment and Curriculum (DMAC) to help with analyzing data and administering local assessments. The budget also includes \$2M for 35 supplemental positions (including teachers, principals, specialists, interventionists and counselors) at the 6 previously identified IR campuses.*

### **3. AISD will work to ensure all district policies and actions are taken through the lens of and based on the principles of equity.**

- Alief ISD will ensure educational equity through a systematic review of current policies, procedures, operations and decision-making practices.

*Budget Impact: \$97,500 was budgeted for an Equity Audit.*

### **4. Alief ISD is committed to developing early childhood programs that result in more Pre-K student cohorts reading on grade level by the third grade.**

- Alief will develop a comprehensive multi-year plan, which includes programming, facilities and funding, for Full Day Pre-Kindergarten (PK) to all eligible students.
- By May of 2020, the Early Childhood Department will develop a district-wide plan for a high-quality full-day PK program utilizing data (including assessment, attendance, enrollment trends and teacher/leader/central support feedback) from implementation of the Full-Day PK Pilot.

*Budget Impact: Full-Day PK is being piloted at 5 campuses this year. The general fund budget will not be significantly impacted even though we are adding 16 PK aides because 15 of those aides will be funded by Title I funds (\$25K in general fund and \$375K in title funds). Also, the budget for 12 existing PK teachers (\$708K) is being moved to Title Funds which helps offset the costs of other general fund increases. The 2015 Bond Referendum includes \$85M for PK facilities from the 2020 and 2021 bonds sales if the results of the pilot support moving forward with Districtwide Full-Day PK.*

**5. Teacher retention, recruitment, and compensation – this will include a broader implementation of possible differentiated pay scales for identified staff.**

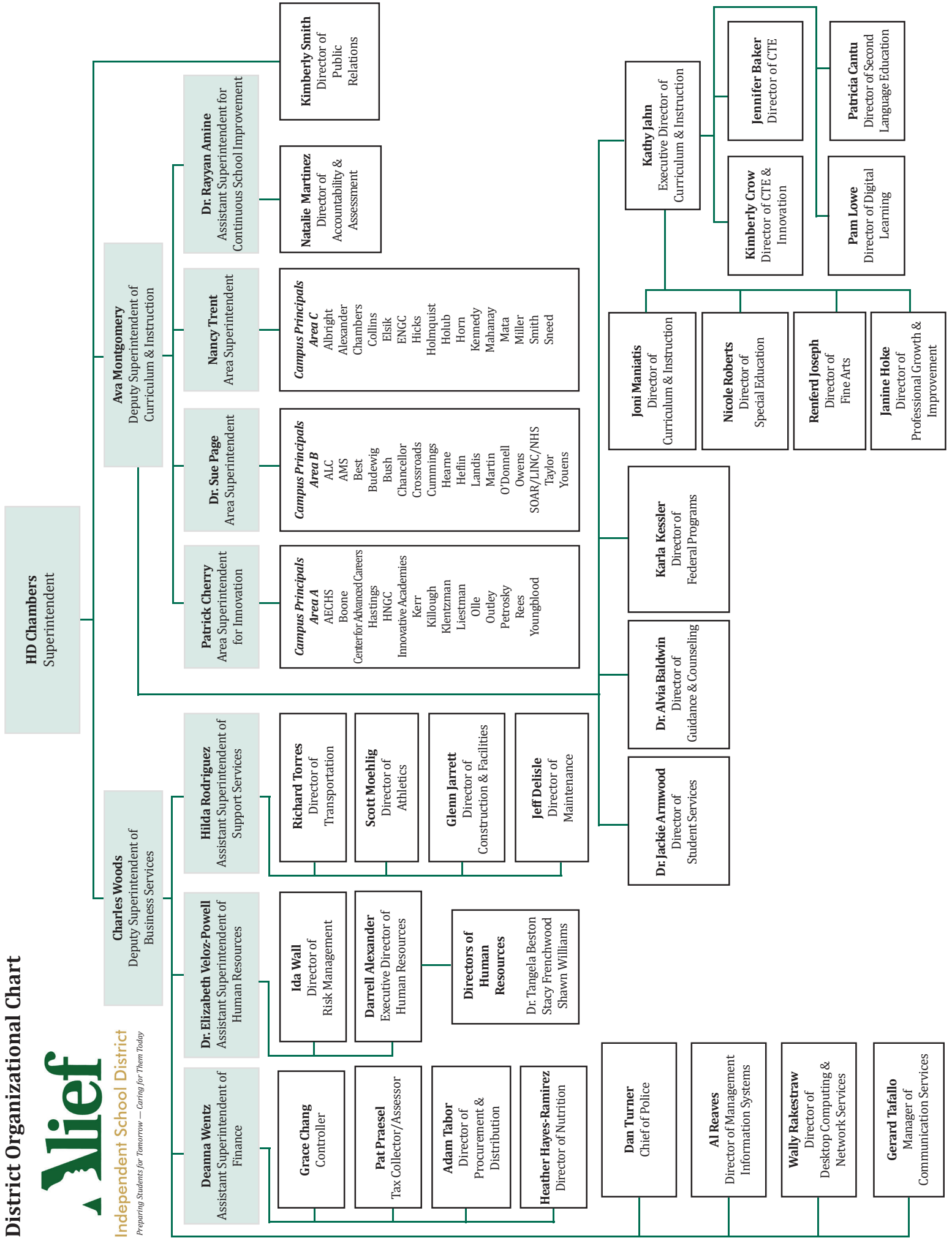
- Employ recruiting and hiring practices that ensure the hiring of diverse staff that reflect the AISD population.
- Transform the teaching and learning conditions in Priority schools.
- Implement a compensation system designed specifically to attract and retain effective teachers and leaders.
- Prepare and support administrators for the specific challenges posed by working in high-needs schools.

*Budget Impact: The District provided a very robust raise for teachers of 6.83% - 8.49% depending on years of experience and 6% on the midpoint for all other staff. Starting salary for teachers was increased to \$57,400. The total cost of this raise is \$20.7M. In addition to the salary increase, insurance premiums remained flat while the District increased their contribution to benefits resulting in net take home pay for Alief employees being the top in the Region. \$47K was budgeted for a salary survey to be completed by the Texas Association of School Boards (TASB).*

# District Organizational Chart



**Independent School District**  
*Preparing Students for Tomorrow — Caring for Them Today*



## Alief Independent School District

### *School Board of Trustees*

The Alief Independent School District has a very vibrant, diverse and involved Board of Trustees. These Board Members keep children their first priority and strive to help make the district the best that it can be. The Board of Trustees consists of seven members elected for four-year terms by a plurality vote. Elections are held in November. The Board meets in regular session on the third Tuesday of each month, at 6:30 p.m., in the Administration Building Board Room, located at 4250 Cook Rd. in Houston.



**Position 1: Dr. Lily Truong, Secretary**

Elected: November 2015

Member since: November 2015

Occupation: Educational Consultant

Dr. Lily Truong has a Doctor of Philosophy degree in Natural Medicine. She also works for the Harris County Department of Education for the Adult Education Program. She is a council member of the Ascension Catholic Church in Alief and was the president of the University of Houston Asian Alumni Association. She has also served as the principal of the Vietnamese language school at St. Justin Catholic Church. All three of her children are graduates of Alief Kerr High School.



**Position 2: Rick Moreno, Vice President**

Re-elected: November 2015

Member since: November 2007

Occupation: Paramedic

Mr. Moreno received the distinction of Master Trustee after graduating from Leadership TASB in 2015. He currently works as an EMT-Paramedic for a private ambulance service. Mr. Moreno is a veteran of the US Navy as a Hospital Corpsman. Prior to being elected to the Alief ISD school board, he was active in school PTO and neighborhood boards. His two children are proud graduates of Elsie High School.



**Position 3: Ann Williams, President**

Re-elected: November 2015

Member since: November 2007

Occupation: Information Systems Engineer/Teacher

An educator serving as Student Support Specialist, Trustee Williams is employed to support students who are most at risk in Spring ISD. Maintaining her Information Systems skills, she consults for non-profit and small business firms. She has held the position of AISD Board President for the last four years, extending mentorship to school board members throughout Region IV. She is past President, Regional Vice President and current secretary of the Texas Caucus of Black School Board Members. The former substitute teacher is a strong supporter of accountability, student achievement and governance with equity and transparency in mind. Ms. Williams earned a degree in Business Information Systems, a Masters of Business Administration and holds several licenses and certifications to support families and communities. She is the mother of two sons who are graduates of Alief Elsie High School. In her 20+ years as a resident, she shares a love for serving in Alief and constantly embraces opportunities to celebrate diverse cultures each day.



**Position 4: Darlene Breaux, Member**

Elected: November 2017

Member since: November 2017

Occupation: Education Director

Darlene Breaux is the director of the Research and Evaluation Institute at Harris County Department of Education. Breaux is a national trainer, former principal and special services coordinator who has served over 20 years in education. She holds a bachelor's degree from Texas Southern University and a master's degree in educational management with principal certification from the University of Houston – Clear Lake and is currently seeking her doctorate degree in Organizational Leadership with a focus on Conflict Resolution from Abilene Christian University. Her credentials include certifications in both English as a second language and special education, and she is a member of Kappa Delta Pi National Honor Society. She is active in her community as a former board member of the Alief YMCA.



**Position 5: John Nguyen, Member**

Elected: November 2017

Member since: November 2017

Occupation: Computer Technician

John Nguyen is a proud graduate of Elsik High School. He received his Bachelor of Science in Technology from the University of Houston. He works as a photographer with the Houston Fire Department. Mr. Nguyen currently holds the position of Vice President on the Executive Board of the University of Houston Asian Alumni Association. He is also the photographer for several groups and organizations including the Robert Garner Foundation, the Houston Fire Department Burned Children's Fund and the World Chamber of Commerce.



**Position 6: Jennifer Key, Member**

Elected: November 2017

Member since: November 2017

Occupation: Retired Alief ISD Educator/Administrator

Jennifer Key has a Masters in Education Administration and Supervision from the University of Houston Victoria. She retired from Alief ISD in December of 2016, after 25 years of service as a teacher and administrator. During her time as an educator, she received recognition from the Texas A&M College of Education and was Teacher of the Year at the Alief Middle School campus. She has been a resident of Alief since December 1977, and both of her children graduated from Elsik High School.



**Position 7: Natasha Butler, Assistant Secretary**

Elected: November 2017

Member since November 2017

Occupation: Accountant

She has been an active volunteer and mentor for the Alief Community for over 15 years. She serves as a member of various organizations including Alief Super Neighborhood Council, Citgo Innovation Academy at Olle STEM Advisory Board, Community Centered Health Advisory Council, and Harris County Houston Sports Authority. She is an alumni of Harris County Leadership ISD. Since being elected in 2017, she completed Lone Star Governance training for School Board Trustees in 2019. She currently serves as a City of Houston Ambassador for Fair Housing and Community Development. She also is the owner of Spice Lane Community Investment Group which provides access to educational, housing and employment opportunities to low income families. She currently has 2 daughters attending Alief ISD schools.

## **Alief Independent School District**

### ***Function and Responsibilities of the Superintendent***

The Superintendent is responsible for providing leadership and direction for the District and reports to the District Board of Trustees.

**Direct reports include:**

*Deputy Superintendent of Business Services*

*Deputy Superintendent of Instruction*

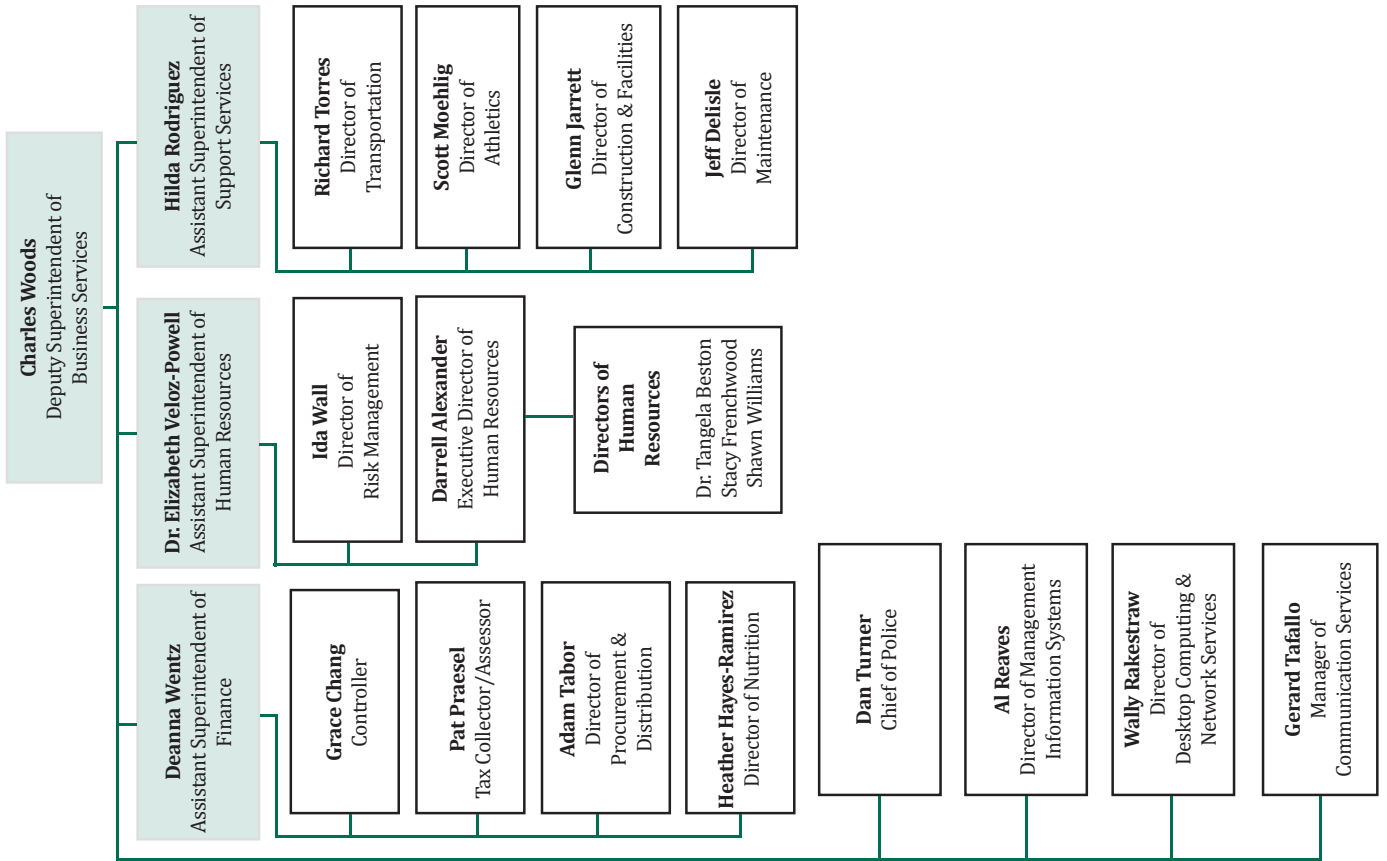
Their functions and responsibilities are described on the following pages.

*Director of Public Relations* reports to the Superintendent and is tasked with promoting positive PR between the school district and the community through strategic marketing, media relations, community partnerships, and key stakeholder relationships.

**Direct report personnel include:**

Business and Community Partner Coordinator, Public Relations Specialist, Web Specialist, and Communications and Public Relations Liaison

# District Organizational Chart - Business Services





## **Alief Independent School District**

### ***Function and Responsibilities of the Business Services Division***

The Deputy Superintendent of Business Services reports to the Superintendent. The Deputy oversees a myriad of functions that tie into the daily operations of the District and include primary lines of leadership for areas that include, but are not limited to, human resources, technology, budgeting, finance, tax collection, police, construction, maintenance, transportation and business services; thereby assuring that the District is operating in an efficient, effective and supportive role of the District's mission.

#### **Direct report departments include:**

*Police Department* - The Alief Independent School District Police Department combines state-of-the-art technology with good, old-fashioned, people power to enhance security throughout the district 24 hours a day, 365 days a year. The Alief ISD Police Department provides a wide variety of services to the District, students, staff and patrons. Regardless of their specific job assignment, all police officers work toward a common District goal of providing a safe and secure environment.

*Management Information Systems (MIS)* - The MIS Department is responsible for all administrative data recording and reporting. MIS supplies the systems, software and support for many areas including the Student Information System (SIS), finance and associated functions (e.g. purchasing, warehouse inventory, fixed assets, activity accounting, etc.), HR/Payroll, PEIMS and other regulatory reporting, District Common Assessments (DCA) document preparation and scoring, STAAR pre-coding and, supplies data to interface with many third party applications (e.g. food service, emergency callout, EDULOG transportation, DMAC, TSDS and others).

*Desktop Computing and Network Services* - The Desktop Computing and Network Services Department provides engineering, installation, service and support for all aspects of technology for the Alief Independent School District. The areas of responsibility include, but are not limited to: network infrastructure, routers, switches, servers, desktops, printers, email, firewalls, file sharing, data reliability, internet access, web filtering, remote access and a wide variety of both productivity and instructional software applications. The Department is responsible for the evaluation, recommendation and procurement of technology to meet these needs and the needs of our District Long-Range Technology Plan. Services include full life-cycle project management and implementation processes. The Department includes a full service help desk, as well as an onsite technical support staff, and provides 24x7 up-time and reliability for critical network and server resources.

*Communication Services* - The Communication Services Department supports the district by providing dial tone and voice mail services, processing interdepartmental and USPS mail, greeting visitors, routing calls to the appropriate destinations and meeting the printing needs of the campuses and facilities.

#### **Assistant Superintendents who report to Deputy Superintendent of Business Services include:**

The Assistant Superintendent of Finance oversees all segments of the departments supervised, thereby ensuring that sections under its leadership, including Accounting & Payroll, Tax Office, Purchasing & Warehouse and Nutrition are operating in an efficient, effective and supportive role of the District's mission.

#### **Direct report departments include:**

*Accounting* - The Accounting Department oversees the maintenance of all financial records (budget, payroll, accounts payable, investments, general accounting) for the District, in accordance with guidelines established by TEA and other regulatory agencies. Financial information is provided to the Board of Trustees on a monthly basis regarding cash disbursements, budget amendments, financial activity, investment balances and construction activities.

## ***Function and Responsibilities of the Business Services Division (continued)***

*Tax Office* - The Tax Office staff takes pride in providing outstanding service to the Alief ISD taxpayers. Staff members promptly assist the taxpayers upon arriving at the office. The service continues with quickness and accuracy in order for a taxpayer to spend a short amount of their busy day in the tax office.

*Procurement & Distribution* - The Purchasing Department seeks to conserve public funds and ensure fair and equitable treatment of all vendors. The Department is committed to a purchasing system that provides quality, integrity and increased competition. The Purchasing Department reviews all purchase order requests for compliance prior to approval, in addition to handling Request for Proposals and Formal Quotes. The Distribution side manages the day to day operations of the District's warehouse facility including delivery of goods, maintaining adequate inventories and the distribution of goods to the District's campuses and departments. Central Distribution also manages textbook inventory distribution and inventory as well as records management storage for the District.

*Nutrition* - The Nutrition Department's mission statement is to provide the highest quality food at the best possible prices, while ensuring the choices of food are enjoyed by students and staff. Nutrition Department personnel oversee daily meal service to the schools, catering services, food warehousing operation, recycling services and the District Student Wellness Program.

The Assistant Superintendent of Human Resources plans, coordinates and supervises the operation of the Department of Human Resources in such a way as to enhance the morale of school district personnel, to promote the overall efficiency of the school system and to maximize the educational opportunities and benefits available to each individual child.

### **Direct report departments include:**

The Human Resources Department consists of four overlapping departments that work together to assist the District in meeting its instructional and operational goals.

*Staffing and Recruitment* - This is a year-round process that involves the recruitment, screening and employment of instructional and non-instructional staff. The HR Recruiting & Staffing personnel communicate with applicants, campus and departmental administrators and new employees.

*Employee Relations* - Employee Relations issues related to employee performance, employee misconduct and investigations are shared between the Asst. Supt. of Human Resources, the Executive Director of Human Resources and three Directors of Human Resources. Issues related to contract terminations, renewals and extensions are handled by the Asst. Supt. of HR, as well as EEOC (Equal Employment Opportunity Commission) claims of discrimination. Other employee relations functions handled by Employee Relations staff are: medical leaves of absences, compensation, position control, service records, records retention and management and general employee services.

*Substitute Office* - The Substitute Office is responsible for the hiring and assignment of substitutes, primarily for teachers, for all District campuses. This is a year-long process as new applicants are screened, hired and provided training prior to entering into a classroom. The Substitute Office generally establishes a pool of 800+ available substitutes per year that is replenished throughout the year. In addition, the Substitute Office is responsible for handling and tracking employee absences.

## ***Function and Responsibilities of the Business Services Division (continued)***

*Risk Management* - The Risk Management division of Human Resources handles all of the administration of the District benefits plans available to all employees including the Wellness Plan for Staff. This division also is responsible for coordinating medical leaves associated with workers' compensation, processing injury claims and unemployment claims. In addition, the Risk Management responsibilities include limiting or minimizing the District's risk of loss by managing proper insurance coverage and by establishing and maintaining a safe workplace for all employees.

The Assistant Superintendent of Support Services oversees all segments of the departments of Transportation, Maintenance & Operations, Athletics and Construction to ensure coordination between other departments and campuses.

### **Direct report departments include:**

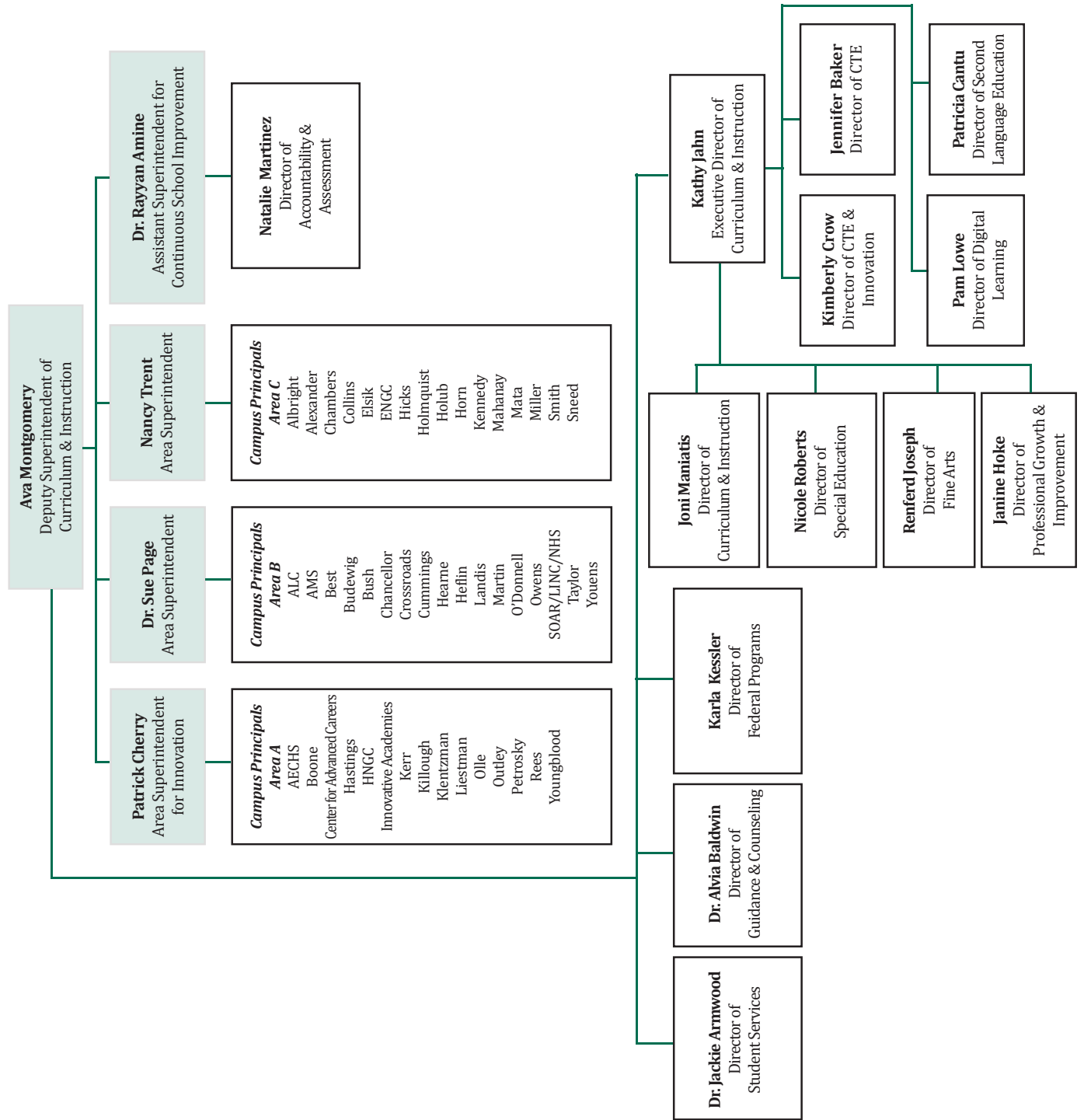
*Transportation* - The Transportation Services Department is dedicated to providing safe and efficient bus service to all students in the district. In addition to the standard service to and from school, the department is also responsible for driving duties for field trips, shuttles, tutorials and other after school programs. The Department also provides fuel, maintenance and mechanical services to the entire district fleet of 500 vehicles.

*Athletics* - Athletics is an integral part of the total school program. It is an extension of the instructional program. It is broad based and extends to all with athletic interest an opportunity to participate in sport(s) of their choice. The purpose is to provide a successful program that will promote the leadership, discipline, talents, character and personality of each student involved.

*Construction and Facilities* - This department effectively organizes and supervises architects, consultants and contractors to design, renovate, restore and construct new or existing educational/support facilities for the District.

*Maintenance & Operations* - The Department of Maintenance & Operations strives to provide the most efficient and effective service possible to promote a safe, clean and healthy environment conducive for teaching and learning. The Maintenance Department provides ongoing preventative maintenance, repairs, restoration and new construction for all the facilities throughout the District. In order to accomplish these tasks, the Department is divided into seven departments, each headed by a foreman. These departments/disciplines are: Electrical, HVAC, Plumbing, Energy Management, Audio/Visual, Special Projects/Warehouse and Architectural. The Operations Department is responsible for maintaining a clean and healthy environment within all the district facilities. This is accomplished through the efforts of a dedicated staff of custodians, assistant and head custodians and custodial foreman. The upkeep of the district grounds falls under the responsibility of the Grounds Department. Finally, all pest control operations and Indoor Air Quality Issues are addressed by the Pest Control Department.

# District Organizational Chart - Instruction



## **Alief Independent School District**

### ***Function and Responsibilities of the Instruction Division***

The Deputy Superintendent of Instruction reports to the Superintendent and is responsible for the effective and efficient operation of the Division of Instruction.

#### **Direct report departments/personnel include:**

*3 Area Superintendents* – Each of these area superintendents have 14-15 campuses ranging from elementary to high school. They supervise and evaluate program goals and objectives of campuses to ensure compliance with district and state goals. Supervision is also exercised over the professional and support staff. They also coordinate the summer school programs for all levels.

#### **Direct report campuses include:**

*Area A* – Secondary Schools – Hastings, Hastings Ninth Grade Center, Kerr, Alief Early College High School, Center for Advanced Careers, Innovative Academies, Olle, Killough. Elementary Schools – Boone, Liestman, Outley, Rees, Klentzman, and Youngblood.

*Area B* – Secondary Schools – Taylor, Alief Middle School, O'Donnell, SOAR/LINC/NHS and Crossroads. Elementary Schools – Best, Bush, Chancellor, Cummings, Hearne, Heflin, Landis, Martin, Youens, Budewig, Owens, and ALC.

*Area C* – Secondary Schools – Elsik, Elsik Ninth Grade Center, Albright, and Holub. Elementary Schools – Alexander, Chambers, Collins, Hicks, Holmquist, Horn, Kennedy, Mahanay, Petrosky, Smith, Sneed, Mata, and Miller.

*Assistant Superintendent for Continuous School Improvement* reports to the Deputy Superintendent of Curriculum and Instruction and is responsible for leading the district in identifying areas in need of improvement at all levels; analyzing data to help guide decisions, generating solutions and implementing change.

#### **Direct report departments/personnel include:**

*Director of Accountability, Assessment and Attendance Department.* The Director of Accountability & Assessment oversees the evaluation of programs, coordinates assessment for the continual improvement of the instructional program, coordinates the district's attendance services, monitors student attendance to analyze areas of concern and assists in the development of the district's data integrity plan for PBMAS (Performance Based Monitoring Analysis System).

#### **Direct report personnel include:**

*Coordinators of Accountability and Data*

*The Director of Student Services* supervises and evaluates the Pupil Personnel Services Department; provides assistance to campuses/principals as needed; oversees Health Services, and assists the Area Superintendents with parent calls.

#### **Direct report departments/personnel include:**

*Coordinator of Health Services*

*Pupil Personnel Services* – This department works with campus administrative personnel to ensure compliance with state and district regulations regarding discipline proceedings; coordinates the district's enrollment office; acts as a liaison between campus administration and law enforcement agencies, juvenile justice agencies and the district's law firm; facilitates the "Draw" each fall and ensures compliance with the district's policy regarding student transfers; conducts expulsion hearings for students involved in major policy violations; and coordinates the development and revision of the Student Code of Conduct.

## ***Function and Responsibilities of the Instruction Division (continued)***

*The Director of Guidance and Counseling* oversees the coordination of the guidance curriculum, responsive services, individual student planning and systems support; College and Career Readiness for students; the Crisis Team; Homeless and Pregnancy Services and ensures compliance with TEKS and HB5.

*The Director of Federal Programs* supervises Federal Programs (Title I, Title II, Title III, Title IV, Title V); grant programs and funding; Teacher Incentive Programs; Family Engagement; After School Program; and State Programs such as Optional Extended Year, Accelerated Reading Initiative and Accelerated Math Initiative.

**Direct report personnel include:**

Compliance Coordinators, After School Program Coordinator and Family Engagement Coordinator

*The Executive Director of Curriculum and Instruction* supervises the implementation of curriculum and instruction; ensures compliance with TEKS and all state or federal requirements; supervises the preparation of district, state and federal reports; participates in P16 and Higher Ed partnerships as well as provides training for administrators and leadership teams.

**Direct report departments/personnel include:**

*The Director of Curriculum and Instruction* provides leadership for the implementation of curriculum and instruction, supervises and evaluates program goals and objectives of programs designed to meet the needs of special populations and coordinates translation of materials. Special populations include RTI, Gifted and Talented, Advanced Placement and Pre-Advanced Placement. Other departments under the Director's supervision include Fine Arts and Health/Wellness.

**Direct report personnel include:**

*Instructional Content Coordinators* – Elementary and Secondary English Language Arts, Math, Science and Social Studies  
*Coordinators* – RTI, Advanced Academic Services and Health/Wellness Services

*The Directors of Career and Technology Education and CTE and Innovation* oversee the Career and Technology Education program and partnerships to support the CTE pathways.

**Direct report personnel include:**

*Content Coordinators* - CTE and Digital Literacy

*The Director of Digital Learning* oversees, evaluates and develops new uses of technology in the classroom and supervises the technology specialists at the campuses.

**Direct report personnel include:**

*Content Coordinator* - Digital Learning

*The Director of Second Language Education* oversees the administration of services for the ESL, Bilingual, Dual Language and LINC programs; ensures compliance with all state and federal guidelines; and provides training for staff.

**Direct report personnel include:**

*Coordinator* of Second Language Education

### ***Function and Responsibilities of the Instruction Division (continued)***

*Director of Special Education* oversees the administration of special education services for students of the district with disabilities and in the coordination and delivery of comprehensive instructional and supportive services for students with disabilities.

**Direct report personnel include:**

*Special Education Coordinators* – Compliance, Instructional and Assessment

*The Director of Fine Arts* oversees instruction in area of Fine arts through planning, developing, implementing, and evaluating curriculum; providing leadership in Fine Arts and other UIL activities for Performing Arts areas.

**Direct report personnel include:**

*Assistant Director of Fine Arts*

*The Director of Professional Growth and Improvement* oversees the coordination of professional development for all staff, all programs organized by the Prevention and Safe School Specialists, the Alief Administrative Intern Program, Teacher of the Year and leadership development for all district assistant principals and first or second year principals.

**Direct report personnel include:**

*Content Coordinators* - Professional Development and Teacher Induction Program

**Alief Independent School District**

*Enrollment by Campus*

<b>Campus</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>
<b>High Schools</b>					
Hastings	2,951	3,126	3,127	3,147	3,193
Elsik	3,085	3,188	3,257	3,246	3,114
Taylor	3,079	3,227	3,210	3,118	3,031
Alternative Learning Center	173	146	130	150	234
Kerr	809	804	806	796	810
Hastings Ninth Grade Center	1,005	966	997	867	962
Elsik Ninth Grade Center	1,081	1,053	1,019	1,051	962
Crossroads	58	49	36	58	70
Early College High School	433	428	402	401	400
Soar / Night High School	139	143	152	168	135
<b>Middle Schools</b>					
Alief	965	948	965	1,002	975
Olle	1,139	1,143	1,095	1,066	1,075
Killough	995	898	989	1,003	935
Holub	867	887	923	900	845
Albright	1,200	1,099	1,150	1,190	1,166
O'Donnell	1,264	1,259	1,320	1,381	1,355
<b>Elementary Schools</b>					
Youens	1,000	945	918	899	837
Boone	915	872	823	807	783
Martin	910	881	936	880	871
Chambers	763	732	731	695	658
Smith	887	855	847	826	875
Mahanay	705	616	631	597	579
Kennedy	794	746	699	726	740
Chancellor	1,011	1,013	951	947	959
Liestman	914	834	822	793	775
Petrosky	629	587	547	590	628
Heflin	859	886	913	913	913
Cummings	624	617	575	556	572
Rees	679	611	602	582	618
Alexander	806	798	809	719	712
Hearne	1,006	1,009	991	949	933
Landis	899	850	800	743	753
Sneed	1,138	1,075	1,122	1,087	1,133
Best	894	832	854	754	774
Outley	1,132	1,168	1,215	1,144	1,153
Hicks	866	813	782	756	731
Bush	960	870	874	870	910
Collins	1,103	1,059	969	931	947
Horn	1,136	1,097	996	936	917
Holmquist	1,204	1,151	1,130	1,162	1,164
<b>Intermediate Schools</b>					
Owens	1,129	1,104	1,074	980	919
Klantzman	1,046	1,056	1,063	989	921
Youngblood	1,074	1,113	1,047	1,054	1,067
Mata	875	829	822	884	946
Miller	923	923	939	965	939
Budewig	1,192	1,225	1,288	1,338	1,310
<b>Total Enrollment</b>	<b>47,316</b>	<b>46,531</b>	<b>46,348</b>	<b>45,616</b>	<b>45,299</b>





Independent School District

Alief ISD Map (all street addresses below are in Houston, Texas)
Mapa de Alief ISD (todas las direcciones de calles de abajo son en Houston, Texas)
Bản đồ Alief ISD (tất cả các địa chỉ đường phố dưới đây đều nằm trong phạm vi Houston, Texas)

ELEMENTARY SCHOOLS
ESCUELAS PRIMARIAS
CÁC TRƯỜNG TIỂU HỌC

- 1 Alexander Elementary School
8500 Brookwulf, 77072
281-983-8300
2 Best Elementary School
10000 Centre Parkway, 77036
713-988-6445
3 Boone Elementary School
11400 Bissonnet, 77099
281-983-8308
4 Bush Elementary School
9730 Stroud, 77036
713-272-3220
5 Chambers Elementary School
10700 Carvel, 77072
281-983-8313
6 Chancellor Elementary School
4350 Boone Road, 77072
281-983-8318
7 Collins Elementary School
9829 Town Park Drive, 77036
713-272-3250
8 Cummings Elementary School
10455 South Kirkwood, 77099
281-983-8328
9 Hearne Elementary School
13939 Rio Bonito, 77083
281-983-8333
10 Hefflin Elementary School
3303 Synott Road, 77082
281-531-1144
11 Hicks Elementary School
8520 Hemlock Hill Drive, 77083
281-983-8040
12 Holmquist Elementary School
15040 Westpark Drive, 77082
281-988-3024
13 Horn Elementary School
10734 Bissonnet, 77099
281-988-3223
14 Kennedy Elementary School
10200 Huntington Place Drive, 77099
281-983-8338
15 Landis Elementary School
10255 Spice Lane, 77072
281-983-8343
16 Liestman Elementary School
7610 Synott Road, 77083
281-983-8348
17 Mahanay Elementary School
13215 High Star, 77083
281-983-8355
18 Martin Elementary School
11718 Hendon, 77072
281-983-8363
19 Outley Elementary School
12355 Richmond, 77082
281-584-0655
20 Petrosky Elementary School
6703 Winkelman, 77083
281-983-8366
21 Rees Elementary School
16305 Kensley Drive, 77082
281-531-1444
22 Smith Elementary School
11300 Stancliff, 77099
281-983-8380
23 Sneed Elementary School
9855 Pagewood Lane, 77042
713-789-6979
24 Youens Elementary School
12141 High Star, 77072
281-983-8383

INTERMEDIATE SCHOOLS
ESCUELAS INTERMEDIAS
CÁC TRƯỜNG TRUNG HỌC ĐỀ NHI

- 25 Budewig Intermediate School
12570 Richmond, 77082
281-988-3200
26 Klentzman Intermediate School
11100 Stancliff, 77099
281-983-8477
27 Mata Intermediate School
9225 South Dairy Ashford, 77099
281-983-7800
28 Miller Intermediate School
15025 Westpark, 77082
281-531-3430
29 Owens Intermediate School
6900 Turtlewood Drive, 77072
281-983-8466
30 Youngblood Intermediate School
8410 Dairy View Lane, 77072
281-983-8020

MIDDLE SCHOOLS
ESCUELAS MEDIAS
CÁC TRƯỜNG PHỔ THÔNG CƠ SỞ

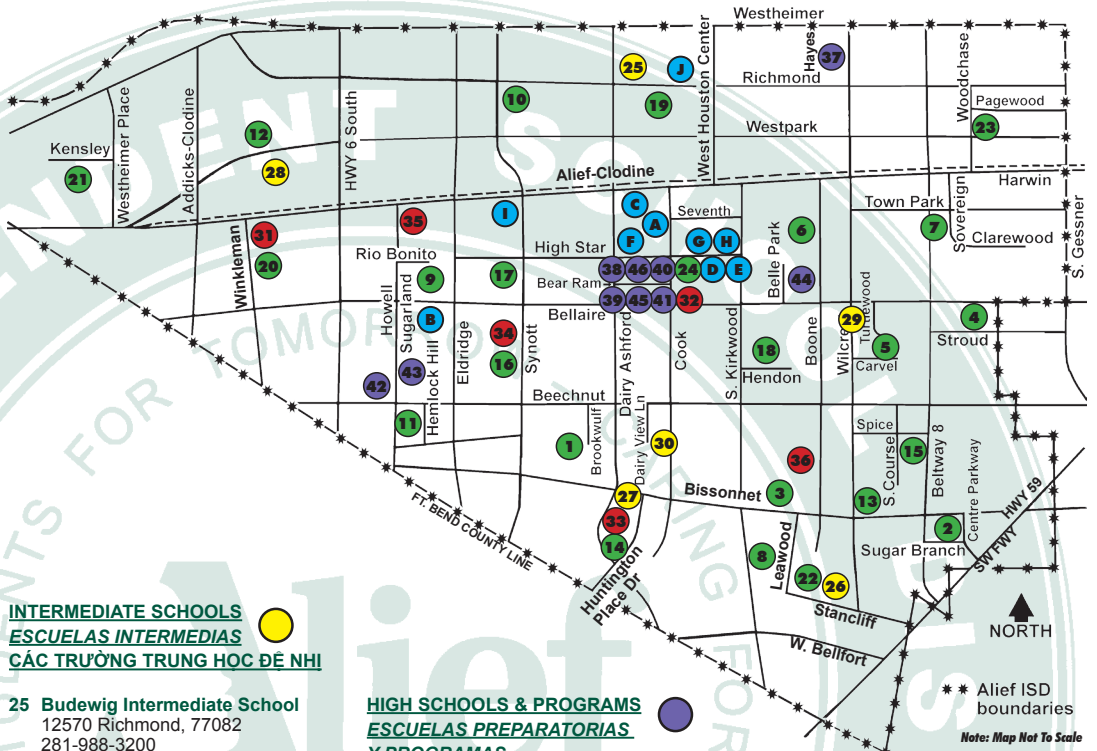
- 31 Albright Middle School
6315 Winkelman, 77083
281-983-8411
32 Alief Middle School
4415 Cook Road, 77072
281-983-8422
33 Holub Middle School
9515 South Dairy Ashford, 77099
281-983-8433
34 Killough Middle School
7600 Synott Road, 77083
281-983-8444
35 O'Donnell Middle School
14041 Alief Clodine, 77082
281-495-6000
36 Olle Middle School
9200 Boone Road, 77099
281-983-8455

HIGH SCHOOLS & PROGRAMS
ESCUELAS PREPARATORIAS
Y PROGRAMAS
CÁC TRƯỜNG TRUNG HỌC VÀ
CÁC CHƯƠNG TRÌNH

- 37 Alief Early College High School
2811 A Hayes Road, 77082
281-988-3010
38 Elsik High School
12601 High Star, 77072
281-988-3150
39 Elsik Ninth Grade Center
6767 South Dairy Ashford, 77072
281-988-3239
Alief International Academy
Elsik Ninth Grade Center
281-988-3560
40 Hastings High School
4410 Cook Road, 77072
281-988-3110
41 Hastings Ninth Grade Center
6750 Cook Road, 77072
281-988-3139
Life Sciences Innovative Academy
Hastings Ninth Grade Center
281-988-3590
42 Kerr High School
8150 Howell Sugar Land Road, 77083
281-983-8484
43 Taylor High School
7555 Howell Sugar Land Road, 77083
281-988-3500
44 Alief Learning Center
4427 Belle Park, 77072
281-983-8000
45 Crossroads
12360 Bear Ram Road, 77072
281-988-3266
46 Soar/LINC/Night High School
12501 High Star (Annex)
281-988-3499

- Elementary Schools
Intermediate Schools
Middle Schools
High Schools & Programs
Support Facilities

- SUPPORT FACILITIES
INSTALACIONES DE APOYO
CÁC CƠ SỞ TRỢ GIÚP
A Administration Building
4250 Cook Road, 77072
B Alief Support Facility/Tax Office
14051 Bellaire Blvd., 77083
C Crump Stadium & Athletic Facilities
12321 Alief Clodine, 77082
D Maintenance Dept.
12135 High Star, 77072
E MIS/Police Dept.
12135 1/2 High Star, 77072
F Ness Natatorium
12400 High Star, 77072
G Printing Services/Warehouse
12101 7th Street, 77072
H Purchasing
12102 High Star, 77072
I Transportation
6150 Synott, 77083
J Center for Advanced Careers
12160 Richmond Avenue, 77082



Map Key

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

## **Alief Independent School District**

### ***Financial Structure and Basis of Accounting***

#### **Description of Entity**

The Alief Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. Alief encompasses 36.6 square miles in southwest Houston. A seven member Board of Trustees elected to staggered four-year terms by the District's residents autonomously governs the District. The Texas Education Agency and Southern Association of Colleges and Schools provide the District's K-12 education accreditation. Enrollment in the District's 24 elementary, 6 intermediate, 6 middle, 2 ninth grade centers, 4 traditional high schools, 1 early college high school, 3 alternative education programs and 1 center for advanced careers is estimated at 45,299 for the 2019-20 fiscal year.

#### **Fund Accounting / Basis of Accounting / Budgeting**

The Alief ISD accounting system is operated on a fund basis. A fund accounting system defines each fund by fiscal period and a self-balancing set of accounts including assets, liabilities, fund equity, revenues and expenditures. The funds and accounts of the District have been established under the rules prescribed in the Financial Accounting and Reporting Module of the Texas Education Agency Financial Accountability System Resource Guide. The Alief ISD accounting system is maintained in accordance with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) for accounting treatments not specified in GASB pronouncements. This budget document contains detailed information for all funds for which the Board of Trustees is required to adopt annual budgets. Budgets for all funds (except for the Capital Projects Fund budget, which is not legally adopted on an annual basis) are prepared using the modified accrual basis of accounting which is the same method that is used for accounting and for financial reports. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which is recognized when due.

#### **Funds with Annually Adopted Budgets**

Texas Education Agency legal requirements state that budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

#### **General Fund**

The General Fund is the primary operating fund. It is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General Fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenue include local property taxes, state reimbursement for professional salaries and other operating expenditures and interest on fund investments. Expenditures include all costs necessary for the daily operation of the District except for specific programs funded by the federal or state government, food service, debt service and capital projects.

## ***Financial Structure and Basis of Accounting (continued)***

### **Fund with Annually Adopted Budgets (continued)**

#### **Food Service Fund**

The Food Service Fund is a Special Revenue Fund. Special Revenue funds are used to account for funds awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements. The Food Service Fund is used to account for the District's Food Services Program, including local, state and federal revenue sources and all costs associated with the operation of the program.

#### **Debt Service Fund**

The Debt Service Fund is used to account for the payment of interest and principal on all bonds of the District. Primary sources of revenue for the debt service fund are local property taxes and the state instructional facilities and existing debt allotments.

### **Major Funds for Financial Reporting**

In the District's Comprehensive Annual Financial Report, the District is required to identify certain major funds. The General Fund is always a major fund by definition. The District may report as major funds whatever other individual governmental funds they believe to be of particular importance, e.g. Debt Service Fund at Alief.

Governmental funds other than the General Fund must be reported as major funds if they meet both criteria:

- 10% of any of the total governmental fund (199 to 699) assets, liabilities, revenues, or expenditures
- 5% of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10% rule

Food Service is considered a program within the Special Revenue Fund which is a major fund at Alief.

The District reports both internal service and enterprise proprietary funds in its Comprehensive Annual Financial Report, but these funds are not major. Also, these funds do not have annually adopted budgets, and, thus, are not included in this document.

## **Alief Independent School District**

### ***Classification of Revenues and Expenditures***

Section 44.007 of the Texas Education Code requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform with Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the State Board of Education to monitor the funding process, and to determine educational system costs by school district, campus and program.

A major purpose of the accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with GAAP.

#### **Basic System Expenditure Code Composition**

- Fund Code – A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific funds. The first digit refers to the fund group, and the second and third digits specify the fund.
- Function Code – A mandatory 2-digit code that identifies the purpose of the transaction is applied to expenditures. The first digit identifies the major service area and the second digit refers to the specific function within the area.
- Object Code – A mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area and the third and fourth digits provide further sub-classifications.
- Sub-Object – Optional code. Used at Alief ISD to provide special accountability for certain programs or areas.
- Organization Code – A mandatory 3-digit code identifying the organization; i.e., campus, department.
- Fiscal Year Code – A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.
- Program Intent Code – A 2-digit code used to designate services provided to students.
- Optional Code 3, 4, and 5 – Optional code that may be used to further describe the transaction.

District revenues are classified by fund and object or source. There are three major sources: local sources, state sources and federal sources.

Expenditures budgets are legally adopted at the fund and function level. However, within this document we have included several additional presentations of expenditures. These presentations segregate expenditures by either organization or by major object. Major object codes are used to describe the type of items purchased or services obtained. The major object codes used in this document are: payroll and related costs, purchased and contracted services, supplies and materials, other operating expenditures and capital outlay. Fund codes have been previously described in the preceding Financial Structure section. Following is a description of the function codes used throughout this document.

**Function Codes**  
General Descriptions

Class   Detail   Description

---

**10**                    ***Instruction and Instructional Related Services***

11            Instruction

This function is used for activities that deal directly with the interaction between teachers and students. This function includes expenditures for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students. Expenditures for the delivery of instruction in regular program basic skills, bilingual and ESL programs, compensatory, remedial or tutorial programs, gifted and talented educational programs and vocational education programs are classified in function 11. For example, function 11 includes classroom teachers, teacher aides and graders, but does not include curriculum development (13) or principals (23).

12            Instructional Resources and Media Services

This function is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media. For example, function 12 includes librarians, but does not include textbooks (11) or reference books in the classroom (11).

13            Curriculum Development and Instructional Staff Development

This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. This function also includes expenditures related to research and development activities that investigate, experiment and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc. For example, this function includes staff who research and develop innovative, new, or modified instruction and staff who prepare inservice training for instructional staff, but does not include salaries of instructional staff when attending inservice training (11 or 12).

**20**                    ***Instructional and School Leadership***

21            Instructional Leadership

This function encompasses those **district-wide** activities which have as their purpose managing, directing and supervising the general and specific instructional programs and activities. For example, function 21 includes instructional supervisors, and Assistant Superintendent for Instruction, but does not include principals (23).

23            School Leadership

This function includes expenses for directing, managing and supervising a school. It includes salaries and supplies for the principal, assistant principal and other administrative and clerical staff, including attendance clerks.

**Function Codes**  
General Descriptions

Class	Detail	Description
<b>30</b>		<b><i>Support Services - Student</i></b>
31	<u>Guidance, Counseling, and Evaluation Service</u>	This function includes expenses for testing and assessing students' abilities, aptitudes and interests with respect to career and educational goals and opportunities. It includes psychological services, testing and counseling.
32	<u>Social Work Services</u>	This function includes expenditures which directly and exclusively promote and improve school attendance. Examples include visiting teachers, home visitor aides and truant officers.
33	<u>Health Services</u>	This function embraces the area of responsibility providing health services which are not a part of direct instruction. It includes medical, dental and nursing services.
34	<u>Student Transportation</u>	This function includes the cost of providing management and operational services for transporting students to and from school. Function 34 includes transportation supervisors and bus drivers, but does not include field trips (11) or student organization trips (36).
35	<u>Food Services</u>	This function includes the management of the food service program at the schools and the serving of meals, lunches, or snacks in connection with school activities. Function 35 includes cooks and food purchases, but does not include concession stands (36).
36	<u>Cocurricular/Extracurricular Activities</u>	This function incorporates those activities which are student and curricular related, but which are not necessary to the regular instructional services. Examples of co-curricular activities are scholastic competition, speech, debate and band. Examples of extracurricular activities are football, baseball, etc. and the related activities (drill team, cheerleading) that exist because of athletics. Function 36 includes athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, but does not include salaries for teaching physical education (11).
<b>40</b>		<b><i>Administrative Support Services</i></b>
41	<u>General Administration</u>	This function includes expenses incurred for the overall administrative responsibilities of the school district. It includes expenses for the School Board, superintendent's office, tax office, personnel services, financial services and administrative attendance personnel.
<b>50</b>		<b><i>Support Services - Non Student Based</i></b>
51	<u>Plant Maintenance</u>	This function deals with expenditures made to keep buildings, grounds, and equipment safe for use and in efficient working condition. This function also includes expenditures associated with warehousing and receiving services. Examples include janitors, facility insurance premiums, utilities and warehouse personnel.

**Function Codes**  
General Descriptions

Class	Detail	Description
<b>50</b>		<b><i>Support Services - Non Student Based (continued)</i></b>
	52	<u>Security and Monitoring Services</u> This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus, or participating in school-sponsored events at another location. Examples include police and crossing guards.
	53	<u>Data Processing Services</u> Non-instructional data processing services which include computer facility management, computer processing, systems development, analysis and design. Personal computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals, including terminals and printers, are to be charged to the appropriate function.
<b>60</b>		<b><i>Ancillary Services</i></b>
	61	<u>Community Services</u> This function encompasses all other activities of the school district which are designed to provide a service or benefit to the community as a whole or a portion of the community. Examples would include recreation programs, public library services and parenting programs.
<b>70</b>		<b><i>Debt Service</i></b>
	71	<u>Debt Service</u> This function includes expenditures for bond and lease purchase principal, and all types of interest paid.
<b>80</b>		<b><i>Capital Outlay</i></b>
	81	<u>Facilities Acquisition and Construction</u> This function includes the acquisition of land and buildings, the remodeling of buildings and additions to buildings and installation and extension of service systems and other built-in systems.
<b>90</b>		<b><i>Intergovernmental Charges</i></b>
	93	<u>Payments to Fiscal Agent / Member District of Shared Services Arrangements</u> This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.
	95	<u>Payments to Juvenile Justice Alternative Education Programs</u> This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is also used to account for incremental costs associated with this activity.
	99	<u>Other Intergovernmental Charges</u> This function code is used for amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property.

**Alief Independent School District**

***Department / Fund Matrix***

<b><u>Functional Category of Expend.</u></b>	<b><u>General Fund</u></b>	<b><u>Food Service</u></b>	<b><u>Debt Service</u></b>
11 Instruction	Campuses		
12 Instructional Resources & Media	Campuses		
13 Curriculum & Staff Development	Campuses Professional Growth Instructional Technology (50%)		
21 Instructional Leadership	Instruction Curriculum Federal Programs Special Populations Special Education Second Language Education Instructional Technology (50%)		
23 School Leadership	Campuses		
31 Guidance, Counseling & Evaluation	Campuses Accountability & Assessment Guidance & Counseling		
32 Social Work Services	Instruction		
33 Health Services	Campuses		
34 Student Transportation	Transportation		
35 Food Services	Nutrition	Nutrition	
36 Cocurricular/extracurricular	Campuses Athletics		
41 General Administration	Superintendent Accounting Tax Office Telecommunications Human Resources Risk Management		
51 Plant Maintenance & Operations	Campuses Procurement & Distribution Maintenance & Custodial		
52 Security and Monitoring Services	Police Department		
53 Data Processing Services	MIS Department Desktop Services		
61 Community Service	Campuses Public Relations		
71 Debt Service			Principal & Interest
81 Facilities Acquisition & Const.	Construction & Facilities		



## **Alief Independent School District**

### ***Significant Financial Policies and Procedures***

The following financial policies and procedures of the District significantly influence the development of the annual budget.

#### **Cash Management**

The District's cash management goals are as follows:

- Ensure proper collateralization of deposits.
- Ensure adequate balances to cover cash disbursement needs.
- Maximize interest earnings.
- Minimize bank charges.

These goals are accomplished by daily monitoring of cash balances by the District through on-line banking. The District maintains a balance on hand in the local depository bank sufficient to offset bank charges and meet cash flow needs. With the extremely low interest rate environment, the district saves more in bank charges than can be earned in the pools by maintaining a higher balance in the depository bank. Excess amounts are transferred into one of three investment pools used by the District (Texpool, the Local Government Investment Cooperative (LOGIC) and LoneStar). Additionally, government agency securities are purchased after considering yield and cash-flow projections.

#### **Investment Policies**

The Board of Trustees has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act of 1995. This policy authorizes the District to invest in obligations of the U.S. Treasury, the State of Texas, or certain U.S. Agencies, certificates of deposit, repurchase agreements, commercial paper, money market and no-load mutual funds and public funds investment pools as permitted by Chapter 2256, Texas Government Code.

The main goal of the investment program is to ensure safety of investments, as well as to maximize financial returns within current market conditions in accordance with the District's investment policy. The investment portfolio shall be diversified in terms of investment instrument, maturity scheduling and financial institutions to reduce the risk of loss.

Monitoring is performed quarterly as investment reports are submitted to the Board of Trustees for review. In addition, the District investment officer annually presents a comprehensive report on the investment program and investment activity.

#### **Debt Management**

Debt service is a major area of cost due to the District's building and capital improvements program which is primarily financed by the sale of general obligation bonds. Debt management policies seek to provide the most favorable climate for the District debt projects while upholding the highest rating possible for debt instruments.

- All debt service obligations will be met when due (currently February 15th and August 15th of each year). On February 1st of each year, outstanding taxes become delinquent, which permits the collection of a large majority of taxes levied before the long-term debt payments are due.
- Long-term financing will be restricted to capital projects and purchases of related equipment.
- Long-term bonds will not be used to finance current operations.
- The District will cooperate and communicate with bond-rating agencies and work toward obtaining the most favorable bond rating possible.
- Outstanding obligations will be reviewed frequently to ensure the most favorable funding structure for the District.
- All necessary information and material regarding the District's financial status will be provided to the appropriate parties.

**Significant Financial Policies and Procedures (continued)**

**Debt Management (continued)**

The District continues to have excellent underlying bond ratings. The “AAA” long-term rating on the District’s bonds reflects the Texas Permanent School Fund Guarantee. The underlying rating on the District’s bonds is “Aa2” with Moody’s Investors Service.

The ratio of net bonded debt to assessed value for the District is 1.71%. Educational legislation has eliminated limits on outstanding debt. However, prior law limited debt to 10% of the assessed value, and the District is well below that level.

**Budgeting**

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District’s programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month’s activities.

**Reserve Policies**

- *General Fund* – The District strives to maintain a general fund balance equal to approximately three months of operating expenditures.
- *Debt Service Fund* – The District strives to maintain a debt service fund balance of not more than 1/12<sup>th</sup> of the preceding year’s required principal and interest payments for all outstanding bonds. If the fund balance exceeds this level, the excess is considered a reserve and is subject to rebate under arbitrage regulations.
- *Food Service Fund* – The fund balance for food service should not exceed three months of average food service operations expenditures. Average monthly food service expenditures are calculated by dividing the subsequent year’s budgeted expenditures by ten months since the food service department only operates for ten months out of the year.

Any exceptions to these reserve policies are explained in the corresponding sections of this document.

	Fund Balance		
	General Fund	Debt Service Fund	Food Service Fund
Projected Fund Balance - 8/31/20	\$110,938,919	\$ 2,471,295	\$ 4,256,520
2019-20 Budgeted Expenditures	457,616,403	33,647,278	29,575,000
Number of months	2.91	0.88	1.44

**Risk Management**

The District’s risk management program encompasses various means of protecting the District against loss. Property and casualty insurance is provided by commercial carriers and liability insurance coverage is provided by participation in a public entity risk pool administered by the Texas Association of School Boards. In addition, health insurance and workers’ compensation risks are self-funded and include excess loss insurance policies for claims exceeding a specified limit.

## ***Significant Financial Policies and Procedures (continued)***

### **Independent Audit and Financial Reporting**

In accordance with Section 221.256, Texas Education Code, public school districts in Texas shall have their accounts audited annually. The audit shall be made on an organization-wide basis, and shall involve all fund types and account groups of the school district. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the federal Single Audit Act of 1984 and the related provisions of OMB Circular A-133 "Audits of State, Local Governments, and Non-Profit Organizations."

Once the annual audit is complete, a Comprehensive Annual Financial Report is prepared and submitted to the Texas Education Agency for review. This report is designed to meet the specific monitoring needs of the Texas Education Agency. The report also conforms to the standards of both the Association of School Business Officials International and the Government Finance Officers Association.

## **Alief Independent School District**

### ***Budget Policies and Development Procedures***

The State, the Texas Education Agency (TEA), and each local district formulate legal requirements for school district budgets.

#### **Legal Requirements**

Sections 44.002 through 44.006 of the *Texas Education Code* establish the legal basis for budget development in school districts. The following items summarize the legal requirements from the code:

- The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the State Board of Education, currently August 20.
- The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving ten days public notice in a newspaper, for the adoption of the District budget. Any taxpayer in the District may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and State guidelines.
- The budget must be legally adopted before the adoption of the tax rate.

Annual budgets must be prepared for the following funds: General Fund, Debt Service Fund, and Food Service Special Revenue Fund.

#### **Budget Development Process**

Teachers, principals, community members and other staff of the District, under the direction of the Assistant Superintendent for Finance, the Deputy Superintendent for Administration and the Superintendent, develop the budget. All expenditure allocations are determined based on projected revenue from state and local sources with the goals of maintaining an appropriate fund balance and combined tax rate while still meeting District educational goals.

The budget process begins in January when the Long-Range Plan is presented to the Board of Trustees. The enrollment projections contained in this plan form the basis for significant budgetary decisions including per pupil allocations to each campus, instructional staffing allocations and other required service levels. Once the Long-Range Plan is approved, the Board of Trustees can begin discussions concerning budget strategies and priorities, and establish the budget calendar.

The Assistant Superintendent for Finance prepares revenue projections for all funds. These projections are based on enrollment projections, estimates of local tax revenue, State funding formulas and other significant factors. State funding formulas are extremely complex. The Texas Legislature meets every other year, and this is when changes are made to the state funding formulas.

Salaries and benefits comprise approximately 89% of the annual operating budget. Therefore, the Board of Trustees gives careful consideration to staffing allocations for both instructional and non-instructional positions. Additional personnel units are evaluated by the Human Resources Department each year and after extensive review and analysis, recommendations are presented to the Board of Trustees.

Personnel units are allocated to each campus based on projected student enrollment following State mandated ratios, as applicable. The budget amounts are then developed by the Human Resources Department utilizing approved staffing guidelines and estimates of costs for each position. Projected costs for each position are based on the average cost of employees currently filling each position.

## ***Budget Policies and Development Procedures (continued)***

### **Budget Development Process (continued)**

Supplemental pay (coaches, department heads, etc.) is approved on a year-to-year basis and does not become part of the base salary of an employee. A salary supplement may be changed upward, downward or eliminated as the Board of Trustees deems is in the best interest of the District.

In order to decentralize the budget process for non-payroll related budget allocations, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional costs. Decisions concerning utilization of this allocation are by made by the site-based decision making teams. Up to 10% of the basic allotment may be used for capital outlay items. Start-up costs for new educational programs are evaluated and recommended for approval by the Instruction department.

Budgets for non-campus units are developed by department heads and reviewed by the Budget Committee. The Budget Committee consists of the Superintendent, the two Deputy Superintendents and the Assistant Superintendent for Finance. Zero-based budgeting is used for all non-campus budgets.

The Assistant Superintendent for Finance develops the Debt Service Fund budget. This budget is constructed based primarily on tax base assumptions (for local revenue projections), State funding estimates and required and projected debt retirement requirements.

The Food Service Fund budget is prepared by the Executive Director for Nutrition Services and is then evaluated by the Budget Committee.

Following this development process, consolidated budgetary information is presented to the Board of Trustees in workshops and regular meetings. This information is summarized in a variety of different presentations and line item detail is provided, as requested, through written and verbal supporting information.

Significant dates and events included in the budget development process are summarized on the budget calendar on the following pages of this document.

### **Capital Improvement Budget Policies**

Capital Projects Funds are used to account for the proceeds of general obligation bonds and related interest earnings and the expenditures of these funds for the construction and equipping of new school facilities, to purchase school sites and renovations or repair of existing facilities. The Board of Trustees does not formally adopt the Capital Projects Funds budgets annually. These budgets are prepared on a project basis, based on the proceeds available from bond issues and planned expenditures outlined in applicable bond ordinances. Capital Projects Fund equity is re-appropriated in each year's budget, through budget amendments, until all available funds for acquisition and construction of facilities are utilized. Each major construction contract is approved based on the existing availability of bond proceeds and/or approved but unissued bonds. However, the impact of the Capital Projects Funds budgets must be considered during development of the annual budgets for all other funds. Future operating costs (staffing, utilities, etc.) associated with capital improvements and new facilities must be projected and included in the General Fund budget. Repayment of bonds issued for capital projects must be included in Debt Service Fund projections. The Long-Range Plan documents and coordinates discussion of this impact.

Additionally, certain capital outlay expenditures are budgeted in the General Fund. As noted above, each campus may use up to 10% of their total allocation for capital expenditures and other furniture and equipment costing between \$500 - \$5000. Other capital needs are provided for in the General Fund, based on department head requests during the budget hearings.

**Alief Independent School District**

**Budget Calendar 2019-20**

Event	Day	Date	Time
<b>Personnel requests for non-campus departments</b> Request forms for additional personnel or personnel reclassifications due to Human Resources - non ratio based positions	Wednesday	2/27/2019	
<b>Board Retreat</b> Review of key factors - enrollment, value, fund balance, etc. Preliminary budget discussion General fund budget overview - current year & next year Debt Service fund - long range plan	Friday/ Saturday	3/1/2019- 3/2/2019	
<b>Spring Break</b>		3/11/2019 thru 3/15/2019	
<b>Personnel Budget Hearings</b> Preliminary review of personnel requests for non ratio based positions during Supt's Council meeting Review teacher allocation charts during Supt's Council meeting	Monday	3/25/2019	8:30 a.m. - 11:30 a.m.
<b>Information to Principals</b> Principals receive budget calendar via e-mail Principals receive grade level enrollment projections via e-mail Principals receive teacher allocation charts via e-mail Principals receive campus base per-pupil allocations via e-mail	Thursday	3/28/2019	
<b>Prepare Budget Module for 2019-20, including position records</b> Accounting/MIS/HR Roll budget codes to new year MIS creates starting position records Personnel begins to adjust records for the new year	Thursday	3/28/2019	
<b>Personnel Budget Hearings</b> Supt's Council finalizes recommendations for non ratio based positions during Supt's Council meeting	Monday	4/1/2019	8:30 a.m.
<b>School Board Workshop</b> Budget Planning	Tuesday	4/2/2019	6:30 p.m.
<b>District Workshop - Secretary Annual Training</b> Board room Brief overview of budget process & allocations Budget input data entry training Budget code review Travel policy review Questions & Answers <b>Secretaries - RSVP via e-mail to Kayce Jenkins-Samuel in accounting</b>	Monday Tuesday	4/1/2019 4/2/2019	1:00 - 3:00 p.m. 9:00 - 11:00 a.m. Choose one date
<b>Open Access to Budget Module</b>	Monday	4/8/2019	
<b>Campus non-teacher staffing review with Council</b> HR/Wentz review other campus staffing: para, block, ESL, AP, intern, etc. during Supt's Council meeting	Monday	4/8/2019	8:30 a.m.
<b>School Board Meeting</b> 2018-19 Projection Update 2019-20 Budget Update Review position requests	Tuesday	4/16/2019	6:30 p.m.
<b>Non-teacher staffing released to Principals</b> Other ratio based positions: para, block, ESL, AP, etc.	Thursday	4/18/2019	
<b>Close Budget Input System - Department Budgets</b>	Thursday	4/18/2019	
<b>Departmental Budget Hearings</b> Budget Committee reviews all non-campus, non-personnel budget requests (Superintendent's Conference Room)	Tuesday Friday	4/30/2019 5/3/2019	9:30 - 11:30 a.m. 1:00 - 3:00 p.m.

**Alief Independent School District**

***Budget Calendar 2019-20***

<b>Event</b>	<b>Day</b>	<b>Date</b>	<b>Time</b>
<b>Receive certified estimate from HCAD</b> HCAD required to provide estimate by April 30th	Wednesday	5/1/2019	
<b>HR completes input of staffing information</b> Including special ed staffing	Friday	5/3/2019	
<b>Special Education Staffing released to Principals</b> HR/Special Education finalize and release staffing	Friday	5/3/2019	
<b>Close Budget Input System - Campus Budgets</b>	Friday	5/3/2019	
<b>MIS prepares preliminary salary/benefits projections</b>	Wednesday	5/8/2019	
<b>Meeting with Educational Improvement Council</b> Budget priority and budget discussion	Tuesday	5/21/2019	4:00 p.m.
<b>School Board Budget Meeting</b> 2018-19 Projection Update 2019-20 Budget estimates update 2019-20 Food Service Fund budget update 2019-20 Debt Service Fund budget update <b>Consider approval of full staffing plan</b>	Tuesday	5/21/2019	6:30 p.m.
<b>End of 86th Legislative Session</b>	Monday	5/27/2019	
<b>School Board Workshop</b> 2018-19 Projection Update 2019-20 Budget update	Tuesday	6/4/2019	6:30 p.m.
<b>School Board Meeting</b> 2018-19 Projection Update 2019-20 Budget update	Tuesday	6/18/2019	6:30 p.m.
<b>School Board Meeting</b> 2018-19 Projection Update 2019-20 Budget update Approval of tax rate to use in the newspaper publication	Tuesday	7/16/2019	6:30 p.m.
<b>School Board Workshop</b> 2019-20 Budget update	Tuesday	8/6/2019	6:30 p.m.
<b>Publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate</b> Notice must be published not earlier than the 30th date or later than the 10th day before the date of the meeting	Thursday	8/15/2019	
<b>School Board Meeting - Budget and Tax Rate Adoption</b> Budget must be prepared by Aug 20th & adopted by Aug 31st	Tuesday	8/27/2019	6:30 p.m.

## **Alief Independent School District**

### ***Budget Administration and Management Process***

Adoption of the official budget by the Board of Trustees is only the first step in the budget process. Following adoption, the budget administration and management process begins. The budget administration and management process is the process of regulating expenditures throughout the fiscal year to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes.

#### **Expenditure Control and Approvals**

Expenditure appropriations are allocated between approximately 82 organizations or cost centers (campuses, departments, divisions, etc.). Each organization is assigned a budget manager (i.e., principal, department head). The budget manager is accountable for their organizations' portion of the General Fund budget. Each budget manager is authorized to approve the expenditure of funds within their respective organization, provided that funds are expended in accordance with District purchasing procedures and legal requirements.

This is accomplished through the use of the standard account code system prescribed by the Texas Education Agency, which includes an organization code. This code system is described in detail within this document. Each budget manager (or designee) is granted on-line access to the accounting codes for their organization. This access includes purchase order, check requisition, account inquiry and reporting capabilities.

#### ***Purchase Orders***

The Board of Trustees approves all bid awards and contracts. Purchase orders are prepared for all tangible goods. Once a purchase order is entered and approved at the campus/departmental level, administrative regulations require that all purchase orders be forwarded to the Purchasing Department for verification of availability of funds, proper account coding and compliance with legal purchasing procedures. Purchasing then sends the P.O. to the appropriate vendor. Once the P.O. is printed and faxed or mailed, an encumbrance is entered into the account code. Encumbrances are reservations of appropriations for open purchase orders for goods that have not yet been received. The purpose of the encumbrance is to ensure that obligations are recognized as soon as financial commitments are made in order to prevent inadvertent over-expenditure of funds due to lack of information about future commitments.

The majority of goods are received centrally at the Distribution Center. Distribution Center personnel enter receiving on-line or manually. Once the Accounts Payable Department matches the P.O., receiving information and vendor invoice, payment is made.

#### ***Check Requisitions***

Check requisitions are used for payment for services, employee travel and relatively small dollar reimbursements. Check requisitions, along with the appropriate supporting documentation, are forwarded to the Accounting Department for verification, approval and payment.

#### **Amending the Budget**

The budget is legally adopted at the fund and function level. The Board of Trustees must, therefore, approve budget amendments that transfer funds between funds or functions. For example, appropriations for instruction cannot be transferred to administration without Board approval. All other required transfers that do not involve fund or function changes are reviewed, approved and processed by the Accounting Department.



## ***Budget Administration and Management Process (continued)***

### **Amending the Budget (continued)**

To reduce the number of transfers that require processing by the Accounting Department, budgetary control accounts have been established so that budget managers are able to utilize their organization's funds as necessary within the same fund, function, major object and sub-object without submitting an official budget amendment. Control accounts link several detail expenditure accounts to the same budgetary control balance. For example, assume that the general supplies detail account at a particular campus had no remaining budgetary balance and the warehouse supplies detail account in the same fund, function, major object (supplies) and sub-object had a remaining budget balance. An expenditure could be made from the general supplies account without doing a budget transfer, due to the fact that the control account (which includes the warehouse supplies account) had enough funds to cover the expenditure.

### **Monitoring the Budget**

The District's interactive, on-line budgetary accounting and control system provides many useful reports to assist Board members, Administrative Services personnel and budget managers in administering, monitoring and controlling the implementation of the budget. This system provides many checks on account balances to ensure that funds are not over-expended at the budgetary control account level. If sufficient funds are not available at the budgetary control account level, purchase orders and check requisitions cannot be generated. The Assistant Superintendent for Finance carefully monitors comparisons between budget and actual expenditures to maintain cost control and to ensure against overspending for payroll and related accounts.

On a monthly basis, management reviews financial projection reports generated by the District's accounting system. At any period of time during the year, financial projections through the end of the fiscal year can be generated. This is done by taking the expenditures through a certain specified period in the current year, divided by the percent of expenditures through this same period in the prior year divided by total actual expenditures in the prior year. This process of reviewing projected year-end expenditure levels, as well as current expenditure levels, provides an increased level of comfort in assuring budgetary compliance.

Relevant financial reports are submitted to the Board of Trustees on a monthly basis. The final step in the budget monitoring process is the evaluation of the results of operations, which are presented annually in the District's Comprehensive Annual Financial Report (CAFR).

### **Reporting to the Texas Education Agency (TEA)**

The District budget must be submitted to TEA via the Public Education Information Management System (PEIMS) transmission process as of the date established in the annual instructions for the system. TEA monitors for compliance at the District level only. This monitoring is a legal requirement to ensure mandatory expenditure levels in certain areas. In addition, amended budgets are reflected on the schedules comparing budget and actual results in the Comprehensive Annual Financial Report. The requirement for filing the amended budget with TEA is formally met when the District submits its Comprehensive Annual Financial Report.

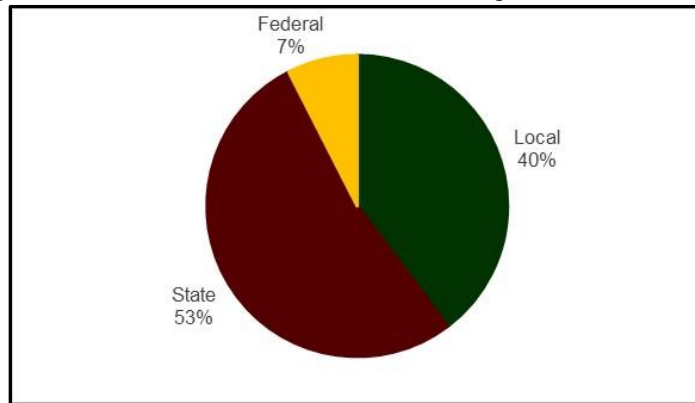
# Financial Section

**Financial Overview**

The annually adopted budget includes the General, Debt Service and Food Service funds. The schedules on the following pages show the combined budgeted revenues and expenditures of these three funds. Specific assumptions, trends and any challenges that affect revenues, expenditures and fund balance for these funds are discussed in the major funds sections of this document.

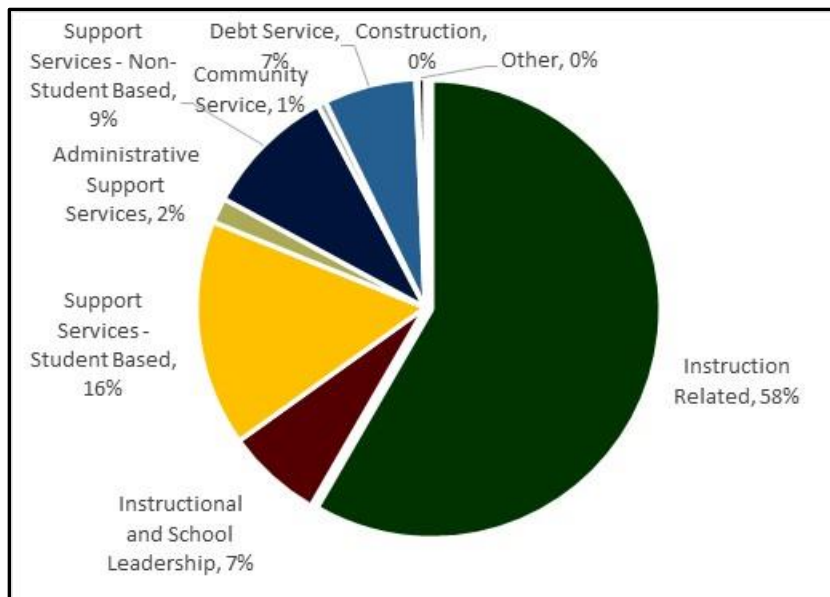
**Revenues**

Budgeted revenues are classified into three major sources: local, state and federal. Local revenues consist primarily of property taxes. State revenues consist of funding from the State of Texas based on school district funding formulas. Federal sources consist primarily of indirect costs of federal grants and SHARS (School Health and Related Services) in the General Fund and from the National School Lunch and Breakfast programs in the Fund Service Fund. As evidenced on the following pages, the percentages of revenues by source has not changed greatly over the past five years.



**Expenditures**

Expenditures budgets are legally adopted at the function level. The following graph is by major functional category. Instruction related expenditures account for 58% of the District's combined budgeted expenditures.



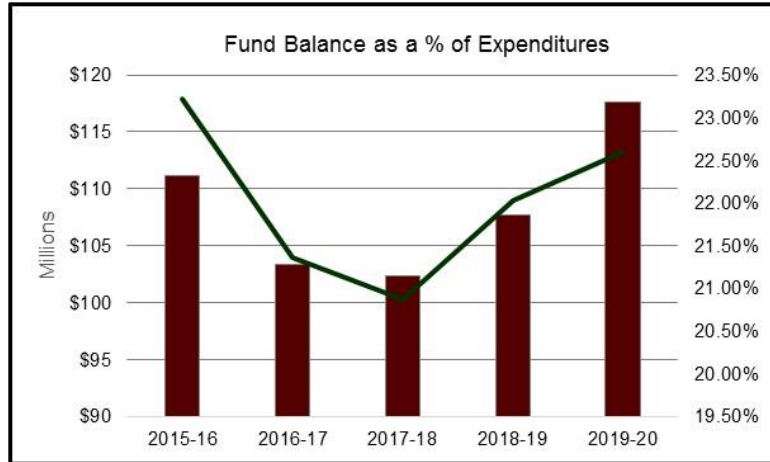
The percent of expenditures spent in the instruction related category has been between 57%-59% each of the last five years. Student instruction could not exist without counselors, nurses, bus drivers and food service which make up the next largest category which is support services – student based at 16% of the total. The next largest category at 9% is support services non-student based which includes maintenance &

operations, security and data processing services. The 2019-20 budget for debt service is \$33.6M, which is only 7% of the combined budgeted expenditures.

*Financial Overview (continued)*

**Fund Balance**

Alief has a healthy fund balance which is recommended and necessary to mitigate current and future risks, such as revenue shortfalls or unanticipated expenditures. Sometimes due to these risks, projected/budgeted fund balance and actual ending fund balance are not the same. The chart below shows actual ending fund balance compared to budgeted fund balance for the last five years and the actual ending fund balance as a percentage of budgeted expenditures for each of these years.



	2015-16	2016-17	2017-18	2018-19	2019-20
Budgeted Expenditures	\$ 478,448,248	\$ 484,027,704	\$ 490,192,857	\$ 489,098,735	\$ 520,838,681
Budgeted Ending Fund Balance	120,671,062	110,605,219	100,579,668	96,155,451	117,666,734
Actual (or Projected) Ending F/B					
General Fund	99,344,546	91,990,931	93,996,457	98,721,919	110,938,919
Debt Service	5,784,083	4,686,770	2,761,754	1,975,295	2,471,295
Food Service	5,995,704	6,700,383	5,531,956	4,856,520	4,256,520
	<u>\$ 111,124,333</u>	<u>\$ 103,378,084</u>	<u>\$ 102,290,167</u>	<u>\$ 105,553,734</u>	<u>\$ 117,666,734</u>
F/B as of % of Budgeted Expend.	23.23%	21.36%	20.87%	21.58%	22.59%

The fund balance in governmental funds has been classified as follows to describe the relative strength of the spending constraints as per GASB 54. The following are estimated and are unaudited as of August 31, 2019.

	Fund Balance		
	General Fund	Debt Service Fund	Food Service Fund
Nonspendable:			
Nonspendable - inventories	\$ 942,860		
Restricted:			
Restricted - grant funds			\$ 4,856,520
Restricted - debt service		\$ 1,975,295	
Committed:			
Committed - construction	7,500,000		
Committed - equipment	3,500,000		
Committed - self-insurance	3,000,000		
Committed - other	1,500,000		
Assigned:			
Assigned - other	6,000,000		
Unassigned	76,279,059		
Projected Fund Balance - 8/31/19	<u>\$ 98,721,919</u>	<u>\$ 1,975,295</u>	<u>\$ 4,856,520</u>

**Alief Independent School District**  
**Combined Budget Summary: 2019-20**  
**General Fund, Debt Service Fund & Food Service Special Revenue Funds**

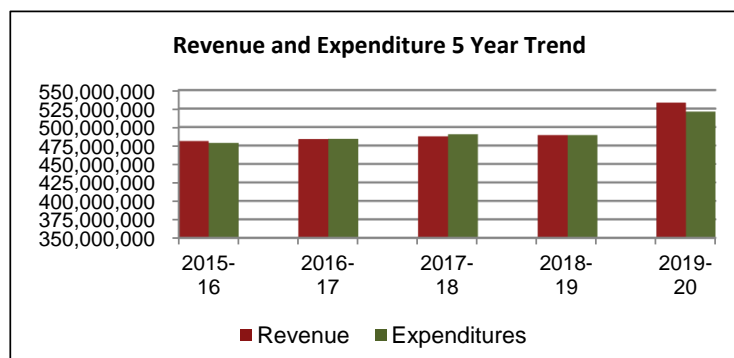
	<u>General Fund</u>	<u>Debt Service</u>	<u>Food Service</u>	<u>2019-2020 Total</u>
<b>Revenues</b>				
5710 Tax collections	\$ 169,716,873	\$ 33,036,968		\$ 202,753,841
5742 Investment earnings	2,100,000	299,910	\$ 125,000	2,524,910
5749 Miscellaneous	4,264,665		50,000	4,314,665
5751 Food services-meals			2,150,000	2,150,000
<b>Total Local Revenues</b>	<u>176,081,538</u>	<u>33,336,878</u>	<u>2,325,000</u>	<u>211,743,416</u>
5810 Foundation school program	258,603,070			258,603,070
5829 Miscellaneous state revenue	1,465,000		150,000	1,615,000
5831 Teacher retirement on-behalf	20,908,795			20,908,795
<b>Total State Revenues</b>	<u>280,976,865</u>	<u>-</u>	<u>150,000</u>	<u>281,126,865</u>
5919 Miscellaneous federal revenue	12,775,000	806,400	700,000	14,281,400
5921 School breakfast program			5,600,000	5,600,000
5922 National school lunch program			18,000,000	18,000,000
5933 USDA commodities			2,200,000	2,200,000
<b>Total Federal Revenues</b>	<u>12,775,000</u>	<u>806,400</u>	<u>26,500,000</u>	<u>40,081,400</u>
<b>Total Revenues</b>	<u><b>469,833,403</b></u>	<u><b>34,143,278</b></u>	<u><b>28,975,000</b></u>	<u><b>532,951,681</b></u>
<b>Expenditures</b>				
11 Instruction	292,914,437			292,914,437
12 Instructional resources & media	5,423,644			5,423,644
13 Curriculum & staff development	5,556,182			5,556,182
21 Instructional leadership	5,397,962			5,397,962
23 School leadership	29,877,837			29,877,837
31 Guidance, counseling & eval.	22,113,612			22,113,612
32 Social work services	407,505			407,505
33 Health services	7,596,612			7,596,612
34 Student transportation	18,342,361			18,342,361
35 Food services	187,500		29,575,000	29,762,500
36 Cocurricular/extracurricular	5,055,805			5,055,805
41 General administration	9,209,673			9,209,673
51 Plant maintenance & operations	38,066,880			38,066,880
52 Security and monitoring services	6,992,828			6,992,828
53 Data processing services	3,672,035			3,672,035
61 Community service	3,019,881			3,019,881
71 Debt service	315,078	33,647,278		33,962,356
81 Facilities acquisition & const.	935,571			935,571
93 Payments to fiscal agent	676,500			676,500
95 Payments to JJAEP	250,000			250,000
99 Other governmental charges	1,604,500			1,604,500
<b>Total Expenditures</b>	<u>457,616,403</u>	<u>33,647,278</u>	<u>29,575,000</u>	<u>520,838,681</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	12,217,000	496,000	(600,000)	12,113,000
Fund Balance-Beginning-Projected	<u>98,721,919</u>	<u>1,975,295</u>	<u>4,856,520</u>	<u>105,553,734</u>
<b>Fund Balance-Ending-Projected</b>	<u><b>\$ 110,938,919</b></u>	<u><b>\$ 2,471,295</b></u>	<u><b>\$ 4,256,520</b></u>	<u><b>\$ 117,666,734</b></u>

## Alief Independent School District

### Combined Budget Summary

#### General Fund, Debt Service Fund & Food Service Special Revenue Fund For the Years Ended August 31, 2016 - August 31, 2020 (Original Budgets)

	2015-16 Total	2016-17 Total	2017-18 Total	2018-19 Total	2019-20 Total
<b>Revenues</b>					
5710 Tax collections	\$ 174,741,010	\$ 187,885,676	\$ 200,211,139	\$ 204,380,763	\$ 202,753,841
5742 Investment earnings	172,586	815,930	1,120,155	2,550,000	2,524,910
5749 Miscellaneous	3,261,067	2,780,391	3,053,795	3,339,336	4,314,665
5751 Food services-meals	2,600,000	2,850,000	2,500,000	2,450,000	2,150,000
<b>Total Local Revenues</b>	<b>180,774,663</b>	<b>194,331,997</b>	<b>206,885,089</b>	<b>212,720,099</b>	<b>211,743,416</b>
5810 Foundation school program	241,127,710	229,253,895	219,981,589	217,526,233	258,603,070
5829 Miscellaneous state revenue	4,842,458	3,160,470	829,779	319,403	1,615,000
5831 Teacher retirement on-behalf	19,900,466	19,900,468	19,000,000	20,500,000	20,908,795
<b>Total State Revenues</b>	<b>265,870,634</b>	<b>252,314,833</b>	<b>239,811,368</b>	<b>238,345,636</b>	<b>281,126,865</b>
5919 Miscellaneous federal revenue	11,959,451	14,100,874	16,350,400	13,379,000	14,281,400
5921 School breakfast program	4,600,000	5,000,000	5,100,000	5,000,000	5,600,000
5922 National school lunch program	15,950,000	16,000,000	17,000,000	17,500,000	18,000,000
5923 USDA commodities	1,900,000	1,900,000	2,200,000	2,200,000	2,200,000
<b>Total Federal Revenues</b>	<b>34,409,451</b>	<b>37,000,874</b>	<b>40,650,400</b>	<b>38,079,000</b>	<b>40,081,400</b>
<b>Total Revenues</b>	<b>481,054,748</b>	<b>483,647,704</b>	<b>487,346,857</b>	<b>489,144,735</b>	<b>532,951,681</b>
<b>Expenditures</b>					
11 Instruction	274,719,189	275,039,943	273,560,183	274,511,966	292,914,437
12 Instructional resources & media	4,802,316	5,011,781	5,184,904	5,162,651	5,423,644
13 Curriculum & staff development	4,163,861	4,422,394	4,820,189	5,046,096	5,556,182
21 Instructional leadership	4,785,079	5,289,575	5,369,549	5,330,313	5,397,962
23 School leadership	28,043,476	28,616,191	27,782,088	28,240,560	29,877,837
31 Guidance, counseling & eval.	19,995,713	20,631,382	20,360,897	20,197,693	22,113,612
32 Social work services	370,142	361,480	375,910	373,905	407,505
33 Health services	5,292,856	5,847,997	6,272,314	6,122,867	7,596,612
34 Student transportation	16,369,036	14,212,748	13,910,343	14,510,050	18,342,361
35 Food services	26,533,500	27,430,000	28,382,500	27,797,500	29,762,500
36 Cocurricular/extracurricular	4,917,359	4,900,475	5,085,444	4,872,764	5,055,805
41 General administration	8,470,374	8,413,154	8,748,139	8,517,106	9,209,673
51 Plant maintenance & operations	38,118,117	37,199,952	38,175,515	37,960,906	38,066,880
52 Security and monitoring services	6,573,968	6,755,656	6,938,913	6,788,517	6,992,828
53 Data processing services	3,277,047	3,395,243	3,935,189	3,554,612	3,672,035
61 Community service	2,814,248	2,965,109	3,184,916	3,055,523	3,019,881
71 Debt service	26,179,524	30,604,095	34,843,015	33,616,108	33,962,356
81 Facilities acquisition & const.	702,443	860,529	1,010,149	896,298	935,571
93 Payments to fiscal agent	420,000	420,000	602,700	676,500	676,500
95 Payments to JJAEP	500,000	250,000	250,000	316,800	250,000
99 Other governmental charges	1,400,000	1,400,000	1,400,000	1,550,000	1,604,500
<b>Total Expenditures</b>	<b>478,448,248</b>	<b>484,027,704</b>	<b>490,192,857</b>	<b>489,098,735</b>	<b>520,838,681</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,606,500</b>	<b>(380,000)</b>	<b>(2,846,000)</b>	<b>46,000</b>	<b>12,113,000</b>
Fund Balance-Beginning-Projected	118,064,562	110,985,219	103,425,668	96,109,451	105,553,734
<b>Fund Balance-Ending-Projected</b>	<b>\$ 120,671,062</b>	<b>\$ 110,605,219</b>	<b>\$ 100,579,668</b>	<b>\$ 96,155,451</b>	<b>\$ 117,666,734</b>



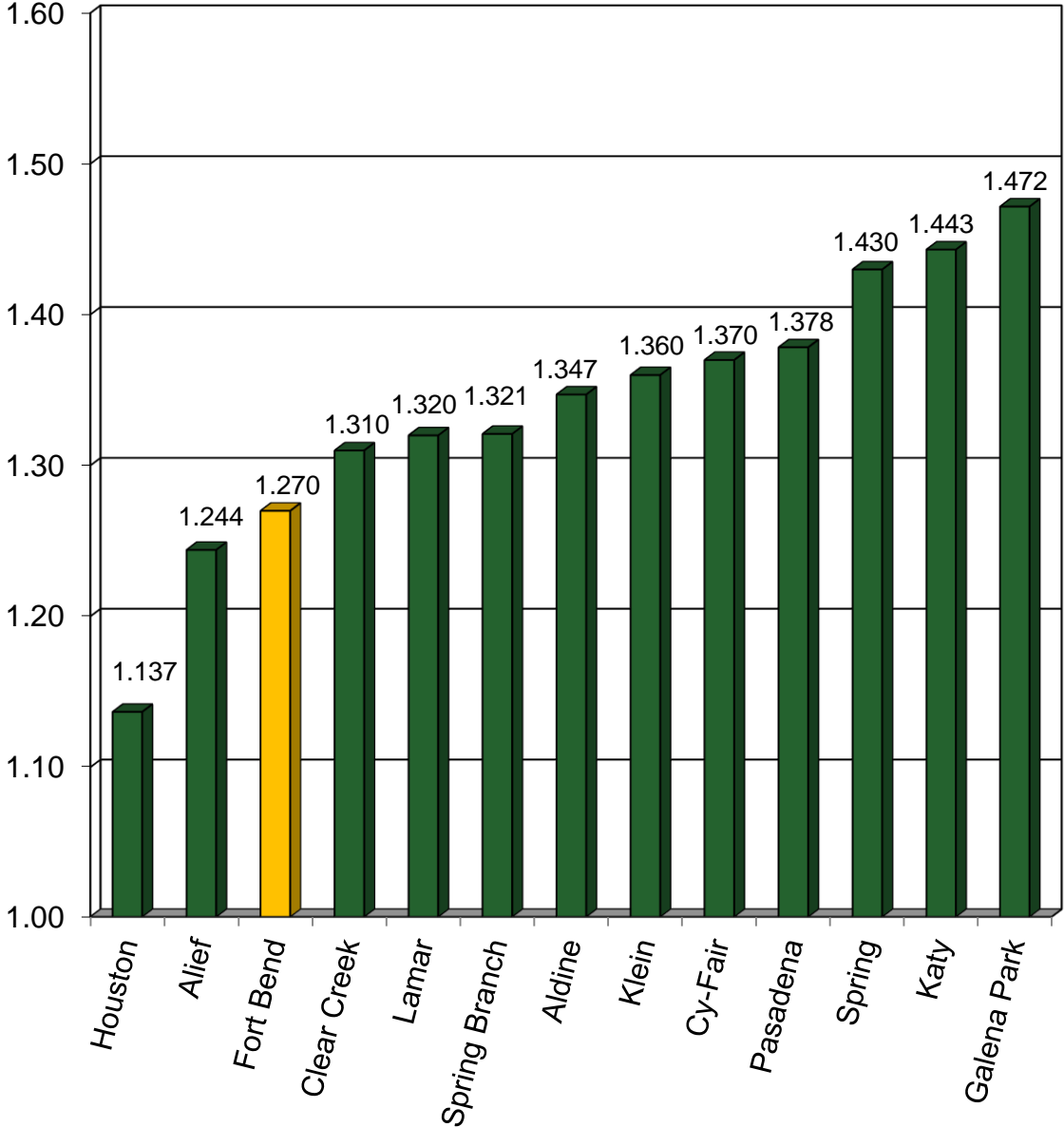
## Alief Independent School District

### *Tax Rate Comparison Fort Bend and Harris County School Districts*

<b>District</b>	<b>County</b>	<b>Fiscal Year 2019-20</b>		
		<b>Total Rate</b>	<b>General</b>	<b>Debt Service</b>
Galena Park	Harris	1.4717	1.1417	0.3300
Dickinson	Galveston	1.4500	0.9700	0.4800
Katy	Harris	1.4432	1.0532	0.3900
Spring	Harris	1.4300	0.9700	0.4600
Humble	Harris	1.4184	1.0684	0.3500
Deer Park	Harris	1.4151	1.1351	0.2800
Alvin	Brazoria	1.3978	1.0684	0.3294
Pearland	Brazoria	1.3956	0.9700	0.4256
Pasadena	Harris	1.3784	1.0984	0.2800
Cypress-Fairbanks	Harris	1.3700	0.9700	0.4000
Klein	Harris	1.3600	0.9700	0.3900
Channelview	Harris	1.3570	0.9700	0.3870
Goose Creek	Harris	1.3543	1.0684	0.2859
Aldine	Harris	1.3471	1.0446	0.3025
Spring Branch	Harris	1.3210	1.0165	0.3045
Lamar Consolidated	Fort Bend	1.3200	0.9700	0.3500
Clear Creek	Galveston	1.3100	0.9700	0.3400
La Porte	Harris	1.2969	1.0400	0.2569
Tomball	Harris	1.2900	0.9700	0.3200
Fort Bend	Fort Bend	1.2700	0.9900	0.2800
<b>Alief</b>	Harris	<b>1.2441</b>	<b>1.0391</b>	<b>0.2050</b>
Houston	Harris	1.1367	0.9700	0.1667
<b>Average Tax Rate</b>		1.3535	1.0211	0.3324
<b>Alief Tax Rate</b>		1.2441	1.0391	0.2050

**Alief Independent School District**

**Combined Tax Rate Comparison  
with area School Districts  
for fiscal year 2019-20**





The following financial forecasts are used to estimate the impact of current financial decisions on subsequent fiscal years. This section is a summary of the information that is presented to the Board of Trustees each February as a part of the Long-Range Plan document. However, the models are updated, reviewed and evaluated frequently by the Assistant Superintendent of Finance, as circumstances change. Review and evaluation of these plans, in conjunction with the budget development process, ensures that short-term financial decisions are made only after consideration of the long-term consequences.

### **Projection Model Summary**

Throughout this model we use projected amounts for the current fiscal year (2018-19), and proposed amounts for the next budget year (2019-20) to assist in projecting the subsequent three fiscal years.

We will discuss each component of the projection model in the following section.

### **Projection Model Components**

#### ***General and Debt Service Fund Forecasts***

##### *Summary*

The summary sheet is a composite of all the calculations performed on each of the other worksheets described below. The summary section of the financial forecast consolidates planned additional bond sales, enrollment projections, taxable value estimates, State aid estimates, expenditure estimates and many other factors into a single comprehensive financial plan, and calculates the effect on the projected tax rate for each subsequent fiscal year.

##### *Assumptions*

The assumptions section is used to consolidate the variables needed in other sections and to input other data required in the computations of future year expenditures and revenues. Many of the parameters are directly input in this section - taxable value, collection percentage, salary increases, capital improvement requirements from operating funds, new vehicles, other district initiatives/allocations and the General Fund portion of the Technology Plan. Other values, such as enrollment, ADA and bond sale amounts are linked from other worksheets.

These assumptions are the primary drivers of our revenue and expenditures estimates. Taxable value and enrollment heavily influence State and Local revenue estimates. Regarding taxable value, district changes in value are consistent with the Houston area in general. During the 2009-10 recession periods, values declined, and then rebounded slowly in 2011 and 2012. Beginning in 2013-14, we've seen growth rates of 7% - 10%. 2018-19 value growth was only 2.31% due to the impact of Hurricane Harvey. Our expectation going forward is a continuation of moderate growth of 4% each year.

Given that payroll expenditures are approximately 89% of our expenditure budget, salary trends are the most significant assumption that factors into our projections. Attracting and retaining the highest quality teachers will continue to put pressure on our expenditure budget as the statewide demand for teachers (especially in high need areas such as bilingual) exceeds the supply projected to graduate with teaching certificates over the next several years. Alief ISD has historically provided higher than average salary increases and top starting salaries. In 2019-20, salary increases were mandated by the Legislature using a portion of the additional funding provided. Future increases will be dependent primarily on Legislative action regarding funding increases for the next biennium and are therefore not included in the financial forecast.

## Long Range Financial Forecasts (continued)

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### *Enrollment*

Enrollment projections are one of the most significant factors in the budget development and long-range financial planning process. Enrollment projections are designed to predict the student enrollment of the District based on geographic data, student data, migration data and historical data of student populations. The District uses two models to produce enrollment projections. The first method, Cohort Survival, uses historical data to project the number of students based on a survival rate. The survival rate is based on three key elements: 1) Progressors – students who are promoted to the next grade level within the District. 2) Retained – students who are retained at their current grade within the District. 3) Migrants – students who are new, first time students in the District.

The other model used to predict enrollment growth is Linear Regression Trend Analysis. This method uses historical data (ten years) to determine a best-fit trend line per grade level. This model projects an even growth rate based on this trend line and is very effective when growth patterns are somewhat consistent.

The average of these two models forms the basis for our enrollment projections. By using both models, the District is considering the “trend,” yet realizing other survival factors which affect the enrollment growth.

In addition to these statistical algorithms, we also, through the use of a comprehensive database, monitor the growth of every subdivision and apartment complex within the District. Information regarding the age and number of units, along with the number of students, allows us to develop profiles on these developments. Utilizing these profiles, we can anticipate enrollment trends of new developments as well as changes, such as renovations to aging apartment complexes that would affect the number of students coming to the district from a subdivision or apartment complex. The combination of statistical trends and detailed development information allows the District to forecast trends, as well as prepare for exceptions.

On the enrollment worksheet, ADA is projected by converting enrollment into full-time equivalents and multiplying by the average attendance rate for the last three years. These ADA figures are an important component of state revenue projections.

Based on both an external evaluations and the internal analysis described above, we anticipate relatively flat enrollment in Alief ISD for the foreseeable future.

### *Bond Sale Schedule*

This matrix allows us to schedule potential bond sale amounts for subsequent fiscal years. We have entered future bond sales based on our 2015 bond referendum project listing. Although the Capital Projects Funds are not included as a part of the annual budget, projections of future bond sales are still essential to project future debt requirements, which are paid from the Debt Service Fund. The detailed use of the proceeds from bond sales from the 2015 referendum and any additional budget impact are included following the financial forecasts.

### ***Food Service Fund Forecasts***

#### *Summary*

The forecasts for the food service fund have many less variables than the general and debt service funds, and there is only one summary page. The local revenue for food service is projected to be fairly flat and federal revenue is projected to increase 1-2% each year. With no assumed salary increases, payroll expenditures will remain flat with the exception of small anticipated increases for health insurance benefits. Supplies and materials (the majority of which is for food) is projected to increase 2-3% annually. Forecasts include a major capital improvement project to replace the nutrition warehouse freezer and future years have small amounts budgeted for needed equipment / vehicles.

## Alief Independent School District

### Combined Financial Projection General Fund, Debt Service Fund & Food Service Special Revenue Fund For the Years Ended August 31, 2019 - August 31, 2023

		2018-19 Projected	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected
<b>Revenues</b>						
5711	Current taxes	\$ 200,647,988	\$ 202,158,751	\$ 211,433,123	219,285,216	\$ 229,064,418
5712	Taxes - delinquent	(650,000)	(780,000)	(780,000)	(780,000)	(780,000)
5719	Taxes- P & I	1,775,000	1,375,000	1,375,000	1,375,000	1,375,000
5739	Summer school	670,000	600,000	600,000	600,000	600,000
5751	Food services	2,110,427	2,250,000	2,250,000	2,250,000	2,250,000
5752	Athletics	220,000	260,000	260,000	260,000	260,000
5752	Concessions	80,000	80,000	80,000	80,000	80,000
5753	After school program	450,000	420,000	420,000	420,000	420,000
5742	Investment earnings	3,098,452	2,525,000	2,350,000	2,350,000	2,350,000
5743	Facility rental	253,000	95,000	95,000	95,000	95,000
5744	Donations	500,000	600,000	600,000	600,000	600,000
5745	Insurance reimb.	-	1,300,000	1,300,000	1,300,000	1,300,000
5748	Lost textbook reimb.	19,000	10,000	10,000	10,000	10,000
5769	Crossing guard reimb.	650,000	300,000	300,000	300,000	300,000
5749	Misc. local revenue	520,384	549,665	550,000	550,000	550,000
<b>5700</b>	<b>Total local revenue</b>	<b>210,344,251</b>	<b>211,743,416</b>	<b>220,843,123</b>	<b>228,695,216</b>	<b>238,474,418</b>
5812	Foundation school fund	207,266,921	258,603,070	254,772,230	246,067,738	238,125,857
5812	EDA/IFA	6,353,539	800,000	800,000	800,000	800,000
5812	Prior year adjustments	159,000	665,000	665,000	665,000	665,000
5814	Pre-K supplement & misc.	10,749,519	150,000	150,000	150,000	150,000
5831	TRS On-behalf contrib.	20,500,000	20,908,795	20,908,795	20,908,795	20,908,795
<b>5800</b>	<b>Total state revenue</b>	<b>245,028,979</b>	<b>281,126,865</b>	<b>277,296,025</b>	<b>268,591,533</b>	<b>260,649,652</b>
592X	Food service meal program	23,629,997	24,300,000	24,772,000	25,253,400	25,744,400
5923	USDA commodities	2,058,927	2,200,000	2,200,000	2,200,000	2,200,000
5931	SHARS	10,400,000	10,600,000	10,100,000	10,100,000	10,100,000
5929	Indirect costs	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
5949	Other federal revenue	1,154,000	1,156,400	1,156,400	1,156,400	1,156,400
<b>5900</b>	<b>Total federal revenue</b>	<b>39,067,924</b>	<b>40,081,400</b>	<b>40,053,400</b>	<b>40,534,800</b>	<b>41,025,800</b>
<b>5000</b>	<b>Total revenues</b>	<b>494,441,154</b>	<b>532,951,681</b>	<b>538,192,548</b>	<b>537,821,549</b>	<b>540,149,870</b>
<b>Expenditures</b>						
6111-6139	Salary & Wages	314,658,791	337,497,257	337,703,033	337,703,033	337,703,033
6141	Medicare	4,315,243	4,565,885	4,567,780	4,567,780	4,567,780
6142	Group Health	40,555,767	42,117,570	43,342,288	44,575,058	45,844,809
6143	Workers Comp	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
6144	TRS OnBehalf	20,499,998	20,908,795	20,908,795	20,908,795	20,908,795
6146	TRS Stat Min	11,759,925	14,161,902	14,191,580	14,191,580	14,191,580
6145-6149	Misc Benefits	1,877,631	1,840,000	1,840,000	1,840,000	1,840,000
<b>6100</b>	<b>Total payroll costs</b>	<b>394,867,355</b>	<b>422,291,409</b>	<b>423,753,476</b>	<b>424,986,246</b>	<b>426,255,997</b>
6210-6249	Professional Services	8,138,520	8,676,440	8,712,177	8,731,931	8,731,931
6250-6259	Utilities	9,425,248	9,582,267	9,782,267	9,982,267	10,182,267
6260-6299	Misc Contracted Services	7,635,793	7,415,046	7,453,229	7,471,772	7,471,772
<b>6200</b>	<b>Total contracted svcs.</b>	<b>25,199,561</b>	<b>25,673,753</b>	<b>25,947,673</b>	<b>26,185,970</b>	<b>26,385,970</b>
6300	Supplies & materials	29,506,644	30,908,896	31,274,707	31,621,257	31,943,457
6400	Other fees	6,932,183	7,045,567	7,078,581	7,096,354	7,096,354
6500	Debt service	33,143,156	33,647,278	37,600,821	40,412,018	42,481,587
6600	Capital outlay	1,528,688	1,271,778	3,319,500	1,100,000	600,000
<b>6000</b>	<b>Total expenditures</b>	<b>491,177,587</b>	<b>520,838,681</b>	<b>528,974,758</b>	<b>531,401,845</b>	<b>534,763,365</b>
<b>Revenues Over Expenditures</b>		<b>3,263,567</b>	<b>12,113,000</b>	<b>9,217,790</b>	<b>6,419,704</b>	<b>5,386,505</b>
Fund Balance-Beginning-Projected		102,290,167	105,553,734	117,666,734	126,884,524	133,304,228
<b>Fund Balance-Ending-Projected</b>		<b>\$ 105,553,734</b>	<b>\$ 117,666,734</b>	<b>\$ 126,884,524</b>	<b>\$ 133,304,228</b>	<b>\$ 138,690,733</b>

**Alief Independent School District**  
**Financial Projection: Summary**

	2018-19 Projected	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected
<b>General Fund</b>					
<b>Tax Rate</b>	<b>\$1.125</b>	<b>\$1.0391</b>	<b>\$1.0257</b>	<b>\$1.0257</b>	<b>\$1.0257</b>
<b>Revenues</b>					
5711 Current taxes	\$ 169,720,291	\$ 169,016,873	\$ 174,092,702	\$ 180,557,599	\$ 187,108,232
5712 Taxes - delinquent	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
5719 Taxes- P & I	1,500,000	1,200,000	1,200,000	1,200,000	1,200,000
5739 Summer school	670,000	600,000	600,000	600,000	600,000
5751 Food services	110,000	100,000	100,000	100,000	100,000
5752 Athletics	220,000	260,000	260,000	260,000	260,000
5752 Concessions	80,000	80,000	80,000	80,000	80,000
5753 After school program	450,000	420,000	420,000	420,000	420,000
5742 Investment earnings	2,450,000	2,100,000	2,000,000	2,000,000	2,000,000
5743 Facility rental	253,000	95,000	95,000	95,000	95,000
5744 Donations	500,000	600,000	600,000	600,000	600,000
5745 Insurance reimb.		1,300,000	1,300,000	1,300,000	1,300,000
5748 Lost textbook reimb.	19,000	10,000	10,000	10,000	10,000
5769 Crossing guard reimb.	650,000	300,000	300,000	300,000	300,000
5749 Misc. local revenue	500,007	499,665	500,000	500,000	500,000
<b>5700 Total local revenue</b>	<b>176,622,298</b>	<b>176,081,538</b>	<b>181,057,702</b>	<b>187,522,599</b>	<b>194,073,232</b>
5812 Foundation school fund	207,266,921	258,603,070	254,772,230	246,067,738	238,125,856
5812 Prior year adjustments	6,353,539	800,000	800,000	800,000	800,000
5829 Pre-K supplement & TXVSN	159,000	665,000	665,000	665,000	665,000
5829 Harvey property value adjustment	10,600,000	-	-	-	-
5831 TRS On-behalf contrib.	20,500,000	20,908,795	20,908,795	20,908,795	20,908,795
<b>5800 Total state revenue</b>	<b>244,879,460</b>	<b>280,976,865</b>	<b>277,146,025</b>	<b>268,441,533</b>	<b>260,499,651</b>
5931 SHARS	10,400,000	10,600,000	10,100,000	10,100,000	10,100,000
5929 Indirect costs	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
5949 Other federal revenue	350,000	350,000	350,000	350,000	350,000
<b>5900 Total federal revenue</b>	<b>12,575,000</b>	<b>12,775,000</b>	<b>12,275,000</b>	<b>12,275,000</b>	<b>12,275,000</b>
<b>5000 Total revenues</b>	<b>434,076,758</b>	<b>469,833,403</b>	<b>470,478,727</b>	<b>468,239,132</b>	<b>466,847,884</b>
<b>Expenditures</b>					
6111-6139 Salary & Wages	304,966,533	327,153,033	327,153,033	327,153,033	327,153,033
6141 Medicare	4,181,997	4,432,780	4,432,780	4,432,780	4,432,780
6142 Group Health	38,455,460	39,895,425	41,092,288	42,325,057	43,594,809
6143 Workers Comp	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
6144 TRS OnBehalf	20,499,998	20,908,795	20,908,795	20,908,795	20,908,795
6146 TRS Stat Min	10,925,046	13,241,580	13,241,580	13,241,580	13,241,580
6145-6149 Misc Benefits	1,836,849	1,800,000	1,800,000	1,800,000	1,800,000
<b>6100 Total payroll costs</b>	<b>382,065,883</b>	<b>408,631,613</b>	<b>409,828,476</b>	<b>411,061,245</b>	<b>412,330,997</b>
6210-6249 Professional Services	8,088,231	8,620,440	8,652,177	8,671,931	8,671,931
6250-6259 Utilities	9,425,248	9,582,267	9,782,267	9,982,267	10,182,267
6260-6299 Misc Contracted Services	7,519,902	7,304,046	7,338,229	7,356,772	7,356,772
<b>6200 Total contracted svcs.</b>	<b>25,033,381</b>	<b>25,506,753</b>	<b>25,772,673</b>	<b>26,010,970</b>	<b>26,210,970</b>
6300 Supplies & materials	14,340,206	15,401,442	15,457,207	15,487,457	15,487,457
6400 Other fees	6,893,590	7,000,817	7,033,581	7,051,354	7,051,354
6500/6600 Capital outlay	1,018,236	1,075,778	1,000,000	1,000,000	500,000
<b>6000 Total expenditures</b>	<b>429,351,296</b>	<b>457,616,403</b>	<b>459,091,937</b>	<b>460,611,026</b>	<b>461,580,778</b>
<b>Revenues Over Expenditures</b>	<b>4,725,462</b>	<b>12,217,000</b>	<b>11,386,790</b>	<b>7,628,106</b>	<b>5,267,106</b>
<b>Fund Balance-Beg. of Year</b>	93,996,457	98,721,919	110,938,919	122,325,709	129,953,815
<b>Fund Balance-End of Year</b>	<b>\$ 98,721,919</b>	<b>\$ 110,938,919</b>	<b>\$ 122,325,709</b>	<b>\$ 129,953,815</b>	<b>\$ 135,220,921</b>

**Alief Independent School District**  
**Financial Projection: Summary**

		2018-19 Projected	2019-20 Budget	2020-21 Projected	2021-22 Projected	2022-23 Projected
<b>Debt Service Fund</b>						
	<b>Tax Rate</b>	<b>\$0.2050</b>	<b>\$0.2050</b>	<b>\$0.2200</b>	<b>\$0.2200</b>	<b>\$0.2300</b>
<b>Revenues</b>						
5711	Current taxes	\$ 30,927,697	\$ 33,141,878	\$ 37,340,421	\$ 38,727,617	\$ 41,956,186
5712	Taxes - delinquent	(150,000)	(280,000)	(280,000)	(280,000)	(280,000)
5713-19	Taxes- P & I	275,000	175,000	175,000	175,000	175,000
5742	Investment earnings	500,000	300,000	250,000	250,000	250,000
<b>5700</b>	<b>Total local revenue</b>	<b>31,552,697</b>	<b>33,336,878</b>	<b>37,485,421</b>	<b>38,872,617</b>	<b>42,101,186</b>
5812	IFA	-	-	-	-	-
5812	EDA	-	-	-	-	-
5949	Fed. reimbursement - QSCB	804,000	806,400	806,400	806,400	806,400
<b>5800</b>	<b>Total state/fed. revenue</b>	<b>804,000</b>	<b>806,400</b>	<b>806,400</b>	<b>806,400</b>	<b>806,400</b>
<b>5000</b>	<b>Total revenues</b>	<b>32,356,697</b>	<b>34,143,278</b>	<b>38,291,821</b>	<b>39,679,017</b>	<b>42,907,586</b>
<b>Expenditures</b>						
6511	Bond principal/sinking fund	21,285,000	22,226,467	24,837,967	26,524,716	27,684,716
6521	Bond interest	9,761,689	11,380,811	12,722,854	13,847,302	14,756,871
6599	Debt service fees	40,000	40,000	40,000	40,000	40,000
<b>6000</b>	<b>Total expenditures</b>	<b>31,086,689</b>	<b>33,647,278</b>	<b>37,600,821</b>	<b>40,412,018</b>	<b>42,481,587</b>
<b>Revenues Over (Under) Expenditures</b>		1,270,008	496,000	691,000	(733,000)	426,000
Deposits to Sinking Fund		(2,056,467)	-	-	-	-
<b>Net Change in Fund Balance</b>		<b>(786,459)</b>	<b>496,000</b>	<b>691,000</b>	<b>(733,000)</b>	<b>426,000</b>
<b>Budgetary Fund Balance-Beg. of Year</b>		<b>2,761,754</b>	<b>1,975,295</b>	<b>2,471,295</b>	<b>3,162,295</b>	<b>2,429,295</b>
<b>Budgetary Fund Balance - End of Year</b>		<b>\$ 1,975,295</b>	<b>\$ 2,471,295</b>	<b>\$ 3,162,295</b>	<b>\$ 2,429,295</b>	<b>\$ 2,855,295</b>

**Alief Independent School District  
Financial Projection: Assumptions**

	<b>2018-19 Projected</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Projected</b>	<b>2021-2022 Projected</b>	<b>2022-23 Projected</b>
<b>General Fund</b>					
<b>Property Value Information</b>					
Tax Year	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Current - Taxable Value HCAD	\$ 15,562,213,470	\$ 16,831,685,181	\$ 17,504,952,588	\$ 18,205,150,692	\$ 18,933,356,719
% Change from PY	2.31%	7.35%	4.00%	4.00%	4.00%
\$ Change from PY	351,271,619	1,269,471,711	673,267,407	700,198,104	728,206,028
Frozen property value	1,011,879,088	1,143,423,369	1,292,068,407	1,460,037,300	1,649,842,149
Frozen levy	9,702,076	10,769,304	11,953,928	13,268,860	14,728,434
Net taxable value	14,550,334,382	15,688,261,812	16,212,884,181	16,745,113,391	17,283,514,570
Collections %	98.84%	98.84%	98.84%	98.84%	98.84%
Prior Year CPTD Property Value	15,173,766,024	15,427,051,999	16,560,940,321	17,223,377,934	17,912,313,051
CPTD to HCAD Ratio	99.76%	99.13%	98.39%	98.39%	98.39%
% change in CPTD	3.41%	1.67%	7.35%	4.00%	4.00%
<b>Student Information</b>					
Student Enrollment	45,616	45,299	45,511	45,626	45,493
% Increase from PY	-1.58%	-0.69%	0.47%	0.25%	(0)
Increase from PY	(732)	(317)	212	115	(133)
Student ADA	41,920	41,629	41,824	41,930	41,807
% Change from PY	-1.58%	-0.69%	0.47%	0.25%	(0)
<b>Expenditure Information</b>					
<b>Payroll &amp; Related</b>					
Salary Increase/Supplement	-	20,748,501	Unknown	Unknown	Unknown
% salary increase	-	6%, with differential	Unknown	Unknown	Unknown
Starting Salary	53,600	57,400	Unknown	Unknown	Unknown
New Positions	(25,000)	2,042,952	-	-	-
Student Tutorial Funds	1,388,779	1,388,779	1,388,779	1,388,779	1,388,779
<b>Fees</b>					
Additional Utilities Costs	200,000	600,000	200,000	200,000	200,000
Radio Tower	315,000	315,000	-	-	-
Tech Plan - 6200	834,707	834,707	834,707	834,707	834,707
<b>Supplies</b>					
Spec ed cameras	300,000	300,000	300,000	300,000	300,000
Tech Plan 6300	2,032,763	2,779,427	2,779,427	2,779,427	2,779,427
<b>Capital Outlay</b>					
Capital Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total tech plan	2,867,470	3,614,134	3,614,134	3,614,134	3,614,134
<b>Debt Service Fund</b>					
Additional Bond Sale Amt.	57,565,000	57,630,000	55,335,000	Unknown	Unknown
Additional Bond Sale Projected Rate	4.00%	4.00%	4.00%	4.00%	4.00%
Wealth/Enrollment	341,156.91	371,568.58	384,631.24	399,008.26	416,181.76
Wealth/ADA	371,232.10	404,324.76	418,538.98	434,183.42	452,870.87
Wealth/WADA	253,887.40	261,854.01	273,146.61	283,270.28	294,920.92

**Alief Independent School District  
Financial Projection: Enrollment**

	<b>07/08</b>	<b>08/09</b>	<b>09/10</b>	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>
Pre-K	2,172	2,192	2,246	2,336	2,459	2,478	2,546	2,422
Kind	3,485	3,385	3,407	3,577	3,582	3,701	3,774	3,824
Grade 1	3,868	3,964	3,906	3,894	4,035	4,019	4,108	4,208
Grade 2	3,738	3,600	3,844	3,689	3,571	3,813	3,864	3,940
Grade 3	3,392	3,596	3,567	3,670	3,482	3,431	3,746	3,727
Grade 4	3,329	3,312	3,480	3,477	3,465	3,428	3,363	3,635
Grade 5	3,460	3,293	3,270	3,492	3,367	3,417	3,293	3,391
<b>Elementary</b>	<b>23,444</b>	<b>23,342</b>	<b>23,720</b>	<b>24,135</b>	<b>23,961</b>	<b>24,287</b>	<b>24,694</b>	<b>25,147</b>
Grade 6	3,261	3,344	3,135	3,062	3,146	3,204	3,124	3,181
Grade 7	3,240	3,199	3,193	3,083	2,929	3,117	3,154	3,166
Grade 8	3,001	3,220	3,150	3,149	3,041	2,914	3,059	3,246
<b>Middle School</b>	<b>9,502</b>	<b>9,763</b>	<b>9,478</b>	<b>9,294</b>	<b>9,116</b>	<b>9,235</b>	<b>9,337</b>	<b>9,593</b>
Grade 9	4,120	3,990	3,833	3,736	3,718	3,684	3,694	4,031
Grade 10	3,188	3,271	3,330	3,352	3,332	3,193	3,233	3,233
Grade 11	2,571	2,648	2,839	2,943	3,107	2,970	2,950	3,048
Grade 12	2,314	2,353	2,382	2,370	2,230	2,404	2,405	2,324
<b>High School</b>	<b>12,193</b>	<b>12,262</b>	<b>12,384</b>	<b>12,401</b>	<b>12,387</b>	<b>12,251</b>	<b>12,282</b>	<b>12,636</b>
<b>Grand Total</b>	<b>45,139</b>	<b>45,367</b>	<b>45,582</b>	<b>45,830</b>	<b>45,464</b>	<b>45,773</b>	<b>46,313</b>	<b>47,376</b>
Change in Enrollment	(601)	228	215	248	(366)	309	540	1,063
ADA	<b>41,143</b>	<b>41,396</b>	<b>41,641</b>	<b>41,996</b>	<b>41,987</b>	<b>42,333</b>	<b>42,792</b>	<b>43,589</b>
Change in ADA	(410)	253	245	354	(8)	346	459	797

	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>
Pre-K	2,253	2,268	2,368	2,227	2,335	2,335	2,421	2,535
Kind	3,623	3,232	3,270	3,284	3,207	3,253	3,314	3,340
Grade 1	4,238	3,856	3,578	3,535	3,566	3,636	3,696	3,696
Grade 2	3,970	3,955	3,635	3,472	3,592	3,611	3,633	3,623
Grade 3	3,849	3,729	3,849	3,452	3,570	3,542	3,534	3,524
Grade 4	3,605	3,595	3,595	3,648	3,435	3,481	3,439	3,474
Grade 5	3,536	3,377	3,397	3,424	3,342	3,332	3,299	3,295
<b>Elementary</b>	<b>25,074</b>	<b>24,012</b>	<b>23,692</b>	<b>23,042</b>	<b>23,047</b>	<b>23,190</b>	<b>23,336</b>	<b>23,487</b>
Grade 6	3,185	3,328	3,264	3,229	3,237	3,379	3,293	3,192
Grade 7	3,149	3,021	3,193	3,133	3,094	3,017	3,126	2,809
Grade 8	3,178	3,084	3,081	3,219	3,112	3,129	3,124	3,211
<b>Middle School</b>	<b>9,512</b>	<b>9,433</b>	<b>9,538</b>	<b>9,581</b>	<b>9,443</b>	<b>9,525</b>	<b>9,543</b>	<b>9,212</b>
Grade 9	3,996	4,052	3,920	3,674	3,833	3,904	3,922	3,930
Grade 10	3,357	3,470	3,396	3,416	3,392	3,225	3,287	3,332
Grade 11	2,994	3,103	3,242	3,253	3,064	3,036	2,906	2,990
Grade 12	2,383	2,461	2,560	2,650	2,520	2,631	2,632	2,542
<b>High School</b>	<b>12,730</b>	<b>13,086</b>	<b>13,118</b>	<b>12,993</b>	<b>12,809</b>	<b>12,796</b>	<b>12,747</b>	<b>12,794</b>
<b>Grand Total</b>	<b>47,316</b>	<b>46,531</b>	<b>46,348</b>	<b>45,616</b>	<b>45,299</b>	<b>45,511</b>	<b>45,626</b>	<b>45,493</b>
Increase from Prior Yr	(60)	(785)	(183)	(732)	(317)	212	115	(133)
ADA	<b>44,100</b>	<b>43,074</b>	<b>42,593</b>	<b>42,020</b>	<b>41,711</b>	<b>41,905</b>	<b>42,011</b>	<b>41,889</b>
Change in ADA	511	(1,026)	(481)	(574)	(309)	194	105	(122)

**Alief Independent School District  
Bond Sales - 2015 Referendum**

<b>Project</b>	<b>May, 2016 2015-16</b>	<b>May, 2017 2016-17</b>	<b>April, 2018 2017-18</b>	<b>April, 2019 2018-19</b>	<b>May, 2020 2019-20</b>	<b>May, 2021 2020-21</b>	<b>Total</b>
School Buses	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 9,000,000
Safety Vestibules	-	5,900,000	4,630,000	-	-	-	10,530,000
Career Center	37,100,000	34,200,000	-	-	-	-	71,300,000
Multi-Purpose Center	-	-	5,790,000	18,050,000	-	-	23,840,000
Kerr Fine Arts Addition	14,200,000	-	-	-	-	-	14,200,000
Outley Addition	1,590,000	4,450,000	-	-	-	-	6,040,000
Gymnasium Additions at MS	7,420,000	15,580,000	-	-	-	-	23,000,000
Elsik Softball Competition Field	-	334,000	-	-	-	-	334,000
Fieldhouse Weight Room	-	500,000	-	-	-	-	500,000
Olle Ensemble Room	-	306,000	-	-	-	-	306,000
Restrooms	-	-	-	11,075,000	-	-	11,075,000
ADA Restrooms	-	1,335,000	-	-	-	-	1,335,000
Crump ADA Seating	-	-	-	602,000	-	-	602,000
Youens Library Expansion	-	-	-	963,000	-	-	963,000
Capital Improvements	-	11,130,000	16,205,000	17,532,000	18,730,000	6,235,000	69,832,000
Entry Canopies	-	-	-	4,200,000	-	-	4,200,000
Reception Areas	-	-	-	843,000	-	-	843,000
Partitions, Curtains, Sound Systems	-	-	-	2,800,000	-	-	2,800,000
Pre-K Facilities	-	5,300,000	-	-	32,100,000	47,600,000	85,000,000
Unallocated	-	-	-	-	5,300,000	-	5,300,000
<b>Total</b>	<b>\$61,810,000</b>	<b>\$80,535,000</b>	<b>\$28,125,000</b>	<b>\$57,565,000</b>	<b>\$57,630,000</b>	<b>\$55,335,000</b>	<b>\$341,000,000</b>
<b>Projected I &amp; S Tax Rate</b>	<b>\$ 0.155</b>	<b>\$ 0.180</b>	<b>\$ 0.205</b>	<b>\$ 0.205</b>	<b>\$ 0.205</b>	<b>\$ 0.220</b>	
Actual/Projected Change in Rate	\$ -	\$ 0.025	\$ 0.025	\$ -	\$ -	\$ 0.015	\$ 0.065



**Alief Independent School District**  
**Financial Projection: Summary**

	<b>2018-19 Projected</b>	<b>2019-20 Budget</b>	<b>2020-21 Projected</b>	<b>2021-22 Projected</b>	<b>2022-21 Projected</b>
<b>Food Service Fund</b>					
<b>Revenues</b>					
5751 Food services - meals	\$ 2,000,427	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000
5742 Investment earnings	148,452	125,000	100,000	100,000	100,000
5749 Miscellaneous	20,377	50,000	50,000	50,000	50,000
<b>5700 Total local revenue</b>	<b>2,169,256</b>	<b>2,325,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>
5829 Miscellaneous state revenue	149,519	150,000	150,000	150,000	150,000
5919 Miscellaneous federal revenue	706,082	700,000	700,000	700,000	700,000
5921 School breakfast program	5,443,587	5,600,000	5,712,000	5,826,200	5,942,700
5922 School lunch program	17,480,328	18,000,000	18,360,000	18,727,200	19,101,700
5923 USDA commodities	2,058,927	2,200,000	2,200,000	2,200,000	2,200,000
<b>5900 Total federal revenue</b>	<b>25,688,924</b>	<b>26,500,000</b>	<b>26,972,000</b>	<b>27,453,400</b>	<b>27,944,400</b>
<b>5000 Total revenues</b>	<b>28,007,699</b>	<b>28,975,000</b>	<b>29,422,000</b>	<b>29,903,400</b>	<b>30,394,400</b>
<b>Expenditures</b>					
6111-6139 Salary & Wages	9,692,258	10,344,224	10,550,000	10,550,000	10,550,000
6141 Medicare	133,246	133,105	135,000	135,000	135,000
6142 Group Health	2,100,307	2,222,145	2,250,000	2,250,000	2,250,000
6146 TRS Stat Min	834,879	920,322	950,000	950,000	950,000
6145-6149 Misc Benefits	40,782	40,000	40,000	40,000	40,000
<b>6100 Total payroll costs</b>	<b>12,801,472</b>	<b>13,659,796</b>	<b>13,925,000</b>	<b>13,925,000</b>	<b>13,925,000</b>
6210-6249 Professional Services	50,289	56,000	60,000	60,000	60,000
6260-6299 Misc Contracted Services	115,891	111,000	115,000	115,000	115,000
<b>6200 Total contracted svcs.</b>	<b>166,180</b>	<b>167,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
6300 Supplies & materials	15,166,438	15,507,454	15,817,500	16,133,800	16,456,000
6400 Other fees	38,593	44,750	45,000	45,000	45,000
6600 Capital outlay	510,452	196,000	2,319,500	100,000	100,000
<b>6000 Total expenditures</b>	<b>28,683,135</b>	<b>29,575,000</b>	<b>32,282,000</b>	<b>30,378,801</b>	<b>30,701,000</b>
<b>Revenues (Under)</b>					
<b>Expenditures</b>	(675,436)	(600,000)	(2,860,000)	(475,400)	(306,600)
Fund Balances, beginning	5,531,956	4,856,520	4,256,520	1,396,520	921,121
<b>Fund Balances, ending</b>	<b>\$ 4,856,520</b>	<b>\$ 4,256,520</b>	<b>\$ 1,396,520</b>	<b>\$ 921,121</b>	<b>\$ 614,521</b>

The proceeds of the District's bond sales and the capital projects expenditures are accounted for in Capital Projects Funds which are budgeted on a project basis and are not legally adopted by the Board. The voters of the District approved a \$341 million bond referendum in May of 2015. These bond proceeds will be used to fund: 1) new construction, 2) major and minor renovation projects at existing facilities and 3) other capital improvements throughout the District. The first bonds from this referendum were issued in June of 2016.

Project	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
School Buses	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 9,000,000
Safety Vestibules	-	5,900,000	4,630,000	-	-	-	10,530,000
Career Center	37,100,000	34,200,000	-	-	-	-	71,300,000
Multi-Purpose Center	-	-	5,790,000	18,050,000	-	-	23,840,000
Kerr Fine Arts Addition	14,200,000	-	-	-	-	-	14,200,000
Outley Addition	1,590,000	4,450,000	-	-	-	-	6,040,000
Gymnasium Additions at MS	7,420,000	15,580,000	-	-	-	-	23,000,000
Elsik Softball Competition Field	-	334,000	-	-	-	-	334,000
Fieldhouse Weight Room	-	500,000	-	-	-	-	500,000
Olle Ensemble Room	-	306,000	-	-	-	-	306,000
Restrooms	-	-	-	11,075,000	-	-	11,075,000
ADA Restrooms	-	1,335,000	-	-	-	-	1,335,000
Crump ADA Seating	-	-	-	602,000	-	-	602,000
Youens Library Expansion	-	-	-	963,000	-	-	963,000
Capital Improvements	-	11,130,000	16,205,000	17,532,000	18,730,000	6,235,000	69,832,000
Entry Canopies	-	-	-	4,200,000	-	-	4,200,000
Reception Areas	-	-	-	843,000	-	-	843,000
Partitions, Curtains, Sound Systems	-	-	-	2,800,000	-	-	2,800,000
Pre-K Facilities	-	5,300,000	-	-	32,100,000	47,600,000	85,000,000
Unallocated	-	-	-	-	5,300,000	-	5,300,000
<b>Total</b>	<b>\$61,810,000</b>	<b>\$80,535,000</b>	<b>\$28,125,000</b>	<b>\$57,565,000</b>	<b>\$57,630,000</b>	<b>\$55,335,000</b>	<b>\$341,000,000</b>

### Long-Range Plan for Capital Projects

Each year the District presents a long-range facilities plan document to the Board as part of the overall long-range planning process. Development of the Long-Range Plan involves a comprehensive assessment of the District's forecasted capital expenditure requirements and consideration of the projected revenues necessary to meet those requirements. This plan is dynamic and is updated and refined on an annual basis with the most current data available. Annual evaluation of this plan ensures that short term financial decisions are made only after careful consideration of the long-term financial consequences.

The first step in this planning process is to project student enrollment, which is done by grade level, using a ten-year forecast. Any new facility requirements are determined using these enrollment estimates. A Capital Improvement Plan is developed during the bond referendum planning process, and is refined on an annual basis, based on a needs assessment. Once these expenditure needs are known, a financial plan is developed to meet these needs.

### Major Capital Projects & Impact on General Operating Budget

Capital projects can affect operating costs through four primary ways: utilities, increased staffing, custodial and maintenance costs and insurance. The most significant impact on the operating budget occurs when a new school/building is constructed and all of the recurring costs like staffing and utilities are added to the operating budget.

## Capital Projects (continued)

### Major Capital Projects & Impact on General Operating Budget (continued)

**Utilities** – The 2019-20 budget for utilities (including electricity, gas, water and phones) increased approximately \$145,000 from the 2018-19 budget. This is mostly due to a 6% increase in the budget for water due to a City of Houston water bill increase and minor increases in other utilities.

The District participates in the Texas SCORE (School Conserving Resources) Program and receives direct cash rebates through this program. The SCORE Program is a market transformation program offered to K-12 school districts and higher education customers in the CenterPoint Energy, Inc. electric distribution service territory. The program helps administrators and facility supervisors operate their buildings more efficiently by understanding the technical and financial benefits of investing in energy efficiency. The program is of no cost to participants and provides a framework for implementing a wide range of efficiency measures. Customers enrolling in the program receive technical and energy management assistance to help them make decisions about cost effective investments in facility energy efficiency. Partners also receive direct cash incentives for completed energy efficiency projects that reduce peak electric demand. Incentives are worth \$125/kW plus \$0.02/kWh for lighting projects and \$165/kW plus \$0.03/kWh for HVAC projects that reduce peak kW demand. The following chart details the incentives we have received and the estimated energy savings.

Fiscal Year	Annual Energy		Project
	Incentive Paid	Savings /KwH	
2007	\$13,293	174,796	Holmquist new; Chancellor & Sneed 8 classroom additions
2008	12,543	129,752	Chambers HVAC, Misc. Roofs
2009	46,329	626,774	Phase 1 Lighting retrofit ( 5 of 8 campuses)
2010	22,933	247,906	2009 Roof Replacement
2010	28,215	403,391	Chambers, Chancellor, Smith Phase 1 Retrofit (3 of 8)
2010	12,217	99,236	O'Donnell Chiller Replacement
2011	217,998	3,219,660	Phase 2 & 3 Lighting retrofit
2011	75,057	692,180	Balance of Phase 3 Retrofit & Hastings HVAC
2012	21,162	249,238	Phase 4 Gym/Café Light retrofit to T5-Highbay
2012	15,402	98,362	Chiller Replacement - Hicks, Crossroads, Kerr, & Maintenance
2014	1,664	13,260	Chiller Replacement - Smith, LED lights Hicks & Youngblood
2015	5,764	36,518	Chiller Rep - Chancellor, LED lights at Natatorium & ASF DX Unit
2016	6,153	21,866	Chiller Replacement - Smith Elementary
2018	51,551	325,867	Middle School Gyms, Outley Addition, Mata & Collins Roofs
2018	13,437	133,401	Lighting and HVAC at Career Center and Holub
2019	29,033	199,251	Taylor Roof Replacement
	<u>\$ 572,752</u>	<u>6,671,458</u>	

**Staffing & Custodial / Maintenance Costs** – There were minimal increases to 2019-20 staffing costs due to capital projects. Any costs are detailed in the project descriptions.

**Insurance** - Unlike homeowners, Alief ISD does not purchase insurance covering every loss. Instead, the district purchases a loss value for the total district. The District has coverage of up to \$100,000,000 in covered losses. The property insurance budget for 2019-20, remained flat. The cost fluctuates in the market based on current or recent events such as excessive hurricanes and/or tornadoes throughout the country.

## Capital Projects (continued)

### Major Capital Projects & Impact on General Operating Budget (continued)

The following listing details the current (2018-19 and 2019-20 major capital projects) funded by 2019 and 2020 Bond proceeds, and the impact the project will have on the District's operating budget. For this purpose, major is defined as a project with a budget of \$1,000,000 or greater.

- **School Buses** – Each year the district purchases a number of buses to continue a replacement cycle program to cycle out older buses. With the 2015 Referendum, we began purchasing the replacement cycle of buses using \$1.5 million of bond funds in each of the scheduled bond issuances.

#### Capital Projects Fund

Vehicles - 2019 Series	\$ 1,500,000
Vehicles - 2020 Series	<u>1,500,000</u>
	<u>\$ 3,000,000</u>

- **Multi-Purpose Center** – The Multi-Purpose Center will have “flexible square footage” for a professional learning facility and will also include an auditorium with 1,200 seats. It will house a District Performing Arts Center and a Professional Development Learning Center. The center will be utilized for large District-wide performances, elementary, intermediate and middle school events that need large stage / audience space, host community events and host UIL Events. In addition, for Fine Arts purposes, the facility will include all equipment, green room, and dressing rooms, 4 large rooms for ensembles to rehearse and an art gallery and walls for hanging 700 pieces of art. The District hired a realtor to find an existing space to purchase and renovate. This space was purchased in 2018, from the 2018 Bond Sale. Construction has not yet begun, but a contractor has been selected. Currently, a traffic study required by the City of Houston is being performed before construction can begin. There is no budgeted operating impact for 2019-20.

#### Capital Projects Fund

Land/Building	<u>\$ 23,840,000</u>
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- **Restrooms** – The restrooms at multiple campuses will be upgraded to have at least one ADA compliant restroom facility for students, staff and visitors. The project includes a multitude of changes including door widths, facility and stall sizes, hardware and plumbing requirements. Each facility included is one that has some form of deficiency. The project was originally bid and began renovations at the first nine campuses during the summer of 2018. The remaining facilities will continue through the 19-20 year and summer of 2020 with a new contractor that was recently awarded. There is no identified impact on the operating budget.

#### Capital Projects Fund

Construction	<u>\$ 11,075,000</u>
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## Capital Projects (continued)

### Major Capital Projects & Impact on General Operating Budget (continued)

- **Entry Canopies** – The entry canopies at the front of the buildings for ten campuses need updating for both aesthetics and functionality to be in line with newer designed schools. The amount per school varies, but generally the amount needed was \$420,000 per site. The canopies help visitors identify the main entrance and can enhance the overall perception visitors have with the school upon entry to the site. Functionally, they serve as weather shelter for car riders and those waiting in front of the school, and they also provide site identification from the nearby roadways. There is no impact on the operating budget.

#### Capital Projects Fund

Construction	<u>\$ 4,200,000</u>
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- **Partitions, Curtains & Sound Systems** – During the bond steering process, the steering committee felt that our stages in schools had been overlooked for years as needing upgrades to the curtains, partitions (for sound) and sound amplification systems. Most campuses have small portable karaoke style speakers and microphones and curtains that were original to the construction of the building with staining and fabric degradation. The stage is where parents come to watch productions and awards ceremonies, so these stage areas need to have effective sound and look presentable. With proper care and maintenance of the upgrades, the lifespan should be over 20 years, so bond proceeds were a fitting way to fund these costly upgrades. All elementary, intermediate and middle schools are included with some needing curtains but all needing sound systems. There is no impact on the operating budget.

#### Capital Projects Fund

Construction	<u>\$ 2,800,000</u>
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- **Pre-K Facilities** – One of the District's priorities is to develop a comprehensive multi-year plan which includes programming, facilities and funding for Full Day Prekindergarten to all eligible students. Currently our Construction & Facilities department is working with Huckabee Architects on programming the development phase of our Pre-K Facilities. The scope of the work could vary throughout the project to include the construction of a stand-alone center, 8 classroom additions, retrofitting existing classrooms or a hybrid of all three. A 2019-20 Full Day PK Task Force / Committee has been created and has begun to meet. This year we piloting a full day PK program at 5 campuses. Information gathered from this pilot will be used by the task force as they develop a plan for 2020-21 and beyond. The full day pilot required hiring 16 PK aides, but the budget for 15 of them is being funded by Title I (\$25K in the general fund and \$375K in title funds). Also, the budget for 12 existing PK teachers (\$708K) is being moved to title funds. The PK Task Force is made up of District personnel, so there is no budget impact.

#### Capital Projects Fund

Construction	\$ 78,000,000
Architects/Fees	7,000,000
	<u>\$ 85,000,000</u>

**Major Capital Projects & Impact on General Operating Budget (continued)**

- **Upgrade HVAC at Elsik High School** - This project encompass the complete replacement and/or upgrade of the HVAC system in the original building including the replacement of all chillers, air handlers, terminal boxes, building management controls, and associated piping and ductwork as needed. The new system will provide a more energy efficient and code compliant HVAC system in the building. By providing more outside fresh air into the buildings, the system will become compliant with current code, and will provide significantly improved indoor air quality. The higher equipment efficiency will help offset the utility usage from conditioning the increased levels of outside air. We anticipate that the net effect of the increased efficiency combined with the additional levels of outside air going through the system will provide a slight savings on the utilities budget. This project will be phased over two summers and will be complete in August of 2020. Phase one budget is \$12,200,000. The Phase two budget is \$11,879,000.

**Capital Projects Fund**

Bldg improvements - Elsik	\$ 24,079,000
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- **RTU Replacement at Olle and Killough**- These projects encompass the replacement of all existing roof top mounted outside air handling units (RTU's) which have reached their end of service life. These units provide conditioned outside air to the building in order to meet current ASHRAE standards and the IECC energy code. The work includes: the removal of the existing units; modification of the roof curbs, piping and electrical service; the installation of the new units and the reconnection of the building management controls. By providing more outside fresh air into the buildings, the systems will not only come into compliance with current codes but will provide improved indoor air quality. The higher efficiency equipment provides a slight savings on the utilities budget. This work at Olle was completed in summer 2019 and Killough is scheduled for the summer of 2020.

**Capital Projects Fund**

Bldg improvements - Olle	\$ 1,000,000
Bldg improvements - Killough	1,426,000
	\$ 2,426,000

- **RTU Replacement and Refurbishment at Boone** - This project encompass the replacement of some existing roof top mounted DX air handling units (RTU's) which have reached their end of service life and the refurbishment of others. These units provide conditioned air to the building. These units are in need of replacement and extensive repairs. For the units to be replaced the work includes: the removal of the existing units; modification of the roof curbs, piping and electrical service; the installation of the new units and the reconnection of the building management controls. For the units to be refurbished the work includes: repair/replacement of compressors, fans, motors, and new DDC controls to all refurbished units. The higher efficiency of replaced equipment provides a slight savings on the utilities budget and the refurbished units extend the life of existing assets. This work is scheduled for summer 2020.

**Capital Projects Fund**

Bldg improvements - Boone	\$ 902,000
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## Capital Projects (continued)

- **Roof Replacement at Miller Intermediate**, This project will encompass the complete roof replacement of the original roof that was installed when Miller was constructed in 2000. The roof has reached the end of its life performance expectation. The new roof will provide better energy performance through upgraded insulation and a lighter surface as well as ensure improved indoor air quality through the elimination of water intrusion.

### Capital Projects Fund

Bldg improvements - Miller                      \$     1,266,000

The following schedule details the ages of our existing facilities.

1964-1989			1990-1999		
Age	Building	Year Built	Age	Building	Year Built
55	Youens	1964	29	Sneed	1990
51	Alief Middle School	1968-1970	28	Best	1991
50	Boone	1969	27	Kerr	1992
49	Martin	1970	26	Outley	1993
48	Chambers	1971	26	O'Donnell	1993
47	Smith	1972	25	Owens	1994
46	Hastings	1973-1978	24	Klentzman	1995
45	Mahanay	1974	23	Hicks	1996
45	Olle	1974	23	Youngblood	1996
44	Kennedy	1975	22	Bush	1997
42	Chancellor	1977	18	Collins	1999
42	Killough	1977	18	Mata	1999
40	Liestman	1979	18	Ninth Grade Center	1999
40	Petrosky	1979			
38	Holub	1981			
38	Elsik	1981-1985			
37	Heflin	1982			
36	Cummings	1983			
36	Albright	1983			
35	Alexander	1984			
35	Rees	1984			
32	Hearne	1987			
31	Annex	1988			
30	Landis	1989			
<b>30 Years and Older - Twenty-four</b>			<b>20-29 Years Old - Thirteen</b>		
2000-2009			2010-2019		
Age	Building	Year Built	Age	Building	Year Built
17	Miller	2000	1	Center for Advanced Careers	2018
16	Taylor	2001			
14	Budewig	2003			
12	Horn	2005			
10	Holmquist	2007			
<b>10-19 Years Old - Five</b>			<b>0-9 Years Old - One</b>		

**Maintenance Capital Projects - Facility Assessments**

The long range plan is the vehicle used to concisely list the pressing capital improvement projects that our Maintenance Department feels are the most urgent to address. The year by year totals show a forecast of capital needs by location and facility building system. This section shows the projects coming for the subsequent scheduled bond sales and allows for the ongoing changes required as some building systems reach end of life prior to the expected date.

Each year, Maintenance and Construction Departments work together to determine if a building system has reached the lifespan earlier than expected. When project needs are found during the year that are not part of the summer bond sale, several options exist to fund such projects. In recent years, the district has utilized some unassigned bond funds from projects that come in under budget. The district has also utilized funds from the general fund that were transferred to the capital projects fund to cover the abundance of needs during the previous years.

**Replacement Schedules & Useful Life Assumptions**

It is not an easy task to maintain documentation for all of the many systems, types of equipment, roofing, flooring, etc. that exist in the many campuses and buildings of a District the size of Alief. Our maintenance department has primarily focused on the big ticket items which are the basis for many items on the Long Range Plan. They have spreadsheets that show age, previous replacements and projected replacements. They have these for: carpeting/gym floors; roofing; HVAC major equipment; and fire alarms. As a district we have a strong philosophy of maintain and repair rather than replacement, so we have not moved any further into documenting other items. For some large ticket items like wall vinyl, the wear and appearance is so related to use/abuse by students that it is hard to come up with a standard cycle. In some instances “new” vinyl at some schools looks worse than 20 year old vinyl at others. Other items like boilers and water heaters are repaired as needed when they break or leak. The same is true for smaller items related to HVAC. For electrical systems, as long as we can get parts, we can maintain our electrical distribution systems indefinitely. We also hired a firm that did a comprehensive facility assessment as part of the research for the Bond Steering Committee. This assessment has been and will be used as another planning tool for future project planning.

	<b>Useful Life in years (unless noted)</b>
<b>Carpeting</b>	20
<b>Roofing</b>	
Singleply & Modbit	3 yrs after warranty expiration
Hyload built up	8 yrs after warranty expiration
<b>HVAC</b>	20
AC chiller	15
Rooftop equipment	25
Water cooled chillers	30
Water cooled centrifugal	20
Stainless steel cooling tower	15
Galvanized cooling tower	15



## Capital Projects (continued)

### Maintenance Capital Projects - Facility Assessments (continued)

The following schedules include the detailed campuses, projects and amounts of the total current and planned maintenance capital projects. In some cases, like projects have been combined to one line to condense the length of the project lists. The project schedules for the current year and next three years are tentative and subject to change as needed.

#### 2018-19

Year	Campus	Project	Amount
2019	Elsik	HVAC Replacement Phase 1	\$ 12,200,000
2019	Miller	Roof Replacement	1,266,000
2019	Olle	HVAC - RTU Replacement	1,000,000
2019	Kerr	Carpet Replacement	421,000
2019	Liestman	Carpet Replacement	310,000
2019	Elsik	Elevator Replacement	300,000
2019	Hastings North	Elevator Replacement	300,000
2019	Petrosky	Carpet Replacement	297,000
2019	Albright	Cooling Tower Replacement	250,000
2019	Budewig	Cooling Tower Replacement	200,000
2019	NGC	Cooling Tower Replacement	157,000
2019	Hastings south	Elevator Replacement	150,000
2019	Districtwide	Bldg Mgmt Controls Migration Upgrades	100,000
2019	Warehouse	HVAC - Boiler Replacement	75,000
2019	Owens	Gym Flooring Replacement	32,000
2019	Unassigned		474,000
			\$ 17,532,000

## Capital Projects (continued)

### Maintenance Capital Projects - Facility Assessments (continued)

**2019-20**

Year	Campus	Project	Amount
2020	Elsik	HVAC Replacement Phase 2	\$ 11,879,000
2020	Killough	HVAC - RTU Replacement	1,426,000
2020	Boone	HVAC - RTU Replacement	902,000
2020	HNGC	Carpet Partial Replacement	687,000
2020	Olle	Carpet Replacement	531,000
2020	Youngblood	Carpet Replacement	396,000
2020	Klantzman	Chiller Replacement	396,000
2020	Bush	Carpet Replacement	388,000
2020	Hicks	Carpet Replacement	370,000
2020	Kerr	Roof Replacement Partial	357,000
2020	AMS	Cooling tower Replacement	264,000
2020	Miller	Cooling tower Replacement	231,000
2020	Mahanay	Window Replacement	145,000
2020	Alexander	Window Replacements	130,000
2020	Horn	Cooling tower Replacement	100,000
2020	Districtwide	Bldg Mgmt Controls Migration Upgrades	100,000
2020	Martin	Window Replacement	86,000
2020	AMS	Fire Alarm Replacement Partial	53,000
2020	Miller	Fire Alarm Replacement Partial	53,000
2020	Klantzman	Gym Flooring Replacement	40,000
2020		Unassigned	196,000
			\$ 18,730,000

**2020-21**

Year	Campus	Project	Amount
2021	Youens	HVAC Replacement - Partial - A Wing	\$ 2,374,000
2021	District Wide	Chiller Conversion	1,137,000
2021	Kennedy	Roof Replacement Partial	496,000
2021	Holmquist	Traffic Study Obligations - Addit parking	410,000
2021	O'Donnell	Traffic Study Obligations - Relocation	410,000
2021	Heflin	Carpet Replacement	287,000
2021	Liestman	Boiler and Building Controls Replacemen	229,000
2021	Taylor	Cooling Tower Refurbishment	200,000
2021	Albright	Roof Replacement Partial	180,000
2021	ASF	Carpet Replacement	150,000
2021	Hearne	Traffic Study Obligations - Side/cross w alks	137,000
2021	Districtwide	Bldg Mgmt Controls Migration Upgrades	100,000
2021	Holub	Roof Replacement Partial - Central Plant	43,000
2021	Hicks	Gym Flooring Replacement	41,000
2021	Youngblood	Gym Flooring Replacement	41,000
			\$ 6,235,000

## Capital Projects (continued)

### Capital Outlay Expenditures in the General Fund

The amount of money budgeted for capital outlay in the general fund was significant in past years due to additional resources being available. However, due to budget constraints, the capital outlay funded by the general fund was significantly reduced for 2016-17 and 2017-18 and almost completely cut for 2018-19. The amount for 2019-20 has been increased, but not to the levels where it was.

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Budgeted 19-20
Capital outlay	\$ 5,735,983	\$ 2,080,619	\$2,479,110	\$ 44,130	\$ 760,700

#### 2018-19

Campus/ Department	Project	Cost
Districtwide	Miscellaneous Projects < \$50K	\$ 44,130

#### 2019-20

Campus/ Department	Project	Cost
Maintenance	Reserve for unexpected capital	\$ 150,000
Transportation	Bus wash, generator & other equip.	385,000
Printing Services	Two printing presses	121,000
Police	Vehicles	48,200
MIS	Document storage	33,500
Districtwide	Miscellaneous < \$25K	23,000
		\$ 760,700

# Financial Section

# General Fund

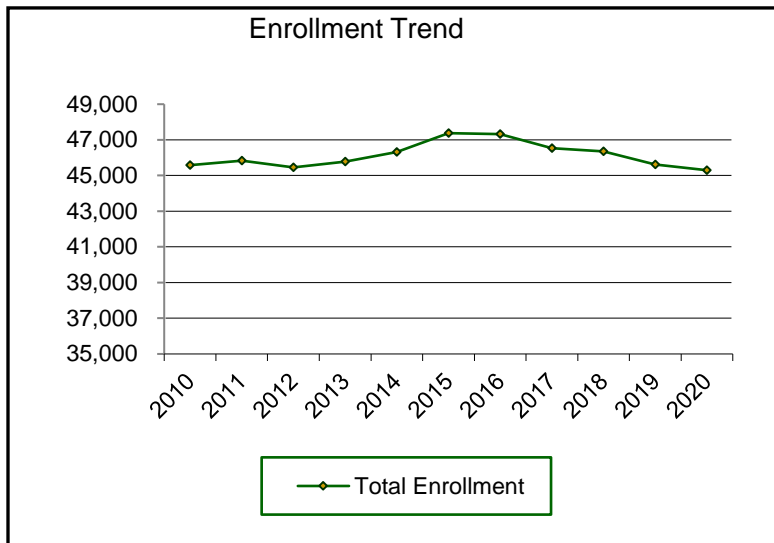
**General Fund Overview**

The General Fund is used to account for all financial transactions not properly included in other funds. The principal sources of revenue include local property taxes and state aid. Expenditures include all costs associated with the daily operations of the schools.

**Enrollment Trend**

The first step in building the General Fund budget is to develop accurate estimates of student enrollment. State revenue estimates, as well as campus expenditure and staffing allocations, rely heavily upon enrollment data. In February of each year, a Long-Range Plan is presented to the Board which details enrollment projections, facilities plans and the resulting financial forecast.

The primary enrollment forecasting technique used by the District is the cohort-survival method. This model uses historical data to project the number of students based on a survival rate. In addition to cohort-survival techniques, linear regression and demographic information are incorporated into these projections.



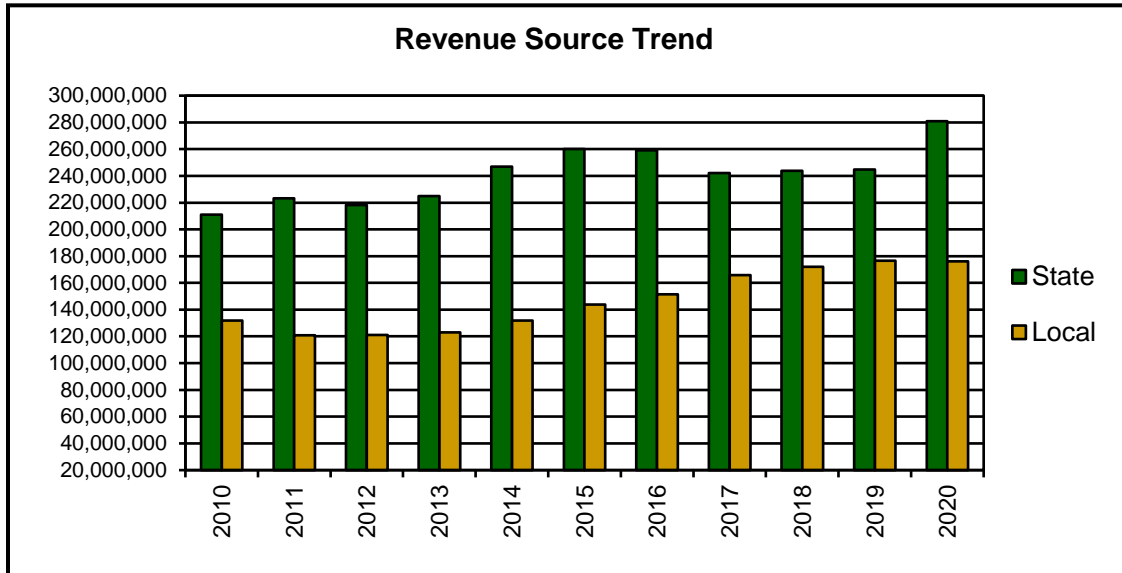
and demographic information are incorporated into these projections.

The District experienced fairly significant increases in enrollment during the 1990's of approximately 1,300-1,500 students per year. For the last 10 years, enrollment fluctuations were fairly small, with the exception of 2014-15 (+1,063 or 2.30%). With a large number of students residing in apartments, enrollment variations are most directly tied to apartment occupancy rates. There is very minimal residential construction within the district boundaries and minimal amounts of vacant land for such construction. In the last four years, the district has had slight enrollment declines (< 2%) each year. These declines are partially due to competition from charter facilities combined with changes in apartment occupancy rates. For 2019-20, the projection is for a minimal decrease in enrollment of 317 students (0.69%) to 45,299. Projections for subsequent years are based on relatively flat enrollment.

District personnel continually monitor enrollment and apartment occupancy rates throughout the year. Contingency plans are implemented when actual enrollment is significantly different from these estimates.

**Revenue Trends and Assumptions**

Approximately 60% of the funding in the General Fund will come from the State in fiscal year 2019-20 – up from 56% in 2018-19. The remainder of the revenue necessary to fund operating expenditures is derived primarily from local property taxes.



**Local Revenue**

The primary source of local revenue is tax collections. In order to budget tax revenue, district personnel must estimate the property value, apply the tax rate to that value and estimate the collection percentage. State law requires the district to adopt a budget by August 31<sup>st</sup> of each year. The Harris County Appraisal District (HCAD) appraises all District property and the district must receive the certified tax rolls prior to adopting a tax rate. HCAD provided the certified tax roll to the district in time to adopt a tax rate immediately following budget adoption at the August 27, 2019, Board meeting.

We are currently projecting an adjusted property value of approximately \$16.8 billion for 2019-20 – an increase of 7.35%. This follows increases of 4.12% and 2.31% for the 2017-18 and 2018-19 fiscal years, respectively. Based on these trends and the overall condition of the housing market in the Houston area, continued moderate growth in values (4.0%) is projected.

The local property tax revenue budget was computed using a tax rate of \$1.0391 – a reduction of approximately 8.6 cents from the 2018-19 tax rate. This tax compression was mandated by the passage of House Bill 3 (H.B. 3) in the 86<sup>th</sup> Legislative session. The district’s tax rate is divided into three components - H.B. 3 changes were applied to each of these components as follows:

- **Tier I Tax Rate:** Alief ISD’s Tier I rate was \$1.00. The state compression percentage for the Tier 1 rate was 93%; therefore, Alief ISD’s Tier 1 rate was reduced to \$0.93.
- **Enrichment Tax Rate:** The enrichment tax rate is defined as any tax effort in excess of the Tier 1 rate. The enrichment rate is divided into golden pennies & copper pennies in the State funding formula.
  - Golden pennies were increased from 6 to 8 under H.B. 3. There is no compression for golden pennies.
  - The compression rate for copper pennies for 2019-20 is 0.64834. This rate was calculated based on the increase in the guaranteed yield in the State funding formula from \$31.95 in 2018-19 to \$49.28 in 2019-20 (\$31.95/\$49.28). Alief ISD’s 4.5 copper pennies were compressed to 2.91 pennies.
- **Total M&O Tax Rate** – The resulting total general fund tax rate is \$1.0391 (\$0.93+\$0.08+\$0.0291).

Current tax revenue is budgeted at \$169.0 million for 2019-20, down slightly from the previous year due to the combination of the increase in property value and the reduction in the tax rate.

### **State Revenue**

The Texas Legislature meets biennially, during odd numbered years. The structure of the school finance system remained relatively unchanged with no significant increases in funding for many years. However, HB 3 that passed during the 86<sup>th</sup> session in May, 2019, provided significant increases in funding, required increases in teacher compensation and mandated reductions in local property taxes. While the overall structure of the funding formula remained basically the same, significant new funding sources were added and existing elements were changed.

Under Tier I of the State system, the State subsidizes tax receipts as needed to produce a basic allotment for each student in average daily attendance. Previously, to be eligible for this subsidy, a District had to levy a property tax of at least \$1.00 per \$100 of taxable value. This rate was reduced to \$0.93 in HB 3. The basic allotment, which had not changed since 2015, was increased from \$5,040 in 2018-19 to \$6,160 for 2019-20.

In addition to the increase in the basic allotment, other changes included the following:

- New Early Education Allotment for students in grades K-3 who are economically disadvantaged or limited English proficiency
- New College, Career, Military Readiness Outcomes Bonus with funding paid for each annual graduate above a certain threshold percentage
- New Teacher Incentive Allotment with a goal of providing a six-figure salary for teachers and to prioritize high needs areas and rural district campuses
- New Dyslexia Allotment
- Significant increases in compensatory education funding with weights increasing from 0.20 to 0.225-0.275 based on the census block for educationally disadvantaged students
- Expansions in CTE funding, increases in the Mainstream Special Education weighted funding, funding for an extended school year, and funding for dual language programs
- Funding elements eliminated include the High School Allotment, the Gifted and Talented Allotment, the Staff Allotment and the Cost of Education Index.
- Changed from the use of previous year to current year property values in the calculation of the local share of entitlements

Alief ISD's total State/local Tier I entitlement is projected to increase by \$49.1 million due to these changes in HB 3. Once the total Tier I entitlement is calculated it is divided into the State and local portions. Current year property value is now used to determine the local portion of the Tier I entitlement. Prior to HB 3, prior year property value was used. As local property value increases, the State portion of Tier I decreases. As a result of the change to current year value, districts with increasing values no longer benefit from those increase for one year before State funding is reduced. The local share of Tier I will increase approximately \$2.3 million in 2019-20 due to the change to current year values coupled with the reduction in the Tier 1 rate to 0.93 cents. Therefore, overall Tier 1 funding is projected to increase by \$46.8 million as compared to 2018-19 Tier 1 funding.

Texas districts also receive Tier II (or enrichment) funding. In the first level of Tier II (Golden Pennies), the State subsidizes tax receipts as needed to produce a guaranteed level of revenue per student per penny of property tax levy for a certain number of pennies above the Tier 1 rate. HB 3 changed the number of Golden Pennies from six to eight. The guaranteed yield for Golden pennies is now set at the 160% of the basic allotment – \$98.56 for 2019-20. Prior to HB 3, the yield on these pennies was tied to Austin ISD's wealth level (\$106.28 for 2018-19). This change in determining the yield means that districts will no longer see automatic increases in Tier II each year – increases will only occur through Legislative action to increase the basic allotment. Alief ISD's funding in Tier II level one is projected to increase \$5.4 million in 2019-20 due to the increase in the number of Golden Pennies, the decrease in the yield, and the use of current year values to calculate the local share.

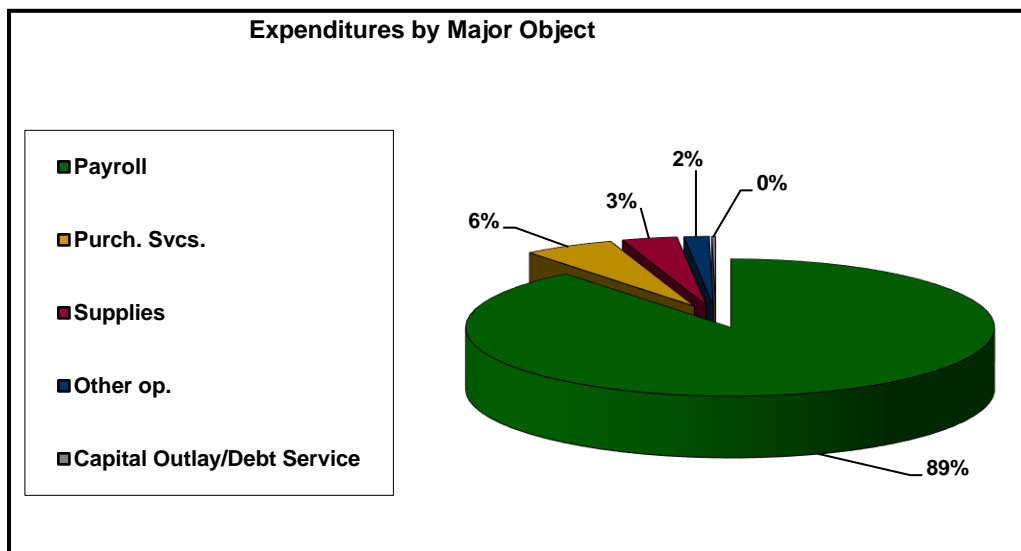
**State Revenue (continued)**

Any additional pennies above the compressed rate (\$0.93) plus the 8 Golden Pennies are called Copper Pennies and generate the second level of Tier II funding. The yield on Copper Pennies was increased from \$31.95 to \$49.28; however, districts were also required to reduce the number of copper pennies. Tier II level two funding is projected to increase by \$1.4 million for 2019-20 due to the increase in the guaranteed yield, the reduction in the number of Copper Pennies, and the use of current year values.

Given the significance of the changes and the timing of the passage of HB 3, developing realistic projections of State funding was difficult for the 2019-20 budget year. Many components are still under development and subject to Commissioner rule making. The Texas Education Agency has a dedicated web site for HB 3 that includes correspondence from the Agency as well weekly videos addressing various topics. District personnel are continuing to monitor all information coming from the Agency and will make appropriate budget adjustments as new information becomes available.

**Expenditure Summary**

The proposed General Fund expenditure budget for 2019-20 is \$457.6 million. This budget is an increase of approximately 6.58% from projected fiscal year 2018-19 expenditure levels.



Approximately 89% of the district’s budget is in the area of payroll and employee benefits. Due to budget constraints, the district was not able to provide a salary increase for staff in 2018-19. In any year where the basic allotment is increased (which includes 2019-20), HB 3 mandates salary increases for the majority of employees. These requirements are as follows:

- 30% of the increase per ADA for the current year vs. the prior year must be spent to provide compensation increases to non-administrator employees (\$15.7 million in Alief for 2019-20)
- 75% of that 30% must be spent to increase compensation for teachers, nurses, librarians & counselors – prioritizing differentiated compensation for classroom teachers with more than 5 years of experience (\$11.8 million in Alief for 2019-20)



**Expenditure Summary (continued)**

Based on these requirements and district goals for retaining and recruiting quality staff, the Board approved a 6% of midpoint salary increase for all staff excluding teachers. Teachers with 1-5 years of experience received an additional \$500 above the 6% standard increase. Teachers with 6+ years of experience received an additional \$1,500 above the 6% standard increase. The starting salary was increased to \$57,400. The total cost of the salary increase was \$20.7 million which exceeded the requirements of HB 3. Additionally, when comparing the total compensation plan (salary plus benefits) to other area districts, Alief remains at or near the top. Alief offers employees a “benefit rich” health insurance plan at a very low comparative cost. The general fund cost for this benefit is approximately \$40 million (8.7% of the general fund budget).

The majority of base staffing positions are allocated based on enrollment. With a decrease of slightly over 700 in enrollment for 2018-19 and a projected decrease of approximately 300 for 2019-20, ratio based teaching and other campus professional positions were reduced. However, targeted increases were necessary to provide staff for specific purposes as follows:

- Additional clerical, professional and teacher positions due to the increase in the number of identified special education students
- Supplemental units to provide support to identified “improvement required” schools including administrators, counselors, specialists, interventionists, teachers and paraprofessional staff
- Additional positions in the transportation department to provide homeless transportation in-house in lieu of contracting for these services

These changes resulted in an overall increase in staffing of 56.5 personnel units. The net cost however was minimal when taking into account offsetting revenue increases (special education funding) or cost reductions in other areas (contracted services).

Overall non-payroll related expenditures remained relatively flat with campus base per-pupil allotments staying flat and other budget increases held to a minimum.

	2017-18	2018-19
Elementary base allotment	\$ 93.00	\$ 96.00
Intermediate base allotment	97.00	97.00
Middle base allotment	101.00	101.00
High school base allotment	112.00	112.00

Other continuing areas of budgetary focus included the technology plan (\$3.6 million) and student tutorial funding (\$1.4 million).

**Fund Balance Impact**

Current projections indicate that the district will increase fund balance by approximately \$4.7 million for fiscal year 2018-19 bringing ending fund balance to approximately \$98.7 million. For the majority of the 2018-19 fiscal year, the district was projecting a reduction in fund balance due primarily to the difference between budgeted and actual enrollment. However, the Legislature approved a supplemental appropriation (\$10.6 million for Alief) for districts that had seen lower than expected property value growth following Hurricane Harvey which hit in August of 2017.

The fiscal year 2019-20 the adopted budget is a surplus budget of \$12.2 million. The district adopted a surplus budget in order to re-build fund balance, reserve funds for expansion to full day Pre-K in the future, reserve funds for potential expenditure increases in 2020-21 and provide a cushion for errors in estimates given the significance of the changes from HB 3. Projected fund balance at August 31, 2020, represents approximately 24.24% of annual budgeted expenditures or approximately 3 months of expenditures. This is a healthy fund balance level which provides needed stability given uncertainty in projections of future revenues and expenditures.

## General Fund

### *Five Year Summary of Revenues & Expenditures by Major Object & Function Years Ended August 31, 2016 - August 31, 2020 (Budgeted)*

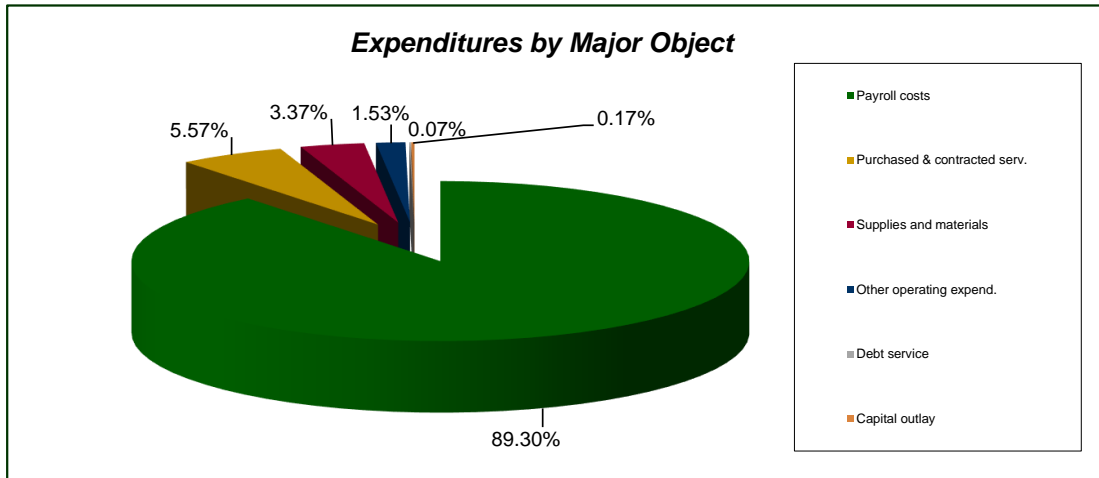
		<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>
<b>Revenues</b>				
5711	Current taxes	\$ 148,717,552	\$ 160,638,050	\$ 166,495,592
5712-19	Taxes-delinquent, P&I	(630,047)	831,733	102,397
5739	Summer school & day care	712,172	701,040	670,942
5742	Investment earnings	456,863	1,003,628	1,914,483
5743	Facility rental	82,863	63,201	95,905
5752	Athletics/concessions	298,196	211,720	245,924
5753	After school program	562,763	80,609	449,956
5744-69	Miscellaneous local revenue	1,468,044	2,360,425	2,054,746
	<b>Total Local Revenues</b>	<u>151,668,406</u>	<u>165,890,406</u>	<u>172,029,945</u>
5812	Foundation school fund	240,557,698	222,872,259	222,736,800
5814	Other state revenue	175,401	163,376	34,370
5831	TRS On-behalf contribution	19,215,792	19,199,127	20,990,779
	<b>Total State Revenues</b>	<u>259,948,891</u>	<u>242,234,762</u>	<u>243,761,949</u>
5929	Miscellaneous federal revenue	11,744,788	13,113,278	13,070,938
	<b>Total Revenues</b>	<u>423,362,085</u>	<u>421,238,446</u>	<u>428,862,832</u>
<b>Expenditures</b>				
11	Instruction	272,241,618	277,013,745	274,957,490
12	Instructional resources & media services	5,126,298	5,254,721	5,240,703
13	Curriculum & staff development	4,674,987	4,760,786	5,054,737
21	Instructional leadership	4,826,665	5,152,844	4,829,063
23	School leadership	27,483,639	27,956,589	28,239,595
31	Guidance, counseling, & evaluation	20,089,633	20,059,919	20,639,095
32	Social work services	370,179	370,168	380,675
33	Health services	5,226,584	5,724,943	6,486,706
34	Student transportation	17,990,848	15,732,185	15,280,962
35	Food services	194,519	200,425	170,562
36	Cocurricular/extracurricular activities	5,339,398	5,036,287	4,801,007
41	General administration	8,627,244	8,651,481	8,714,733
51	Plant maintenance & operations	37,006,582	36,311,772	35,231,689
52	Security & monitoring services	6,284,041	7,498,576	6,866,302
53	Data processing services	3,585,983	3,455,476	3,612,752
61	Community service	3,002,623	3,063,723	2,915,073
71	Debt service	-	315,078	315,078
81	Facilities acquisition & construction	1,223,572	1,016,287	891,447
93	Payments to fiscal agent	429,721	622,870	602,700
95	Payments to JJAEP	183,010	217,875	158,281
99	Other intergovernmental charges	1,308,740	1,365,922	1,468,656
	<b>Total Expenditures</b>	<u>425,215,884</u>	<u>429,781,672</u>	<u>426,857,306</u>
	<b>Revenues Over (Under) Expenditures</b>	<u>(1,853,799)</u>	<u>(8,543,226)</u>	<u>2,005,526</u>
	Other Financing Sources (Uses)	<u>(1,215,000)</u>	<u>1,189,611</u>	<u>-</u>
	<b>Net Change in Fund Balance</b>	<u>(3,068,799)</u>	<u>(7,353,615)</u>	<u>2,005,526</u>
	Fund Balances, beginning	102,413,345	99,344,546	91,990,931
	Prior period adjustments			
	<b>Fund Balances, ending</b>	<u>\$ 99,344,546</u>	<u>\$ 91,990,931</u>	<u>\$ 93,996,457</u>

<b>Amended Budget 2018-19</b>	<b>Preliminary Projected 2018-19</b>	<b>Budget 2019-20</b>
\$ 170,687,733	\$ 169,720,291	\$ 169,016,873
250,000	1,000,000	700,000
700,000	670,000	600,000
2,000,000	2,450,000	2,100,000
100,188	253,000	95,000
300,000	300,000	340,000
550,000	450,000	420,000
<u>3,386,425</u>	<u>1,779,007</u>	<u>2,809,665</u>
<u>177,974,346</u>	<u>176,622,298</u>	<u>176,081,538</u>
214,526,233	213,620,460	258,603,070
625,253	10,759,000	1,465,000
<u>20,500,000</u>	<u>20,500,000</u>	<u>20,908,795</u>
<u>235,651,486</u>	<u>244,879,460</u>	<u>280,976,865</u>
<u>11,775,000</u>	<u>12,575,000</u>	<u>12,775,000</u>
<u>425,400,832</u>	<u>434,076,758</u>	<u>469,833,403</u>
276,246,259	271,760,506	292,914,437
5,436,258	5,187,261	5,423,644
5,639,898	5,137,410	5,556,182
5,307,229	4,898,751	5,397,962
29,120,978	28,263,840	29,877,837
21,364,223	20,928,836	22,113,612
427,405	372,176	407,505
7,302,831	6,992,812	7,596,612
18,551,167	17,875,594	18,342,361
222,500	121,773	187,500
4,805,460	4,569,436	5,055,805
8,987,248	8,604,043	9,209,673
37,482,803	37,542,135	38,066,880
7,309,892	7,001,819	6,992,828
3,596,029	3,448,107	3,672,035
3,147,949	3,036,824	3,019,881
315,078	315,078	315,078
999,430	897,661	935,571
737,588	681,070	676,500
266,800	197,842	250,000
<u>1,550,000</u>	<u>1,518,322</u>	<u>1,604,500</u>
<u>438,817,025</u>	<u>429,351,296</u>	<u>457,616,403</u>
<u>(13,416,193)</u>	<u>4,725,462</u>	<u>12,217,000</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>(13,416,193)</u>	<u>4,725,462</u>	<u>12,217,000</u>
<u>93,996,457</u>	<u>93,996,457</u>	<u>98,721,919</u>
<u>\$ 80,580,264</u>	<u>\$ 98,721,919</u>	<u>\$ 110,938,919</u>

## General Fund

### *Expenditure Summary by Major Object Years Ended August 31, 2016 - August 31, 2020 (Budgeted)*

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Amended Budget 2018-19	Preliminary Projected 2018-19	Budget 2019-20
6100 Payroll costs	\$371,374,933	\$381,998,502	\$383,063,980	\$389,019,209	\$382,065,883	\$408,631,613
6200 Purchased & contracted serv.	24,165,728	25,094,870	20,888,434	25,712,856	25,033,381	25,506,753
6300 Supplies and materials	17,652,427	13,844,412	13,563,880	15,556,072	14,340,206	15,401,442
6400 Other operating expend.	6,286,813	6,448,192	6,546,824	7,185,248	6,893,590	7,000,817
6500 Debt service	-	315,078	315,078	315,078	315,078	315,078
6600 Capital outlay	5,735,983	2,080,618	2,479,110	1,028,562	703,158	760,700
<b>Total Expenditures</b>	<b>\$425,215,884</b>	<b>\$429,781,672</b>	<b>\$426,857,306</b>	<b>\$438,817,025</b>	<b>\$429,351,296</b>	<b>\$457,616,403</b>



## General Fund

### *Expenditure Summary by Major Object within Function Years Ended August 31, 2018 - August 31, 2020 (Budgeted)*

	Actual 2017-18	Amended Budget 2018-19	Preliminary Projected 2018-19	Budget 2019-20
<b>11 - Instruction</b>				
6100 Payroll costs	\$ 261,716,392	\$262,934,415	\$ 259,552,556	\$ 280,635,618
6200 Purchased and contracted services	4,362,780	4,393,615	4,418,659	3,938,737
6300 Supplies and materials	7,358,516	7,640,697	6,805,879	7,749,455
6400 Other operating expenditures	555,745	719,644	715,880	590,627
6600 Capital outlay	964,057	557,888	267,532	-
<b>Total Function 11</b>	<u>274,957,490</u>	<u>276,246,259</u>	<u>271,760,506</u>	<u>292,914,437</u>
<b>12 - Instructional resources and media</b>				
6100 Payroll costs	4,875,291	5,082,271	4,834,064	5,096,958
6200 Purchased and contracted services	20,413	19,410	18,182	11,889
6300 Supplies and materials	344,117	331,791	332,495	312,447
6400 Other operating expenditures	882	2,786	2,520	2,350
<b>Total Function 12</b>	<u>5,240,703</u>	<u>5,436,258</u>	<u>5,187,261</u>	<u>5,423,644</u>
<b>13 - Curriculum and staff development</b>				
6100 Payroll costs	4,480,001	4,901,637	4,427,508	4,841,156
6200 Purchased and contracted services	233,851	237,650	197,678	270,225
6300 Supplies and materials	52,597	146,703	161,453	146,760
6400 Other operating expenditures	288,288	353,908	350,771	298,041
<b>Total Function 13</b>	<u>5,054,737</u>	<u>5,639,898</u>	<u>5,137,410</u>	<u>5,556,182</u>
<b>21 - Instructional leadership</b>				
6100 Payroll costs	4,477,451	4,732,588	4,528,886	4,920,718
6200 Purchased and contracted services	66,907	231,292	52,606	155,075
6300 Supplies and materials	231,304	213,569	191,739	210,645
6400 Other operating expenditures	53,401	129,780	125,520	111,524
<b>Total Function 21</b>	<u>4,829,063</u>	<u>5,307,229</u>	<u>4,898,751</u>	<u>5,397,962</u>
<b>23 - School leadership</b>				
6100 Payroll costs	27,867,786	28,721,556	28,022,543	29,621,862
6200 Purchased and contracted services	195,932	183,587	40,347	44,400
6300 Supplies and materials	60,426	100,268	93,795	93,102
6400 Other operating expenditures	115,451	115,567	107,155	118,473
<b>Total Function 23</b>	<u>28,239,595</u>	<u>29,120,978</u>	<u>28,263,840</u>	<u>29,877,837</u>
<b>31 - Guidance, counseling, &amp; evaluation</b>				
6100 Payroll costs	17,403,045	17,893,102	17,559,046	18,755,870
6200 Purchased and contracted services	2,402,008	2,457,925	2,406,379	2,474,821
6300 Supplies and materials	429,912	563,493	524,152	423,169
6400 Other operating expenditures	404,130	449,703	439,259	459,752
<b>Total Function 31</b>	<u>20,639,095</u>	<u>21,364,223</u>	<u>20,928,836</u>	<u>22,113,612</u>

## General Fund

### *Expenditure Summary by Major Object within Function (continued)* *Years Ended August 31, 2018 - August 31, 2020 (Budgeted)*

	Actual 2017-18	Amended Budget 2018-19	Projected 2018-19	Budget 2019-20
<b>32 - Social work services</b>				
6100 Payroll costs	378,880	426,205	370,862	404,805
6400 Other operating expenditures	1,795	1,200	1,314	2,700
<b>Total Function 32</b>	<b>380,675</b>	<b>427,405</b>	<b>372,176</b>	<b>407,505</b>
<b>33 - Health services</b>				
6100 Payroll costs	5,827,518	5,955,557	5,784,020	6,298,098
6200 Purchased and contracted services	593,289	1,238,600	1,123,865	1,203,600
6300 Supplies and materials	38,542	65,791	48,563	60,099
6400 Other operating expenditures	20,407	35,083	28,564	34,815
6600 Capital outlay	6,950	7,800	7,800	-
<b>Total Function 33</b>	<b>6,486,706</b>	<b>7,302,831</b>	<b>6,992,812</b>	<b>7,596,612</b>
<b>34 - Student transportation</b>				
6100 Payroll costs	14,007,668	15,196,590	14,665,835	14,745,401
6200 Purchased and contracted services	245,611	976,039	794,575	682,460
6300 Supplies and materials	1,075,434	2,357,477	2,341,751	2,540,000
6400 Other operating expenditures	(146,173)	(41,413)	10,957	(10,500)
6600 Capital outlay	98,422	62,474	62,476	385,000
<b>Total Function 34</b>	<b>15,280,962</b>	<b>18,551,167</b>	<b>17,875,594</b>	<b>18,342,361</b>
<b>35 - Food services</b>				
6100 Payroll costs	31,308	72,500	26,598	37,500
6300 Supplies and materials	68,222	70,000	88,421	70,000
6400 Other operating expenditures	71,032	80,000	6,754	80,000
	<b>170,562</b>	<b>222,500</b>	<b>121,773</b>	<b>187,500</b>
<b>36 - Cocurricular/extracurricular</b>				
6100 Payroll costs	2,922,528	2,835,533	2,783,702	3,174,825
6200 Purchased and contracted services	326,931	408,417	361,242	336,275
6300 Supplies and materials	556,181	574,006	510,303	546,090
6400 Other operating expenditures	980,334	975,244	901,929	990,615
6600 Capital outlay	15,033	12,260	12,260	8,000
<b>Total Function 36</b>	<b>4,801,007</b>	<b>4,805,460</b>	<b>4,569,436</b>	<b>5,055,805</b>
<b>41 - General administration</b>				
6100 Payroll costs	6,143,237	6,296,674	6,221,097	6,437,337
6200 Purchased and contracted services	1,264,502	1,352,033	1,249,237	1,436,777
6300 Supplies and materials	522,992	618,193	473,366	497,509
6400 Other operating expenditures	784,002	720,348	660,343	838,050
<b>Total Function 41</b>	<b>8,714,733</b>	<b>8,987,248</b>	<b>8,604,043</b>	<b>9,209,673</b>

## General Fund

### *Expenditure Summary by Major Object within Function (continued)* *Years Ended August 31, 2018 - August 31, 2020 (Budgeted)*

	Actual 2017-18	Amended Budget 2018-19	Projected 2018-19	Budget 2019-20
<b>51 - Plant maintenance &amp; operations</b>				
6100 Payroll costs	20,305,668	20,687,897	20,550,203	20,803,870
6200 Purchased and contracted services	8,775,092	11,455,871	11,763,786	12,037,531
6300 Supplies and materials	2,266,397	2,249,566	2,199,296	2,268,679
6400 Other operating expenditures	2,681,947	2,785,108	2,754,494	2,685,800
6600 Capital outlay	1,202,585	304,361	274,356	271,000
<b>Total Function 51</b>	<b>35,231,689</b>	<b>37,482,803</b>	<b>37,542,135</b>	<b>38,066,880</b>
<b>52 - Security &amp; monitoring services</b>				
6100 Payroll costs	6,482,192	6,996,375	6,727,609	6,682,028
6200 Purchased and contracted services	89,910	116,222	103,230	122,450
6300 Supplies and materials	117,617	131,568	106,429	121,450
6400 Other operating expenditures	46,507	21,635	20,460	18,700
6600 Capital outlay	130,076	44,092	44,091	48,200
<b>Total Function 52</b>	<b>6,866,302</b>	<b>7,309,892</b>	<b>7,001,819</b>	<b>6,992,828</b>
<b>53 - Data processing services</b>				
6100 Payroll costs	2,607,312	2,604,819	2,529,483	2,613,414
6200 Purchased and contracted services	562,442	607,745	579,074	690,513
6300 Supplies and materials	360,718	316,602	290,098	280,240
6400 Other operating expenditures	21,398	33,176	20,809	39,368
6600 Capital outlay	60,882	33,687	28,643	48,500
<b>Total Function 53</b>	<b>3,612,752</b>	<b>3,596,029</b>	<b>3,448,107</b>	<b>3,672,035</b>
<b>61 - Community services</b>				
6100 Payroll costs	2,670,876	2,737,047	2,633,152	2,678,434
6200 Purchased and contracted services	121,829	192,300	191,575	225,180
6300 Supplies and materials	59,231	154,748	148,487	60,097
6400 Other operating expenditures	63,137	63,854	63,610	56,170
<b>Total Function 61</b>	<b>2,915,073</b>	<b>3,147,949</b>	<b>3,036,824</b>	<b>3,019,881</b>
<b>71- Debt Service</b>				
6500 Debt service	315,078	315,078	315,078	315,078
<b>81 - Facilities acquisition &amp; construction</b>				
6100 Payroll costs	866,827	944,443	848,719	883,719
6200 Purchased and contracted services	-	25,350	16,782	22,320
6300 Supplies and materials	21,674	21,600	23,979	21,700
6400 Other operating expenditures	1,841	2,037	2,181	7,832
6600 Capital outlay	1,105	6,000	6,000	-
<b>Total Function 81</b>	<b>891,447</b>	<b>999,430</b>	<b>897,661</b>	<b>935,571</b>

## General Fund

### *Expenditure Summary by Major Object within Function (continued)* *Years Ended August 31, 2018 - August 31, 2020 (Budgeted)*

	Actual 2017-18	Amended Budget 2018-19	Projected 2018-19	Budget 2019-20
<b>93 - Payments to fiscal agent</b>				
6400 Other operating expenditures	602,700	737,588	681,070	676,500
<b>Total Function 93</b>	<u>602,700</u>	<u>737,588</u>	<u>681,070</u>	<u>676,500</u>
<b>95 - Payments to JJAEP</b>				
6200 Purchased and contracted services	158,281	266,800	197,842	250,000
<b>Total Function 95</b>	<u>158,281</u>	<u>266,800</u>	<u>197,842</u>	<u>250,000</u>
<b>99 - Other Intergovernmental Charges</b>				
6200 Purchased and contracted services	1,468,656	1,550,000	1,518,322	1,604,500
<b>Total Function 99</b>	<u>1,468,656</u>	<u>1,550,000</u>	<u>1,518,322</u>	<u>1,604,500</u>
 <b>Total Expenditures</b>	 <u><u>\$ 426,857,306</u></u>	 <u><u>\$ 438,817,025</u></u>	 <u><u>\$ 429,351,296</u></u>	 <u><u>\$ 457,616,403</u></u>



**General Fund**

**Budget Summary: 2019-20**  
**Major Object Summary by Organization (Campuses only)**

<b>Organization</b>	<b>Payroll 6100</b>	<b>Purchased Services 6200</b>	<b>Supplies &amp; Materials 6300</b>	<b>Other 6400</b>	<b>Total</b>
101 Youens Elementary	6,127,378	148,182	100,547	6,750	6,382,857
102 Boone Elementary	5,605,590	240,875	82,677	10,402	5,939,544
103 Martin Elementary	5,731,394	180,604	103,131	6,000	6,021,129
104 Chambers Elementary	4,872,059	210,535	84,337	7,400	5,174,331
105 Smith Elementary	5,539,008	204,228	95,757	11,525	5,850,518
106 Mahanay Elementary	4,029,493	195,955	77,257	7,325	4,310,030
107 Kennedy Elementary	4,920,113	144,535	79,720	10,760	5,155,128
108 Chancellor Elementary	5,926,642	184,732	95,573	8,100	6,215,047
109 Liestman Elementary	5,567,323	164,676	79,330	15,122	5,826,451
110 Petrosky Elementary	3,960,131	133,861	69,972	7,620	4,171,584
111 Heflin Elementary	5,095,195	176,822	88,761	11,900	5,372,678
112 Cummings Elementary	4,033,335	170,161	72,725	7,532	4,283,753
113 Rees Elementary	4,660,548	104,184	72,062	5,800	4,842,594
114 Alexander Elementary	4,958,401	174,974	73,554	9,150	5,216,079
115 Hearne Elementary	6,188,058	174,592	100,541	15,000	6,478,191
116 Landis Elementary	5,562,216	194,311	84,423	11,300	5,852,250
117 Sneed Elementary	6,966,704	216,203	112,558	13,532	7,308,997
118 Best Elementary	5,820,283	177,495	83,878	7,900	6,089,556
119 Outley Elementary	6,295,913	229,358	111,631	12,450	6,649,352
120 Hicks Elementary	5,126,591	184,978	83,923	7,000	5,402,492
121 Bush Elementary	6,141,045	214,804	88,638	13,372	6,457,859
122 Collins Elementary	6,482,624	238,435	105,948	3,800	6,830,807
123 Horn Elementary	6,447,059	235,135	92,189	14,700	6,789,083
124 Holmquist Elementary	6,930,670	219,536	115,034	11,170	7,276,410
<b>Total Elem. Schools</b>	132,987,773	4,519,171	2,154,166	235,610	139,896,720
140 Owens Intermediate	5,916,622	240,723	109,595	7,800	6,274,740
141 Klentzman Intermediate	6,094,933	224,473	112,506	15,900	6,447,812
142 Youngblood Intermediate	6,146,014	223,670	110,136	12,043	6,491,863
143 Mata Intermediate	5,260,184	232,061	96,292	11,450	5,599,987
144 Miller Intermediate	5,737,050	228,055	100,063	8,600	6,073,768
145 Budewig Intermediate	7,124,529	240,345	123,220	17,480	7,505,574
<b>Total Inter. Schools</b>	36,279,332	1,389,327	651,812	73,273	38,393,744

**General Fund**

**Budget Summary: 2019-20**  
**Major Object Summary by Organization (Campuses only)**

<b>Organization</b>		<b>Payroll 6100</b>	<b>Purchased Services 6200</b>	<b>Supplies &amp; Materials 6300</b>	<b>Other 6400</b>	<b>Total</b>
041	Alief Middle	6,312,140	277,011	129,513	14,725	6,733,389
042	Olle Middle	6,923,796	309,424	120,661	14,080	7,367,961
043	Killough Middle	6,088,004	367,398	98,439	21,270	6,575,111
044	Holub Middle	5,871,982	274,726	83,840	22,520	6,253,068
045	Albright Middle	6,730,817	217,272	138,178	23,798	7,110,065
046	O'Donnell Middle	7,482,958	286,566	143,387	17,520	7,930,431
<b>Total Middle Schools</b>		39,409,697	1,732,397	714,018	113,913	41,970,025
001	Hastings High	16,555,972	738,609	445,211	187,700	17,927,492
002	Elsik High	17,469,507	699,806	404,768	206,300	18,780,381
003	Taylor High School	16,816,974	745,277	414,851	198,540	18,175,642
005	Alternative Learning Ctr.	5,584,784	338,526	75,344	7,500	6,006,154
006	Kerr High	5,008,896	247,291	121,268	80,470	5,457,925
007	9th Grade Ctr. - Hastings	6,395,124	306,199	125,726	26,450	6,853,499
008	9th Grade Ctr. - Elsik	6,446,526	305,276	90,015	25,429	6,867,246
011	Crossroads	1,343,057	72,151	31,635	3,460	1,450,303
012	Early College HS	2,606,222	19,814	175,602	52,595	2,854,233
922	Night H.S. / SOAR	2,734,689	14,540	38,216	2,440	2,789,885
923	Center for Adv.Careers	2,102,985	174,178	114,600	19,850	2,411,613
<b>Total High Schools</b>		83,064,736	3,661,667	2,037,236	810,734	89,574,373
<b>Total Campus Costs</b>		<b>\$ 291,741,538</b>	<b>\$ 11,302,562</b>	<b>\$ 5,557,232</b>	<b>\$ 1,233,529</b>	<b>\$ 309,834,862</b>
Percent of Total		94.16%	3.65%	1.79%	0.40%	100.00%

## Alief Independent School District

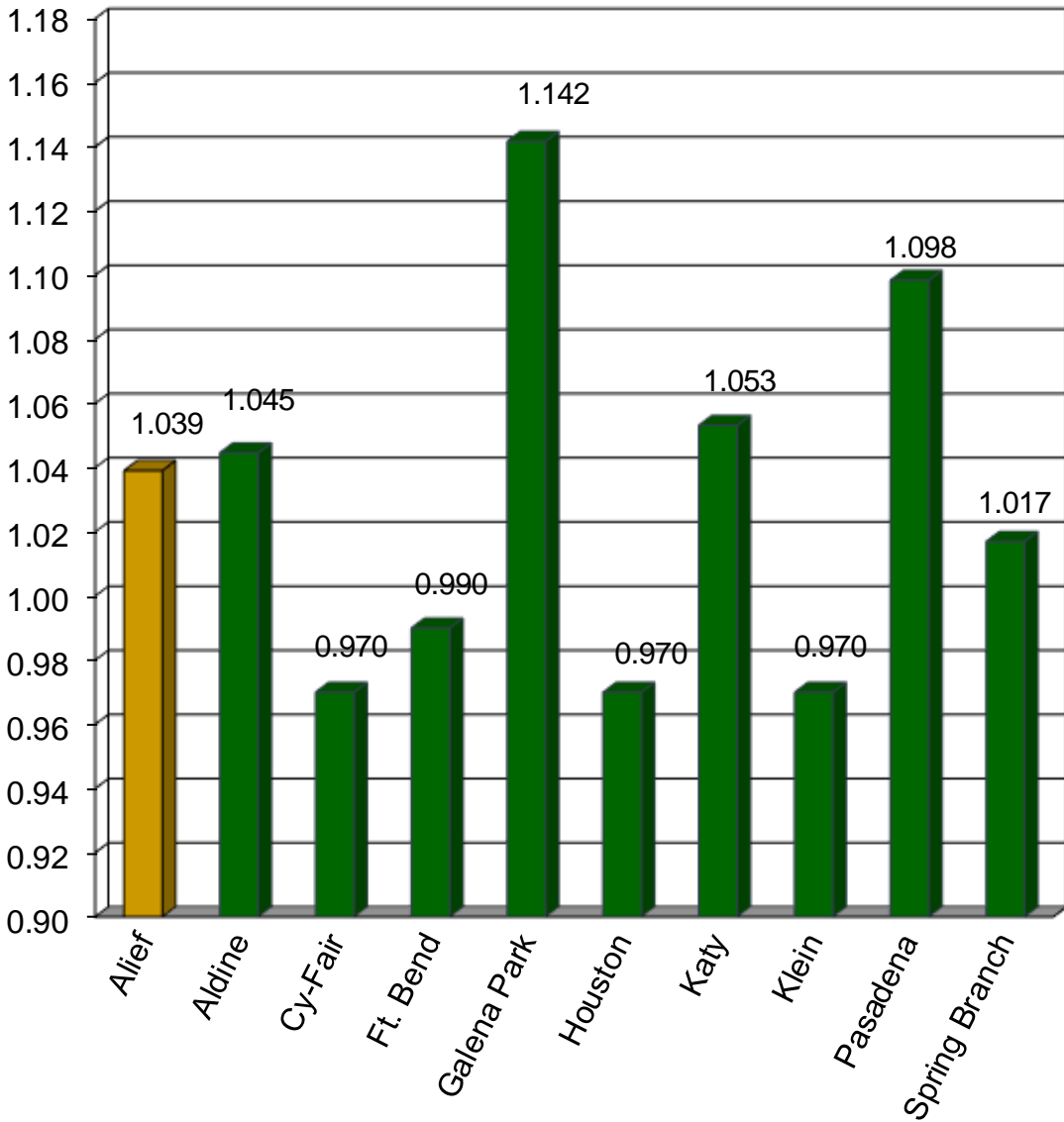
### General Fund Tax Rate Comparison Fort Bend and Harris County School Districts

District	County	Fiscal Year 2019-2020		
		Total Rate	General	Debt Service
Galena Park	Harris	1.4717	1.1417	0.3300
Deer Park	Harris	1.4151	1.1351	0.2800
Pasadena	Harris	1.3784	1.0984	0.2800
Alvin	Brazoria	1.3978	1.0684	0.3294
Humble	Harris	1.4184	1.0684	0.3500
Goose Creek	Harris	1.3543	1.0684	0.2859
Katy	Harris	1.4432	1.0532	0.3900
Aldine	Harris	1.3471	1.0446	0.3025
La Porte	Harris	1.2969	1.0400	0.2569
<b>Alief</b>	Harris	<b>1.2441</b>	<b>1.0391</b>	<b>0.2050</b>
Spring Branch	Harris	1.3210	1.0165	0.3045
Fort Bend	Fort Bend	1.2700	0.9900	0.2800
Dickinson	Galveston	1.4500	0.9700	0.4800
Spring	Harris	1.4300	0.9700	0.4600
Pearland	Brazoria	1.3956	0.9700	0.4256
Cypress-Fairbanks	Harris	1.3700	0.9700	0.4000
Klein	Harris	1.3600	0.9700	0.3900
Channelview	Harris	1.3570	0.9700	0.3870
Lamar Consolidated	Fort Bend	1.3200	0.9700	0.3500
Clear Creek	Galveston	1.3100	0.9700	0.3400
Tomball	Harris	1.2900	0.9700	0.3200
Houston	Harris	1.1367	0.9700	0.1667
<b>Average Tax Rate</b>		1.3535	1.0211	0.3324
<b>Alief Tax Rate</b>		1.2441	1.0391	0.2050

Note: The maximum tax rate prior to the 2006-07 fiscal year for maintenance and operations was \$1.50 per \$100 of assessed valuation, unless the district held an election in the late 1950's or early 1960's authorizing a higher rate. In the West Orange-Cove court case, the State's education funding system was deemed unconstitutional due to the fact that most districts were taxing at a \$1.50 rate thereby creating an unconstitutional statewide property tax. Following this Court decision, the Legislature was called into a special session and House Bill 1 was passed on May 12, 2006. H.B. 1 compressed school district maintenance and operations tax rates by 88.67% of their 2005 rates for fiscal year 2006-07. Districts were then allowed up to four "enrichment" pennies above the compressed rate without a rollback election. For 2007-08 and forward, the compression rate was 66.67% of the 2005 rate with four pennies available without an election. H.B. 1 also set the maximum tax rate for maintenance and operations at \$1.17. Rollback rates are set in most cases such that a district cannot adopt a rate higher than the compression rate plus 4 pennies without approval of a majority of the voters. The Alief ISD Board of Trustees adopted general fund tax rate of \$1.125 for 2008-09 and this rate was approved by the voters in a rollback election held on November 20, 2008. The general fund rate remained unchanged through 2018-19. Tax compression was once again mandated as part of HB 3 passed in the last Legislative session. The statewide compression percentage for the Tier I rate is 93% for 2019-20. Alief's Tier I rate was \$1.00 so it was reduced to \$0.93. Enrichment pennies are any pennies above the Tier I rate. Those pennies are divided into "golden" and "copper" pennies. Golden pennies were increased from 6 to 8 and no compression is required. The compression percentage for copper pennies is 64.834% so Alief's copper pennies were reduced from 4.5 to 2.91. The resulting total general fund rate is \$1.0391 (\$0.93+\$0.08+\$0.0291).

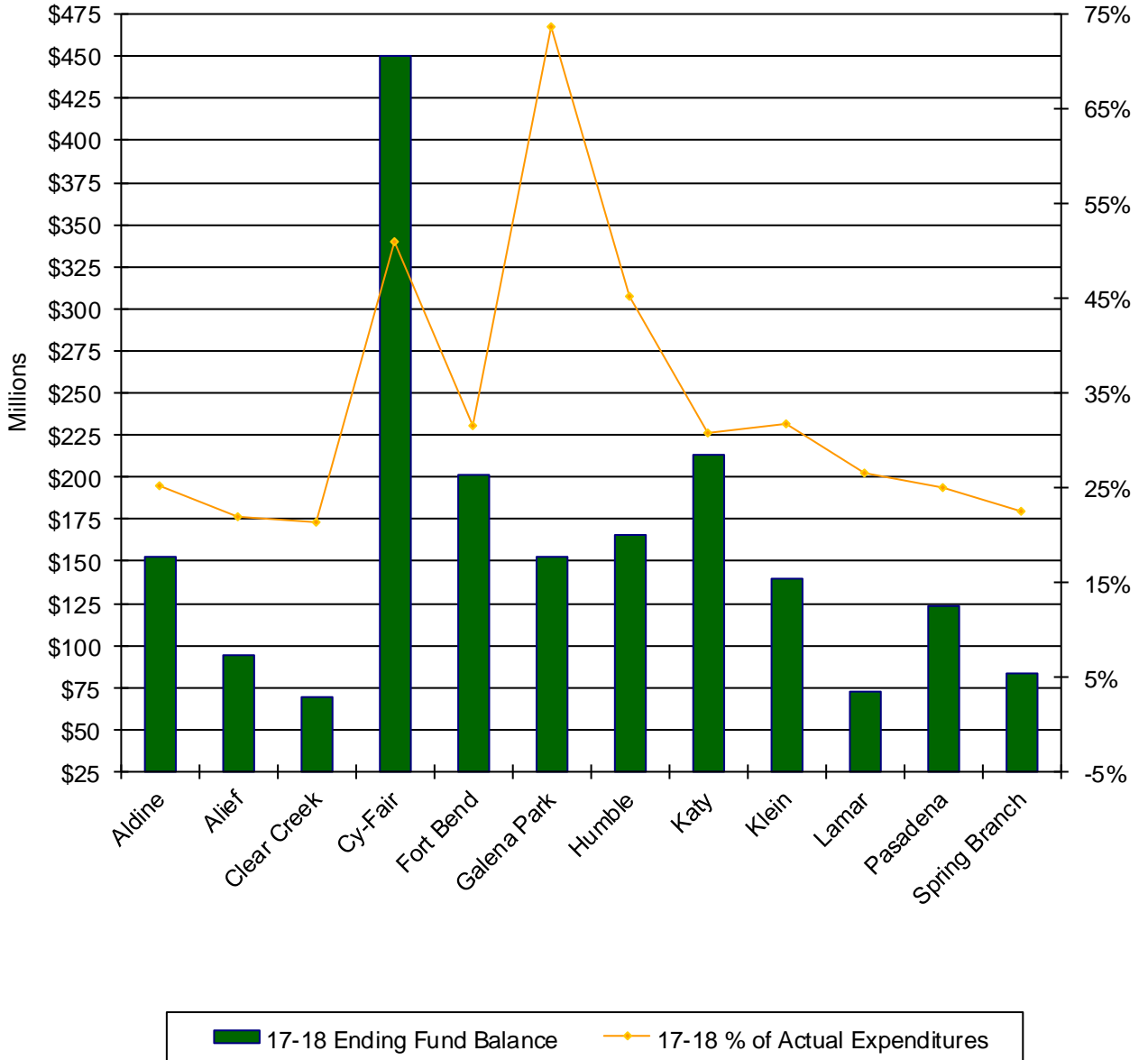
## General Fund

### *M&O Tax Rate Comparison with area School Districts for fiscal year 2019-20*



## General Fund

### *Comparison with Area School Districts - Fund Balance as a % of Expenditures*



The District is divided into four major divisions. The organizations included in each division are listed below.

<b>Superintendent/ Board</b>	<b>Business Services</b>	<b>Instruction</b>	<b>Campuses</b>
Superintendent	Accounting	Curriculum	4 High Schools
Board	Athletics	Elementary Education	2 Ninth Grade Centers
District Administration	Business Support	Night High School	6 Middle Schools
	Communications	Parental Involvement	6 Intermediate Schools
	Custodial Services	Psychological Serv.	24 Elementary Schools
	Energy Management	Secondary Education	1 Alternative Learning Ctr.
	Health Services	Special Education	1 DAEP - Crossroads
	Human Resources	Summer School	1 Early College High School
	Maintenance	TAAS Management	1 Night High School
	MIS	Communications and	1 Alief Center for Advanced Careers
	Natatorium	Public Relations	
	Personnel		
	Planning & Facilities		
	Printing Services		
	Pupil Personnel Serv.		
	Purchasing		
	Risk Management		
	Security		
	Student Services		
	Tax Office		
	Transportation		
	Warehouse		

**Superintendent / Board**  
**2019-20 General Fund Budget**

		<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>					
6119	Teachers / other professionals	\$ 345,580	29.21%	\$ 366,315	27.84%
6126	Clerical and ancillary	58,076	4.91%	61,882	4.70%
61XX	Benefits and other payroll costs	80,364	6.79%	86,401	6.57%
		<u>484,020</u>	<u>40.91%</u>	<u>514,598</u>	<u>39.12%</u>

**Non-Payroll costs: by functional area**

41	General Administration	699,145	59.09%	800,952	60.88%
		<u>699,145</u>	<u>59.09%</u>	<u>800,952</u>	<u>60.88%</u>

<b>Total Annual Operating Budget</b>	<u>\$ 1,183,165</u>	<u>100.00%</u>	<u>\$ 1,315,550</u>	<u>100.00%</u>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	1.0	1.0
Clerical	1.0	1.0
	<u>2.0</u>	<u>2.0</u>

Enrollment	45,616	45,299	
Total Annual Operating Costs per Student	\$ 26	\$ 29	<b>11.97%</b>

**Business Services Division  
2019-20 General Fund Budget**

		<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>					
6118	Extra duty pay - clerical	\$ 492,563	0.61%	\$ 342,100	0.42%
6119	Teachers / other professionals	9,591,560	11.83%	9,508,365	11.81%
6121	Extra duty pay - clerical	3,122,678	3.85%	3,001,200	3.73%
6126	Clerical and ancillary	31,997,563	39.45%	32,040,814	39.78%
6129	Part-time / temporary	665,849	0.82%	600,500	0.75%
61XX	Benefits and other payroll costs	12,993,240	16.02%	12,871,765	15.98%
		<b>58,863,453</b>	<b>72.57%</b>	<b>58,364,744</b>	<b>72.46%</b>

**Non-Payroll costs: by functional area**

11	Instruction	2,373,135	2.93%	2,110,386	2.62%
21	Instructional Leadership	5,800	0.01%	5,900	0.01%
33	Health Services	1,246,312	1.54%	1,192,400	1.48%
34	Student Transportation	3,354,578	4.14%	3,596,960	4.47%
35	Food services	150,000	0.18%	150,000	0.19%
36	Cocurricular Activities	1,188,360	1.47%	1,176,910	1.46%
41	General Administration	1,582,851	1.95%	1,726,726	2.14%
51	Plant Maintenance & Operations	8,814,278	10.87%	8,566,586	10.64%
52	Security & Monitoring Service	587,811	0.72%	594,679	0.74%
53	Data Processing	991,210	1.22%	1,058,620	1.31%
61	Community Services	33,274	0.04%	28,700	0.04%
71	Debt Service	315,078	0.39%	315,078	0.39%
81	Facilities Acquisition & Const.	54,988	0.07%	51,854	0.06%
99	Other Governmental Charges	1,550,000	1.91%	1,604,500	1.99%
		<b>22,247,675</b>	<b>27.43%</b>	<b>22,179,299</b>	<b>27.54%</b>

**Total Annual Operating Budget**

<b>\$ 81,111,128</b>	<b>100.00%</b>	<b>\$ 80,544,043</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	24.0	25.0
Clerical	118.0	118.0
Manual Trades	1,037.5	1,051.5
Professionals	62.5	65.5
	<b>1,242.0</b>	<b>1,260.0</b>

Enrollment	45,616	45,299	
Total Annual Operating Costs per Student	\$ 1,778	\$ 1,778	<b>0.00%</b>



**Instruction Division**  
**2019-20 General Fund Budget**

	<u>Amended Budget</u> <u>2018-19</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2019-20</u>	<u>% of</u> <u>Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 260,300	0.43%	\$ 358,800	0.54%
6118 Extra duty pay - professionals	2,159,270	3.57%	4,381,368	6.65%
6119 Teachers / other professionals	30,512,572	50.44%	33,974,035	51.54%
6121 Extra duty pay - clerical	289,805	0.48%	347,638	0.53%
6125 Substitutes - clerical	88,750	0.15%	38,750	0.06%
6126 Clerical and ancillary	7,753,230	12.82%	8,035,875	12.19%
6129 Part-time / temporary	105,640	0.17%	94,000	0.14%
61XX Benefits and other payroll costs	10,674,939	17.65%	10,780,277	16.35%
	<b>51,844,506</b>	<b>85.71%</b>	<b>58,010,743</b>	<b>88.00%</b>
<b>Non-Payroll costs: by functional area</b>				
11 Instruction	4,641,171	7.67%	4,276,260	6.49%
12 Instructional Resources	15,859	0.03%	11,900	0.02%
13 Curriculum & Instruction	398,592	0.66%	440,500	0.67%
21 Instructional Leadership	514,387	0.85%	471,344	0.72%
23 School Leadership	61,571	0.10%	61,400	0.09%
31 Guidance, Counseling, & Eval.	804,347	1.33%	630,804	0.96%
32 Social Work Services	1,200	0.00%	2,700	0.00%
33 Health Services	51,108	0.08%	50,600	0.08%
36 Co-Curricular Activities	426,738	0.71%	494,580	0.75%
41 General Administration	354,125	0.59%	244,660	0.37%
51 Maintennace	4,777	0.01%	-	0.00%
61 Community Services	366,951	0.61%	299,957	0.46%
93 Payment to Fiscal Agent	737,588	1.22%	676,500	1.03%
95 Payment to JJAEP	266,800	0.44%	250,000	0.38%
	<b>8,645,214</b>	<b>14.29%</b>	<b>7,911,205</b>	<b>12.00%</b>
<b>Total Annual Operating Budget</b>	<b>\$ 60,489,720</b>	<b>100.00%</b>	<b>\$ 65,921,948</b>	<b>100.00%</b>

<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	35.0	36.0
Clerical	69.0	70.0
Professionals	38.0	40.0
Manual Trades	1.0	1.0
Psych Sercices - Administrator	2.0	2.0
Psych Services - Professional	56.0	61.0
Special Ed - Administrator	10.0	10.0
Special Ed - Clerical	248.0	273.0
Special Ed - Professional	93.0	96.0
Special Ed - Teachers	267.0	288.0
	<b>819.0</b>	<b>877.0</b>

Enrollment	45,616	45,299	
Total Annual Operating Costs per Student	\$ 1,326	\$ 1,455	<b>9.74%</b>

## Campus Budgets

### **Payroll Costs**

Personnel units are allocated to each campus based on projected student enrollment following State mandated ratios, as applicable. Campuses are allowed to make personnel requests for non-ratio based positions during the budget process. These requests are evaluated by the Superintendent, the Deputy Superintendents, and the Associate Superintendent for Finance. The budget amounts are then developed by the Human Resources Department utilizing approved staffing guidelines and estimates of costs for each position. Projected costs for each position are based on the average cost of employees currently filling each position. Regardless of enrollment, campuses have at least one counselor, a librarian and a nurse.

### **Supplemental Staffing**

Additional staffing above the State mandated ratios is allocated to certain campuses based on specific needs. For 2019-20, 35 supplemental units were allocated to elementary campuses that received an "improvement required" designation. These positions will be reevaluated each year.

<b>Supplemental</b>			
15.0	Elementary Teachers	\$	885,000
3.0	Assistant Principals		225,000
1.0	Writing Specialist		59,000
1.0	Behavior Specialist		59,000
1.0	Arts Integration Specialist		59,000
1.0	Math Specialist		59,000
5.0	Interventionists		295,000
2.0	Counselor		130,000
3.0	ESL Specialists/Interventionist		177,000
3.0	ESL paraprofessional		75,000
<u>35.0</u>	<b>Total Supplemental</b>	<b>\$</b>	<b><u>2,023,000</u></b>

### **Tutorials**

Campuses are given additional payroll budgets for student tutorials. The total tutorial budget is initially budgeted in the instruction department, and budget amendments are done to allocate the budget to the campuses once 2018-19 actual expenditures are reviewed. Campuses that utilize the tutorial funds they were allocated in the previous year are given first priority on tutorial funds for the subsequent year.

### **Non-Payroll costs**

In order to decentralize the budget process for non-payroll budget allocations, site-based decision-making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate campus costs. Decisions concerning

	<b>Per-Pupil Allocation</b>	
	<u>2018-19</u>	<u>2019-20</u>
Elementary base allotment	\$ 93.00	\$ 93.00
Intermediate base allotment	97.00	97.00
Middle school base allotment	101.00	101.00
High school base allotment	112.00	112.00

utilization of this allocation are by made by the site-based decision making teams. Up to 10% of the basic allotment may be used for capital outlay items. Start-up costs for new educational programs are evaluated and recommended for approval by the Instruction department. Campus per pupil allocations remained flat for 2019-20.

### **Utilities**

The utilities budget is prepared by the maintenance department, but is included in each campus's budget as part of their per pupil expenditures. Utilities budgets vary based on factors such as the size and age of the school. Utilities budgets are in Function 51 – Plant Maintenance and Operations.

**Campuses**  
**2019-20 General Fund Budget**

	<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 4,765,913	1.61%	\$ 4,765,613	1.54%
6118 Extra duty pay - professionals	1,373,561	0.46%	310,000	0.10%
6119 Teachers / other professionals	195,295,855	65.97%	209,138,811	67.50%
6125 Substitutes - clerical	463,783	0.16%	392,185	0.13%
6126 Clerical and ancillary	17,353,517	5.86%	19,423,849	6.27%
61XX Benefits and other payroll costs	58,574,604	19.79%	57,711,075	18.63%
	<b>277,827,233</b>	<b>93.85%</b>	<b>291,741,533</b>	<b>94.16%</b>
<b>Non-Payroll costs: by functional area</b>				
11 Instruction	5,868,716	1.98%	5,892,173	1.90%
12 Instructional Resources	338,127	0.11%	314,786	0.10%
13 Curriculum & Instruction	339,672	0.11%	274,526	0.09%
23 School Leadership	194,910	0.07%	194,575	0.06%
31 Guidance, Counseling, & Eval.	2,666,772	0.90%	2,726,938	0.88%
33 Health Services	49,853	0.02%	55,514	0.02%
36 Co-Curricular Activities	354,828	0.12%	209,490	0.07%
51 Plant Maint. & Operations	8,374,280	2.83%	8,412,537	2.72%
52 Security & Monitoring	7,941	0.00%	-	0.00%
61 Community Services	10,679	0.00%	12,790	0.00%
	<b>18,205,778</b>	<b>6.15%</b>	<b>18,093,329</b>	<b>5.84%</b>
<b>Total Annual Operating Budget</b>	<b><u>\$ 296,033,011</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 309,834,862</u></b>	<b><u>100.00%</u></b>

<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	166.0	173.0
Clerical	718.5	722.5
Counselors	113.5	117.5
Librarians	42.0	42.0
Nurses	44.0	44.0
Teachers	2,844.0	2,809.5
	<u>3,928.0</u>	<u>3,908.5</u>

Enrollment	45,616	45,299	
Total Annual Operating Costs per Student	\$ 6,490	\$ 6,840	<b>5.39%</b>

**Campus Budgets**  
**2019-20 Budgeted per Student Expenditures**

<u>Organization</u>	<u>Budget 2019-20</u>	<u>Budgeted Enrollment</u>	<u>Per Student Expenditures</u>
<b>Enrollment below 700</b>			
104 Chambers Elementary	\$ 5,174,331	658	\$ 7,864
113 Rees Elementary	4,842,594	618	7,836
112 Cummings Elementary	4,283,753	572	7,489
106 Mahanay Elementary	4,310,030	579	7,444
110 Petrosky Elementary	4,171,584	628	6,643
			7,455 Average
<b>Enrollment between 700-850</b>			
118 Best Elementary	6,089,556	774	7,868
116 Landis Elementary	5,852,250	753	7,772
101 Youens Elementary	6,382,857	837	7,626
102 Boone Elementary	5,939,544	783	7,586
109 Liestman Elementary	5,826,451	775	7,518
120 Hicks Elementary	5,402,492	731	7,391
114 Alexander Elementary	5,216,079	712	7,326
107 Kennedy Elementary	5,155,128	740	6,966
			7,506 Average
<b>Enrollment between 850-950</b>			
123 Horn Elementary	6,789,083	917	7,404
122 Collins Elementary	6,830,807	947	7,213
121 Bush Elementary	6,457,859	910	7,097
141 Klentzman Intermediate	6,447,812	921	7,001
115 Hearne Elementary	6,478,191	933	6,943
103 Martin Elementary	6,021,129	871	6,913
140 Owens Intermediate	6,274,740	919	6,828
105 Smith Elementary	5,850,518	875	6,686
144 Miller Intermediate	6,073,768	939	6,468
143 Mata Intermediate	5,599,987	946	5,920
111 Heflin Elementary	5,372,678	913	5,885
			6,760 Average
<b>Enrollment over 950</b>			
108 Chancellor Elementary	6,215,047	959	6,481
117 Sneed Elementary	7,308,997	1,133	6,451
124 Holmquist Elementary	7,276,410	1,164	6,251
142 Youngblood Intermediate	6,491,863	1,067	6,084
119 Outley Elementary	6,649,352	1,153	5,767
145 Budewig Intermediate	7,505,574	1,310	5,729
			6,127 Average
<b>Total Elem. &amp; Int. Schools</b>	<b>178,290,464</b>	<b>26,037</b>	<b>6,848</b>

**Campus Budgets**  
**2019-20 Budgeted per Student Expenditures**

<u>Organization</u>	<u>Budget 2019-20</u>	<u>Budgeted Enrollment</u>	<u>Per Student Expenditures</u>
044 Holub Middle	6,253,068	845	7,400
043 Killough Middle	6,575,111	935	7,032
041 Alief Middle	6,733,389	975	6,906
042 Olle Middle	7,367,961	1,075	6,854
045 Albright Middle	7,110,065	1,166	6,098
046 O'Donnell Middle	7,930,431	1,355	5,853
<b>Total Middle Schools</b>	<b>41,970,025</b>	<b>6,351</b>	<b>6,608</b>
005 Alternative Learning Center	6,006,154	234	25,667
011 Crossroads	1,450,303	70	20,719
922 Night High School / SOAR	2,789,885	135	20,666
012 Early College High School	2,854,233	400	7,136
006 Kerr High	5,457,925	810	6,738
008 9th Grade Center - Elsik	6,867,246	1,037	6,622
007 9th Grade Center - Hastings	6,853,499	1,037	6,609
002 Elsik High	18,780,381	3,039	6,180
003 Taylor High School	18,175,642	3,031	5,997
001 Hastings High	17,927,492	3,118	5,750
923 Center for Advanced Careers	2,411,613	-	-
<b>Total High Schools</b>	<b>89,574,373</b>	<b>12,911</b>	<b>6,938</b>
<b>Total Campus Costs</b>	<b>\$ 309,834,862</b>	<b>45,299</b>	<b>\$ 6,840</b>

**Alief Hastings High School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 30,271	0.17%	\$ 30,271	0.17%
6118 Extra duty pay - professionals	30,825	0.18%	13,500	0.08%
6119 Teachers / other professionals	11,493,362	66.29%	12,284,563	68.52%
6125 Substitutes - clerical	9,993	0.06%	6,667	0.04%
6126 Clerical and ancillary	951,626	5.49%	948,194	5.29%
61XX Benefits and other payroll costs	3,560,860	20.54%	3,272,777	18.26%
	<b>16,076,937</b>	<b>92.73%</b>	<b>16,555,972</b>	<b>92.35%</b>

**Non-Payroll costs: by functional area**

11 Instruction	335,513	1.94%	462,087	2.58%
12 Instructional Resources	9,189	0.05%	9,000	0.05%
13 Curriculum & Instruction	15,526	0.09%	15,500	0.09%
23 School Leadership	25,389	0.15%	29,000	0.16%
31 Guidance, Counseling, & Eval.	178,259	1.03%	179,337	1.00%
33 Health Services	2,782	0.02%	3,000	0.02%
36 Co-Curricular Activities	62,389	0.36%	54,650	0.30%
51 Plant Maint. & Operations	631,697	3.64%	618,946	3.45%
	<b>1,260,744</b>	<b>7.27%</b>	<b>1,371,520</b>	<b>7.65%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 17,337,681</b>	<b>100.00%</b>	<b>\$ 17,927,492</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	11.0	11.0
Clerical	35.0	35.0
Counselors	8.0	8.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	168.0	162.0
	<b>224.0</b>	<b>218.0</b>

Enrollment	3,147	3,118	
Total Annual Operating Costs per Student	\$ 5,509	\$ 5,750	<b>4.36%</b>

**Alief Elsik High School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 330,271	1.86%	\$ 330,271	1.76%
6118 Extra duty pay - professionals	133,934	0.75%	18,500	0.10%
6119 Teachers / other professionals	11,516,053	64.85%	12,761,858	67.95%
6125 Substitutes - clerical	17,817	0.10%	12,242	0.07%
6126 Clerical and ancillary	913,192	5.14%	892,384	4.75%
61XX Benefits and other payroll costs	3,635,175	20.47%	3,454,252	18.39%
	<b>16,546,442</b>	<b>93.17%</b>	<b>17,469,507</b>	<b>93.02%</b>

**Non-Payroll costs: by functional area**

11 Instruction	375,068	2.11%	486,943	2.59%
12 Instructional Resources	6,375	0.04%	4,000	0.02%
13 Curriculum & Instruction	15,435	0.09%	12,650	0.07%
23 School Leadership	5,654	0.03%	3,000	0.02%
31 Guidance, Counseling, & Eval.	178,934	1.01%	179,337	0.95%
33 Health Services	2,455	0.01%	2,500	0.01%
36 Co-Curricular Activities	76,813	0.43%	67,400	0.36%
51 Plant Maint. & Operations	551,666	3.11%	554,044	2.95%
61 Community Services	-	0.00%	1,000	0.01%
	<b>1,212,400</b>	<b>6.83%</b>	<b>1,310,874</b>	<b>6.98%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 17,758,842</b>	<b>100.00%</b>	<b>\$ 18,780,381</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	11.0	11.0
Clerical	34.0	34.0
Counselors	8.0	8.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	167.0	164.0
	<b>222.0</b>	<b>219.0</b>

Enrollment	3,246	3,039	
Total Annual Operating Costs per Student	\$ 5,471	\$ 6,180	<b>12.96%</b>

**Taylor High School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 330,271	1.86%	\$ 330,271	1.82%
6118 Extra duty pay - professionals	32,900	0.19%	13,000	0.07%
6119 Teachers / other professionals	11,706,927	65.92%	12,284,852	67.59%
6125 Substitutes - clerical	35,865	0.20%	12,941	0.07%
6126 Clerical and ancillary	827,766	4.66%	919,884	5.06%
61XX Benefits and other payroll costs	3,544,692	19.96%	3,256,026	17.91%
	<b>16,478,421</b>	<b>92.79%</b>	<b>16,816,974</b>	<b>92.52%</b>

**Non-Payroll costs: by functional area**

11 Instruction	303,172	1.71%	455,115	2.50%
12 Instructional Resources	13,516	0.08%	12,900	0.07%
13 Curriculum & Instruction	18,354	0.10%	10,650	0.06%
23 School Leadership	4,727	0.03%	7,180	0.04%
31 Guidance, Counseling, & Eval.	195,848	1.10%	198,096	1.09%
33 Health Services	2,225	0.01%	1,800	0.01%
36 Co-Curricular Activities	89,925	0.51%	40,600	0.22%
51 Plant Maint. & Operations	652,077	3.67%	632,127	3.48%
61 Community Services	200	0.00%	200	0.00%
	<b>1,280,044</b>	<b>7.21%</b>	<b>1,358,668</b>	<b>7.48%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 17,758,465</b>	<b>100.00%</b>	<b>\$ 18,175,642</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	12.0	12.0
Clerical	33.0	33.0
Counselors	8.0	8.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	169.0	165.0
	<b>224.0</b>	<b>220.0</b>

Enrollment	3,118	3,031	
Total Annual Operating Costs per Student	\$ 5,695	\$ 5,997	<b>5.29%</b>



**Alief Learning Center  
2019-20 General Fund Budget**

	<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 50,000	0.89%	\$ 50,000	0.83%
6118 Extra duty pay - professionals	15,000	0.27%	-	0.00%
6119 Teachers / other professionals	3,475,400	61.77%	3,727,925	62.07%
6125 Substitutes - clerical	8,575	0.15%	8,575	0.14%
6126 Clerical and ancillary	654,876	11.64%	674,284	11.23%
61XX Benefits and other payroll costs	1,036,409	18.42%	1,124,000	18.71%
	<b>5,240,260</b>	<b>93.14%</b>	<b>5,584,784</b>	<b>92.98%</b>
<b>Non-Payroll costs: by functional area</b>				
11 Instruction	67,196	1.19%	89,927	1.50%
12 Instructional Resources	-	0.00%	500	0.01%
13 Staff Development	4,500	0.08%	6,000	0.10%
23 School Leadership	-	0.00%	1,000	0.02%
31 Guidance, Counseling, & Eval.	171,093	3.04%	178,549	2.97%
33 Health Services	324	0.01%	1,100	0.02%
51 Plant Maint. & Operations	141,373	2.51%	141,704	2.36%
61 Community Services	1,313	0.02%	2,590	0.04%
	<b>385,799</b>	<b>6.86%</b>	<b>421,370</b>	<b>7.02%</b>
<b>Total Annual Operating Budget</b>	<b>\$ 5,626,059</b>	<b>100.00%</b>	<b>\$ 6,006,154</b>	<b>100.00%</b>

<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	4.0	4.0
Clerical	27.0	27.0
Counselors	7.0	7.0
Nurses	1.0	1.0
Teachers	42.5	42.5
	<b>81.5</b>	<b>81.5</b>

Enrollment	150	234	
Total Annual Operating Costs per Student	\$ 37,507	\$ 25,667	<b>-31.57%</b>

**Kerr High School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 50,000	0.95%	\$ 50,000	0.92%
6118 Extra duty pay - professionals	32,807	0.62%	6,500	0.12%
6119 Teachers / other professionals	3,142,054	59.69%	3,443,803	63.10%
6125 Substitutes - clerical	33,275	0.63%	10,575	0.19%
6126 Clerical and ancillary	450,690	8.56%	492,806	9.03%
61XX Benefits and other payroll costs	1,121,282	21.30%	1,005,212	18.42%
	<b>4,830,108</b>	<b>91.76%</b>	<b>5,008,896</b>	<b>91.77%</b>

**Non-Payroll costs: by functional area**

11 Instruction	100,120	1.90%	142,528	2.61%
12 Instructional Resources	7,378	0.14%	1,950	0.04%
13 Curriculum & Instruction	624	0.01%	1,100	0.02%
23 School Leadership	19,344	0.37%	14,978	0.27%
31 Guidance, Counseling, & Eval.	39,297	0.75%	39,942	0.73%
33 Health Services	-	0.00%	200	0.00%
36 Co-Curricular Activities	41,806	0.79%	22,765	0.42%
51 Plant Maint. & Operations	225,316	4.28%	225,566	4.13%
	<b>433,885</b>	<b>8.24%</b>	<b>449,029</b>	<b>8.23%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,263,993</b>	<b>100.00%</b>	<b>\$ 5,457,925</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	2.0	2.0
Clerical	17.0	17.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	40.5	40.5
	<b>63.5</b>	<b>63.5</b>

Enrollment	796	810	
Total Annual Operating Costs per Student	\$ 6,613	\$ 6,738	<b>1.89%</b>

**Alief Hastings Ninth Grade Center  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 190,000	2.74%	\$ 190,000	2.77%
6118 Extra duty pay - professionals	37,000	0.53%	-	0.00%
6119 Teachers / other professionals	4,335,415	62.47%	4,483,324	65.42%
6125 Substitutes - clerical	12,105	0.17%	10,205	0.15%
6126 Clerical and ancillary	389,324	5.61%	424,405	6.19%
61XX Benefits and other payroll costs	1,538,298	22.17%	1,287,190	18.78%
	<b>6,502,142</b>	<b>93.69%</b>	<b>6,395,124</b>	<b>93.31%</b>

**Non-Payroll costs: by functional area**

11 Instruction	100,088	1.44%	124,776	1.82%
12 Instructional Resources	7,927	0.11%	7,500	0.11%
13 Curriculum & Instruction	11,878	0.17%	5,100	0.07%
23 School Leadership	6,000	0.09%	6,000	0.09%
31 Guidance, Counseling, & Eval.	56,812	0.82%	58,727	0.86%
33 Health Services	730	0.01%	1,000	0.01%
51 Plant Maint. & Operations	254,541	3.67%	255,272	3.72%
	<b>437,976</b>	<b>6.31%</b>	<b>458,375</b>	<b>6.69%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,940,118</b>	<b>100.00%</b>	<b>\$ 6,853,499</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	15.0	15.0
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	61.0	61.0
	<b>85.0</b>	<b>85.0</b>

Enrollment	867	1,037	
Total Annual Operating Costs per Student	\$ 8,005	\$ 6,609	<b>-17.44%</b>

**Alief Elsik Ninth Grade Center  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 190,000	2.80%	\$ 190,000	2.77%
6118 Extra duty pay - professionals	57,916	0.85%	-	0.00%
6119 Teachers / other professionals	4,183,655	61.67%	4,557,759	66.37%
6125 Substitutes - clerical	10,205	0.15%	10,205	0.15%
6126 Clerical and ancillary	394,158	5.81%	390,943	5.69%
61XX Benefits and other payroll costs	1,522,990	22.45%	1,297,620	18.90%
	<b>6,358,924</b>	<b>93.73%</b>	<b>6,446,527</b>	<b>93.87%</b>

**Non-Payroll costs: by functional area**

11 Instruction	91,972	1.36%	87,525	1.27%
12 Instructional Resources	5,802	0.09%	7,360	0.11%
13 Curriculum & Instruction	11,864	0.17%	9,800	0.14%
23 School Leadership	1,160	0.02%	759	0.01%
31 Guidance, Counseling, & Eval.	57,687	0.85%	58,627	0.85%
33 Health Services	977	0.01%	1,200	0.02%
36 Co-Curricular Activities	1,075	0.02%	200	0.00%
51 Plant Maint. & Operations	254,916	3.76%	255,248	3.72%
	<b>425,453</b>	<b>6.27%</b>	<b>420,719</b>	<b>6.13%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,784,377</b>	<b>100.00%</b>	<b>\$ 6,867,246</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	15.0	15.0
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	61.0	61.0
	<b>85.0</b>	<b>85.0</b>

Enrollment	1,051	1,037	
Total Annual Operating Costs per Student	\$ 6,455	\$ 6,622	<b>2.59%</b>

**Crossroads**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112	\$ 25,000	1.88%	\$ 25,000	1.72%
6118	10,000	0.75%	-	0.00%
6119	844,647	63.60%	909,447	62.71%
6126	119,973	9.03%	143,996	9.93%
61XX	241,864	18.21%	264,614	18.25%
	<b>1,241,484</b>	<b>93.48%</b>	<b>1,343,057</b>	<b>92.61%</b>

**Non-Payroll costs: by functional area**

11	25,442	1.92%	39,559	2.73%
13	353	0.03%	300	0.02%
23	103	0.01%	450	0.03%
31	47,812	3.60%	49,842	3.44%
51	11,910	0.90%	17,095	1.18%
61	1,000	0.08%	-	0.00%
	<b>86,620</b>	<b>6.52%</b>	<b>107,246</b>	<b>7.39%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 1,328,104</b>	<b>100.00%</b>	<b>\$ 1,450,303</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	1.0	1.0
Clerical	4.5	4.5
Counselors	2.0	2.0
Teachers	10.5	10.5
	18.0	18.0

Enrollment	58	70	
Total Annual Operating Costs per Student	\$ 22,898	\$ 20,719	<b>-9.52%</b>

**Early College High School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitute teachers	\$ 100,300	3.71%	100,000	3.50%
6118 Extra duty pay - professionals	27,500	1.02%	3,500	0.12%
6119 Teachers / other professionals	1,692,227	62.67%	1,840,987	64.50%
6126 Clerical and ancillary	153,095	5.67%	143,514	5.03%
61XX Benefits and other payroll costs	470,922	17.44%	518,221	18.16%
	<b>2,444,044</b>	<b>90.51%</b>	<b>2,606,222</b>	<b>91.31%</b>

**Non-Payroll costs: by functional area**

11 Instruction	189,590	7.02%	199,855	7.00%
13 Curriculum & Instruction	1,440	0.05%	3,500	0.12%
23 School Leadership	100	0.00%	750	0.03%
31 Guidance, Counseling, & Eval.	21,271	0.79%	24,942	0.87%
36 Co-Curricular Activities	24,760	0.92%	7,150	0.25%
51 Plant Maint. & Operations	11,253	0.42%	11,814	0.41%
52 Security & Monitoring	7,941	0.29%	-	0.00%
	<b>256,355</b>	<b>9.49%</b>	<b>248,011</b>	<b>8.69%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 2,700,399</b>	<b>100.00%</b>	<b>\$ 2,854,233</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	1.0	1.0
Clerical	5.0	5.0
Counselors	1.5	1.5
Teachers	23.0	23.0
	<b>30.5</b>	<b>30.5</b>

Enrollment	401	400	
Total Annual Operating Costs per Student	\$ 6,734	\$ 7,136	<b>5.96%</b>

**Night High School / Soar**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 25,000	0.95%	\$ 25,000	0.90%
6118 Extra-duty pay professionals	255,000	9.65%	250,000	8.96%
6119 Teachers / other professionals	1,683,008	63.66%	1,839,031	65.92%
6126 Clerical and ancillary	170,973	6.47%	145,938	5.23%
61XX Benefits and other payroll costs	456,909	17.28%	474,720	17.02%
	<b>2,590,890</b>	<b>98.00%</b>	<b>2,734,689</b>	<b>98.02%</b>

**Non-Payroll costs: by functional area**

11 Instruction	47,020	1.78%	50,559	1.81%
13 Curriculum & Instruction	1,508	0.06%	1,000	0.04%
23 School Leadership	1,839	0.07%	1,300	0.05%
31 Guidance, Counseling, & Eval.	2,496	0.09%	2,087	0.07%
33 Health Services	51	0.00%	250	0.01%
	<b>52,914</b>	<b>2.00%</b>	<b>55,196</b>	<b>1.98%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 2,643,804</b>	<b>100.00%</b>	<b>\$ 2,789,885</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	2.0	2.0
Clerical	6.0	6.0
Counselors	1.0	1.0
Teachers	24.0	24.0
	<b>33.0</b>	<b>33.0</b>

Enrollment	168	135	
Total Annual Operating Costs per Student	\$ 15,737	\$ 20,666	<b>31.32%</b>

**Alief Center for Advanced Careers  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 25,000	0.00%	\$ 25,000	1.04%
6119 Teachers / other professionals	1,240,510	0.00%	1,536,458	63.71%
6126 Clerical and ancillary	78,626	0.00%	139,383	5.78%
61XX Benefits and other payroll costs	79,161	0.00%	402,144	16.68%
	<b>1,423,297</b>	<b>0.00%</b>	<b>2,102,985</b>	<b>87.20%</b>

<b>Non-Payroll costs: by functional area</b>				
11 Instruction	218,262	0.00%	127,700	5.30%
13 Curriculum & Instruction	6,184	0.00%	3,200	0.13%
23 School Leadership	9,340	0.00%	3,800	0.16%
31 Guidance, Counseling, & Eval.	250	0.00%	250	0.01%
33 Health Services	4,000	0.00%	3,000	0.12%
36 Co-Curricular Activities	1,300	0.00%	1,000	0.04%
51 Plant Maint. & Operations	135,100	0.00%	169,678	7.04%
	<b>374,436</b>	<b>0.00%</b>	<b>308,628</b>	<b>12.80%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 1,797,733</b>	<b>0.00%</b>	<b>\$ 2,411,613</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	1.0	1.0
Clerical	4.0	4.0
Nurse	1.0	1.0
Teachers	24.0	27.0
	<b>30.0</b>	<b>33.0</b>



**Alief Middle School  
2019-20 General Fund Budget**

	<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 137,500	2.11%	\$ 137,500	2.04%
6118 Extra duty pay - professionals	10,402	0.16%	-	0.00%
6119 Teachers / other professionals	4,105,405	63.03%	4,421,296	65.66%
6125 Substitutes - clerical	9,875	0.15%	9,875	0.15%
6126 Clerical and ancillary	431,150	6.62%	460,260	6.84%
61XX Benefits and other payroll costs	1,432,971	22.00%	1,283,210	19.06%
	<b>6,127,303</b>	<b>94.08%</b>	<b>6,312,141</b>	<b>93.74%</b>
<b>Non-Payroll costs: by functional area</b>				
11 Instruction	93,764	1.44%	124,695	1.85%
12 Instructional Resources	10,000	0.15%	10,000	0.15%
13 Curriculum & Instruction	3,843	0.06%	4,855	0.07%
23 School Leadership	3,000	0.05%	3,000	0.04%
31 Guidance, Counseling, & Eval.	53,432	0.82%	54,597	0.81%
33 Health Services	796	0.01%	1,000	0.01%
36 Co-Curricular Activities	157	0.00%	-	0.00%
51 Plant Maint. & Operations	220,870	3.39%	223,101	3.31%
	<b>385,862</b>	<b>5.92%</b>	<b>421,248</b>	<b>6.26%</b>
<b>Total Annual Operating Budget</b>	<b>\$ 6,513,165</b>	<b>100.00%</b>	<b>\$ 6,733,389</b>	<b>100.00%</b>

<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	4.0	4.0
Clerical	15.5	15.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	57.5	58.5
	<b>83.0</b>	<b>84.0</b>

Enrollment		1,002		975	
Total Annual Operating Costs per Student	\$	6,500	\$	6,906	<b>6.24%</b>

**Olle Middle School  
2019-20 General Fund Budget**

		<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>					
6112	Substitutes - teachers	\$ 137,500	1.94%	\$ 137,500	1.87%
6118	Extra duty pay - professionals	34,000	0.48%	-	0.00%
6119	Teachers / other professionals	4,518,804	63.65%	4,936,743	67.00%
6125	Substitutes - clerical	9,175	0.13%	10,225	0.14%
6126	Clerical and ancillary	395,223	5.57%	436,460	5.92%
61XX	Benefits and other payroll costs	1,574,228	22.17%	1,402,868	19.04%
		<b>6,668,930</b>	<b>93.94%</b>	<b>6,923,796</b>	<b>93.97%</b>

**Non-Payroll costs: by functional area**

11	Instruction	98,868	1.39%	120,324	1.63%
12	Instructional Resources	7,970	0.11%	6,600	0.09%
13	Curriculum & Instruction	2,461	0.03%	1,600	0.02%
23	School Leadership	4,357	0.06%	3,810	0.05%
31	Guidance, Counseling, & Eval.	92,057	1.30%	94,657	1.28%
33	Health Services	800	0.01%	800	0.01%
36	Co-Curricular Activities	10,216	0.14%	2,000	0.03%
51	Plant Maint. & Operations	213,492	3.01%	214,374	2.91%
		<b>430,221</b>	<b>6.06%</b>	<b>444,165</b>	<b>6.03%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 7,099,151</b>	<b>100.00%</b>	<b>\$ 7,367,961</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	4.0	4.0
Clerical	16.5	16.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	66.5	64.5
	<b>93.0</b>	<b>91.0</b>

Enrollment	1,066	1,075	
Total Annual Operating Costs per Student	\$ 6,660	\$ 6,854	<b>2.92%</b>

**Killough Middle School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 137,500	2.09%	\$ 137,500	2.09%
6118 Extra duty pay - professionals	61,167	0.93%	-	0.00%
6119 Teachers / other professionals	4,115,814	62.56%	4,330,473	65.86%
6125 Substitutes - clerical	11,375	0.17%	9,975	0.15%
6126 Clerical and ancillary	391,953	5.96%	386,645	5.88%
61XX Benefits and other payroll costs	1,390,680	21.14%	1,223,411	18.61%
	<b>6,108,489</b>	<b>92.85%</b>	<b>6,088,004</b>	<b>92.59%</b>

**Non-Payroll costs: by functional area**

11 Instruction	79,269	1.20%	97,839	1.49%
12 Instructional Resources	11,400	0.17%	11,400	0.17%
13 Curriculum & Instruction	27,456	0.42%	23,500	0.36%
23 School Leadership	3,247	0.05%	2,500	0.04%
31 Guidance, Counseling, & Eval.	52,684	0.80%	54,597	0.83%
33 Health Services	2,000	0.03%	2,000	0.03%
36 Co-Curricular Activities	1,300	0.02%	1,500	0.02%
51 Plant Maint. & Operations	292,995	4.45%	293,771	4.47%
	<b>470,351</b>	<b>7.15%</b>	<b>487,107</b>	<b>7.41%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,578,840</b>	<b>100.00%</b>	<b>\$ 6,575,111</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	15.5	15.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	58.5	54.5
	<b>84.0</b>	<b>80.0</b>

Enrollment	1,003	935	
Total Annual Operating Costs per Student	\$ 6,559	\$ 7,032	<b>7.21%</b>

**Holub Middle School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 137,500	2.17%	\$ 137,500	2.20%
6118 Extra duty pay - professionals	2,575	0.04%	-	0.00%
6119 Teachers / other professionals	4,063,653	64.09%	4,161,684	66.55%
6125 Substitutes - clerical	6,650	0.10%	6,650	0.11%
6126 Clerical and ancillary	368,608	5.81%	399,414	6.39%
61XX Benefits and other payroll costs	1,395,301	22.01%	1,166,734	18.66%
	<b>5,974,287</b>	<b>94.23%</b>	<b>5,871,982</b>	<b>93.91%</b>

**Non-Payroll costs: by functional area**

11 Instruction	67,930	1.07%	84,392	1.35%
12 Instructional Resources	6,025	0.10%	6,075	0.10%
13 Curriculum & Instruction	35,908	0.57%	33,700	0.54%
23 School Leadership	2,825	0.04%	1,050	0.02%
31 Guidance, Counseling, & Eval.	52,182	0.82%	53,597	0.86%
33 Health Services	1,880	0.03%	2,000	0.03%
36 Co-Curricular Activities	3,600	0.06%	3,350	0.05%
51 Plant Maint. & Operations	194,892	3.07%	196,222	3.14%
61 Community Services	700	0.01%	700	0.01%
	<b>365,942</b>	<b>5.77%</b>	<b>381,086</b>	<b>6.09%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,340,229</b>	<b>100.00%</b>	<b>\$ 6,253,068</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	14.5	14.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	54.5	49.5
	<b>79.0</b>	<b>74.0</b>

Enrollment	900	845	
Total Annual Operating Costs per Student	\$ 7,045	\$ 7,400	<b>5.04%</b>

**Albright Middle School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 12,500	0.18%	\$ 12,500	0.18%
6118 Extra duty pay - professionals	10,440	0.15%	-	0.00%
6119 Teachers / other professionals	4,670,309	66.71%	4,927,888	69.31%
6125 Substitutes - clerical	10,875	0.16%	10,225	0.14%
6126 Clerical and ancillary	436,068	6.23%	420,456	5.91%
61XX Benefits and other payroll costs	1,512,173	21.60%	1,359,748	19.12%
	<b>6,652,365</b>	<b>95.02%</b>	<b>6,730,817</b>	<b>94.67%</b>

**Non-Payroll costs: by functional area**

11 Instruction	118,282	1.69%	143,384	2.02%
12 Instructional Resources	4,644	0.07%	4,600	0.06%
13 Curriculum & Instruction	4,732	0.07%	7,498	0.11%
23 School Leadership	1,725	0.02%	1,700	0.02%
31 Guidance, Counseling, & Eval.	52,818	0.75%	55,497	0.78%
33 Health Services	2,384	0.03%	1,585	0.02%
36 Co-Curricular Activities	2,895	0.04%	3,100	0.04%
51 Plant Maint. & Operations	161,492	2.31%	161,884	2.28%
	<b>348,972</b>	<b>4.98%</b>	<b>379,248</b>	<b>5.33%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 7,001,337</b>	<b>100.00%</b>	<b>\$ 7,110,065</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	17.5	17.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	66.5	65.5
	<b>94.0</b>	<b>93.0</b>

Enrollment	1,190	1,166	
Total Annual Operating Costs per Student	\$ 5,883	\$ 6,098	<b>3.64%</b>

**O'Donnell Middle School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 137,500	1.80%	\$ 137,500	1.73%
6118 Extra duty pay - professionals	43,000	0.56%	5,000	0.06%
6119 Teachers / other professionals	4,915,249	64.23%	5,367,484	67.68%
6125 Substitutes - clerical	10,225	0.13%	9,175	0.12%
6126 Clerical and ancillary	440,179	5.75%	432,268	5.45%
61XX Benefits and other payroll costs	1,679,764	21.95%	1,531,531	19.31%
	<b>7,225,917</b>	<b>94.43%</b>	<b>7,482,958</b>	<b>94.36%</b>

**Non-Payroll costs: by functional area**

11 Instruction	111,708	1.46%	140,198	1.77%
12 Instructional Resources	10,566	0.14%	8,500	0.11%
13 Curriculum & Instruction	5,957	0.08%	3,000	0.04%
23 School Leadership	2,870	0.04%	2,650	0.03%
31 Guidance, Counseling, & Eval.	54,127	0.71%	56,097	0.71%
33 Health Services	920	0.01%	2,000	0.03%
36 Co-Curricular Activities	8,238	0.11%	1,200	0.02%
51 Plant Maint. & Operations	231,932	3.03%	233,828	2.95%
	<b>426,318</b>	<b>5.57%</b>	<b>447,473</b>	<b>5.64%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 7,652,235</b>	<b>100.00%</b>	<b>\$ 7,930,431</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	5.0
Clerical	17.5	19.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	73.5	76.5
	<b>101.0</b>	<b>107.0</b>

Enrollment	1,381	1,355	
Total Annual Operating Costs per Student	\$ 5,541	\$ 5,853	<b>5.62%</b>

**Youens Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.49%	\$ 90,660	1.42%
6118 Extra duty pay - professionals	24,230	0.40%	-	0.00%
6119 Teachers / other professionals	4,168,051	68.29%	4,346,095	68.09%
6125 Substitutes - clerical	14,595	0.24%	8,575	0.13%
6126 Clerical and ancillary	351,464	5.76%	410,150	6.43%
61XX Benefits and other payroll costs	1,173,341	19.22%	1,271,898	19.93%
	<b>5,822,341</b>	<b>95.39%</b>	<b>6,127,378</b>	<b>96.00%</b>

**Non-Payroll costs: by functional area**

11 Instruction	143,202	2.35%	121,749	1.91%
12 Instructional Resources	4,390	0.07%	5,200	0.08%
13 Curriculum & Instruction	2,555	0.04%	730	0.01%
23 School Leadership	2,150	0.04%	735	0.01%
31 Guidance, Counseling, & Eval.	47,937	0.79%	48,782	0.76%
33 Health Services	-	0.00%	25	0.00%
36 Co-Curricular Activities	4,500	0.07%	-	0.00%
51 Plant Maint. & Operations	76,331	1.25%	78,258	1.23%
	<b>281,065</b>	<b>4.61%</b>	<b>255,479</b>	<b>4.00%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,103,406</b>	<b>100.00%</b>	<b>\$ 6,382,857</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	16.0	15.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	61.0	59.0
	<b>84.0</b>	<b>81.0</b>

Enrollment	899	837	
Total Annual Operating Costs per Student	\$ 6,789	\$ 7,626	<b>12.33%</b>

**Boone Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.63%	\$ 90,660	1.53%
6118 Extra duty pay - professionals	23,558	0.42%	-	0.00%
6119 Teachers / other professionals	3,762,391	67.75%	4,049,451	68.18%
6125 Substitutes - clerical	8,575	0.15%	8,575	0.14%
6126 Clerical and ancillary	293,207	5.28%	326,305	5.49%
61XX Benefits and other payroll costs	1,039,310	18.72%	1,130,598	19.04%
	<b>5,217,701</b>	<b>93.96%</b>	<b>5,605,589</b>	<b>94.38%</b>

**Non-Payroll costs: by functional area**

11 Instruction	88,349	1.59%	78,038	1.31%
12 Instructional Resources	7,436	0.13%	12,700	0.21%
13 Curriculum & Instruction	3,560	0.06%	3,602	0.06%
23 School Leadership	1,308	0.02%	2,550	0.04%
31 Guidance, Counseling, & Eval.	48,158	0.87%	50,227	0.85%
33 Health Services	500	0.01%	500	0.01%
51 Plant Maint. & Operations	185,555	3.34%	185,988	3.13%
61 Community Services	550	0.01%	350	0.01%
	<b>335,416</b>	<b>6.04%</b>	<b>333,955</b>	<b>5.62%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,553,117</b>	<b>100.00%</b>	<b>\$ 5,939,544</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	13.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	56.0	51.0
	<b>75.0</b>	<b>70.0</b>

Enrollment	807	783	
Total Annual Operating Costs per Student	\$ 6,881	\$ 7,586	<b>10.24%</b>



**Martin Elementary School**  
**2019-20 General Fund Budget**

	<u>Amended Budget</u> <u>2018-19</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2019-20</u>	<u>% of</u> <u>Total</u>
<b>Payroll costs: by object</b>				
6112	\$ 90,660	1.63%	\$ 90,660	1.51%
6118	18,818	0.34%	-	0.00%
6119	3,715,086	66.67%	4,086,773	67.87%
6125	8,575	0.15%	8,575	0.14%
6126	352,627	6.33%	1,545,386	25.67%
61XX	1,070,492	19.21%	-	0.00%
	<b>5,256,258</b>	<b>94.33%</b>	<b>5,731,394</b>	<b>95.19%</b>

**Non-Payroll costs: by functional area**

11	123,849	2.22%	95,842	1.59%
12	10,299	0.18%	11,329	0.19%
13	5,206	0.09%	4,000	0.07%
23	1,292	0.02%	2,700	0.04%
31	48,015	0.86%	49,127	0.82%
33	1,240	0.02%	500	0.01%
51	125,699	2.26%	126,237	2.10%
61	440	0.01%	-	0.00%
	<b>316,040</b>	<b>5.67%</b>	<b>289,735</b>	<b>4.81%</b>

<b>Total Annual Operating Budget</b>	<b><u>\$ 5,572,298</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 6,021,129</u></b>	<b><u>100.00%</u></b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	3.0	3.0
Clerical	16.0	16.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	57.0	55.0
	<b>80.0</b>	<b>78.0</b>

Enrollment	880	871	
Total Annual Operating Costs per Student	\$ 6,332	\$ 6,913	<b>9.17%</b>

**Chambers Elementary School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.92%	\$ 90,660	1.75%
6118 Extra duty pay - professionals	18,254	0.39%	-	0.00%
6119 Teachers / other professionals	3,009,921	63.69%	3,386,529	65.45%
6125 Substitutes - clerical	8,575	0.18%	8,575	0.17%
6126 Clerical and ancillary	354,115	7.49%	379,775	7.34%
61XX Benefits and other payroll costs	926,974	19.62%	1,006,520	19.45%
	<b>4,408,499</b>	<b>93.29%</b>	<b>4,872,059</b>	<b>94.16%</b>

**Non-Payroll costs: by functional area**

11 Instruction	96,856	2.05%	94,848	1.83%
12 Instructional Resources	6,633	0.14%	12,500	0.24%
13 Curriculum & Instruction	3,416	0.07%	3,400	0.07%
23 School Leadership	8,069	0.17%	1,500	0.03%
31 Guidance, Counseling, & Eval.	47,812	1.01%	49,227	0.95%
33 Health Services	400	0.01%	700	0.01%
51 Plant Maint. & Operations	153,949	3.26%	140,097	2.71%
	<b>317,135</b>	<b>6.71%</b>	<b>302,272</b>	<b>5.84%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 4,725,634</b>	<b>100.00%</b>	<b>\$ 5,174,331</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	15.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	45.0	42.0
	<b>66.0</b>	<b>61.0</b>

Enrollment	695	658	
Total Annual Operating Costs per Student	\$ 6,799	\$ 7,864	<b>15.65%</b>

**Smith Elementary School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.66%	\$ 90,660	1.55%
6118 Extra duty pay - professionals	19,508	0.36%	-	0.00%
6119 Teachers / other professionals	3,605,936	66.22%	3,959,028	67.67%
6125 Substitutes - clerical	8,575	0.16%	8,575	0.15%
6126 Clerical and ancillary	363,325	6.67%	352,807	6.03%
61XX Benefits and other payroll costs	1,029,770	18.91%	1,127,938	19.28%
	<b>5,117,774</b>	<b>93.98%</b>	<b>5,539,008</b>	<b>94.68%</b>

**Non-Payroll costs: by functional area**

11 Instruction	109,767	2.02%	92,418	1.58%
12 Instructional Resources	11,250	0.21%	10,500	0.18%
13 Curriculum & Instruction	5,390	0.10%	1,500	0.03%
23 School Leadership	4,208	0.08%	5,700	0.10%
31 Guidance, Counseling, & Eval.	47,812	0.88%	48,827	0.83%
33 Health Services	1,389	0.03%	2,025	0.03%
36 Co-Curricular Services	-	0.00%	2,000	0.03%
51 Plant Maint. & Operations	147,338	2.71%	148,140	2.53%
61 Community Services	400	0.01%	400	0.01%
	<b>327,554</b>	<b>6.02%</b>	<b>311,510</b>	<b>5.32%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,445,328</b>	<b>100.00%</b>	<b>\$ 5,850,518</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	15.0	17.0
Counselors	1.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	54.0	55.0
	<b>75.0</b>	<b>79.0</b>

Enrollment	826	875	
Total Annual Operating Costs per Student	\$ 6,592	\$ 6,686	<b>1.42%</b>

**Mahanay Elementary School**  
**2019-20 General Fund Budget**

		<u>Amended Budget</u> <u>2018-19</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2019-20</u>	<u>% of</u> <u>Total</u>
<b>Payroll costs: by object</b>					
6112	Substitutes - teachers	\$ 90,660	2.30%	\$ 90,660	2.10%
6118	Extra duty pay - professionals	29,000	0.74%	-	0.00%
6119	Teachers / other professionals	2,524,865	64.17%	2,814,535	65.30%
6125	Substitutes - clerical	8,575	0.22%	8,575	0.20%
6126	Clerical and ancillary	261,066	6.64%	303,560	7.04%
61XX	Benefits and other payroll costs	754,273	19.17%	812,163	18.84%
		<b>3,668,439</b>	<b>93.24%</b>	<b>4,029,493</b>	<b>93.49%</b>

**Non-Payroll costs: by functional area**

11	Instruction	83,233	2.12%	98,267	2.28%
12	Instructional Resources	1,414	0.04%	1,500	0.03%
13	Curriculum & Instruction	3,042	0.08%	2,000	0.05%
23	School Leadership	1,610	0.04%	3,000	0.07%
31	Guidance, Counseling, & Eval.	47,812	1.22%	48,852	1.13%
33	Health Services	266	0.01%	250	0.01%
36	Co-Curricular Activities	3,085	0.08%	500	0.01%
51	Plant Maint. & Operations	125,604	3.19%	126,068	2.92%
61	Community Services	-	0.00%	100	0.00%
		<b>266,066</b>	<b>6.76%</b>	<b>280,537</b>	<b>6.51%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 3,934,505</b>	<b>100.00%</b>	<b>\$ 4,310,030</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	2.0	2.0
Clerical	11.0	11.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	36.5	35.5
	<u>52.5</u>	<u>51.5</u>

Enrollment	597	579	
Total Annual Operating Costs per Student	\$ 6,590	\$ 7,444	<b>12.95%</b>

**Kennedy Elementary School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.86%	\$ 90,660	1.76%
6118 Extra duty pay - professionals	1,250	0.03%	-	0.00%
6119 Teachers / other professionals	3,270,069	66.95%	3,502,221	67.94%
6125 Substitutes - clerical	8,575	0.18%	8,575	0.17%
6126 Clerical and ancillary	336,297	6.88%	316,058	6.13%
61XX Benefits and other payroll costs	928,157	19.00%	1,002,599	19.45%
	<b>4,635,008</b>	<b>94.89%</b>	<b>4,920,113</b>	<b>95.44%</b>

**Non-Payroll costs: by functional area**

11 Instruction	95,753	1.96%	83,285	1.62%
12 Instructional Resources	5,833	0.12%	3,550	0.07%
13 Curriculum & Instruction	5,641	0.12%	4,250	0.08%
23 School Leadership	4,712	0.10%	3,800	0.07%
31 Counseling	48,837	1.00%	49,727	0.96%
33 Health Services	744	0.02%	1,200	0.02%
51 Plant Maint. & Operations	88,162	1.80%	89,203	1.73%
	<b>249,682</b>	<b>5.11%</b>	<b>235,015</b>	<b>4.56%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 4,884,690</b>	<b>100.00%</b>	<b>\$ 5,155,128</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	14.0	14.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	47.0	47.0
	<b>67.0</b>	<b>67.0</b>

Enrollment	726	740	
Total Annual Operating Costs per Student	\$ 6,728	\$ 6,966	<b>3.54%</b>

**Chancellor Elementary School  
2019-20 General Fund Budget**

	<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.53%	\$ 90,660	1.46%
6118 Extra duty pay - professionals	21,226	0.36%	-	0.00%
6119 Teachers / other professionals	3,885,746	65.71%	4,233,835	68.12%
6125 Substitutes - clerical	8,575	0.15%	8,575	0.14%
6126 Clerical and ancillary	417,853	7.07%	383,572	6.17%
61XX Benefits and other payroll costs	1,157,962	19.58%	1,210,000	19.47%
	<b>5,582,022</b>	<b>94.40%</b>	<b>5,926,642</b>	<b>95.36%</b>

**Non-Payroll costs: by functional area**

11 Instruction	134,422	2.27%	86,533	1.39%
12 Instructional Resources	9,010	0.15%	16,910	0.27%
13 Curriculum & Instruction	12,970	0.22%	9,300	0.15%
23 School Leadership	2,200	0.04%	2,200	0.04%
31 Guidance, Counseling, & Eval.	49,184	0.83%	48,727	0.78%
33 Health Services	500	0.01%	1,300	0.02%
51 Plant Maint. & Operations	123,126	2.08%	123,435	1.99%
	<b>331,412</b>	<b>5.60%</b>	<b>288,405</b>	<b>4.64%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,913,434</b>	<b>100.00%</b>	<b>\$ 6,215,047</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	3.0	3.0
Clerical	16.0	17.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	59.0	60.0
	<b>81.0</b>	<b>83.0</b>

Enrollment	947	959	
Total Annual Operating Costs per Student	\$ 6,244	\$ 6,481	<b>3.79%</b>

**Liestman Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.69%	\$ 90,660	1.56%
6118 Extra duty pay - professionals	19,656	0.37%	-	0.00%
6119 Teachers / other professionals	3,586,596	66.83%	3,937,636	67.58%
6125 Substitutes - clerical	8,575	0.16%	8,575	0.15%
6126 Clerical and ancillary	370,690	6.91%	412,100	7.07%
61XX Benefits and other payroll costs	1,009,138	18.80%	1,118,351	19.19%
	<b>5,085,315</b>	<b>94.76%</b>	<b>5,567,322</b>	<b>95.55%</b>

**Non-Payroll costs: by functional area**

11 Instruction	112,319	2.09%	83,015	1.42%
12 Instructional Resources	2,402	0.04%	2,400	0.04%
13 Curriculum & Instruction	4,394	0.08%	7,000	0.12%
23 School Leadership	1,589	0.03%	3,500	0.06%
31 Guidance, Counseling, & Eval.	50,343	0.94%	52,327	0.90%
33 Health Services	898	0.02%	800	0.01%
51 Plant Maint. & Operations	109,164	2.03%	110,087	1.89%
	<b>281,109</b>	<b>5.24%</b>	<b>259,129</b>	<b>4.45%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,366,424</b>	<b>100.00%</b>	<b>\$ 5,826,451</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	15.0	15.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	53.0	51.0
	<b>74.0</b>	<b>72.0</b>

Enrollment	793	775	
Total Annual Operating Costs per Student	\$ 6,767	\$ 7,518	<b>11.09%</b>

**Petrosky Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	2.23%	\$ 90,660	2.17%
6118 Extra duty pay - professionals	21,000	0.52%	-	0.00%
6119 Teachers / other professionals	2,692,958	66.22%	2,716,084	65.11%
6125 Substitutes - clerical	8,575	0.21%	8,575	0.21%
6126 Clerical and ancillary	314,604	7.74%	339,897	8.15%
61XX Benefits and other payroll costs	735,078	18.08%	804,914	19.30%
	<b>3,862,875</b>	<b>94.99%</b>	<b>3,960,130</b>	<b>94.93%</b>

**Non-Payroll costs: by functional area**

11 Instruction	80,518	1.98%	88,232	2.12%
12 Instructional Resources	2,857	0.07%	3,700	0.09%
13 Curriculum & Instruction	5,873	0.14%	4,970	0.12%
23 School Leadership	-	0.00%	800	0.02%
31 Counseling	2,335	0.06%	2,187	0.05%
33 Health Services	731	0.02%	600	0.01%
36 C-Curricular Services	795	0.02%	-	0.00%
51 Plant Maint. & Operations	110,506	2.72%	110,815	2.66%
61 Community Services	308	0.01%	150	0.00%
	<b>203,923</b>	<b>5.01%</b>	<b>211,454</b>	<b>5.07%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 4,066,798</b>	<b>100.00%</b>	<b>\$ 4,171,584</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	2.0	2.0
Clerical	13.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	37.5	37.0
	<b>55.5</b>	<b>55.0</b>

Enrollment	590	628	
Total Annual Operating Costs per Student	\$ 6,893	\$ 6,643	<b>-3.63%</b>



**Heflin Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.75%	\$ 90,660	1.69%
6118 Extra duty pay - professionals	15,110	0.29%	-	0.00%
6119 Teachers / other professionals	3,500,796	67.57%	3,663,223	68.18%
6125 Substitutes - clerical	8,575	0.17%	8,575	0.16%
6126 Clerical and ancillary	299,172	5.77%	314,862	5.86%
61XX Benefits and other payroll costs	987,676	19.06%	1,017,875	18.95%
	<b>4,901,989</b>	<b>94.62%</b>	<b>5,095,195</b>	<b>94.84%</b>

**Non-Payroll costs: by functional area**

11 Instruction	110,071	2.12%	106,371	1.98%
12 Instructional Resources	6,684	0.13%	6,800	0.13%
13 Curriculum & Instruction	5,958	0.11%	4,200	0.08%
23 School Leadership	1,995	0.04%	2,000	0.04%
31 Guidance, Counseling, & Eval.	48,019	0.93%	49,177	0.92%
33 Health Services	1,106	0.02%	1,000	0.02%
51 Plant Maint. & Operations	104,026	2.01%	106,835	1.99%
61 Community Services	1,060	0.02%	1,100	0.02%
	<b>278,919</b>	<b>5.38%</b>	<b>277,483</b>	<b>5.16%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,180,908</b>	<b>100.00%</b>	<b>\$ 5,372,678</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	13.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	52.0	53.0
	<b>71.0</b>	<b>72.0</b>

Enrollment	913	913	
Total Annual Operating Costs per Student	\$ 5,675	\$ 5,885	<b>3.70%</b>

**Cummings Elementary School  
2019-20 General Fund Budget**

	<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	2.24%	\$ 90,660	2.12%
6118 Extra duty pay - professionals	45,190	1.12%	-	0.00%
6119 Teachers / other professionals	2,527,218	62.50%	2,749,113	64.18%
6125 Substitutes - clerical	8,575	0.21%	8,575	0.20%
6126 Clerical and ancillary	311,727	7.71%	336,673	7.86%
61XX Benefits and other payroll costs	794,331	19.65%	848,314	19.80%
	<b>3,777,701</b>	<b>93.43%</b>	<b>4,033,335</b>	<b>94.15%</b>

**Non-Payroll costs: by functional area**

11 Instruction	95,700	2.37%	85,132	1.99%
12 Instructional Resources	6,274	0.16%	7,015	0.16%
13 Curriculum & Instruction	2,340	0.06%	2,353	0.05%
23 School Leadership	1,400	0.03%	5,466	0.13%
31 Guidance, Counseling, & Eval.	47,812	1.18%	48,877	1.14%
33 Health Services	760	0.02%	1,000	0.02%
36 Co-Curricular Activities	11,296	0.28%	-	0.00%
51 Plant Maint. & Operations	100,133	2.48%	100,575	2.35%
	<b>265,715</b>	<b>6.57%</b>	<b>250,418</b>	<b>5.85%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 4,043,416</b>	<b>100.00%</b>	<b>\$ 4,283,753</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	3.0	3.0
Clerical	13.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	36.0	41.0
	<b>55.0</b>	<b>60.0</b>

Enrollment	556	572	
Total Annual Operating Costs per Student	\$ 7,272	\$ 7,489	<b>2.98%</b>

**Rees Elementary School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	2.01%	\$ 90,660	1.87%
6118 Extra duty pay - professionals	8,452	0.19%	-	0.00%
6119 Teachers / other professionals	3,012,775	66.75%	3,278,532	67.70%
6125 Substitutes - clerical	9,075	0.20%	8,575	0.18%
6126 Clerical and ancillary	297,871	6.60%	341,653	7.06%
61XX Benefits and other payroll costs	855,346	18.95%	941,128	19.43%
	<b>4,274,179</b>	<b>94.70%</b>	<b>4,660,548</b>	<b>96.24%</b>

**Non-Payroll costs: by functional area**

11 Instruction	126,970	2.81%	69,071	1.43%
12 Instructional Resources	8,141	0.18%	7,400	0.15%
13 Curriculum & Instruction	621	0.01%	3,200	0.07%
23 School Leadership	1,968	0.04%	1,525	0.03%
31 Guidance, Counseling, & Eval.	2,160	0.05%	2,587	0.05%
33 Health Services	941	0.02%	925	0.02%
36 Co-Curricular Services	1,250	0.03%	-	0.00%
51 Plant Maint. & Operations	96,994	2.15%	97,338	2.01%
	<b>239,045</b>	<b>5.30%</b>	<b>182,046</b>	<b>3.76%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 4,513,224</b>	<b>100.00%</b>	<b>\$ 4,842,594</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	2.0	2.0
Clerical	12.0	12.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	45.0	43.0
	<b>62.0</b>	<b>60.0</b>

Enrollment	582	618	
Total Annual Operating Costs per Student	\$ 7,755	\$ 7,836	<b>1.05%</b>

**Alexander Elementary School  
2019-20 General Fund Budget**

		<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>					
6112	Substitutes - teachers	\$ 90,660	1.75%	\$ 90,660	1.74%
6118	Extra duty pay - professionals	21,186	0.41%	-	0.00%
6119	Teachers / other professionals	3,403,322	65.65%	3,517,149	67.43%
6125	Substitutes - clerical	8,575	0.17%	8,575	0.16%
6126	Clerical and ancillary	298,637	5.76%	325,898	6.25%
61XX	Benefits and other payroll costs	1,033,266	19.93%	1,016,119	19.48%
		<b>4,855,646</b>	<b>93.67%</b>	<b>4,958,401</b>	<b>95.06%</b>

**Non-Payroll costs: by functional area**

11	Instruction	144,393	2.79%	85,357	1.64%
12	Instructional Resources	8,835	0.17%	11,000	0.21%
13	Curriculum & Instruction	21,575	0.42%	4,000	0.08%
23	School Leadership	1,300	0.03%	1,100	0.02%
31	Guidance, Counseling, & Eval.	48,062	0.93%	48,977	0.94%
33	Health Services	790	0.02%	700	0.01%
36	Co-Curricular Activities	-	0.00%	200	0.00%
51	Plant Maint. & Operations	102,063	1.97%	105,194	2.02%
61	Community Services	1,024	0.02%	1,150	0.02%
		<b>328,042</b>	<b>6.33%</b>	<b>257,678</b>	<b>4.94%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,183,688</b>	<b>100.00%</b>	<b>\$ 5,216,079</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	3.0	3.0
Clerical	15.0	14.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	48.5	47.5
	<b>69.5</b>	<b>67.5</b>

Enrollment	719	712	
Total Annual Operating Costs per Student	\$ 7,210	\$ 7,326	<b>1.61%</b>

**Hearne Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.50%	\$ 90,660	1.40%
6118 Extra duty pay - professionals	11,253	0.19%	-	0.00%
6119 Teachers / other professionals	4,064,114	67.16%	4,463,959	68.91%
6125 Substitutes - clerical	9,075	0.15%	8,575	0.13%
6126 Clerical and ancillary	345,174	5.70%	345,310	5.33%
61XX Benefits and other payroll costs	1,224,445	20.23%	1,279,553	19.75%
	<b>5,744,721</b>	<b>94.93%</b>	<b>6,188,057</b>	<b>95.52%</b>

**Non-Payroll costs: by functional area**

11 Instruction	118,859	1.96%	102,985	1.59%
12 Instructional Resources	6,696	0.11%	2,000	0.03%
13 Curriculum & Instruction	6,882	0.11%	4,700	0.07%
23 School Leadership	4,536	0.07%	6,580	0.10%
31 Guidance, Counseling, & Eval.	48,709	0.80%	49,627	0.77%
33 Health Services	1,566	0.03%	1,134	0.02%
36 Cocurricular Activities	467	0.01%	-	0.00%
51 Plant Maint. & Operations	117,353	1.94%	122,108	1.88%
61 Community Services	1,592	0.03%	1,000	0.02%
	<b>306,660</b>	<b>5.07%</b>	<b>290,134</b>	<b>4.48%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,051,381</b>	<b>100.00%</b>	<b>\$ 6,478,191</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	15.0	15.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	60.0	58.0
	<b>82.0</b>	<b>80.0</b>

Enrollment	949	933	
Total Annual Operating Costs per Student	\$ 6,377	\$ 6,943	<b>8.89%</b>

**Landis Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.67%	\$ 90,660	1.55%
6118 Extra duty pay - professionals	17,908	0.33%	-	0.00%
6119 Teachers / other professionals	3,582,867	65.83%	3,941,753	67.35%
6125 Substitutes - clerical	8,575	0.16%	8,575	0.15%
6126 Clerical and ancillary	316,935	5.82%	383,258	6.55%
61XX Benefits and other payroll costs	1,121,262	20.60%	1,137,971	19.45%
	<b>5,138,207</b>	<b>94.41%</b>	<b>5,562,217</b>	<b>95.04%</b>

**Non-Payroll costs: by functional area**

11 Instruction	106,803	1.96%	86,781	1.48%
12 Instructional Resources	8,485	0.16%	6,500	0.11%
13 Curriculum & Instruction	2,140	0.04%	4,000	0.07%
23 School Leadership	1,722	0.03%	2,600	0.04%
31 Guidance, Counseling, & Eval.	47,812	0.88%	49,477	0.85%
33 Health Services	848	0.02%	1,750	0.03%
51 Plant Maint. & Operations	136,210	2.50%	138,925	2.37%
	<b>304,020</b>	<b>5.59%</b>	<b>290,033</b>	<b>4.96%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,442,227</b>	<b>100.00%</b>	<b>\$ 5,852,250</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	4.0
Clerical	15.0	15.0
Counselors	1.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	51.0	55.0
	<b>72.0</b>	<b>78.0</b>

Enrollment	743	753	
Total Annual Operating Costs per Student	\$ 7,325	\$ 7,772	<b>6.11%</b>

**Sneed Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.31%	\$ 90,660	1.24%
6118 Extra duty pay - professionals	12,000	0.17%	-	0.00%
6119 Teachers / other professionals	4,707,644	68.25%	5,044,559	69.02%
6125 Substitutes - clerical	8,575	0.12%	8,575	0.12%
6126 Clerical and ancillary	364,133	5.28%	381,644	5.22%
61XX Benefits and other payroll costs	1,352,585	19.61%	1,441,265	19.72%
	<b>6,535,597</b>	<b>94.76%</b>	<b>6,966,703</b>	<b>95.32%</b>

**Non-Payroll costs: by functional area**

11 Instruction	128,787	1.87%	103,566	1.42%
12 Instructional Resources	10,715	0.16%	10,500	0.14%
13 Curriculum & Instruction	11,199	0.16%	9,108	0.12%
23 School Leadership	2,273	0.03%	4,924	0.07%
31 Guidance, Counseling, & Eval.	48,286	0.70%	50,227	0.69%
33 Health Services	2,709	0.04%	1,500	0.02%
36 Co-Curricular Activities	-	0.00%	100	0.00%
51 Plant Maint. & Operations	157,531	2.28%	159,719	2.19%
61 Community Services	146	0.00%	2,650	0.04%
	<b>361,646</b>	<b>5.24%</b>	<b>342,294</b>	<b>4.68%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,897,243</b>	<b>100.00%</b>	<b>\$ 7,308,997</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	17.0	18.0
Counselors	2.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	70.0	72.0
	<b>95.0</b>	<b>99.0</b>

Enrollment	1,087	1,133	
Total Annual Operating Costs per Student	\$ 6,345	\$ 6,451	<b>1.67%</b>

**Best Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.58%	\$ 90,660	1.49%
6118 Extra duty pay - professionals	15,770	0.27%	-	0.00%
6119 Teachers / other professionals	3,880,735	67.67%	4,225,075	69.38%
6125 Substitutes - clerical	8,575	0.15%	8,575	0.14%
6126 Clerical and ancillary	310,814	5.42%	315,419	5.18%
61XX Benefits and other payroll costs	1,119,231	19.52%	1,180,553	19.39%
	<b>5,425,785</b>	<b>94.61%</b>	<b>5,820,282</b>	<b>95.58%</b>

**Non-Payroll costs: by functional area**

11 Instruction	121,392	2.12%	86,939	1.43%
12 Instructional Resources	7,734	0.13%	8,447	0.14%
13 Curriculum & Instruction	8,965	0.16%	950	0.02%
23 School Leadership	1,395	0.02%	2,200	0.04%
31 Guidance, Counseling, & Eval.	47,922	0.84%	48,727	0.80%
33 Health Services	446	0.01%	500	0.01%
51 Plant Maint. & Operations	120,849	2.11%	121,511	2.00%
61 Community Services	281	0.00%	-	0.00%
	<b>308,984</b>	<b>5.39%</b>	<b>269,274</b>	<b>4.42%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,734,769</b>	<b>100.00%</b>	<b>\$ 6,089,556</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	4.0	4.0
Clerical	14.0	14.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	56.0	56.0
	<b>78.0</b>	<b>78.0</b>

Enrollment	754	774	
Total Annual Operating Costs per Student	\$ 7,606	\$ 7,868	<b>3.44%</b>



**Outley Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.43%	\$ 90,660	1.36%
6118 Extra duty pay - professionals	10,000	0.16%	-	0.00%
6119 Teachers / other professionals	4,367,944	68.84%	4,562,759	68.62%
6125 Substitutes - clerical	8,575	0.14%	8,575	0.13%
6126 Clerical and ancillary	335,741	5.29%	355,244	5.34%
61XX Benefits and other payroll costs	1,174,599	18.51%	1,278,675	19.23%
	<b>5,987,519</b>	<b>94.36%</b>	<b>6,295,913</b>	<b>94.68%</b>

**Non-Payroll costs: by functional area**

11 Instruction	125,949	1.98%	114,689	1.72%
12 Instructional Resources	6,624	0.10%	6,200	0.09%
13 Curriculum & Instruction	4,796	0.08%	3,000	0.05%
23 School Leadership	4,126	0.07%	3,000	0.05%
31 Guidance, Counseling, & Eval.	47,922	0.76%	49,927	0.75%
33 Health Services	890	0.01%	1,500	0.02%
51 Plant Maint. & Operations	167,493	2.64%	175,123	2.63%
	<b>357,800</b>	<b>5.64%</b>	<b>353,439</b>	<b>5.32%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,345,319</b>	<b>100.00%</b>	<b>\$ 6,649,352</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	4.0
Clerical	15.0	15.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	69.0	68.0
	<b>91.0</b>	<b>91.0</b>

Enrollment	1,144	1,153	
Total Annual Operating Costs per Student	\$ 5,547	\$ 5,767	<b>3.97%</b>

**Hicks Elementary School**  
**2019-20 General Fund Budget**

	<u>Amended Budget</u> <u>2018-19</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2019-20</u>	<u>% of</u> <u>Total</u>
<b>Payroll costs: by object</b>				
6112	\$ 90,660	1.75%	\$ 90,660	1.68%
6118	5,500	0.11%	-	0.00%
6119	3,429,046	66.01%	3,651,173	67.58%
6125	8,575	0.17%	8,575	0.16%
6126	311,652	6.00%	342,587	6.34%
61XX	1,031,377	19.86%	1,033,596	19.13%
	<b>4,876,810</b>	<b>93.89%</b>	<b>5,126,591</b>	<b>94.89%</b>

**Non-Payroll costs: by functional area**

11	114,162	2.20%	83,706	1.55%
12	16,738	0.32%	8,800	0.16%
13	413	0.01%	2,250	0.04%
23	3,512	0.07%	2,175	0.04%
31	47,911	0.92%	48,927	0.91%
33	-	0.00%	250	0.00%
51	134,182	2.58%	129,593	2.40%
61	708	0.01%	200	0.00%
	<b>317,626</b>	<b>6.11%</b>	<b>275,901</b>	<b>5.11%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,194,436</b>	<b>100.00%</b>	<b>\$ 5,402,492</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	3.0	3.0
Clerical	13.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	49.0	46.0
	<b>68.0</b>	<b>65.0</b>

Enrollment	756	731	
Total Annual Operating Costs per Student	\$ 6,871	\$ 7,391	<b>7.56%</b>

**Bush Elementary School  
2019-20 General Fund Budget**

	<u>Amended Budget 2018-19</u>	<u>% of Total</u>	<u>Proposed Budget 2019-20</u>	<u>% of Total</u>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.49%	\$ 90,660	1.40%
6118 Extra duty pay - professionals	24,665	0.41%	-	0.00%
6119 Teachers / other professionals	4,070,723	67.00%	4,413,953	68.35%
6125 Substitutes - clerical	10,075	0.17%	8,575	0.13%
6126 Clerical and ancillary	399,510	6.58%	374,052	5.79%
61XX Benefits and other payroll costs	1,149,207	18.91%	1,253,805	19.42%
	<b>5,744,840</b>	<b>94.55%</b>	<b>6,141,045</b>	<b>95.09%</b>

**Non-Payroll costs: by functional area**

11 Instruction	111,146	1.83%	93,643	1.45%
12 Instructional Resources	-	0.00%	1,000	0.02%
13 Curriculum & Instruction	5,243	0.09%	10,372	0.16%
23 School Leadership	13,310	0.22%	10,000	0.15%
31 Guidance, Counseling, & Eval.	47,812	0.79%	48,727	0.75%
33 Health Services	-	0.00%	1,153	0.02%
51 Plant Maint. & Operations	153,574	2.53%	151,919	2.35%
	<b>331,085</b>	<b>5.45%</b>	<b>316,814</b>	<b>4.91%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,075,925</b>	<b>100.00%</b>	<b>\$ 6,457,859</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<u>2018-19</u>	<u>2019-20</u>
Administrators	3.0	3.0
Clerical	15.0	17.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	62.0	59.0
	<b>84.0</b>	<b>83.0</b>

Enrollment	870	910	
Total Annual Operating Costs per Student	\$ 6,984	\$ 7,097	1.61%

**Collins Elementary School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.42%	\$ 90,660	1.33%
6118 Extra duty pay - professionals	14,700	0.23%	-	0.00%
6119 Teachers / other professionals	4,326,444	67.83%	4,667,902	68.34%
6125 Substitutes - clerical	9,375	0.15%	8,575	0.13%
6126 Clerical and ancillary	318,477	4.99%	370,698	5.43%
61XX Benefits and other payroll costs	1,268,870	19.89%	1,344,788	19.69%
	<b>6,028,526</b>	<b>94.51%</b>	<b>6,482,623</b>	<b>94.90%</b>

**Non-Payroll costs: by functional area**

11 Instruction	105,872	1.66%	104,006	1.52%
12 Instructional Resources	1,500	0.02%	4,500	0.07%
13 Curriculum & Instruction	8,446	0.13%	2,000	0.03%
23 School Leadership	3,552	0.06%	1,700	0.02%
31 Guidance, Counseling, & Eval.	49,812	0.78%	49,027	0.72%
33 Health Services	700	0.01%	900	0.01%
51 Plant Maint. & Operations	180,085	2.82%	186,051	2.72%
	<b>349,967</b>	<b>5.49%</b>	<b>348,184</b>	<b>5.10%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,378,493</b>	<b>100.00%</b>	<b>\$ 6,830,807</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	4.0
Clerical	15.0	17.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	66.0	67.0
	<b>88.0</b>	<b>92.0</b>

Enrollment	931	947	
Total Annual Operating Costs per Student	\$ 6,851	\$ 7,213	<b>5.28%</b>

**Horn Elementary School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.40%	\$ 90,660	1.34%
6118 Extra duty pay - professionals	38,174	0.59%	-	0.00%
6119 Teachers / other professionals	4,412,199	67.97%	4,669,379	68.78%
6125 Substitutes - clerical	10,785	0.17%	8,575	0.13%
6126 Clerical and ancillary	307,259	4.73%	359,383	5.29%
61XX Benefits and other payroll costs	1,258,898	19.39%	1,319,062	19.43%
	<b>6,117,975</b>	<b>94.24%</b>	<b>6,447,059</b>	<b>94.96%</b>

**Non-Payroll costs: by functional area**

11 Instruction	143,977	2.22%	110,267	1.62%
12 Instructional Resources	8,382	0.13%	6,000	0.09%
13 Curriculum & Instruction	8,585	0.13%	10,030	0.15%
23 School Leadership	2,660	0.04%	3,750	0.06%
31 Guidance, Counseling, & Eval.	47,957	0.74%	48,727	0.72%
33 Health Services	1,210	0.02%	1,500	0.02%
51 Plant Maint. & Operations	161,064	2.48%	161,750	2.38%
	<b>373,835</b>	<b>5.76%</b>	<b>342,024</b>	<b>5.04%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,491,810</b>	<b>100.00%</b>	<b>\$ 6,789,083</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	4.0
Clerical	15.0	16.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	67.0	68.0
	<b>89.0</b>	<b>92.0</b>

Enrollment	936	917	
Total Annual Operating Costs per Student	\$ 6,936	\$ 7,404	<b>6.75%</b>

**Holmquist Elementary School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.31%	\$ 90,660	1.25%
6118 Extra duty pay - professionals	18,763	0.27%	-	0.00%
6119 Teachers / other professionals	4,764,691	69.10%	4,981,625	68.46%
6125 Substitutes - clerical	7,938	0.12%	7,575	0.10%
6126 Clerical and ancillary	322,491	4.68%	424,448	5.83%
61XX Benefits and other payroll costs	1,332,382	19.32%	1,426,362	19.60%
	<b>6,536,925</b>	<b>94.80%</b>	<b>6,930,670</b>	<b>95.25%</b>

**Non-Payroll costs: by functional area**

11 Instruction	132,671	1.92%	124,497	1.71%
12 Instructional Resources	5,692	0.08%	5,900	0.08%
13 Staff Development	1,710	0.02%	1,315	0.02%
23 School Leadership	2,097	0.03%	2,900	0.04%
31 Guidance, Counseling, & Eval.	47,812	0.69%	48,827	0.67%
33 Health Services	1,546	0.02%	2,100	0.03%
36 Co-Curricular Services	1,875	0.03%	1,775	0.02%
51 Plant Maint. & Operations	164,739	2.39%	158,426	2.18%
61 Community Services	379	0.01%	-	0.00%
	<b>358,521</b>	<b>5.20%</b>	<b>345,740</b>	<b>4.75%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,895,446</b>	<b>100.00%</b>	<b>\$ 7,276,410</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	4.0
Clerical	18.0	16.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	72.0	70.0
	<b>97.0</b>	<b>94.0</b>

Enrollment	1,162	1,164	
Total Annual Operating Costs per Student	\$ 5,934	\$ 6,251	<b>5.34%</b>

**Owens Intermediate School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.48%	\$ 90,660	1.44%
6118 Extra duty pay - professionals	17,222	0.28%	-	0.00%
6119 Teachers / other professionals	4,137,322	67.67%	4,339,879	69.16%
6125 Substitutes - clerical	8,575	0.14%	9,975	0.16%
6126 Clerical and ancillary	335,293	5.48%	296,206	4.72%
61XX Benefits and other payroll costs	1,165,532	19.06%	1,179,902	18.80%
	<b>5,754,604</b>	<b>94.13%</b>	<b>5,916,622</b>	<b>94.29%</b>

**Non-Payroll costs: by functional area**

11 Instruction	111,563	1.82%	110,410	1.76%
12 Instructional Resources	8,430	0.14%	7,500	0.12%
13 Curriculum & Instruction	3,061	0.05%	6,300	0.10%
23 School Leadership	5,072	0.08%	3,143	0.05%
31 Guidance, Counseling, & Eval.	50,384	0.82%	49,227	0.78%
33 Health Services	368	0.01%	500	0.01%
36 Co-Curricular Activities	1,691	0.03%	-	0.00%
51 Plant Maint. & Operations	178,596	2.92%	179,838	2.87%
61 Community Services	-	0.00%	1,200	0.02%
	<b>359,165</b>	<b>5.87%</b>	<b>358,118</b>	<b>5.71%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,113,769</b>	<b>100.00%</b>	<b>\$ 6,274,740</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	14.0	13.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	61.0	57.0
	<b>82.0</b>	<b>77.0</b>

Enrollment	980	919	
Total Annual Operating Costs per Student	\$ 6,239	\$ 6,828	<b>9.45%</b>

**Klentzman Intermediate School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.50%	\$ 90,660	1.41%
6118 Extra duty pay - professionals	7,956	0.13%	-	0.00%
6119 Teachers / other professionals	4,098,118	67.95%	4,402,306	68.28%
6125 Substitutes - clerical	10,005	0.17%	9,975	0.15%
6126 Clerical and ancillary	313,871	5.20%	322,781	5.01%
61XX Benefits and other payroll costs	1,158,004	19.20%	1,269,210	19.68%
	<b>5,678,614</b>	<b>94.15%</b>	<b>6,094,932</b>	<b>94.53%</b>

**Non-Payroll costs: by functional area**

11 Instruction	119,756	1.99%	125,714	1.95%
12 Instructional Resources	6,080	0.10%	2,550	0.04%
13 Curriculum & Instruction	4,242	0.07%	2,000	0.03%
23 School Leadership	2,867	0.05%	1,000	0.02%
31 Guidance, Counseling, & Eval.	47,937	0.79%	50,427	0.78%
33 Health Services	1,460	0.02%	700	0.01%
36 Co-Curricular Services	638	0.01%	-	0.00%
51 Plant Maint. & Operations	169,641	2.81%	170,489	2.64%
	<b>352,621</b>	<b>5.85%</b>	<b>352,880</b>	<b>5.47%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,031,235</b>	<b>100.00%</b>	<b>\$ 6,447,812</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	14.0	13.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	61.0	58.0
	<b>82.0</b>	<b>78.0</b>

Enrollment	989	921	
Total Annual Operating Costs per Student	\$ 6,098	\$ 7,001	<b>14.80%</b>



**Youngblood Intermediate School**  
**2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.46%	\$ 90,660	1.40%
6118 Extra duty pay - professionals	11,624	0.19%	-	0.00%
6119 Teachers / other professionals	4,276,523	68.74%	4,510,555	69.48%
6125 Substitutes - clerical	9,975	0.16%	9,975	0.15%
6126 Clerical and ancillary	298,476	4.80%	281,395	4.33%
61XX Benefits and other payroll costs	1,185,197	19.05%	1,253,429	19.31%
	<b>5,872,455</b>	<b>94.39%</b>	<b>6,146,014</b>	<b>94.67%</b>

**Non-Payroll costs: by functional area**

11 Instruction	95,279	1.53%	92,894	1.43%
12 Instructional Resources	14,300	0.23%	13,300	0.20%
13 Curriculum & Instruction	8,089	0.13%	5,543	0.09%
23 School Leadership	8,188	0.13%	10,000	0.15%
31 Guidance, Counseling, & Eval.	50,592	0.81%	51,227	0.79%
33 Health Services	2,358	0.04%	2,500	0.04%
51 Plant Maint. & Operations	169,585	2.73%	170,385	2.62%
61 Community Services	392	0.01%	-	0.00%
	<b>348,783</b>	<b>5.61%</b>	<b>345,849</b>	<b>5.33%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 6,221,238</b>	<b>100.00%</b>	<b>\$ 6,491,863</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	13.0	13.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	62.0	64.0
	<b>82.0</b>	<b>84.0</b>

Enrollment	1,054	1,067	
Total Annual Operating Costs per Student	\$ 5,903	\$ 6,084	<b>3.08%</b>

**Mata Intermediate School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.68%	\$ 90,660	1.62%
6118 Extra duty pay - professionals	12,368	0.23%	-	0.00%
6119 Teachers / other professionals	3,701,853	68.47%	3,805,528	67.96%
6125 Substitutes - clerical	8,575	0.16%	9,975	0.18%
6126 Clerical and ancillary	287,581	5.32%	313,858	5.60%
61XX Benefits and other payroll costs	966,394	17.87%	1,040,163	18.57%
	<b>5,067,431</b>	<b>93.73%</b>	<b>5,260,184</b>	<b>93.93%</b>

**Non-Payroll costs: by functional area**

11 Instruction	89,359	1.65%	94,183	1.68%
12 Instructional Resources	16,912	0.31%	9,600	0.17%
13 Curriculum & Instruction	4,829	0.09%	2,500	0.04%
23 School Leadership	2,487	0.05%	7,000	0.13%
31 Guidance, Counseling, & Eval.	48,452	0.90%	49,477	0.88%
33 Health Services	650	0.01%	967	0.02%
36 Co-Curricular Activities	1,350	0.02%	-	0.00%
51 Plant Maint. & Operations	175,148	3.24%	176,076	3.14%
61 Community Services	36	0.00%	-	0.00%
	<b>339,223</b>	<b>6.27%</b>	<b>339,803</b>	<b>6.07%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,406,654</b>	<b>100.00%</b>	<b>\$ 5,599,987</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	12.0	12.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	53.0	55.0
	<b>72.0</b>	<b>74.0</b>

Enrollment	884	946	
Total Annual Operating Costs per Student	\$ 6,116	\$ 5,920	<b>-3.21%</b>

**Miller Intermediate School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.56%	\$ 90,660	1.49%
6118 Extra duty pay - professionals	43,144	0.74%	-	0.00%
6119 Teachers / other professionals	3,971,457	68.23%	4,198,069	69.12%
6125 Substitutes - clerical	9,975	0.17%	9,975	0.16%
6126 Clerical and ancillary	284,541	4.89%	286,335	4.71%
61XX Benefits and other payroll costs	1,065,436	18.30%	1,152,011	18.97%
	<b>5,465,213</b>	<b>93.89%</b>	<b>5,737,050</b>	<b>94.46%</b>

**Non-Payroll costs: by functional area**

11 Instruction	114,583	1.97%	99,121	1.63%
12 Instructional Resources	6,789	0.12%	4,500	0.07%
13 Curriculum & Instruction	6,878	0.12%	4,000	0.07%
23 School Leadership	1,232	0.02%	4,100	0.07%
31 Guidance, Counseling, & Eval.	48,283	0.83%	49,227	0.81%
33 Health Services	1,213	0.02%	2,100	0.03%
36 Co-Curricular Activities	3,407	0.06%	-	0.00%
51 Plant Maint. & Operations	172,976	2.97%	173,670	2.86%
	<b>355,361</b>	<b>6.11%</b>	<b>336,718</b>	<b>5.54%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 5,820,574</b>	<b>100.00%</b>	<b>\$ 6,073,768</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	3.0
Clerical	11.0	11.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	56.0	55.0
	<b>74.0</b>	<b>73.0</b>

Enrollment	965	939
Total Annual Operating Costs per Student	\$ 6,032	\$ 6,468
		<b>7.24%</b>

**Budewig Intermediate School  
2019-20 General Fund Budget**

	<b>Amended Budget 2018-19</b>	<b>% of Total</b>	<b>Proposed Budget 2019-20</b>	<b>% of Total</b>
<b>Payroll costs: by object</b>				
6112 Substitutes - teachers	\$ 90,660	1.24%	\$ 90,660	1.21%
6118 Extra duty pay - professionals	31,610	0.43%	-	0.00%
6119 Teachers / other professionals	5,135,953	70.15%	5,204,558	69.34%
6125 Substitutes - clerical	13,975	0.19%	9,975	0.13%
6126 Clerical and ancillary	311,434	4.25%	331,301	4.41%
61XX Benefits and other payroll costs	1,312,392	17.93%	1,488,035	19.83%
	<b>6,896,024</b>	<b>94.19%</b>	<b>7,124,529</b>	<b>94.92%</b>

**Non-Payroll costs: by functional area**

11 Instruction	159,892	2.18%	113,208	1.51%
12 Instructional Resources	20,800	0.28%	14,600	0.19%
13 Curriculum & Instruction	3,630	0.05%	9,000	0.12%
23 School Leadership	10,400	0.14%	10,000	0.13%
31 Guidance, Counseling, & Eval.	47,812	0.65%	48,727	0.65%
33 Health Services	1,300	0.02%	1,500	0.02%
51 Plant Maint. & Operations	181,082	2.47%	184,010	2.45%
61 Community Services	150	0.00%	-	0.00%
	<b>425,066</b>	<b>5.81%</b>	<b>381,045</b>	<b>5.08%</b>

<b>Total Annual Operating Budget</b>	<b>\$ 7,321,090</b>	<b>100.00%</b>	<b>\$ 7,505,574</b>	<b>100.00%</b>
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<b>Budgeted Staff:</b>	<b>2018-19</b>	<b>2019-20</b>
Administrators	3.0	4.0
Clerical	13.0	14.0
Counselors	2.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	74.0	75.0
	<b>94.0</b>	<b>98.0</b>

Enrollment	1,338	1,310	
Total Annual Operating Costs per Student	\$ 5,472	\$ 5,729	<b>4.71%</b>

# **Financial Section**

# **Debt Service Fund**

### ***Debt Service Fund Overview***

The Debt Service Fund accounts for payments of principal, interest and related fees on the district's general obligation bonds. Under Texas Law, only these debt service payments can be charged to this fund. Revenue is received from a designated allocation of the property tax rate, from the State under the Instructional Facilities Allotment (IFA) and Existing Debt Allotment (EDA) programs and from the federal government under the Qualified School Construction Bond (QSCB) program.

In an election on May 09, 2015, the voters approved a bond referendum totaling \$341,000,000 by a vote of 834 (72.3%) for to 318 against. Major projects included in this referendum are: a Career Center, a Multi-Purpose Center, a Fine Arts addition at Kerr High School, Gymnasium Additions at each middle school, facilities for Pre-K expansion, school buses and other district renovations. Additional information regarding the approved projects is located in the capital projects section of this document. The district issued the first four installments (\$228,035,000) from the 2015 referendum and plans to issue the fifth installment (\$57,630,000) in May, 2020.

### ***Debt Service Expenditures***

The 2019-20 expenditure budget consists of the following amounts: \$22,226,467 for bond principal and sinking fund payments, \$11,380,811 for bond interest payments and \$40,000 for other fees. Detailed debt service requirements are located in the informational section of this budget document.

These expenditure estimates are fairly straightforward since they are primarily based on debt that has already been issued. The Series 2009 and 2010 bonds were issued under the federal government's QSCB program. The 2009 QSCB bonds were issued as tax credit bonds - the federal government provides tax credits to the purchasers of the bonds which allowed the district to issue the bonds with a 0% interest rate. The 2010 QSCB bonds were issued as "direct pay to issuer" QSCB bonds. The district receives a rebate of the interest paid on the bonds from the federal government effectively reducing the interest cost to 0%. The principal maturities for the 2009 and 2010 bonds are in 2024 and 2027; however, both series require annual sinking fund deposits. For budgetary purposes, these sinking fund deposits are treated as principal expenditures since the adopted tax rate must provide sufficient funds to cover the deposits.

Historically, the district's administration and Board have structured debt with an aggressive principal retirement schedule that has allowed the district to minimize the effect of new debt issuance on the tax rate. Approximately 66% of the existing outstanding debt will be retired within the next 10 years which is well above the statewide average of 44%. Additionally, Alief's total debt outstanding per student is significantly lower than many area districts.

### ***State Facilities Funding***

House Bill 4, originally enacted during the 1997 Legislative session, provided State funding for instructional school facilities (IFA). This program provides a guaranteed level (\$35 – unchanged since 1997) of State and local funds per student per penny of tax effort applicable to debt service on eligible bonds. Additional State funding for existing debt (Existing Debt Allotment – EDA) was first granted during the 1999 Legislative session. The guaranteed level for EDA is \$38.10 for 2019-20. Since the district's property value per student per penny of tax is greater than the guaranteed levels under these programs, the district no longer receives State funding for facilities. Unless the Legislature adjusts the guaranteed yield substantially for these programs, the district does not anticipate receiving State funds for facilities in the future.

### ***Tax Rate and Fund Balance Impact***

The estimated budgetary fund balance at August 31, 2019, is approximately \$2.0 million. The difference between the budgetary fund balance and actual fund balance are the deposits to the required sinking fund for the 2009 and 2010 QSCB bonds. In the Comprehensive Annual Financial Report, these deposits are included in a restricted cash account and fund balance. For budgetary purposes, these deposits are treated as expenditures in order to adopt the appropriate tax rate necessary to make the sinking fund deposit.

At August 31, 2017, fund balance was above the District's benchmark of 1/12<sup>th</sup> of the preceding year's expenditures by \$2.6 million; therefore, the district adopted deficit budgets for 2017-18 and 2018-19 to minimize the impact on the tax rate from new debt issued as authorized by the 2015 Referendum. For 2019-20, a slight surplus budget was approved since the current level is slightly below our target. Minimal changes in fund balance are projected in subsequent years.

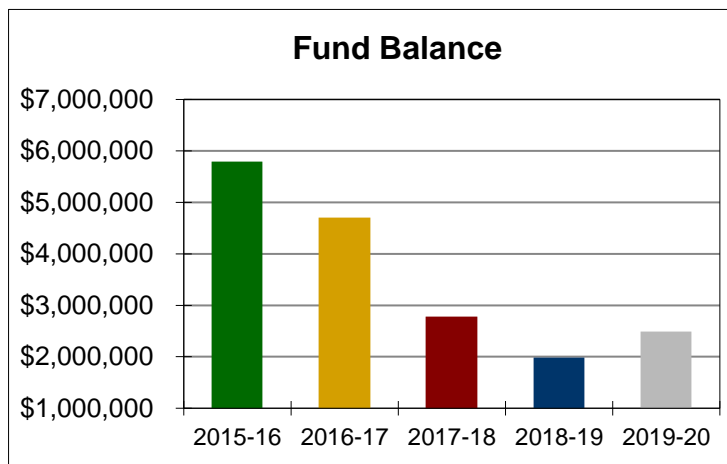
Declining debt service requirements and budgeted transfers from the general fund had allowed for a 6 penny reduction in the debt service rate from 2010-11 to 2015-16. For 2016-17, a 2.5 penny increase (from \$0.155 to \$0.18) was necessary to provide funds needed for the new debt issued. The rate was increased by another 2.5 pennies to \$0.205 for 2017-18 and remains unchanged for 2018-19 and 2019-20. Projections prepared for the Bond Steering Committee and Board of Trustees, and widely publicized prior to the referendum indicated that the anticipated impact of issuing the \$341 million in new debt was a projected tax rate increase of 8.5 cents over the next 6 years. Current projections indicate that the projected increase may only be 6.5 cents. Even with these rate increases, the district will still have one of the lowest debt service tax rates in Harris County.

## Debt Service Fund

### *Five Year Summary of Revenues & Expenditures Years Ended August 31, 2016 - August 31, 2020 (Budgeted)*

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budget 2019-20
<b>Revenues</b>					
Local sources	\$ 20,517,490	\$ 26,199,335	\$ 30,491,829	\$ 31,552,697	\$ 33,336,878
State sources	4,171,755	2,100,795	1,601,053	-	-
Federal sources	798,991	797,830	800,401	804,000	806,400
<b>Total Revenues</b>	25,488,236	29,097,960	32,893,283	32,356,697	34,143,278
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	18,275,000	20,500,000	23,275,000	21,285,000	22,226,467
Interest & fees	5,186,818	7,638,806	9,486,832	9,801,689	11,420,811
<b>Total Expenditures</b>	23,461,818	28,138,806	32,761,832	31,086,689	33,647,278
<b>Revenues Over Expenditures</b>	2,026,418	959,154	131,451	1,270,008	496,000
<b>Fund Balances, beginning</b>	5,814,132	5,784,083	4,686,770	2,761,754	1,975,295
<b>Deposits to Sinking Fund</b>	(2,056,467)	(2,056,467)	(2,056,467)	(2,056,467)	-
<b>Budgetary Fund Balances, Ending</b>	\$ 5,784,083	\$ 4,686,770	\$ 2,761,754	\$ 1,975,295	\$ 2,471,295

**Note:** One common method used to estimate appropriate debt service fund balance levels is to divide the preceding year's principal and interest by 12. Alief I.S.D.'s benchmark at 08/31/19 using this method is approx. \$2.6 million so our fund balance is currently slightly below this level.



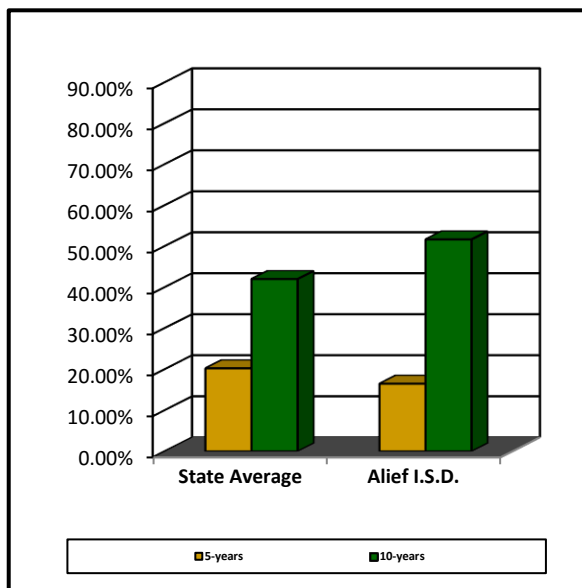
**Note:** The 2019-20 budgeted debt service payment includes the deposits to the QSCB sinking fund since for budgetary purposes, these deposits are treated the same as an expenditure and the district tax rate must be sufficient to provide funds for the deposits.



## Debt Service Fund

### Debt Retirement Summary

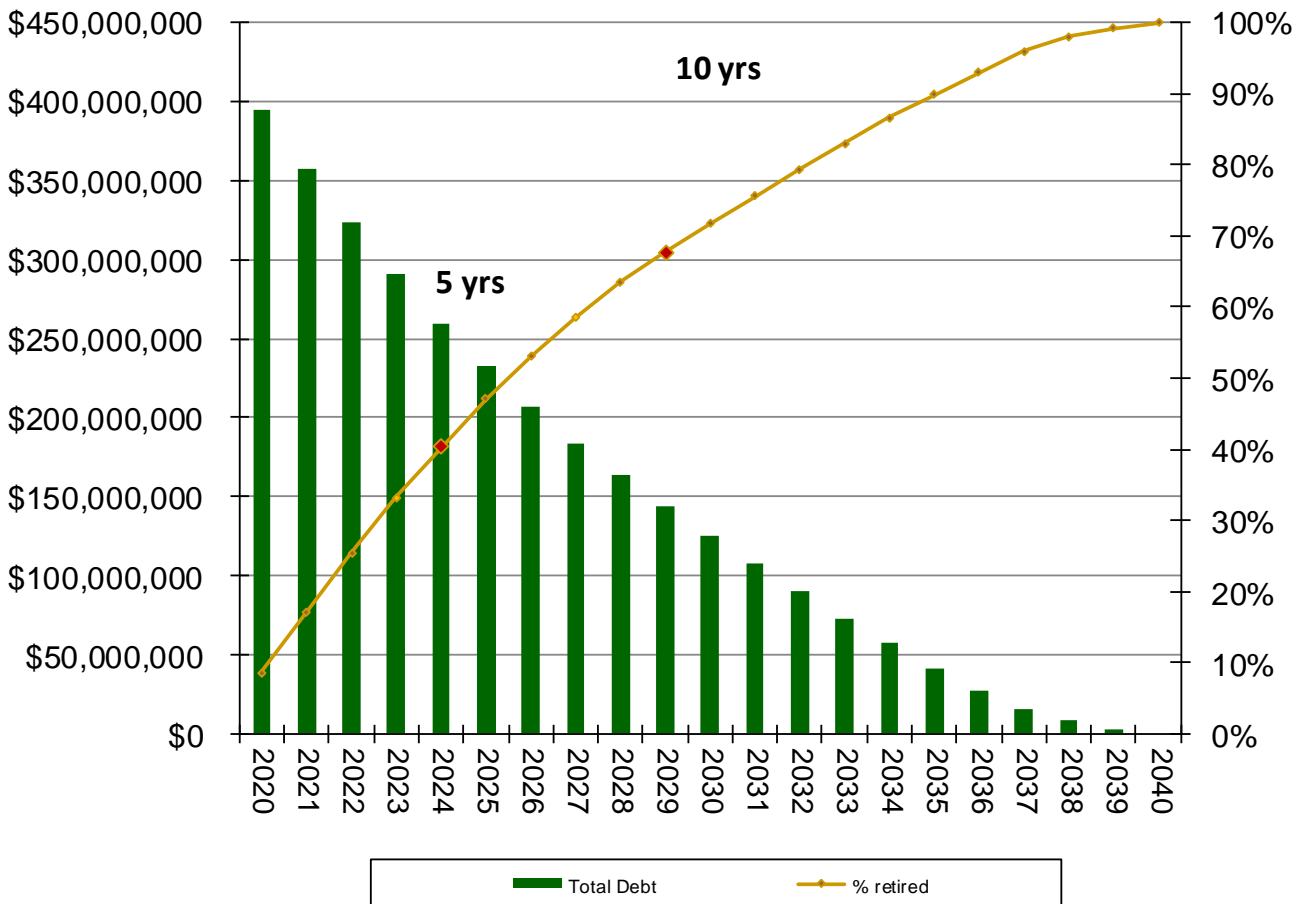
Fiscal Year Ended August 31,	Principal	Interest	Total	Percent Retired
2020	\$ 22,226,467	\$ 11,380,811	\$ 33,607,278	7.84%
2021	24,937,966	11,983,055	36,921,021	16.46%
2022	23,757,966	11,018,570	34,776,536	24.58%
2023	22,417,966	10,088,810	32,506,776	32.17%
2024	21,467,966	9,200,584	30,668,550	<b>39.33%</b>
2025	18,826,500	8,367,784	27,194,284	45.68%
2026	18,016,500	7,576,774	25,593,274	51.65%
2027	16,966,500	6,429,335	23,395,835	57.11%
2028	14,911,500	5,355,018	20,266,518	61.84%
2029	14,521,500	4,731,896	19,253,396	<b>66.34%</b>
2030	14,521,500	4,146,916	18,668,416	70.69%
2031	14,521,500	3,593,370	18,114,870	74.92%
2032	14,521,500	3,058,335	17,579,835	79.03%
2033	14,521,500	2,542,562	17,064,062	83.01%
2034	13,791,500	2,048,933	15,840,433	86.71%
2035	13,791,500	1,581,900	15,373,400	90.29%
2036	13,321,500	1,131,498	14,452,998	93.67%
2037	10,541,500	730,431	11,271,931	96.30%
2038	6,791,500	431,181	7,222,681	97.99%
2039	5,476,500	213,436	5,689,936	99.31%
2040	2,881,500	57,630	2,939,130	100.00%
<b>Totals</b>	<b>\$ 322,732,331</b>	<b>\$ 105,668,829</b>	<b>\$ 428,401,160</b>	



Note: Within the next five years, Alief I.S.D. will retire approximately 39% of the currently issued debt. The average debt retired within 5 years for Texas school districts is 21%. Alief also compares very favorably to the state average of debt retired with 10 years-66% vs. 44%. Overall, the Texas repayment schedules are below average - repayment of 25% over 5 years and 50% over ten years is considered a nationwide average. Alief is well above these target ratios also.

## Alief Independent School District

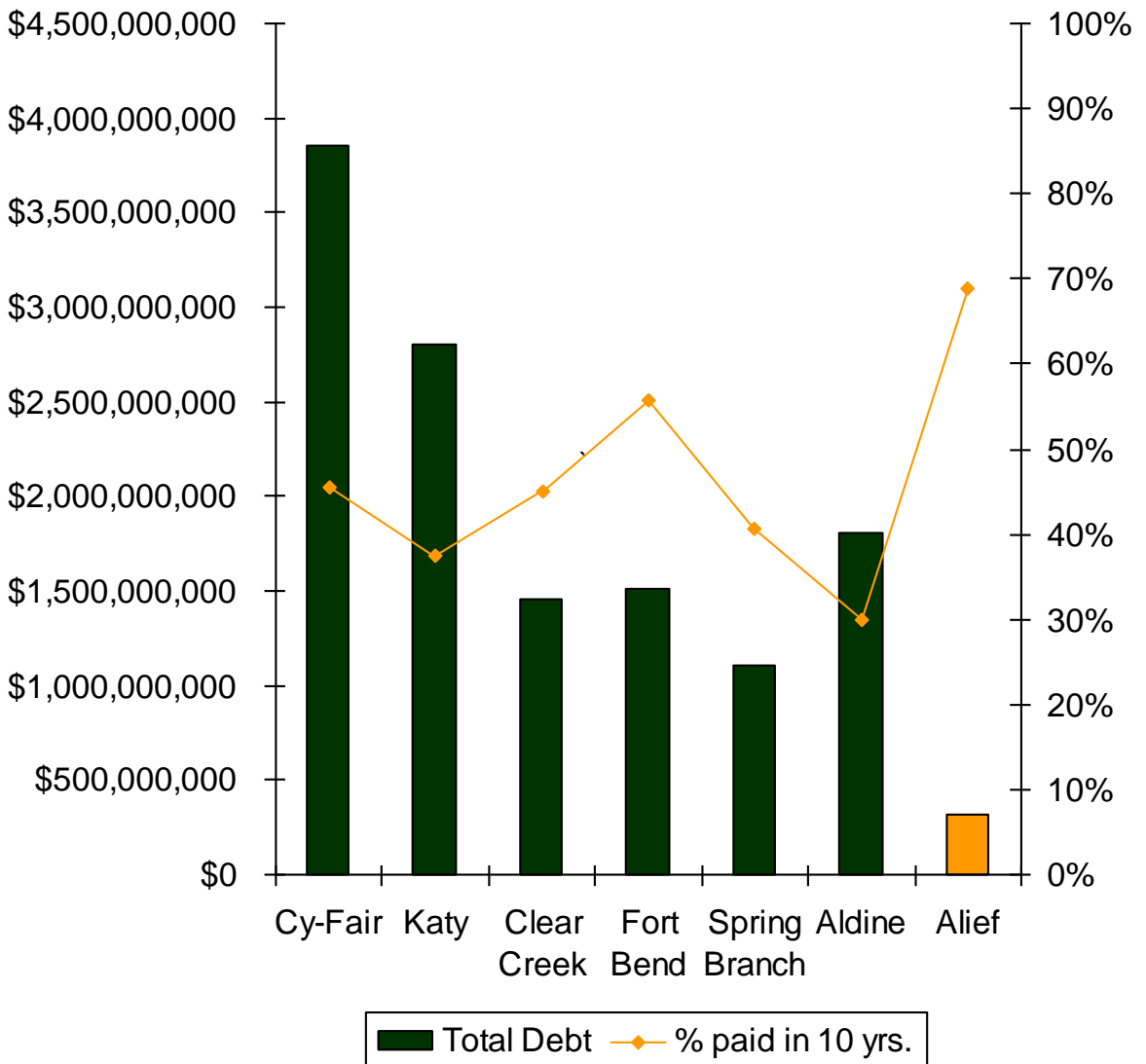
### Total Debt and Percent Retired by Year



Note: This is a graph of the total debt outstanding including principal and interest at the end of each year between 2020 and 2040 – the year that all currently issued (and projected) debt will be retired. As a guideline, rating agencies look for a repayment schedule that retires 25 percent of principal a quarter through the life of the debt and 50 percent halfway through the life of the debt. Alief is well above this guideline.

## Debt Comparison with Neighboring Districts

### *Total Debt and Percent Paid in 10 Years*



Note: The information above is as of August, 31, 2018, because that is the most recent data available for other Districts.

## Debt Service Fund

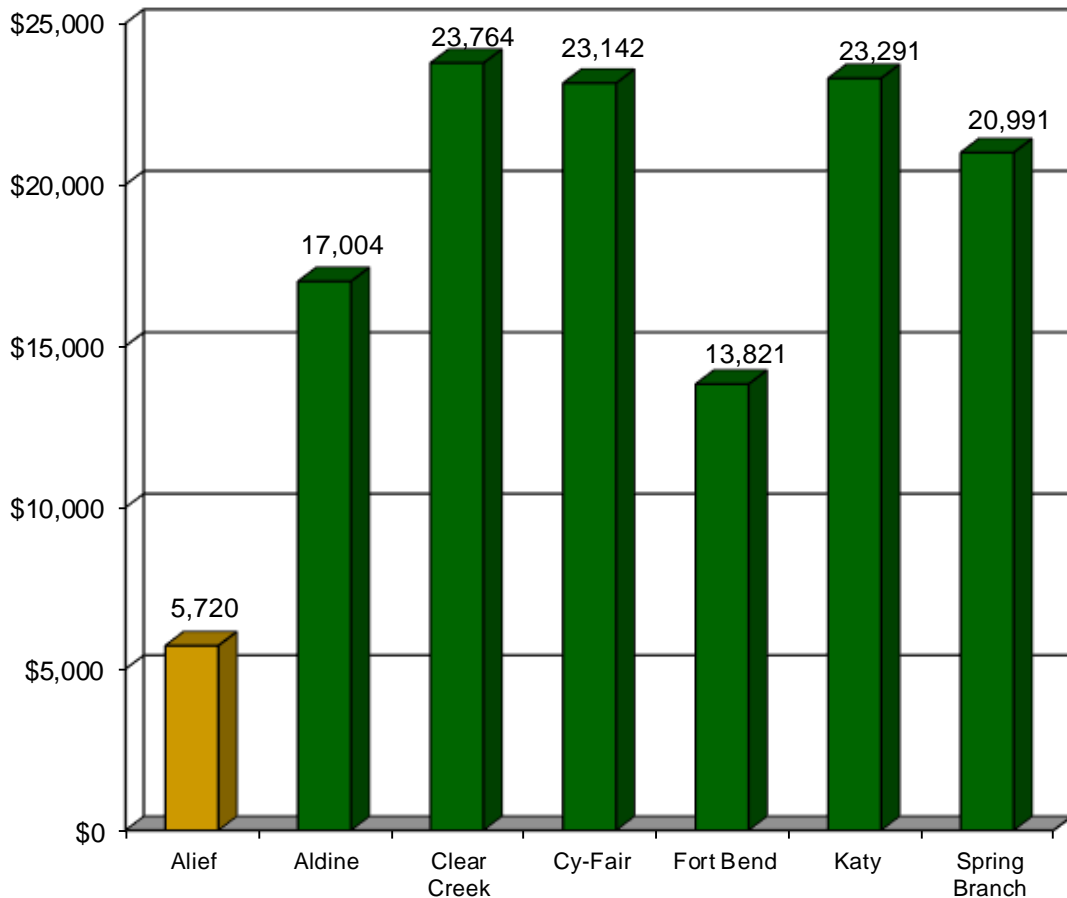
### *Debt Service Tax Rate Comparison Fort Bend and Harris County School Districts*

District	County	Fiscal Year 2019-20		
		Total Rate	General	Debt Service
Galena Park	Harris	1.4500	0.9700	0.4800
Dickinson	Galveston	1.4300	0.9700	0.4600
Katy	Harris	1.3956	0.9700	0.4256
Spring	Harris	1.3700	0.9700	0.4000
Humble	Harris	1.4432	1.0532	0.3900
Deer Park	Harris	1.3600	0.9700	0.3900
Alvin	Brazoria	1.3570	0.9700	0.3870
Pearland	Brazoria	1.4184	1.0684	0.3500
Pasadena	Harris	1.3200	0.9700	0.3500
Cypress-Fairbanks	Harris	1.3100	0.9700	0.3400
Klein	Harris	1.4717	1.1417	0.3300
Channelview	Harris	1.3978	1.0684	0.3294
Goose Creek	Harris	1.2900	0.9700	0.3200
Aldine	Harris	1.3210	1.0165	0.3045
Spring Branch	Harris	1.3471	1.0446	0.3025
Lamar Consolidated	Fort Bend	1.3543	1.0684	0.2859
Clear Creek	Galveston	1.4151	1.1351	0.2800
La Porte	Harris	1.3784	1.0984	0.2800
Tomball	Harris	1.2700	0.9900	0.2800
Fort Bend	Fort Bend	1.2969	1.0400	0.2569
<b>Alief</b>	Harris	<b>1.2441</b>	<b>1.0391</b>	<b>0.2050</b>
Houston	Harris	1.1367	0.9700	0.1667
<b>Average Tax Rate</b>		1.3535	1.0211	0.3324
<b>Alief Tax Rate</b>		1.2441	1.0391	0.2050

Note: Under Section 45.003(e), Texas Education Code, a school district is able to issue unlimited tax bonds, provided that the district demonstrates its projected ability to pay such bonds plus the District's outstanding bonds (other than bonds authorized by an election held on or before April 1, 1991 and issued before September 1, 1992, or bonds issued to refund such bonds) at a debt service tax rate of not more than \$0.50 per \$100 of assessed valuation. Alief's tax rate is well below this limit. The I&S portion remained at \$0.205.

## Debt Comparisons with Neighboring Districts

### *Total Debt per Student*



Note: Alief is much lower than many of the surrounding Districts for the total outstanding debt per student ratio primarily because we repay debt at a faster rate and enrollment trends have allowed for a lower debt issuance amount. Future debt service budgets will not be negatively impacted by fluctuating or escalating repayment schedules. The information above is as of August 31, 2018, because that is the most recent data available for other Districts. Total debt per student is calculated using total principal outstanding.

# **Financial Section**

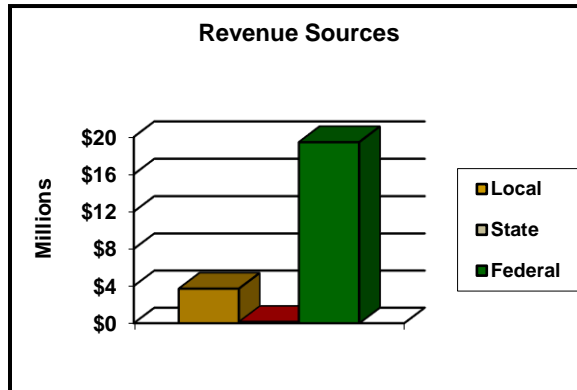
# **Food Service Fund**

**Food Service Fund Overview**

The District’s food service operations are accounted for in the Food Service Special Revenue Fund. Although special revenue funds are generally not included in the annual budget adopted by the Board of Trustees, TEA regulations require inclusion of the food service fund.

**Revenues**

Approximately 91% of the revenue in this fund is received from the United States Department of Agriculture (USDA) under the National School Lunch Program, the School Breakfast Program and the Food Distribution Program. This revenue is classified as federal. For 2018-19, approximately 87.3% of students received either free or reduced price lunch. Other revenue sources consist of local and state revenue. Local revenue is primarily from student payments for lunch and a la carte items. All students are eligible to receive breakfast free of charge if they choose. Revenue from the state is required matching funds and is less than 1% of total revenue.



**Expenditures**

Food Service expenditures consist primarily of payroll (46%) and supplies and materials (52%). The majority of the supplies and materials budget consists of expenditures for food. Food prices spiked in 2015-16, but prices went back down for a couple of years. This year expenditures increased significantly because we increased serving sizes to meet required calorie counts, and we purchased higher quality entrée items at the high school level that were preferred by students. We have budgeted for a slight increase in 2019-20. The District was not able to give a salary increase for 2018-19, but the 2019-20 budget includes a 6% raise on the midpoint. The 2018-19 and 2019-20 payroll budgets also include a slight increase due to an increase in the required monthly District contribution for self-funded insurance. The District has kept insurance premiums flat allowing employees to “take home” all of their raise.

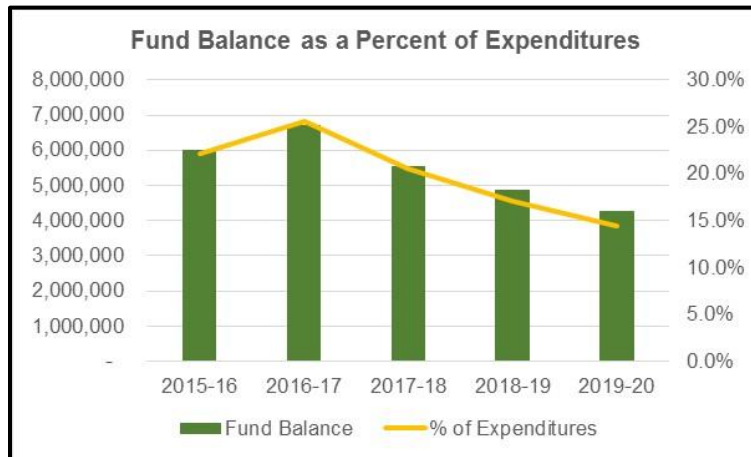
Beginning in 1999-00, a portion of the campus utility and property insurance costs were budgeted in the Food Service Fund. These charges were conservatively allocated based on the square footage of the kitchen to the total square footage of the campus. These expenditures were included in the Plant Maintenance and Operations Function (Function 51). Starting in 2011-12, the method of allocating these costs was changed. Rather than allocating expenditures to Function 51, indirect costs are being charged on allowable expenditures which is a reduction to federal revenue. Prior to 2018-19, the indirect cost rate was approximately 15%, but beginning in 2018-19, the allowable rate to charge for indirect costs has been significantly reduced to 6.9%. As a result, indirect costs are projected to go down approximately \$1 million (which is an increase to federal revenue).

## Food Service Special Revenue Fund(continued)

### **Fund Balance**

The fund balance for Food Service should not exceed three months of average food service operations expenditures. The projected fund balance for 2018-19 is approximately \$4,857,000, which is within these guidelines. Fund balance had been above the recommended amount, so recent budgets have included planned reductions in fund balance for capital outlay. Projects that have been funded include kitchen renovations or new kitchens at several campuses and most recently preliminary costs towards the freezer replacement at the District warehouse. These projects were approved by the Texas Department of Agriculture in order to reduce our fund balance and improve services to our students.

The forecast for future years includes significant capital outlay in 2020-21 for the Districtwide warehouse freezer replacement that will result in a significant reduction in fund balance. However, the projected increases in federal revenues are quite conservative. If actual federal revenues in future years do not exceed projections, the District will have to potentially increase meal prices or consider other cost saving measures. The District always has the option of reducing the indirect cost rate charged to the food service fund. Revenue and expenditure trends will be closely monitored and any necessary changes will be made to maintain an adequate fund balance.

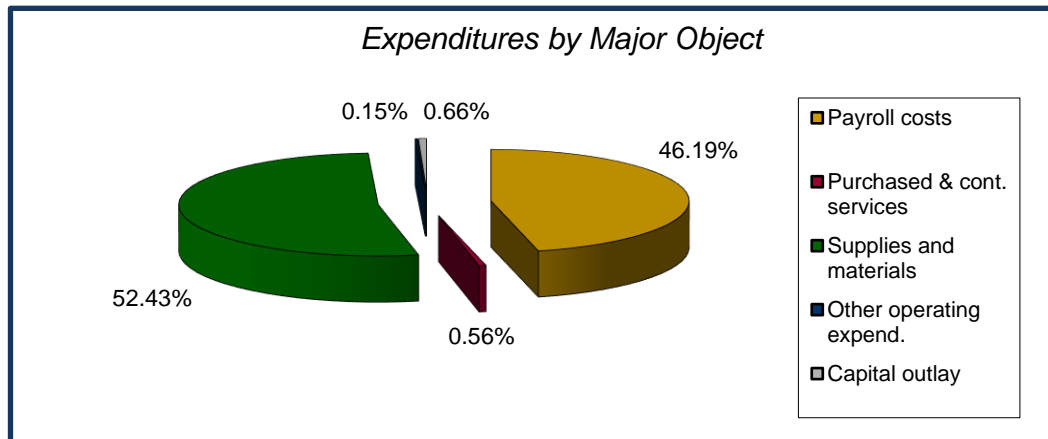




## Food Service Fund

### *Five Year Summary of Revenues and Expenditures Years Ended August 31, 2016 - August 31, 2020 (Budgeted)*

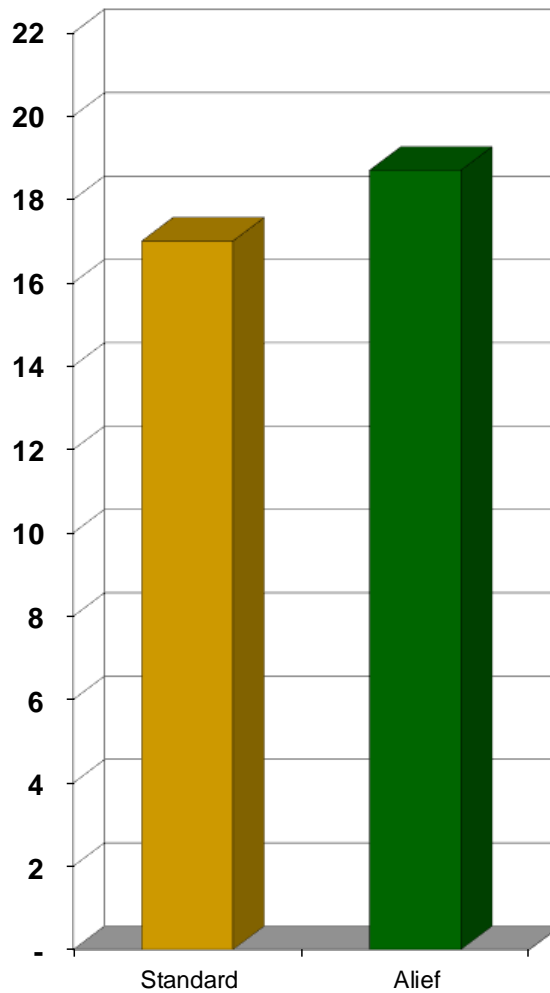
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budget 2019-20
<b>Revenues</b>					
Local sources	\$ 2,941,943	\$ 2,572,555	\$ 2,428,251	\$ 2,169,256	\$ 2,325,000
State sources	163,458	163,894	162,040	149,519	150,000
Federal sources	23,451,016	24,220,620	23,950,101	25,688,924	26,500,000
<b>Total Revenues</b>	<b>26,556,417</b>	<b>26,957,069</b>	<b>26,540,392</b>	<b>28,007,699</b>	<b>28,975,000</b>
<b>Expenditures by function</b>					
Food services					
6100 Payroll costs	11,755,512	12,062,085	12,577,088	12,801,472	13,659,796
6200 Purchased & cont. services	201,026	164,677	154,218	166,180	167,000
6300 Supplies and materials	14,215,487	13,606,682	13,817,914	15,166,438	15,507,454
6400 Other operating expend.	41,303	28,372	39,114	38,593	44,750
6600 Capital outlay	839,579	273,079	374,795	253,432	196,000
Total food services	27,052,907	26,134,895	26,963,129	28,426,115	29,575,000
Facilities acquisition & const.					
6600 Capital outlay	757,760	117,495	745,690	257,020	-
<b>Total Expenditures</b>	<b>27,810,667</b>	<b>26,252,390</b>	<b>27,708,819</b>	<b>28,683,135</b>	<b>29,575,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,254,250)</b>	<b>704,679</b>	<b>(1,168,427)</b>	<b>(675,436)</b>	<b>(600,000)</b>
Fund Balances, beginning	7,249,954	5,995,704	6,700,383	5,531,956	4,856,520
<b>Fund Balances, ending</b>	<b>\$ 5,995,704</b>	<b>\$ 6,700,383</b>	<b>\$ 5,531,956</b>	<b>\$ 4,856,520</b>	<b>\$ 4,256,520</b>



## Food Service Fund

### *Industry Comparisons*

#### Meals Served per Labor Hour



One of the industry's measures of efficiency is the number of meals served per labor hour. Generally 14-18 meals per hour is considered an accepted standard. Alief is above this average with 18.7 meals served per hour. In 2018-19, total meals served were approximately 8.4 million.

# Informational Section

Alief ISD is a Texas Education Agency Recognized school district. It was founded in 1917 and is located in southwest Houston - an urban community with thriving businesses, active churches and a variety of recreational facilities. The district encompasses 36.6 square miles.

An exemplary education is provided for students in prekindergarten through grade twelve. The district offers a wide range of educational opportunities in academics, the arts and career and technology education. Special education, gifted/talented, English as a second language (ESL) and an English-Spanish bilingual program are among the support strands available.

Alief is the most ethnically diverse of school districts of comparable size in Texas. Virtually every culture of the modern world is represented in its approximately 45,300 student enrollment; more than 80 languages and dialects are spoken. Guest speakers, culture clubs and ethnic fairs help promote multicultural appreciation.

Alief ISD's beautiful facilities, including 46 campuses, are a focal point of the community and represent a major property investment by its taxpayers. The district employs a full-time police department to protect this investment, as well as to help maintain a safe environment for students and staff.

### **Looking back: 100 years in Alief**

The area within Alief ISD boundaries today is a bustling urban community, while only a few decades ago, it was a sparsely populated flatland.

In looking back, we find that some things, however, are still the same as they were many years ago for those of us who live and send our children to school in Alief today. Very old records tell us that even in its early days, Alief was a community that cared for its children. Parents wanted excellence in education in a safe environment, and that is still the mission of the district. Alief ISD is fortunate that parents, other community residents and organizations and business partners show their support by generously giving their time, materials, funds and much more to benefit students.

In contrast with the present, Alief (once known as Dairy) was a rural community of about 30 families in the early 1900s. The area was described as a flood-prone prairie, where farmers grew rice, cotton and corn and raised cattle. Going to Houston meant a 30-mile round trip by wagon on an unsurfaced pathway. When the area was flooded, the only way to get to town was by a small train that ran through Alief.

A three-story brick school was built in 1911, replacing the small schoolhouse previously used. Alief's Dairy School, District 46, officially became an independent school district in 1917, and like the village, it was renamed for the community's first postmistress, Alief Ozelda Magee.

Alief's second general store opened in 1915; the stores were popular gathering places for residents. By 1920 a few Alief citizens had automobiles. Electric service, however, wasn't available until 1935, and residents had to wait several more years for telephone lines to be installed.

The three-story school building was condemned in 1939, so children had to attend classes in a nearby frame structure called the auditorium. It was also used for church services, weddings and other community events. In 1940 a school annex was added.

Construction of the Alief campuses that exist today began with financing from bond issues in the early 1960s. Alief Elementary School, later renamed for teacher Cynthia Youens, was the first to be built in 1964.

## District Description and History (continued)

Even as recently as 1970, the Alief community was more pastureland than developed acreage. A few subdivisions of single-family dwellings dotted the map. Several of today's major thoroughfares, including the route of the Sam Houston Tollway, were gravel roads. The district only had three elementary schools and a combination junior-senior high school.

As with many areas close to a metropolis, however, sooner or later urbanization occurs. A huge tract of vacant land was sold in 1977, and the Brown & Root complex was built on part of it. Apartment buildings mushroomed over another large portion. There was also the construction of Royal Oaks, an upscale neighbor with homes in excess of \$1 million.

Alief's population almost quadrupled between 1970 and 1985, and business, big and small, multiplied in the community. Annexation of sizable chunks by the city of Houston began in 1977, and Metro bus routes were extended to the suburb. One of the most visible signs of this population boom has been the heavy congestion during peak traffic times. To assist east bound commuters in the morning and westbound commuters in the evening, the construction of the Westpark Tollway, built along the path of the old railroad tracks, made driving a breeze for those traveling between Highway 99, the Sam Houston Tollway and the Loop 610.

The community and the district have steadily continued to grow. The twenty-fourth elementary campus opened in 2007; the sixth intermediate, in 2003; and the fourth high school, in 2001. There are also two ninth-grade centers, six middle schools, an alternative learning center, a disciplinary alternative education program (Crossroads) and an Early College High School currently in the business of educating the children of Alief. The most recent addition, is the state of the art Alief Center for Advanced Careers that just opened for 2018-19.

## Debt Service Fund

### Debt Service Requirements to Maturity by Issue August 31, 2020

Fiscal Year Ending Aug. 31	Total		QSCB Bonds Series 2009		QSCB Bonds Series 2010		Refunding Bonds Series 2011	
	Principal	Interest	Sinking req.	Interest	Sinking req.	Interest	Principal	Interest
	2020	\$ 22,226,467	\$ 11,380,811	\$ 1,086,467		\$ 970,000	\$ 856,960	\$ 935,000
2021	24,937,966	11,983,055	1,086,466		970,000	856,960	925,000	91,300
2022	23,757,966	11,018,570	1,086,466		970,000	856,960	915,000	54,500
2023	22,417,966	10,088,810	1,086,466		970,000	856,960	905,000	18,100
2024	21,467,966	9,200,584	1,086,466		970,000	856,960		
2025	18,826,500	8,367,784			970,000	856,960		
2026	18,016,500	7,576,774			970,000	856,960		
2027	16,966,500	6,429,335			970,000	428,480		
2028	14,911,500	5,355,018						
2029	14,521,500	4,731,896						
2030	14,521,500	4,146,916						
2031	14,521,500	3,593,370						
2032	14,521,500	3,058,335						
2033	14,521,500	2,542,562						
2034	13,791,500	2,048,933						
2035	13,791,500	1,581,900						
2036	13,321,500	1,131,498						
2037	10,541,500	730,431						
2038	6,791,500	431,181						
2039	5,476,500	213,436						
2040	2,881,500	57,630						
<b>Totals</b>	<b>\$ 322,732,331</b>	<b>\$ 105,668,829</b>	<b>\$ 5,432,331</b>	<b>\$ -</b>	<b>\$ 7,760,000</b>	<b>\$ 6,427,200</b>	<b>\$ 3,680,000</b>	<b>\$ 287,725</b>

Fiscal Year Ending Aug. 31	Refunding Bonds Series 2014		Schoolhouse Bonds Series 2015		Schoolhouse and Refunding Bonds Series 2016		Schoolhouse Bonds Series 2017	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2020	\$ 690,000	\$ 150,138	\$ 475,000	\$ 227,000	\$ 3,615,000	\$ 2,193,075	\$ 3,755,000
2021	690,000	122,538	475,000	212,750	3,625,000	2,012,075	3,755,000	2,494,125
2022	685,000	98,463	470,000	198,575	3,625,000	1,830,825	3,755,000	2,306,375
2023	680,000	77,988	470,000	184,475	3,630,000	1,649,450	3,750,000	2,118,750
2024	665,000	59,475	470,000	170,375	3,630,000	1,467,950	3,750,000	1,931,250
2025	655,000	42,975	470,000	156,275	3,630,000	1,286,450	3,750,000	1,743,750
2026	640,000	25,988	470,000	143,350	3,635,000	1,104,825	3,750,000	1,556,250
2027	625,000	8,589	470,000	131,600	3,625,000	959,575	3,750,000	1,368,750
2028			470,000	119,262	3,170,000	841,800	3,750,000	1,181,250
2029			470,000	103,400	2,780,000	722,800	3,750,000	1,012,500
2030			470,000	86,950	2,780,000	611,600	3,750,000	881,250
2031			470,000	70,500	2,780,000	500,400	3,750,000	768,750
2032			470,000	53,463	2,780,000	389,200	3,750,000	656,250
2033			470,000	38,188	2,780,000	291,900	3,750,000	541,406
2034			470,000	22,913	2,780,000	208,500	3,750,000	424,219
2035			470,000	7,636	2,780,000	125,100	3,750,000	304,688
2036					2,780,000	41,700	3,750,000	182,813
2037							3,750,000	60,937
2038								
2039								
2040								
<b>Totals</b>	<b>\$ 5,330,000</b>	<b>\$ 586,154</b>	<b>\$ 7,530,000</b>	<b>\$ 1,926,712</b>	<b>\$ 54,425,000</b>	<b>\$ 16,237,225</b>	<b>\$ 67,515,000</b>	<b>\$ 22,215,188</b>

Refunding Bonds Series 2012		Refunding Bonds Series 2012A		Schoolhouse and Refunding Bonds Series 2013		Refunding Bonds Series 2013A	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 1,370,000	\$ 54,300	\$ 425,000	\$ 43,581	\$ 1,845,000	\$ 713,250	\$ 485,000	\$ 110,075
1,345,000	13,450	410,000	35,231	1,815,000	676,650	480,000	85,950
		395,000	27,181	3,285,000	609,225	475,000	62,075
		380,000	19,431	3,275,000	494,450	470,000	38,450
		365,000	11,753	3,275,000	363,450	455,000	19,875
		350,000	3,938	1,770,000	262,550	435,000	6,525
				1,755,000	192,050		
				730,000	146,000		
				730,000	124,100		
				730,000	102,200		
				730,000	80,300		
				730,000	57,944		
				730,000	35,131		
				730,000	11,862		
<b>\$ 2,715,000</b>	<b>\$ 67,750</b>	<b>\$ 2,325,000</b>	<b>\$ 141,115</b>	<b>\$ 22,130,000</b>	<b>\$ 3,869,162</b>	<b>\$ 2,800,000</b>	<b>\$ 322,950</b>

Schoolhouse Bonds Series 2018		Schoolhouse Bonds Series 2019		Projected Schoolhouse Bonds Series 2020	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 1,320,000	\$ 1,004,562	\$ 5,155,000	\$ 2,453,770	\$ 100,000	\$ 768,400
1,320,000	938,562	5,160,000	2,195,894	2,881,500	2,247,570
1,320,000	872,562	3,895,000	1,969,519	2,881,500	2,132,310
1,320,000	806,562	2,600,000	1,807,144	2,881,500	2,017,050
1,320,000	740,562	2,600,000	1,677,144	2,881,500	1,901,790
1,320,000	674,562	2,595,000	1,547,269	2,881,500	1,786,530
1,320,000	608,562	2,595,000	1,417,519	2,881,500	1,671,270
1,320,000	542,562	2,595,000	1,287,769	2,881,500	1,556,010
1,315,000	489,837	2,595,000	1,158,019	2,881,500	1,440,750
1,315,000	437,237	2,595,000	1,028,269	2,881,500	1,325,490
1,315,000	378,067	2,595,000	898,519	2,881,500	1,210,230
1,315,000	332,037	2,595,000	768,769	2,881,500	1,094,970
1,315,000	292,587	2,595,000	651,994	2,881,500	979,710
1,315,000	246,562	2,595,000	548,194	2,881,500	864,450
1,315,000	199,717	2,595,000	444,394	2,881,500	749,190
1,315,000	156,978	2,595,000	353,568	2,881,500	633,930
1,315,000	112,597	2,595,000	275,718	2,881,500	518,670
1,315,000	68,216	2,595,000	197,868	2,881,500	403,410
1,315,000	23,013	2,595,000	120,018	2,881,500	288,150
		2,595,000	40,546	2,881,500	172,890
				2,881,500	57,630
<b>\$ 25,025,000</b>	<b>\$ 8,925,344</b>	<b>\$ 58,335,000</b>	<b>\$ 20,841,904</b>	<b>\$ 57,730,000</b>	<b>\$ 23,820,400</b>

## Alief Independent School District

### *Outstanding Bond Issues and the Projects Funded*

<u>Schoolhouse Bond Series</u>	<u>Construction Amount Issued *</u>	<u>Amount Outstanding 8/31/20</u>	<u>Projects Funded</u>	<u>Appropriation</u>
2009-QSCB	16,297,000	5,432,331	Elsik Brick	\$ 6,357,000
			Cummings HVAC / Elect Upgrade	3,000,000
			Misc Projects </= \$100K	1,765,083
			Districtwide Lighting Retrofit	1,355,000
			Annex Roof	840,000
			Rees Roof	805,000
			Elsik Roof	750,000
			Martin Parking Lot Repairs	256,491
			Smith Carpet	225,000
			Elsik Track	225,000
			Mahanay Foundation Repair	175,000
			Best Cooling Tower	150,000
			O'Donnell Cooling Tower	150,000
			Boone Parking Lot Repairs	123,426
			Boone/Youens Electrical	120,000
			<u>\$ 16,297,000</u>	
2010-QSCB	16,480,000	7,760,000	Rees/Heflin HVAC	\$ 5,500,000
			Hastings HVAC	3,695,000
			Best Roof	992,000
			Youens/Chancellor/Smith Parking	961,600
			Districtwide Lighting Retrofit	890,000
			Hastings Roof	763,000
			Boone Roof	762,000
			Smith Roof	720,000
			Misc Projects </= \$100K	520,000
			Chancellor Roof	470,000
			AMS Grease Trap & Water Line	240,000
			Mahanay Carpet	225,000
			Martin/Hearne/Rees Site Lighting	201,400
			Martin/Chancellor Alarm	190,000
			Hearne/Mahanay Alarm	190,000
Liestman - PVC Water Piping	160,000			
			<u>\$ 16,480,000</u>	



**Outstanding Bond Issues and the Projects Funded**

<b>Schoolhouse Bond Series</b>	<b>Construction Amount Issued *</b>	<b>Amount Outstanding 8/31/20</b>	<b>Projects Funded</b>	<b>Appropriation</b>
2013	15,036,000 *	22,130,000	Chancellor HVAC	\$ 3,566,420
			Hastings HVAC Phase II	2,416,000
			Crump Stadium Track	1,800,000
			School Buses	1,500,000
			Owens Roof Replacement	875,000
			Misc Projects </= \$100K	775,000
			Natatorium Pool Upgrade	765,580
			Install Site Lighting	434,800
			Chambers Parking Lot	427,000
			Holub Parking Lot	400,000
			Maintenance Parking Lot	293,200
			Martin Carpet	275,000
			Rees AC Replacement	275,000
			Electric Service Installation	230,000
			Districtwide Carpet & Vinyl	207,000
			ALC Air Handler Replacement	200,000
			Elsik Fire Alarm	186,000
			Albright Exterior Panel Replacement	150,000
			Outley Fire Alarm	140,000
			Replace Motor Control Center	120,000
				<u>\$ 15,036,000</u>
2015	9,839,000	7,530,000	Smith HVAC	\$ 4,500,000
			Mahanay HVAC	3,953,000
			School Buses	750,000
			Elsik Gym/Olle Roof	325,000
			Taylor Track Repairs	250,000
			Misc Projects </= \$100K	61,000
				<u>\$ 9,839,000</u>
2016	61,810,000 *	54,425,000	Career Center	37,100,000
			Kerr Fine Arts Addition	14,200,000
			Middle School Gym Additions	7,420,000
			Outley Addition	1,590,000
			School Buses	1,500,000
				<u>\$ 61,810,000</u>

**Outstanding Bond Issues and the Projects Funded**

<b>Schoolhouse Bond Series</b>	<b>Construction Amount Issued *</b>	<b>Amount Outstanding 8/31/20</b>	<b>Projects Funded</b>	<b>Appropriation</b>
2017	80,535,600	67,515,000	Career Center	\$ 39,500,000
			Middle School Gym Additions	15,580,000
			Outley Addition	4,450,000
			Safety Vestibules	5,900,000
			Elsik Softball Competition Field	334,000
			Fieldhouse Weight Room	500,000
			Olle Ensemble Room	306,000
			ADA Restrooms	1,335,600
			Facility Assessment	11,130,000
			School Buses	1,500,000
				<u>\$ 80,535,600</u>
2018	28,125,000	25,025,000	Facility Assessment	\$ 16,205,000
			Multi-Purpose Center	5,790,000
			Safety Vestibules	4,630,000
			School Buses	1,500,000
				<u>\$ 28,125,000</u>
2019	57,565,000 *	58,335,000	Multi-Purpose Center	\$ 18,050,000
			Restrooms	11,075,000
			Crump Stadium ADA Seating	602,000
			Youens Library Expansion	963,000
			Capital Improvements - Districtwide	18,337,000
			Entry Canopies	4,200,000
			Reception Areas	843,000
			Partitions, Curtains, Sound Systems	2,800,000
			School Buses	1,500,000
				<u>\$ 58,370,000</u>
2020 (Budgeted)	57,630,000	57,630,000	Pre-K Facilities	\$ 37,400,000
			Capital Improvements	18,730,000
			School Buses	1,500,000
				<u>\$ 57,630,000</u>

\* If original issue amount issued included both construction & refunding bonds, only the construction portion was included in amount issued above.

**Alief Independent School District**

***Market Value and Assessed and Estimated  
Actual Value of Taxable Property***

***For the Eight Years ended August 31, 2016 through August 31, 2023***

Fiscal Year Ended August 31,	Total Market Valuation	Taxable Assessed Valuation	Real Property		Personal Property	
			Assessed Real Property	Percent Real Prop. to Total Assessed Value	Assessed Personal Property	Percent Personal Prop. to Total Assessed Value
2016	\$ 16,203,347,300	\$ 13,476,216,384	\$ 12,047,651,732	89.40 %	\$ 1,428,564,652	10.60 %
2017	17,655,167,218	14,609,125,719	13,025,496,491	89.16	1,583,629,228	10.84
2018	18,304,877,372	15,210,941,851	13,613,792,957	89.50	1,597,148,894	10.50
2019	18,637,381,401	15,562,213,470	13,907,950,178	89.37	1,654,263,292	10.63
2020 - Budgeted	20,007,228,934	16,831,685,181	15,148,516,663	90.00	1,683,168,518	10.00
2021 - Projected	20,807,518,092	17,504,952,588	15,754,457,329	90.00	1,750,495,259	10.00
2022 - Projected	21,639,818,815	18,205,150,692	16,384,635,623	90.00	1,820,515,069	10.00
2023 - Projected	22,505,411,568	18,933,356,719	17,040,021,047	90.00	1,893,335,672	10.00

Note: All property is appraised by the Harris County Appraisal District. Once the certified roll has been received, the District can adopt a tax rate. The tax rate is calculated after determining the necessary level of expenditures to meet District educational goals and facility requirements and estimated State aid. Once the revenue required is known, and a collection percentage is estimated, the required level is multiplied by 100 and divided by the estimated taxable value to calculate the tax rate.

**Alief Independent School District**

***Property Tax Rates, Levies, and Collections***

***For the Five Years ended August 31, 2016 through August 31, 2020***

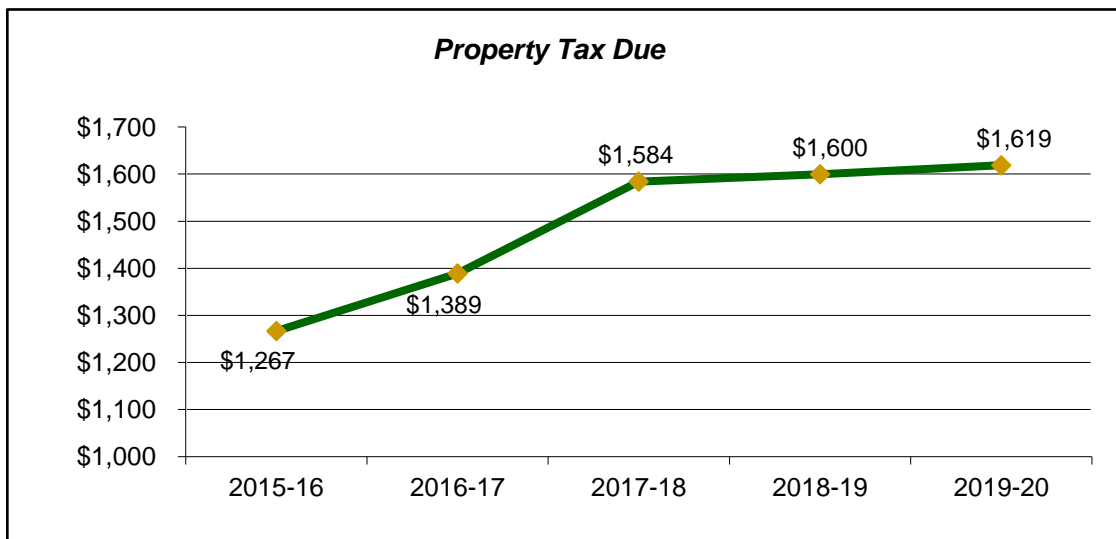
<b>Fiscal Year Ended August 31,</b>	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Current Tax Collections</b>	<b>Delinquent Tax Collections</b>	<b>Total Taxes Collections</b>
2016	\$ 1.2800	\$ 171,018,578	\$ 169,208,727	\$ (2,088,370)	\$ 167,120,357
2017	1.3050	190,800,655	186,333,430	(480,292)	185,853,138
2018	1.3300	199,140,035	196,826,567	(1,679,306)	195,147,261
2019	1.3300	203,221,523	200,647,988	(650,000)	199,997,988
2020	1.2441	205,946,969	201,811,955	(500,000)	201,311,955

Note: The tax rates are per \$100 of assessed value. The delinquent tax collections are negative because of refunds due to value adjustments from the Harris County Appraisal District.

## Alief Independent School District

### *Impact of Budget on Taxpayers*

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Assessed/Market value of a home	\$ 123,956	\$ 131,431	\$ 144,084	\$ 145,272	\$ 155,118
Less: Homestead exemption	25,000	25,000	25,000	25,000	25,000
Taxable value	98,956	106,431	119,084	120,272	130,118
Taxable value divided by 100	990	1,064	1,191	1,203	1,301
Total property tax rate	1.2800	1.3050	1.3300	1.3300	1.2441
Property tax due	<u>\$1,267</u>	<u>\$1,389</u>	<u>\$1,584</u>	<u>\$1,600</u>	<u>\$1,619</u>
Increase (decrease) in taxes	-\$9	\$122	\$195	\$16	\$19
Property tax percent increase (decrease) from prior year	-0.7%	9.7%	14.0%	1.0%	1.2%



Each year the Harris County Appraisal District appraises property based on market conditions such as sales in the surrounding areas. The above schedule shows how market conditions and adopted tax rates would affect the assessed value through 2019-20 based on the overall appraisal value trends in the District.

## Alief Independent School District

### *Principal Taxpayers*

	2019-20	
Taxpayer	Assessed Value (1)	Percentage of Total Assessed Value (2)
Shell Oil Co.	\$ 376,436,684	2.2%
FSP Westchase	131,337,351	0.8%
Centerpoint Energy Inc	129,890,061	0.8%
CHCA West Houston LP	126,239,776	0.8%
Woodbranch Millennium 2 LLC	121,172,655	0.7%
Jacobs Consultancy	97,497,200	0.6%
Camden Property Trust	92,741,467	0.6%
Pinnacle Owner	85,074,386	0.5%
Lexington Lion Houston LP	81,035,527	0.5%
Totals	\$ 1,241,425,107	7.4%

(1) Assessed (taxable) value equals appraised value after exemptions

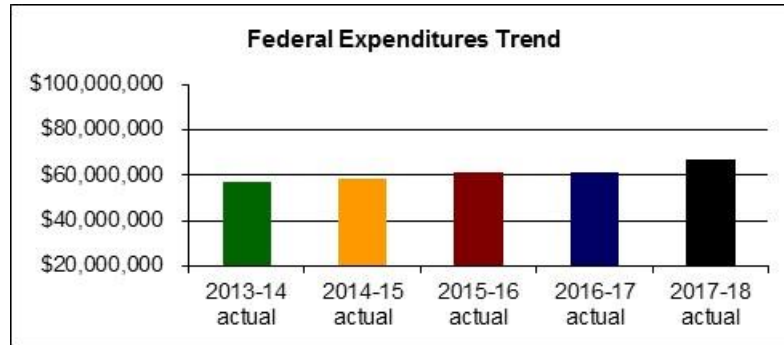
(2) Total assessed value equals: \$ 16,831,685,181

Source: Harris County Appraisal District

## Alief Independent School District

### Summary of Federal Expenditures

Federal funds play a significant role in funding various programs provided by the District. The only Special Revenue Fund with a legally adopted budget presented in this document is the Food Service Fund. All other funds in this fund type use project accounting. However, many programs would not be possible or as effective without the federal awards the District receives. Federal awards have a significant impact on the variety of programs we are able to provide for our students. This graph shows that federal awards have slightly increased 3%-5% each year from 2013-2014 until 2016-17 where there was a small decrease of less than 1%. For 2017-18, there was an increase of 10.2% and the majority of that increase was due to federal funding related to Hurricane Harvey which hit the Gulf Coast in August of 2017.



The following is a summary of federal awards received for the fiscal year ended August 31, 2018.

ESEA Title 1	\$21,346,335
IDEA - B, Formula	8,691,527
IDEA - B, Preschool	69,549
IDEA-B, High Cost Risk Pool	125,158
Carl D. Perkins Career & Technology	704,748
Title III Part A	1,951,044
Title II Part A - TPTR	6
Title II Part A - Supporting Effective Instruction Grant	545,567
Title IV, Part A, Subpart 1	364,769
Summer School LEP	131,685
Immediate Aid to Restart School Operations	2,692,520
Temporary Emergency Impact Aid for Displaced Students	1,583,656
Title IV Part B - 21st Century Learning Centers	2,350,053
Texas Support for Homeless Education Program (TEXSHEP)	132,600
Community Development Block Grant - Spark Park	71,075
Workforce Innovation and Opportunity Act Grant	192,520
PreK Partnership Planning Grant	213,227
Public Assistance - FEMA Aid	84,412
USDA Commodities	2,249,294
National School Lunch Program	18,181,313
School Breakfast Program	5,486,364
Medicaid Administrative Claiming	23,551
	<u>\$67,190,973</u>

**Salary and Benefits**

Alief has always strived to provide a competitive compensation and benefits packages to employees. Prior to 2011-12, raises of 3% or more on the midpoint were given for over 10 years. In 2011-12 and 2012-13, the district was not able to provide employee raises due to reductions in State funding by the Legislature during the 2011 session. When the Legislature met again in 2013, a portion of the funding cuts were restored which allowed for raises of 3.5% on the midpoint for 2013-14 and a raise of 5.03% for the 2014-15 budget years. In 2014-15, Alief was the first District in the Houston area to announce starting teacher salaries of \$50,000. For 2015-16, Alief was able to give a raise of 4% on the midpoint and raise starting teacher salaries to \$52,000. For both 2016-17 and 2017-18, we were able to give a raise of 2% on the midpoint and raise starting teacher salaries to \$53,600. Each 1% pay raise costs the District an additional \$2.7 million in salaries each year, and for 2018-19 these funds were not available. So for the first time in 6 years the District was not able to provide a salary increase and starting salaries remained flat. However, during the 2019 Legislative session, additional funding for school districts was approved with 30% required to be allocated to salaries and 75% of the 30% must be spent to increase compensation for teachers, nurses, librarians and counselors. There was an additional requirement to differentiate pay for teachers with 6+ years while also providing additional compensation for those newer to the profession. For 2019-20, the District provided a 6% raise on midpoint for all employees.

	<b>Starting Salary</b>	<b>Midpoint Raise %</b>
2010-11	\$ 46,500	3.00%
2011-12	46,000	0.00%
2012-13	46,000	0.00%
2013-14	47,300	3.50%
2014-15	50,000	5.03%
2015-16	52,000	4.00%
2016-17	52,800	2.00%
2017-18	53,600	2.00%
2018-19	53,600	0.00%
2019-20	57,400	6.00%

<b>Experience</b>	<b>0 Years</b>	<b>5 Years</b>	<b>10 Years</b>	<b>15 Years</b>	<b>20 Years</b>
Low Salary	41,500	42,850	45,050	47,550	50,855
High Salary	56,000	61,564	69,659	72,131	73,881
Average Salary	51,991	53,644	55,933	57,735	60,346
Median Salary	53,000	54,250	56,504	58,208	60,600
<b>Alief Salary</b>	<b>53,600</b>	<b>54,983</b>	<b>57,099</b>	<b>60,472</b>	<b>63,762</b>
Difference Alief vs. Average	1,609	1,339	1,166	2,737	3,416
Difference Alief vs. Median	600	733	595	2,264	3,162

Teachers with 1-5 years of experience received \$500 plus the standard 6% increase (6.83% of midpoint), and teachers with 6+ years of experience received \$1,500 plus the standard 6% (8.49% of midpoint). The total cost of this raise is budgeted at \$20.7M. Spending requirements are not the only consideration in determining appropriate salary level for recruitment and retention of highest quality staff. Alief is above the average and above median for all years of service. Alief teachers' take home pay is also the highest in the area when you net the salaries with the low cost of employee only health coverage.

Rising health insurance costs have created a balancing act between providing a quality health benefits plan and keeping premiums at affordable prices. Alief offers an excellent health plan with employee premiums that are significantly lower than all neighboring districts.



**Salary and Benefits (continued)**

So while the premiums for employees have remained flat for many years, the District’s cost for health insurance has risen significantly over recent years. The District is self-funded for health insurance, so when the costs for claims are more than premiums collected, the District has to cover the excess from the general fund budget with no additional contribution from other funds above the standard monthly charge of \$475 per employee per month. This monthly amount of \$475 was an increase from \$435 per month per employee which was an increase of \$285 per month prior to 2017-18. For 2019-20, the monthly contribution was increased again to \$500 per employee, per month which will result in general fund savings of an additional \$200K because when the district contribution is increased some of the burden for excess claims is shared with other funds that have payroll expenditures. With this increase, the 2019-20 budget for group health insurance in the general fund is budgeted at \$39.9M (8.7% of the general fund budget). The trend of steadily rising health care costs doesn’t appear to be slowing down, so for the 2019-20 plan year, changes were made to the plan offerings. Employees could keep their premiums flat and choose one of two managed care plans with similar benefit levels but a smaller network or keep their existing plan and pay higher premiums. These new plans are projected to have a decrease in claims expenditures for 2019-20. Rising health insurance costs are a major budget concern to the District and an expenditure that is closely monitored. The District reviews claims on a monthly basis and compares the trends to previous years, so that we can plan and adjust the budget if needed when claims exceed the budget.

**Personnel Facts**

Retention of quality staff is always one of the major goals of the District. The following statistics are from the District’s 2017-18 Texas Academic Performance Report.

	<u>Number of Teachers</u>	<u>Percent of Total</u>
Beginning	194	5.9%
1-5	976	29.7%
6-10	688	20.9%
11-20	1,031	31.4%
Over 20	395	12.0%
<b>Average Years Experience of Teachers:</b>		10.6 years
<b>Average Years Experience of Teachers with District:</b>		8.0 years
<b>Teacher Retention Rate</b>		86.8%

**Alief Independent School District**

**Comparison of Salary and Benefits Cost to Area Districts**

<b>District</b>	<b>Type of Insurance</b>	<b>2019-20 Starting Salary</b>	<b>Monthly Insurance Premium (Emp Only)</b>	<b>Annual Insurance Premiums Most Common Plan*</b>	<b>Starting Salary Less Annual Insurance Premiums</b>	<b>Difference from Alief</b>
Alief	Aetna	\$ 57,400	\$ 44	\$ 528	\$ 56,872	
Barbers Hill	TRS Active Care Select	60,000	290	3,480	56,520	\$ (352)
Lamar	United Healthcare PPO	57,100	130	1,564	55,536	(1,336)
Goose Creek	TRS Active Care Select	58,000	290	3,480	54,520	(2,352)
Humble	TRS Active Care Select	56,700	189	2,268	54,432	(2,440)
Spring Branch	TRS Active Care Select	57,000	242	2,904	54,096	(2,776)
Alvin	United Healthcare	56,100	170	2,040	54,060	(2,812)
Galena Park	TRS Active Care Select	57,000	265	3,180	53,820	(3,052)
Aldine	Aetna	56,000	187	2,238	53,762	(3,110)
Katy	Aetna	55,200	126	1,512	53,688	(3,184)
Conroe	Aetna	55,500	160	1,920	53,580	(3,292)
Spring	TRS Active Care Select	57,000	315	3,780	53,220	(3,652)
Houston	Aetna	54,400	98	1,181	53,219	(3,653)
LaPorte	TRS Active Care Select	55,200	170	2,040	53,160	(3,712)
Fort Bend	United Healthcare	55,500	205	2,459	53,041	(3,831)
Klein	TRS Active Care Select	55,500	214	2,568	52,932	(3,940)
Clear Creek	TRS Active Care Select	55,750	240	2,880	52,870	(4,002)
Pearland	TRS Active Care Select	56,000	315	3,780	52,220	(4,652)
Deer Park	TRS Active Care Select	55,500	280	3,360	52,140	(4,732)
Tomball	TRS Active Care Select	55,000	240	2,880	52,120	(4,752)
Pasadena	Aetna	55,700	304	3,648	52,052	(4,820)
Cy-Fair	TRS Active Care Select	55,500	309	3,708	51,792	(5,080)
Texas City	TRS Active Care Select	55,000	288	3,454	51,546	(5,326)

\* 2019-20 premiums not available yet, used prior year premiums

Note: The most common health plan for employees who have insurance through TRS Active Care is a much lower benefit plan than the Alief's 2 Aetna ACO plans (Memorial Hermann or Kelsey Care). Alief's plan options have lower out of pocket costs and have higher benefit levels.

**Alief Independent School District**

**2019-20 New Hire Teacher  
Salary Placement Schedule**

<b>Years of Experience</b>	<b>Bachelor's Degree</b>	<b>Master's Degree</b>	<b>Doctorate Degree</b>
0	\$ 57,400	\$ 57,900	\$ 58,400
1	57,414	58,214	58,714
2	57,714	58,214	58,714
3	58,111	58,611	59,111
4	58,497	58,997	59,497
5	58,797	59,297	59,797
6	60,097	60,597	61,097
7	60,579	61,079	61,579
8	60,829	61,329	61,829
9	61,079	61,579	62,079
10	61,721	62,221	62,721
11	62,213	62,713	63,213
12	62,783	63,283	63,783
13	63,317	63,817	64,317
14	63,977	64,777	64,977
15	64,941	65,441	65,941
16	65,586	66,086	65,586
17	66,061	66,561	67,061
18	66,507	67,007	67,507
19	67,441	67,941	68,441
20	68,231	68,731	69,231
21	68,876	69,379	69,876
22	69,414	69,914	70,414
23	70,059	70,559	71,059
24	70,644	71,144	71,644
25	71,326	71,826	72,326

**Alief Independent School District**

**General Fund  
Schedule of Payroll Expenditures by Function**

Function	Actual	Actual	Actual	Projected	Budgeted
	2015-16	2016-17	2017-18	Actual 2018-19	2019-20
11 Instruction	\$ 254,521,992	\$ 262,396,103	\$ 261,716,392	\$ 259,552,556	\$ 280,635,618
12 Instructional resources	4,532,451	4,763,829	4,875,291	4,834,064	5,096,958
13 Curriculum & staff dev.	3,946,260	4,214,886	4,480,001	4,427,508	4,841,156
21 Instructional leadership	4,464,920	4,753,304	4,477,451	4,528,886	4,920,718
23 School leadership	27,153,728	27,616,202	27,867,786	28,022,543	29,621,862
31 Guidance, counseling, & eval.	16,955,913	17,141,985	17,403,045	17,559,046	18,755,870
32 Attendance & social work	349,264	367,977	378,880	370,862	404,805
33 Health services	5,089,324	5,434,633	5,827,518	5,784,020	6,298,098
34 Student transportation	13,223,461	13,446,787	14,007,668	14,665,835	14,745,401
35 Food services	37,246	63,309	31,308	26,598	37,500
36 Co-Curricular/extracurricular	3,290,797	3,255,589	2,922,528	2,783,702	3,174,825
41 General administration	5,718,249	6,198,357	6,143,237	6,221,097	6,437,337
51 Plant maint. & operations	20,230,435	20,119,204	20,305,668	20,550,203	20,803,870
52 Security & monitoring serv.	5,977,434	6,102,114	6,482,192	6,727,609	6,682,028
53 Data processing services	2,622,081	2,637,262	2,607,312	2,529,483	2,613,414
61 Community services	2,510,677	2,545,025	2,670,876	2,633,152	2,678,434
81 Facilities acquisition & const.	750,701	941,936	866,827	848,719	883,719
<b>Total General Fund Payroll Expenditures</b>	<b>\$ 371,374,933</b>	<b>\$ 381,998,502</b>	<b>\$ 383,063,980</b>	<b>\$ 382,065,883</b>	<b>\$ 408,631,613</b>
<b>Percentage Increase</b>		2.9%	0.3%	-0.3%	7.0%

**Alief Independent School District**

**General Fund  
Schedule of Payroll Expenditures by Object**

<b>Object</b>	<b>Actual</b>	<b>Amended</b>	<b>Projected</b>	<b>Budgeted</b>
	<b>2017-18</b>	<b>Budget 2018-19</b>	<b>Actual 2018-19</b>	<b>2019-20</b>
6112 Substitute teachers	\$ 5,080,198	\$ 5,001,214	\$ 4,923,671	\$ 5,099,413
6118 Extra duty pay-teachers & other prof.	3,804,964	4,025,391	3,901,090	5,033,468
6119 Teachers & other prof. personnel	237,888,536	235,770,565	234,769,018	253,012,526
6121 Extra duty pay/Overtime-support pers.	2,940,455	3,516,040	3,359,011	3,380,798
6125 Substitutes for support personnel	338,623	448,975	337,899	398,975
6126 Clerical & ancillary workers	56,122,425	57,162,386	55,297,264	58,404,096
6129 Part-time & temp. salary costs	1,075,170	1,013,963	1,318,955	735,500
6134 Employee stipends	997,367	1,100,559	1,059,623	1,088,250
6141 Medicare costs	4,194,755	4,068,556	4,181,997	4,432,778
6142 Group health & life insurance	36,153,995	42,785,460	38,455,460	39,895,424
6143 Workers' compensation	1,200,000	1,200,000	1,200,000	1,200,000
6144 Teacher retirement on behalf payments	20,990,779	20,500,000	20,500,000	20,908,795
6145 Unemployment compensation	86,996	200,000	105,701	200,000
6146 Teacher retirement	10,831,745	10,926,100	10,925,046	13,241,590
6147 Vacation leave pay	197,824	200,000	292,069	300,000
6148 Sick leave pay	1,142,869	1,100,000	1,439,079	1,300,000
6149 District matching plan & other benefits	17,279	-	-	-
<b>Total General Fund Payroll Expenditures</b>	<b>\$ 383,063,980</b>	<b>\$ 389,019,209</b>	<b>\$ 382,065,883</b>	<b>\$ 408,631,613</b>

**Alief Independent School District**

***Position Counts (FTE's) by Year***

<b>Position</b>	<b>Actual 15-16</b>	<b>Actual 16-17</b>	<b>Actual 17-18</b>	<b>Projected 18-19</b>	<b>Budgeted 19-20</b>
Administrators	225.0	225.0	223.5	226.0	235.0
Clerical	906.5	865.5	911.5	906.5	911.5
Counselors	112.5	113.5	113.5	113.5	117.5
Librarians	42.0	42.0	42.0	42.0	42.0
Manual Trades	1,004.0	1,004.0	1,021.5	1,038.5	1,052.5
Nurses	43.0	43.0	43.0	44.0	44.0
Professionals	98.5	96.5	96.5	100.5	105.5
Psych Services - Administrator	3.0	3.0	3.0	2.0	2.0
Psych Services - Professionals	55.0	55.0	55.0	56.0	61.0
Special Ed - Administrators	9.0	9.0	9.0	10.0	10.0
Special Ed - Clerical	228.0	234.0	232.0	248.0	273.0
Special Ed - Professionals	89.0	91.0	92.0	93.0	96.0
Special Ed - Teachers	275.0	272.0	263.0	267.0	288.0
Teachers	2,911.5	2,918.5	2,855.5	2,844.0	2,809.5
<b>Totals</b>	<b>6,002.0</b>	<b>5,972.0</b>	<b>5,961.0</b>	<b>5,991.0</b>	<b>6,047.5</b>

The following is an explanation of the changes in staffing levels by position:

*Administrators* - +6 Elementary Assistant Principals, +1 Secondary Assistant Principal, +1 Assistant Director of Transportation and +1 Area Superintendent of School Improvement.

*Clerical* - +5 (net) positions which consists of the following: +4 (net) paraprofessional changes at the campuses; +1 Secretary to the Dean of Innovation Academy.

*Counselors* - +4 elementary counselor positions.

*Manual Trades* - +14 positions including +12 Non-CDL drivers for homeless transportation, +1 homeless route coordinator, and +1 police officer.

*Professionals* - +1 Senior Network Specialist, +2 Energy Specialists, +1 Mental Health Facilitator, and +1 District Advanced Testing Specialist.

*Psych Services - Professionals* - +5 Assessment Specialists.

*Special Ed Clerical* - +25 positions throughout the District.

*Special Ed Professionals* - +3 Speech Pathologists.

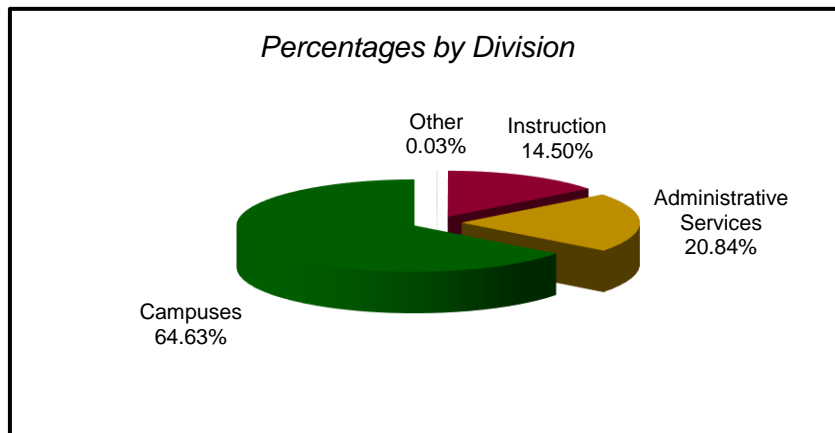
*Special Ed Teachers* - +21 positions throughout the District.

*Teachers* - -34.5 (net) teachers and other campus professional positions throughout the District: -18 at the secondary level and -16.5 at the elementary level.

**Alief Independent School District**

***Budgeted Position Counts (FTE's) by Division and in Total***

<b>Position</b>	<b>Instruction</b>	<b>Business Services</b>	<b>Supt./ Board</b>	<b>Campuses</b>	<b>Total 2019-20</b>
Administrators	36.0	25.0	1.0	173.0	235.0
Clerical	70.0	118.0	1.0	722.5	911.5
Counselors				117.5	117.5
Librarians				42.0	42.0
Manual Trades	1.0	1,051.5			1,052.5
Nurses				44.0	44.0
Professionals	40.0	65.5			105.5
Psych Services - Administrator	2.0				2.0
Psych Services - Professional	61.0				61.0
Special Ed - Administrator	10.0				10.0
Special Ed - Clerical	273.0				273.0
Special Ed - Professional	96.0				96.0
Special Ed - Teachers	288.0				288.0
Teachers				2,809.5	2,809.5
<b>Totals</b>	<b>877.0</b>	<b>1,260.0</b>	<b>2.0</b>	<b>3,908.5</b>	<b>6,047.5</b>



More than 45,000 students and 6,500 employees have chosen Alief ISD as their preferred district for education or for their career.

*Here are some reasons why you should join us:*



*Parents and Students, here's why you should join us,*

- Alief ISD's graduation rate is 89.7 percent.
- Alief ISD students exceed the state average in enrollment in post-secondary institutions
- Alief ISD offers a variety of programs to accommodate the needs and interests of all of our students, including:
  - Career & Technical Education Program, which includes a variety of job training classes and certification programs
  - District College & Career Readiness Initiative, aimed at preparing all Alief ISD students for their post-secondary plans
  - Second Language Education programs, from the Dual Language Immersion Program where students are taught English and Spanish at an early age, to strong Bilingual and English as a Second Language Programs, assist our diverse student population. The district's 47,000+ students speak more than 80 dialects
  - A diverse Athletics Program for our middle schools and many of our high schools
  - A variety of programs to encourage the growth of our students outside of the classroom setting, from the After School Program to Alief JUMPSTART
  - Alternative schools, including Kerr High School and Alief Early College High School, push students academically
  - Advanced academic programs that prepare students for post-secondary education, from Pre-AP and AP classes to AIMS and the AVID program
  - Special Education Department is renowned for providing top of the line services for special needs students in specialized programs
- Strong partnerships with large colleges in the Houston area to further prepare our students for college and career
- Alief ISD's programs encourage the involvement of the community, including volunteers, mentors, and business partners



- The Alief ISD Universal Breakfast Program means students eat breakfast for free, and a strong Nutrition Department that ensures our students are healthy. Alief also has one of the lowest lunch prices in southeast Texas
- District technology initiatives help prepare students for 21st century learning
- Strong Professional Development Program means well-trained staff at each campus and facility
- Comprehensive safety and security measures across the district
- Alief ISD has one of the lowest tax rates in the greater Houston area, and the district lowered tax rates three years in a row during the recession
- Financially sound district with multiple fiscal recognitions, including 4 stars in the Texas Comptroller's Financial Allocation Study for Texas (FAST) ratings, the Texas Comptroller's Platinum Leadership Circle Award for Transparency, and the Association of School Business Officials International's Meritorious Budget Award and Certificate of Excellence in Financial Reporting
- Your student will be surrounded by award-winning staff and community members in top schools.



***For those interested in joining the public education sector, here's why you should join Alief ISD,***

- Alief ISD increased its starting teacher salary to \$57,400 for the 2019-20 school year.
- Relevant staff and professional development opportunities and continual training to ensure our staff are highly qualified
- Very rich health support services
  - Strong Risk Management Program, which provides competitive insurance packages to employees, including one of the lowest insurance premiums
  - District Wellness Initiative includes access to Alief Cares Clinic, a wellness initiative in which only Alief ISD employees can benefit from convenient visits with no co-pay
- Wee Care Daycare for employees' children
- A variety of employee benefits and savings from business partners in the community
- Cutting edge technology provided through Tech Services Department
- Second to none support from departments ranging from Maintenance, Printing Services, and Transportation to Purchasing, and Management Information Systems
- Strong sense of community for those who are a part of the "*Alief Proud Family*"
  - Many Alief ISD alumni come back to give back to the district, such as 2013 Elementary Teacher of the Year Courtney Rees and 2015 Elementary Teacher of the Year Michelle Lopez
  - Cross-department, cross-campus collaboration is common to ensure our students succeed!
  - Employees send their own children to Alief ISD schools.

## Alief Independent School District

### *Student and Community Information*

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<b><u>Students</u></b>					
Total Students:	46,313	47,376	47,316	46,531	46,348
Students by Grade:					
Pre-Kindergarten	2,546	2,422	2,253	2,268	2,368
Kindergarten	3,774	3,824	3,623	3,232	3,270
Grade 1	4,108	4,208	4,238	3,856	3,578
Grade 2	3,864	3,940	3,970	3,955	3,635
Grade 3	3,746	3,727	3,849	3,729	3,849
Grade 4	3,363	3,635	3,605	3,595	3,595
Grade 5	3,293	3,391	3,536	3,377	3,397
Grade 6	3,124	3,181	3,185	3,328	3,264
Grade 7	3,154	3,166	3,149	3,021	3,193
Grade 8	3,059	3,246	3,178	3,084	3,081
Grade 9	3,694	4,031	3,996	4,052	3,920
Grade 10	3,233	3,233	3,357	3,470	3,396
Grade 11	2,950	3,048	2,994	3,103	3,242
Grade 12	2,405	2,324	2,383	2,461	2,560
Average Daily Attendance	42,792	43,589	44,100	43,074	42,593
Ethnic Distribution:					
African American	30.5%	29.6%	29.2%	28.7%	29.0%
Hispanic	51.8%	52.6%	52.3%	52.7%	53.1%
White	3.6%	3.7%	4.1%	4.1%	4.0%
Native American	0.8%	1.1%	1.4%	1.3%	1.1%
Asian / Pacific Islander	12.7%	12.4%	12.4%	12.4%	12.0%
Two or More Races	0.6%	0.6%	0.7%	0.7%	0.7%
Economically Disadvantaged	81.0%	80.4%	80.4%	82.6%	79.7%
Free/Reduced Meal Rates	83.8%	83.3%	83.0%	86.7%	86.3%
English Language Learners	37.5%	39.8%	41.0%	42.7%	43.6%
Students w/ Disciplinary Placements	2.8%	2.5%	2.5%	2.5%	2.3%
<b><u>Community</u></b>					
District Population	268,116	273,234	276,436	270,004	267,847
Unemployment Rate	5.5%	4.4%	5.0%	5.4%	4.6%
Average Assessed Value per Residential Unit	\$ 99,352	\$ 109,536	\$ 123,956	\$ 131,431	\$ 144,084
Average Household Income	\$ 54,178	\$ 56,629	\$ 56,377	\$ 58,645	N/A
Median Age	30	30	30	30	32
Cost of Living Index	89	90	91	90	91

## Alief Independent School District

### Overview of STAAR Testing

The Alief Independent School District sets goals to ensure academic success for all students. Campuses are focusing on building Meaningful Relationships and providing Meaningful Work for all students. Alief educators feel that this is the key to student success.

#### State of Texas Assessments of Academic Readiness

Beginning in 2011-12, a new statewide assessment replaced TAKS – State of Texas Assessments of Academic Readiness (STAAR) – for grades 3-8. For high school, STAAR assessments are by content area and are called STAAR End of Course (EOC) exams.

The most significant changes to the assessment program include:

- Increasing the rigor of both the assessments and the performance standards for all grades, subjects and courses
- Changing high school assessments from grade-based to course-based assessments
- Using empirical validation studies as part of the standard-setting process to ensure that performance standards are linked from grade to grade and are also linked to external evidence of postsecondary readiness

Students are tested in the following content areas/grade levels:

Grades 3-8

- Reading – Grades 3 – 8
- Writing – Grades 4 and 7
- Math – Grades 3 – 8
- Science – Grades 5 and 8
- Social Studies – Grade 8

The Spanish STAAR is available in grades 3 through 5.

High School Courses

- Algebra I
- English I
- English II
- Biology
- US History

Alief received a B Rating for the 2018-2019 school year. Campuses were awarded Distinction Designations for high performance when compared to other schools statewide with similar populations. 49% of Alief schools earned one or more Distinction Designation in English Language Arts, Math, Science, Social Studies, Closing the Performance Gap, Student Progress, and Postsecondary Readiness.

Alief ISD Spring 2019 First Time Testers	
Course	Approaches % Passing
English I	62%
English II	64%
Algebra I	82%
Biology	84%
US History	92%
Data Source: TEA STAAR Summary Reports Spring 2019	

#### Graduation Rates

Graduation rate represents the percent of students graduating in four years. Alief's graduation rate for 2019 was 89.7%. Students represented are the class of 2018 and were expected to graduate by August 2018.

## Alief Independent School District

### *Elementary STAAR Passing Percentages Comparisons Comparison: 2017 through 2019 READING with Approaches Standards*

	3rd Rdng E 2017	3rd Rdng E 2018	3rd Rdng E 2019	4th Rdng E 2017	4th Rdng E 2018	4th Rdng E 2019
STATE	72%	76%	76%	70%	72%	74%
DISTRICT	59%	63%	62%	58%	59%	66%
Alexander	60%	62%	50%	62%	64%	63%
Best	49%	48%	42%	43%	47%	52%
Boone	57%	58%	69%	61%	50%	65%
Bush	55%	54%	53%	48%	49%	70%
Chambers	55%	61%	60%	52%	56%	63%
Chancellor	58%	62%	69%	57%	63%	69%
Collins	43%	50%	60%	63%	40%	50%
Cummings	62%	69%	68%	60%	60%	66%
Hearne	53%	62%	55%	58%	56%	70%
Heflin	62%	60%	66%	61%	73%	69%
Hicks	64%	78%	66%	57%	75%	80%
Holmquist	66%	74%	65%	64%	66%	67%
Horn	42%	52%	56%	52%	46%	65%
Kennedy	62%	62%	64%	64%	64%	69%
Landis	49%	59%	51%	50%	40%	66%
Liestman	67%	73%	75%	60%	64%	74%
Mahanay	73%	80%	68%	71%	72%	82%
Martin	62%	60%	62%	57%	64%	61%
Outley	78%	77%	75%	75%	74%	70%
Petrosky	68%	78%	69%	64%	74%	76%
Rees	71%	70%	73%	70%	76%	79%
Smith	54%	61%	58%	54%	64%	53%
Sneed	52%	60%	60%	46%	41%	55%
Youens	53%	52%	58%	50%	50%	56%

Data Source: TEA Summary

## Alief Independent School District

### *Elementary STAAR Passing Percentages Comparisons Comparison: 2017 through 2019 MATH with Approaches Standards*

	3rd Math E 2017	3rd Math E 2018	3rd Math E 2019	4th Math E 2017	4th Math E 2018	4th Math E 2019
STATE	76%	77%	78%	75%	78%	74%
DISTRICT	65%	68%	65%	63%	66%	68%
Alexander	60%	63%	53%	75%	64%	71%
Best	59%	51%	53%	56%	54%	66%
Boone	59%	65%	62%	60%	57%	66%
Bush	58%	65%	61%	60%	65%	61%
Chambers	63%	64%	65%	66%	61%	60%
Chancellor	62%	67%	67%	57%	64%	65%
Collins	57%	57%	68%	65%	63%	56%
Cummings	72%	67%	73%	66%	61%	67%
Hearne	63%	64%	64%	68%	65%	71%
Heflin	66%	64%	65%	64%	77%	71%
Hicks	70%	78%	66%	63%	74%	69%
Holmquist	69%	76%	70%	65%	66%	70%
Horn	58%	61%	63%	55%	61%	65%
Kennedy	70%	66%	59%	53%	72%	69%
Landis	59%	61%	65%	60%	53%	64%
Liestman	66%	74%	66%	62%	67%	72%
Mahanay	79%	86%	67%	78%	84%	82%
Martin	72%	63%	76%	61%	70%	71%
Outley	76%	77%	73%	71%	74%	71%
Petrosky	79%	82%	71%	76%	86%	85%
Rees	75%	83%	76%	75%	81%	85%
Smith	66%	66%	57%	56%	69%	61%
Sneed	58%	72%	72%	46%	60%	62%
Youens	57%	64%	57%	58%	53%	52%

Data Source: TEA Summary .

## Alief Independent School District

### *Elementary STAAR Passing Percentages Comparisons Comparison: 2017 through 2019 WRITING with Approaches Standards*

	4th Wrtg E 2017	4th Wrtg E 2018	4th Wrtg E 2019
STATE	63%	61%	65%
DISTRICT	52%	49%	57%
Alexander	51%	48%	61%
Best	32%	24%	32%
Boone	55%	43%	54%
Bush	49%	41%	52%
Chambers	51%	56%	57%
Chancellor	56%	49%	56%
Collins	47%	36%	46%
Cummings	56%	37%	50%
Hearne	64%	51%	56%
Heflin	54%	60%	64%
Hicks	42%	55%	65%
Holmquist	60%	55%	59%
Horn	44%	50%	49%
Kennedy	51%	68%	70%
Landis	46%	34%	52%
Liestman	52%	50%	66%
Mahanay	62%	60%	69%
Martin	43%	51%	49%
Outley	74%	63%	61%
Petrosky	63%	61%	65%
Rees	54%	50%	68%
Smith	55%	58%	52%
Sneed	37%	41%	50%
Youens	41%	41%	54%

*Data Source: TEA Summary Reports*

**Alief Independent School District**

**Intermediate STAAR Passing Percentages Comparisons  
Comparison: 2017 through 2019 READING, MATH & SCIENCE**

<b>*SSI 1st Admin ONLY</b>	<b>5th Rdng E 2017</b>	<b>5th Rdng E 2018</b>	<b>5th Rdng E 2019</b>	<b>6th Rdng 2017</b>	<b>6th Rdng 2018</b>	<b>6th Rdng 2019</b>
STATE	71%	78%	77%	67%	66%	66%
DISTRICT	58%	67%	67%	61%	58%	59%
Budewig	61%	77%	71%	64%	57%	65%
Klentzman	45%	50%	55%	49%	49%	50%
Mata	62%	68%	65%	65%	63%	63%
Miller	71%	77%	75%	72%	75%	73%
Owens	47%	57%	61%	47%	44%	50%
Youngblood	65%	72%	69%	69%	62%	59%
Chancellor	71%	76%	79%			
Collins	49%	52%	48%			
Youens	73%	68%	79%			
AMS				53%	57%	44%

<b>*SSI 1st Admin ONLY</b>	<b>5th Math E 2017</b>	<b>5th Math E 2018</b>	<b>5th Math E 2019</b>	<b>6th Math 2017</b>	<b>6th Math 2018</b>	<b>6th Math 2019</b>
STATE	81%	84%	83%	75%	76%	79%
DISTRICT	67%	70%	68%	71%	70%	74%
Budewig	67%	74%	70%	70%	66%	74%
Klentzman	51%	50%	52%	60%	57%	64%
Mata	70%	71%	66%	73%	72%	73%
Miller	79%	80%	81%	81%	85%	86%
Owens	56%	63%	60%	61%	60%	70%
Youngblood	78%	79%	73%	83%	79%	81%
Chancellor	81%	91%	79%			
Collins	64%	64%	52%			
Youens	76%	72%	93%			
AMS				68%	74%	67%

	<b>5th Sci 2017</b>	<b>5th Sci 2018</b>	<b>5th Sci 2019</b>
STATE	73%	75%	48%
DISTRICT	55%	61%	57%
Budewig	57%	65%	60%
Klentzman	39%	45%	41%
Mata	58%	61%	59%
Miller	70%	69%	70%
Owens	42%	56%	47%
Youngblood	65%	67%	66%
Chancellor	73%	82%	76%
Collins	63%	57%	61%
Youens	63%	76%	67%

Data Source: TEA Summary F

## Alief Independent School District

### Middle School STAAR Passing Percentages Comparisons

#### Comparison: 2017 through 2019 READING, MATH, WRITING, SCIENCE & SOCIAL STUDIES

*SSI 1st Admin ONLY	7th Rdng 2017	7th Rdng 2018	7th Rdng 2019	8th Rdng 2017	8th Rdng 2018	8th Rdng 2019
STATE	72%	72%	74%	76%	76%	77%
DISTRICT	62%	61%	64%	65%	66%	67%
Albright	75%	75%	80%	76%	77%	82%
AMS	54%	51%	56%	57%	60%	61%
Holub	67%	65%	65%	70%	68%	72%
Killough	62%	55%	61%	57%	66%	59%
O'Donnell	62%	63%	65%	68%	69%	65%
Olle	50%	53%	53%	56%	57%	61%

*SSI 1st Admin ONLY	7th Math 2017	7th Math 2018	7th Math 2019	8th Math 2017	8th Math 2018	8th Math 2019
STATE	68%	71%	73%	74%	78%	81%
DISTRICT	64%	68%	70%	64%	71%	74%
Albright	71%	74%	85%	73%	77%	85%
AMS	54%	60%	58%	55%	67%	58%
Holub	69%	73%	75%	73%	71%	76%
Killough	65%	68%	69%	47%	68%	71%
O'Donnell	71%	72%	71%	77%	74%	80%
Olle	52%	59%	58%	54%	69%	71%

	7th Wrtg 2017	7th Wrtg 2018	7th Wrtg 2019	8th Sci 2017	8th Sci 2018	8th Sci 2019	8th SS 2017	8th SS 2018	8th SS 2019
STATE	68%	67%	69%	74%	74%	79%	62%	64%	67%
DISTRICT	59%	56%	59%	67%	66%	72%	51%	48%	54%
Albright	71%	69%	73%	78%	77%	85%	62%	59%	66%
AMS	58%	51%	52%	66%	63%	61%	41%	52%	50%
Holub	62%	56%	62%	68%	68%	69%	57%	46%	57%
Killough	58%	53%	55%	61%	59%	68%	44%	43%	45%
O'Donnell	60%	59%	61%	74%	72%	77%	56%	42%	54%
Olle	46%	44%	48%	53%	53%	62%	42%	48%	47%

Data Source: TEA Summar



**Alief Independent School District**  
**High School STAAR EOC Passing Percentages Comparisons**  
**Comparison: 2017 through 2019 Algebra I, Biology, US History, English I and English II**

	2017 Spring Alg I (1st Time)	2018 Spring Alg I (1st Time)	2019 Spring Alg I (1st Time)	2017 Spring Biology (1st Time)	2018 Spring Biology (1st Time)	2019 Spring Biology (1st Time)	2017 Spring US Hist (1st Time)	2018 Spring US Hist (1st Time)	2019 Spring US Hist (1st Time)
STATE	87%	88%	88%	88%	90%	91%	93%	93%	94%
DISTRICT	82%	84%	82%	82%	83%	84%	91%	91%	92%
Elsik	79%	80%	80%	81%	83%	83%	89%	87%	91%
Hastings	77%	80%	78%	79%	82%	84%	92%	91%	92%
Taylor	77%	79%	75%	82%	81%	81%	91%	91%	91%
AECHS	100%	100%	100%	100%	100%	100%	100%	100%	100%
Kerr	100%	100%	100%	100%	100%	100%	100%	100%	100%

	2017 Spring Eng I (1st Time)	2018 Spring Eng I (1st Time)	2019 Spring Eng I (1st Time)	2017 Spring Eng II (1st Time)	2018 Spring Eng II (1st Time)	2019 Spring Eng II (1st Time)
STATE	70%	71%	74%	71%	75%	76%
DISTRICT	58%	60%	62%	59%	64%	64%
Elsik	56%	56%	63%	55%	60%	61%
Hastings	53%	57%	57%	56%	61%	64%
Taylor	55%	59%	59%	56%	63%	59%
AECHS	98%	99%	100%	97%	99%	99%
Kerr	99%	100%	100%	98%	99%	100%

	2017 Spring Alg I	2018 Spring Alg I	2019 Spring Alg I
Albright	100%	100%	99%
AMS	100%	100%	100%
Holub	100%	100%	100%
Killough	99%	100%	98%
O'Donnell	100%	100%	100%
Olle	100%	100%	99%

Data Source: TEA Summary Reports

## Alief Independent School District

### Accountability Ratings and 2018 - 2019 STAAR Passing Percentages by Campus

Campus	Campus Rating	All R/ELA	All Math	All Writing	All Science	All Social Studies
<b>High Schools</b>						
Early College	A	99%	100%	.	100%	100%
Elsik	C	53%	76%	.	78%	89%
Hastings	C	54%	68%	.	80%	90%
Kerr	A	100%	100%	.	100%	100%
Taylor	C	50%	73%	.	77%	90%
<b>Middle Schools</b>						
Albright	A					
Alief	C	64%	70%	58%	67%	55%
Holub	B	78%	84%	68%	71%	59%
Killough	B	69%	79%	58%	71%	48%
O'Donnell	B	74%	83%	65%	82%	58%
Olle	B	67%	75%	56%	67%	52%
<b>Elementary Schools</b>						
Alexander	C	59%	66%	58%	.	.
Best	C	50%	65%	35%	.	.
Boone	C	65%	68%	54%	.	.
Bush	C	66%	65%	59%	.	.
Chambers	C	65%	67%	60%	.	.
Chancellor	C	75%	72%	57%	78%	.
Collins	C	59%	68%	53%	58%	.
Cummings	D	70%	73%	51%	.	.
Hearne	C	64%	71%	58%	.	.
Heflin	C	73%	72%	68%	.	.
Hicks	C	76%	70%	69%	.	.
Holmquist	C	69%	74%	63%	.	.
Horn	C	68%	69%	59%	.	.
Kennedy	C	68%	67%	73%	.	.
Landis	D	67%	68%	61%	.	.
Liestman	C	78%	71%	71%	.	.
Mahanay	B	76%	76%	71%	.	.
Martin	C	64%	75%	54%	.	.
Outley	B	75%	76%	63%	.	.
Petrosky	C	74%	81%	66%	.	.
Rees	B	79%	82%	74%	.	.
Smith	F	62%	62%	60%	.	.
Sneed	D	58%	70%	50%	.	.
Youens	C	66%	64%	62%	90%	.
<b>Intermediate Schools</b>						
Budewig	B	76%	78%	.	67%	.
Klantzman	C	60%	66%	.	50%	.
Mata	C	74%	78%	.	60%	.
Miller	A	80%	87%	.	72%	.
Owens	C	64%	75%	.	59%	.
Youngblood	B	71%	82%	.	66%	.

Data Source: TEA 2019 STAAR Performance Data Table

# 2017-18 Texas Academic Performance Report

District Name: **ALIEF ISD**

District Number: **101903**

2018 Accountability Rating: **Not Rated: Harvey Provision**

2018 Special Education Determination Status:

***Needs Intervention***

2018 Armed Services Vocational Aptitude Battery (ASVAB) Test (Career Exploration):

***Meets Requirements***

TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District STAAR Performance

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current & Monitored)
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STAAR Performance Rates by Tested Grade, Subject, and Performance Levels^

<b>Grade 3 Reading</b> At Approaches Grade Level or Above	2018	77%	77%	68%	66%	68%	*	79%	*	78%	51%	66%	65%
	2017	73%	73%	63%	59%	69%	*	77%	*	68%	39%	61%	60%
	2018	43%	44%	32%	27%	39%	*	47%	*	48%	31%	28%	29%
	2017	45%	46%	34%	30%	42%	*	55%	*	39%	28%	31%	32%
At Masters Grade Level	2018	25%	25%	16%	13%	25%	*	30%	*	30%	11%	14%	15%
	2017	29%	30%	20%	17%	24%	*	36%	*	29%	9%	18%	19%
<b>Grade 3 Mathematics</b> At Approaches Grade Level or Above	2018	78%	79%	64%	70%	73%	86%	88%	*	*	49%	69%	71%
	2017	77%	78%	63%	67%	76%	*	84%	*	82%	50%	67%	69%
	2018	47%	48%	31%	34%	43%	41%	66%	*	*	29%	35%	38%
	2017	49%	50%	34%	36%	43%	*	62%	*	64%	33%	36%	40%
At Masters Grade Level	2018	23%	24%	13%	13%	21%	20%	41%	*	*	13%	14%	17%
	2017	26%	27%	14%	16%	20%	*	39%	*	32%	13%	17%	19%
<b>Grade 4 Reading</b> At Approaches Grade Level or Above	2018	73%	73%	67%	60%	71%	*	75%	*	77%	46%	62%	61%
	2017	70%	71%	62%	58%	65%	*	81%	92%	60%	36%	60%	61%
	2018	46%	46%	37%	32%	36%	*	55%	*	62%	33%	35%	34%
	2017	44%	45%	34%	28%	44%	*	58%	85%	53%	23%	32%	33%
At Masters Grade Level	2018	24%	25%	18%	14%	16%	*	32%	*	23%	8%	15%	15%
	2017	24%	25%	17%	11%	23%	*	36%	46%	23%	8%	14%	15%
<b>Grade 4 Mathematics</b> At Approaches Grade Level or Above	2018	78%	80%	65%	68%	66%	64%	83%	*	79%	43%	67%	69%
	2017	76%	77%	61%	63%	74%	*	88%	92%	77%	40%	65%	68%
	2018	49%	51%	34%	36%	40%	33%	66%	*	36%	27%	37%	40%
	2017	47%	50%	31%	32%	46%	*	70%	69%	43%	25%	35%	39%
At Masters Grade Level	2018	27%	29%	15%	17%	18%	18%	41%	*	25%	9%	18%	21%
	2017	27%	30%	14%	16%	22%	*	46%	46%	30%	12%	17%	21%
<b>Grade 4 Writing</b> At Approaches Grade Level or Above	2018	63%	63%	54%	50%	54%	*	67%	*	*	29%	51%	52%
	2017	65%	65%	57%	50%	56%	*	79%	*	*	30%	53%	55%
	2018	39%	40%	30%	26%	37%	*	45%	*	*	21%	28%	29%
	2017	34%	35%	27%	19%	28%	*	50%	*	*	21%	23%	25%
At Masters Grade Level	2018	11%	11%	6%	6%	8%	*	16%	*	*	4%	6%	8%
	2017	11%	11%	7%	5%	9%	*	16%	*	*	6%	6%	7%
<b>Grade 5 Reading ^^</b> At Approaches Grade Level or Above	2018	84%	83%	78%	69%	76%	65%	87%	100%	75%	49%	73%	71%
	2017	82%	81%	74%	65%	74%	*	86%	*	84%	42%	68%	67%
	2018	54%	54%	45%	37%	49%	30%	67%	88%	50%	30%	41%	40%
	2017	48%	49%	40%	30%	44%	*	57%	*	48%	25%	34%	32%
At Masters Grade Level	2018	26%	27%	17%	13%	24%	26%	37%	63%	38%	5%	16%	17%
	2017	25%	26%	19%	12%	22%	*	35%	*	16%	4%	15%	15%
<b>Grade 5 Mathematics ^^</b> At Approaches Grade Level or Above	2018	91%	90%	79%	78%	79%	*	95%	100%	78%	62%	79%	80%
	2017	87%	87%	77%	72%	77%	*	93%	*	*	55%	75%	75%
	2018	58%	58%	38%	38%	40%	*	76%	100%	57%	37%	40%	43%
	2017	58%	58%	38%	38%	40%	*	76%	100%	57%	37%	40%	43%

TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District STAAR Performance

District Name: ALIEF ISD  
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	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current & Monitored)
	50%	52%	37%	33%	31%	42%	*	75%	*	*	27%	35%	37%
At Masters Grade Level	30%	31%	20%	16%	16%	20%	*	54%	88%	26%	14%	19%	22%
	24%	26%	16%	12%	13%	*	*	50%	*	*	6%	15%	17%
<b>Grade 5 Science</b>													
At Approaches Grade Level or Above	76%	76%	64%	61%	62%	62%	*	82%	100%	61%	41%	63%	65%
	74%	75%	60%	62%	60%	60%	*	83%	*	*	37%	58%	58%
At Meets Grade Level or Above	41%	42%	28%	23%	39%	39%	*	58%	78%	52%	26%	26%	28%
	42%	44%	28%	27%	36%	36%	*	57%	*	*	25%	25%	26%
At Masters Grade Level	17%	18%	10%	6%	15%	15%	*	33%	56%	22%	10%	9%	12%
	18%	20%	9%	8%	11%	11%	*	24%	*	*	5%	7%	8%
<b>Grade 6 Reading</b>													
At Approaches Grade Level or Above	69%	71%	65%	69%	59%	62%	*	81%	*	*	57%	63%	61%
	69%	70%	64%	69%	59%	70%	*	76%	*	72%	35%	62%	61%
At Meets Grade Level or Above	39%	41%	34%	38%	28%	31%	*	52%	*	*	41%	32%	30%
	37%	39%	32%	36%	26%	40%	*	48%	*	39%	24%	30%	29%
At Masters Grade Level	19%	20%	15%	17%	10%	12%	*	30%	*	*	10%	14%	13%
	18%	19%	15%	16%	11%	18%	*	27%	*	28%	6%	14%	13%
<b>Grade 6 Mathematics</b>													
At Approaches Grade Level or Above	77%	78%	72%	72%	68%	63%	*	93%	*	*	49%	70%	71%
	76%	78%	75%	74%	71%	78%	*	91%	*	*	49%	73%	74%
At Meets Grade Level or Above	44%	46%	41%	38%	36%	35%	*	77%	*	*	26%	39%	41%
	43%	45%	42%	38%	36%	49%	*	71%	*	*	28%	40%	43%
At Masters Grade Level	18%	20%	18%	17%	12%	10%	*	53%	*	*	13%	16%	18%
	18%	20%	18%	15%	13%	17%	*	46%	*	*	8%	17%	19%
<b>Grade 7 Reading</b>													
At Approaches Grade Level or Above	74%	76%	68%	69%	64%	75%	*	83%	*	79%	56%	67%	66%
	73%	75%	66%	66%	62%	61%	*	85%	*	93%	33%	64%	62%
At Meets Grade Level or Above	48%	50%	41%	41%	50%	50%	*	62%	*	58%	44%	39%	38%
	42%	43%	33%	33%	27%	31%	*	56%	*	42%	25%	31%	29%
At Masters Grade Level	29%	30%	24%	25%	18%	27%	*	43%	*	42%	27%	22%	21%
	23%	24%	16%	14%	13%	17%	*	36%	*	40%	11%	24%	13%
<b>Grade 7 Mathematics</b>													
At Approaches Grade Level or Above	72%	75%	71%	69%	69%	72%	*	88%	*	89%	47%	70%	71%
	70%	73%	68%	66%	59%	59%	*	91%	*	86%	33%	67%	67%
At Meets Grade Level or Above	40%	43%	39%	34%	41%	41%	*	69%	*	44%	27%	38%	40%
	40%	46%	38%	34%	37%	37%	*	73%	*	57%	25%	36%	37%
At Masters Grade Level	18%	20%	18%	14%	18%	18%	*	45%	*	39%	13%	17%	19%
	17%	21%	17%	14%	18%	17%	*	49%	*	36%	14%	16%	17%
<b>Grade 7 Writing</b>													
At Approaches Grade Level or Above	69%	69%	61%	65%	54%	63%	*	79%	*	79%	36%	60%	57%
	70%	71%	63%	63%	58%	63%	*	82%	*	*	27%	61%	59%
At Meets Grade Level or Above	43%	44%	36%	39%	29%	39%	*	58%	*	58%	22%	34%	32%
	39%	40%	28%	28%	23%	23%	*	53%	*	*	22%	27%	25%
At Masters Grade Level	15%	16%	13%	13%	8%	7%	*	32%	*	26%	16%	12%	11%
	12%	13%	7%	8%	4%	*	*	19%	*	*	10%	6%	5%
<b>Grade 8 Reading ^^</b>													
At Approaches Grade Level or Above	86%	86%	80%	83%	76%	80%	*	91%	*	100%	56%	80%	74%
	86%	86%	80%	82%	77%	80%	*	87%	*	89%	49%	79%	74%

TEXAS EDUCATION AGENCY  
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2017-18 District STAAR Performance

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current & Monitored)	
At Meets Grade Level or Above	2018	49%	51%	41%	34%	35%	*	63%	*	71%	34%	39%	31%	
	2017	50%	52%	40%	35%	51%	52%	56%	*	50%	28%	38%	30%	
	2018	27%	28%	20%	16%	19%	*	38%	*	50%	21%	19%	14%	
	2017	23%	25%	17%	13%	30%	22%	31%	*	39%	12%	16%	10%	
<b>Grade 8 Mathematics</b> <sup>^^</sup>														
	At Approaches Grade Level or Above	2018	86%	87%	83%	82%	80%	*	96%	*	*	47%	83%	82%
		2017	85%	86%	81%	80%	90%	*	91%	*	*	53%	81%	80%
		2018	51%	52%	45%	41%	45%	*	75%	*	*	29%	44%	43%
2017		45%	47%	36%	31%	40%	*	66%	*	*	28%	35%	32%	
At Masters Grade Level	2018	15%	16%	11%	9%	13%	*	29%	*	*	15%	11%	10%	
	2017	13%	13%	8%	5%	19%	*	25%	*	*	17%	7%	6%	
<b>Grade 8 Science</b>														
	At Approaches Grade Level or Above	2018	76%	77%	68%	62%	64%	*	91%	*	87%	34%	67%	61%
		2017	76%	78%	71%	67%	87%	*	90%	*	*	42%	70%	66%
		2018	52%	53%	41%	34%	32%	*	75%	*	80%	25%	39%	34%
2017		48%	51%	44%	39%	58%	*	73%	*	*	31%	42%	37%	
At Masters Grade Level	2018	28%	29%	20%	15%	18%	*	52%	*	40%	9%	19%	16%	
	2017	19%	21%	17%	13%	32%	*	42%	*	*	14%	16%	13%	
	2018	65%	66%	50%	44%	*	*	78%	*	67%	29%	48%	43%	
	2017	63%	65%	55%	49%	71%	*	77%	*	*	35%	53%	47%	
At Meets Grade Level or Above	2018	36%	37%	23%	18%	*	*	50%	*	47%	23%	21%	18%	
	2017	33%	35%	26%	20%	41%	*	53%	*	*	26%	24%	20%	
	2018	21%	22%	11%	8%	*	*	31%	*	33%	14%	9%	8%	
	2017	19%	21%	14%	11%	25%	*	34%	*	*	14%	13%	9%	
<b>End of Course English I</b>														
	At Approaches Grade Level or Above	2018	65%	65%	54%	50%	47%	*	69%	*	*	34%	55%	39%
		2017	64%	64%	54%	51%	54%	*	67%	*	*	29%	54%	42%
		2018	44%	45%	34%	30%	33%	*	52%	*	*	31%	33%	19%
2017		43%	44%	33%	28%	33%	*	49%	*	*	22%	31%	19%	
At Masters Grade Level	2018	7%	8%	5%	3%	9%	*	15%	*	*	13%	5%	1%	
	2017	8%	8%	5%	2%	6%	*	16%	*	*	11%	4%	1%	
<b>End of Course English II</b>														
	At Approaches Grade Level or Above	2018	67%	67%	57%	54%	46%	*	64%	*	*	26%	56%	35%
		2017	66%	66%	55%	53%	60%	*	67%	*	*	23%	55%	35%
		2018	48%	48%	36%	33%	32%	*	49%	*	*	23%	35%	15%
2017		45%	45%	33%	30%	44%	*	50%	*	*	19%	32%	13%	
At Masters Grade Level	2018	8%	9%	5%	3%	6%	*	12%	*	*	11%	4%	1%	
	2017	6%	7%	4%	2%	7%	*	12%	*	*	11%	3%	0%	
<b>End of Course Algebra I</b>														
	At Approaches Grade Level or Above	2018	83%	83%	76%	72%	65%	52%	91%	*	*	52%	76%	70%
		2017	83%	82%	78%	78%	87%	57%	93%	*	87%	46%	79%	76%
		2018	55%	55%	44%	44%	39%	23%	78%	*	*	28%	44%	38%
2017		48%	50%	40%	33%	44%	25%	73%	*	60%	29%	40%	36%	
At Masters Grade Level	2018	32%	34%	25%	19%	19%	18%	64%	*	*	18%	24%	21%	
	2017	26%	29%	21%	16%	26%	15%	54%	*	40%	17%	20%	18%	
<b>End of Course Biology</b>														
	At Approaches Grade Level or Above	2018	87%	86%	77%	73%	66%	*	85%	*	*	64%	78%	64%
		2017	86%	86%	81%	78%	71%	*	88%	*	92%	56%	81%	72%
		2018	59%	60%	47%	41%	46%	*	69%	*	*	35%	47%	31%
2017		59%	60%	47%	41%	46%	*	69%	*	*	35%	47%	31%	

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	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current & Monitored)
At Masters Grade Level	2017	57%	48%	51%	44%	47%	*	68%	*	77%	32%	48%	33%
	2018	24%	16%	14%	12%	23%	*	34%	*	*	9%	15%	7%
	2017	21%	23%	13%	11%	18%	*	32%	*	38%	10%	13%	8%
<b>End of Course U.S. History</b> At Approaches Grade Level or Above	2018	92%	89%	90%	89%	89%	*	93%	*	100%	63%	89%	79%
	2017	91%	90%	91%	89%	87%	72%	93%	*	93%	71%	90%	79%
	2018	70%	66%	67%	62%	74%	*	77%	*	70%	36%	65%	43%
	2017	66%	68%	61%	56%	59%	41%	75%	*	79%	40%	59%	35%
	2018	40%	43%	34%	30%	48%	*	46%	*	50%	16%	33%	14%
2017	35%	39%	27%	26%	28%	18%	48%	*	50%	14%	28%	12%	
<b>All Grades All Subjects</b> At Approaches Grade Level or Above	2018	77%	68%	69%	65%	66%	59%	83%	78%	76%	46%	67%	63%
	2017	75%	76%	68%	64%	70%	53%	83%	80%	75%	41%	66%	63%
	2018	48%	49%	38%	34%	40%	29%	63%	50%	48%	29%	37%	33%
	2017	45%	47%	35%	31%	42%	24%	61%	46%	47%	26%	35%	31%
	2018	22%	23%	14%	12%	17%	11%	36%	29%	25%	12%	15%	14%
2017	20%	22%	13%	11%	18%	8%	33%	19%	24%	10%	13%	12%	
<b>All Grades ELA/Reading</b> At Approaches Grade Level or Above	2018	74%	65%	68%	61%	65%	49%	77%	69%	77%	45%	64%	58%
	2017	72%	72%	65%	59%	66%	40%	77%	74%	76%	36%	62%	57%
	2018	46%	47%	38%	32%	38%	27%	55%	41%	51%	32%	35%	29%
	2017	44%	45%	35%	29%	41%	18%	53%	43%	50%	24%	32%	27%
	2018	19%	20%	14%	10%	17%	11%	27%	21%	28%	12%	13%	12%
2017	19%	20%	13%	9%	18%	7%	26%	22%	25%	8%	12%	11%	
<b>All Grades Mathematics</b> At Approaches Grade Level or Above	2018	81%	74%	72%	72%	70%	72%	90%	81%	77%	50%	73%	73%
	2017	79%	80%	71%	71%	77%	64%	90%	84%	78%	47%	72%	72%
	2018	50%	51%	37%	40%	40%	32%	72%	50%	39%	29%	39%	40%
	2017	46%	49%	34%	44%	44%	30%	70%	45%	48%	28%	37%	38%
	2018	24%	25%	15%	17%	17%	15%	48%	34%	21%	13%	17%	19%
2017	22%	24%	13%	13%	19%	11%	46%	21%	26%	12%	16%	17%	
<b>All Grades Writing</b> At Approaches Grade Level or Above	2018	66%	57%	59%	52%	58%	51%	73%	*	66%	32%	55%	54%
	2017	67%	68%	60%	54%	59%	*	80%	*	67%	29%	57%	57%
	2018	41%	42%	34%	27%	38%	30%	52%	*	47%	24%	31%	30%
	2017	36%	37%	27%	21%	27%	*	51%	*	33%	21%	25%	25%
	2018	13%	13%	9%	7%	7%	10%	24%	*	17%	9%	9%	9%
2017	11%	12%	8%	4%	8%	*	17%	*	18%	8%	6%	6%	
<b>All Grades Science</b> At Approaches Grade Level or Above	2018	80%	70%	71%	66%	64%	62%	86%	87%	75%	46%	70%	64%
	2017	79%	80%	72%	67%	69%	63%	88%	*	74%	44%	70%	65%
	2018	51%	52%	37%	33%	40%	30%	68%	70%	65%	29%	38%	31%
	2017	49%	52%	39%	35%	44%	20%	67%	*	48%	29%	39%	32%
	2018	23%	24%	12%	11%	19%	11%	40%	48%	26%	9%	14%	11%
2017	19%	21%	11%	10%	18%	5%	33%	*	19%	9%	12%	9%	
<b>All Grades Social Studies</b> At Approaches Grade Level or Above	2018	78%	71%	71%	66%	71%	*	87%	*	80%	47%	69%	57%
	2017	77%	78%	75%	69%	80%	69%	86%	*	75%	51%	72%	59%
	2018	53%	54%	45%	40%	49%	*	66%	*	56%	30%	43%	28%
2017	49%	52%	44%	38%	50%	37%	66%	*	50%	33%	42%	25%	

TEXAS EDUCATION AGENCY  
 Texas Academic Performance Report  
 2017-18 District STAAR Performance

At Masters Grade Level	State		Region 04		District		African American		Hispanic	White	American Indian		Asian	Pacific Islander	Two or More Races		Special Ed	Econ Disadv	EL (Current & Monitored)
	2018	2017	32%	30%	23%	22%	22%	20%	19%	29%	*	18%	39%	*	40%	15%	22%	10%	
									18%	27%		42%	*	31%	14%	21%	10%		



TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District Progress

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	Year	State	Region 04		District		African American		Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current & Monitored)
			04	District	American	Hispanic	White	Indian	Asian	Islander	Races	Ed	Disadv	Monitored)			
<b>School Progress Domain - Academic Growth Score by Grade and Subject</b>																	
Grade 4 ELA/Reading	2018	63	64	<b>63</b>	64	64	60	65	70	65	70	*	92	61	62	61	
Grade 4 Mathematics	2018	65	67	<b>62</b>	60	60	61	66	76	62	76	*	56	61	62	64	
Grade 5 ELA/Reading	2018	80	80	<b>77</b>	80	80	75	75	84	73	84	81	85	70	78	77	
Grade 5 Mathematics	2018	81	79	<b>75</b>	75	75	73	70	87	75	87	100	93	80	75	76	
Grade 6 ELA/Reading	2018	47	49	<b>52</b>	52	52	50	45	67	63	67	*	39	53	52	53	
Grade 6 Mathematics	2018	56	57	<b>67</b>	66	66	65	65	83	71	83	*	65	63	66	68	
Grade 7 ELA/Reading	2018	76	77	<b>72</b>	71	71	69	71	85	72	85	*	83	74	71	73	
Grade 7 Mathematics	2018	67	67	<b>68</b>	64	64	67	62	81	66	81	*	85	69	67	70	
Grade 8 ELA/Reading	2018	79	79	<b>80</b>	80	80	79	80	82	83	82	*	93	75	80	78	
Grade 8 Mathematics	2018	81	81	<b>83</b>	82	82	84	88	86	76	86	*	80	73	83	84	
End of Course English II	2018	67	67	<b>65</b>	65	65	66	58	66	70	66	*	72	55	66	62	
End of Course Algebra I	2018	72	72	<b>68</b>	66	66	64	64	87	69	87	*	50	45	67	65	
All Grades Both Subjects	2018	69	70	<b>69</b>	69	69	67	66	79	70	79	68	73	65	69	69	
All Grades ELA/Reading	2018	69	69	<b>68</b>	69	69	67	65	76	70	76	60	77	64	68	68	
All Grades Mathematics	2018	70	70	<b>70</b>	68	68	68	68	83	69	83	76	70	65	69	71	

**TEXAS EDUCATION AGENCY**  
**Texas Academic Performance Report**  
**2017-18 District Prior Year and Student Success Initiative**

District Name: ALIEF ISD  
 County Name: HARRIS  
 District Number: 101903

		State	Region 04	District	African American				Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)	
					American Indian	Asian	White	Hispanic						
<b>Progress of Prior-Year Non-Proficient Students</b>														
<b>Sum of Grades 4-8</b>														
Reading	2018	38%	38%	32%	36%	30%	34%	27%	37%	*	40%	22%	32%	28%
	2017	35%	34%	29%	31%	27%	26%	14%	32%	*	45%	14%	28%	24%
Mathematics	2018	47%	46%	39%	39%	38%	36%	45%	52%	*	38%	21%	39%	37%
	2017	43%	44%	40%	40%	38%	42%	28%	52%	*	47%	22%	39%	36%
<b>Student Success Initiative</b>														
<b>Grade 5 Reading</b>														
Students Meeting Approaches Grade Level on First STAAR Administration														
	2018	79%	79%	69%	72%	65%	72%	64%	81%	100%	71%	34%	68%	58%
Students Requiring Accelerated Instruction														
	2018	21%	21%	31%	28%	35%	28%	36%	19%	*	29%	66%	32%	42%
STAAR CumulativeMet Standard														
	2018	84%	83%	73%	78%	69%	75%	67%	82%	100%	75%	36%	72%	63%
STAAR Non-Proficient Students Promoted by Grade Placement Committee														
	2017	97%	97%	95%	94%	95%	93%	90%	98%	-	*	100%	95%	95%
STAAR Met Standard (Non-Proficient in Previous Year)														
	2018	10%	11%	15%	12%	15%	*	*	23%	-	*	*	16%	15%
Promoted to Grade 6														
	2018	53%	47%	50%	*	43%	*	*	*	-	-	*	48%	48%
<b>Grade 5 Mathematics</b>														
Students Meeting Approaches Grade Level on First STAAR Administration														
	2018	85%	84%	72%	71%	69%	72%	70%	91%	100%	74%	43%	71%	65%
Students Requiring Accelerated Instruction														
	2018	15%	16%	28%	29%	31%	28%	30%	9%	*	26%	57%	29%	35%
STAAR CumulativeMet Standard														
	2018	90%	90%	79%	78%	77%	78%	91%	92%	100%	78%	51%	78%	73%
STAAR Non-Proficient Students Promoted by Grade Placement Committee														
	2017	96%	96%	94%	94%	94%	95%	88%	96%	*	88%	100%	94%	94%
STAAR Met Standard (Non-Proficient in Previous Year)														
	2018	23%	24%	26%	29%	24%	30%	*	30%	*	*	15%	24%	24%
Retained in Grade 5														
	2018	69%	59%	56%	*	43%	*	*	*	-	-	*	55%	52%
<b>Grade 8 Reading</b>														
Students Meeting Approaches Grade Level on First STAAR Administration														
	2018	79%	80%	71%	73%	67%	77%	50%	84%	*	100%	30%	70%	34%
Students Requiring Accelerated Instruction														
	2018	21%	20%	29%	27%	33%	23%	50%	16%	*	0%	70%	30%	66%
STAAR CumulativeMet Standard														
	2018	85%	86%	80%	83%	76%	79%	64%	89%	100%	100%	38%	79%	48%
STAAR Non-Proficient Students Promoted by Grade Placement Committee														
	2017	98%	99%	100%	99%	100%	100%	100%	100%	*	*	100%	100%	100%
STAAR Met Standard (Non-Proficient in Previous Year)														
	2018	8%	8%	5%	*	5%	*	*	*	*	*	*	4%	6%
Promoted to Grade 9														
	2018	43%	39%	*	*	-	-	-	-	-	-	-	*	-
Retained in Grade 8														
<b>Grade 8 Mathematics</b>														
Students Meeting Approaches Grade Level on First STAAR Administration														

TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District Prior Year and Student Success Initiative

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)
Students Requiring Accelerated Instruction	2018 80%	80%	74%	72%	73%	71%	68%	92%	*	89%	21%	74%	62%
STAAR Cumulative Met Standard	2018 20%	20%	26%	28%	27%	29%	32%	8%	*	11%	79%	26%	38%
STAAR Non-Proficient Students Promoted by Grade Placement Committee	2018 86%	86%	83%	81%	81%	78%	78%	96%	*	100%	30%	82%	73%
STAAR Met Standard (Non-Proficient in Previous Year)	2017 98%	98%	99%	97%	100%	100%	100%	100%	-	*	100%	99%	100%
Promoted to Grade 9	2018 45%	43%	46%	45%	45%	*	*	67%	-	*	32%	46%	51%
Retained in Grade 8	2018 59%	67%	*	*	-	-	-	-	-	-	-	*	-

**TEXAS EDUCATION AGENCY**  
**Texas Academic Performance Report**  
**2017-18 District STAAR Performance**  
 Bilingual Education/English as a Second Language

District Name: ALIEF ISD  
 County Name: HARRIS  
 District Number: 101903

(Current EL Students)

	State	Region 04	District	Bilingual Education		BE-Trans		BE-Dual		ESL	ESL Content	ESL Pull-Out	LEP No Services	LEP with Services	Total EL
				Early Exit	Late Exit	Two-Way	One-Way								
<b>STAAR Performance Rate by Subject and Performance Level</b>															
<b>All Grades All Subjects</b>															
At Approaches Grade Level or Above	77%	77%	68%	59%	55%	*	84%	-	49%	55%	44%	34%	53%	53%	53%
At Meets Grade Level or Above	75%	76%	68%	54%	52%	*	81%	*	51%	60%	46%	35%	52%	52%	52%
At Masters Grade Level	48%	49%	39%	25%	21%	*	52%	-	20%	26%	15%	17%	22%	22%	22%
	45%	47%	36%	22%	20%	*	48%	*	19%	27%	13%	17%	20%	20%	20%
	22%	23%	16%	9%	7%	*	24%	-	7%	11%	4%	6%	8%	8%	8%
	20%	22%	14%	9%	7%	*	27%	*	7%	12%	4%	6%	8%	8%	7%
<b>All Grades ELA/Reading</b>															
At Approaches Grade Level or Above	74%	74%	65%	56%	51%	*	86%	-	41%	51%	33%	26%	47%	47%	46%
At Meets Grade Level or Above	72%	72%	63%	50%	47%	*	83%	-	41%	56%	33%	31%	45%	45%	45%
At Masters Grade Level	46%	47%	37%	23%	18%	*	54%	-	15%	23%	9%	17%	18%	18%	18%
	44%	45%	34%	20%	17%	*	47%	-	14%	25%	8%	15%	16%	16%	16%
	19%	20%	14%	9%	7%	*	25%	-	5%	10%	2%	7%	7%	7%	7%
	19%	20%	13%	9%	7%	*	28%	-	6%	12%	2%	5%	7%	7%	7%
<b>All Grades Mathematics</b>															
At Approaches Grade Level or Above	81%	82%	74%	66%	64%	*	85%	-	66%	68%	64%	44%	66%	66%	66%
At Meets Grade Level or Above	79%	80%	73%	63%	62%	*	80%	*	67%	70%	64%	45%	65%	65%	65%
At Masters Grade Level	50%	51%	41%	30%	27%	*	53%	-	32%	36%	27%	23%	31%	31%	31%
	46%	49%	38%	28%	27%	*	48%	*	29%	37%	23%	23%	29%	29%	29%
	24%	25%	18%	12%	10%	*	25%	-	13%	16%	10%	8%	12%	12%	12%
	22%	24%	17%	11%	10%	*	29%	*	12%	17%	8%	9%	12%	12%	12%
<b>All Grades Writing</b>															
At Approaches Grade Level or Above	66%	66%	57%	48%	42%	-	77%	-	35%	41%	30%	33%	41%	41%	41%
At Meets Grade Level or Above	67%	68%	59%	46%	42%	-	80%	-	44%	53%	36%	*	44%	44%	44%
At Masters Grade Level	41%	42%	33%	24%	20%	-	44%	-	14%	19%	9%	17%	18%	18%	18%
	36%	37%	27%	16%	12%	-	53%	-	13%	20%	8%	*	14%	15%	15%
	13%	13%	10%	6%	3%	-	20%	-	3%	5%	1%	11%	4%	4%	4%
	11%	12%	7%	4%	2%	-	18%	-	2%	4%	1%	*	3%	3%	3%
<b>All Grades Science</b>															
At Approaches Grade Level or Above	80%	80%	70%	55%	52%	*	82%	-	48%	49%	47%	*	50%	50%	50%
At Meets Grade Level or Above	79%	80%	71%	43%	43%	*	*	-	54%	54%	54%	*	51%	50%	50%
At Masters Grade Level	51%	52%	39%	17%	14%	*	48%	-	16%	17%	15%	*	16%	16%	16%
	49%	52%	40%	14%	14%	*	*	-	15%	17%	14%	*	15%	15%	15%
	23%	24%	15%	4%	3%	*	20%	-	4%	6%	3%	*	4%	4%	4%
	19%	21%	13%	3%	2%	*	*	-	3%	4%	2%	*	3%	3%	3%
<b>All Grades Social Studies</b>															
At Approaches Grade Level or Above	78%	79%	71%	*	-	-	*	-	41%	35%	43%	*	41%	40%	40%
At Meets Grade Level or Above	77%	78%	73%	-	-	-	-	-	43%	34%	44%	*	43%	42%	42%
At Masters Grade Level or Above	53%	54%	45%	*	-	-	*	-	15%	17%	14%	*	15%	14%	14%

TEXAS EDUCATION AGENCY  
 Texas Academic Performance Report  
 2017-18 District STAAR Performance  
 Bilingual Education/English as a Second Language

(Current EL Students)

	2017	2018	2017	State	Region 04	District	Bilingual Education		BE-Trans		BE-Dual		ESL	ESL Content	ESL Pull-Out	LEP No Services	LEP with Services	Total EL	
							Education	Early Exit	Late Exit	Two-Way	One-Way	ESL							ESL Content
At Masters Grade Level	49%	31%	27%	52%	44%	23%	-	*	-	*	-	-	13%	10%	13%	*	13%	13%	
<b>School Progress Domain - Academic Growth Score</b>																			
All Grades Both Subjects	69	69	70	69	69	69	63	63	*	70	-	-	69	69	69	63	67	67	67
All Grades ELA/Reading	69	69	70	69	68	68	61	61	*	69	-	-	68	67	68	68	65	65	65
All Grades Mathematics	70	70	70	70	70	70	64	64	*	70	-	-	70	72	69	59	68	68	68
<b>Progress of Prior-Year Non-Proficient Students</b>																			
<b>Sum of Grades 4-8</b>																			
Reading	38%	35%	38%	38%	32%	29%	25%	25%	*	50%	-	-	30%	30%	31%	18%	28%	28%	28%
Mathematics	47%	43%	44%	46%	39%	39%	18%	19%	*	47%	-	-	28%	29%	27%	20%	24%	24%	24%
	2017	2018	2017	44%	40%	40%	33%	33%	*	33%	-	-	39%	37%	40%	20%	36%	36%	36%

**TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District STAAR Participation**

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State		Region 04		District		African American		Hispanic	White	American Indian		Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)

**2018 STAAR Participation (All Grades)**

<b>All Tests</b>	99%	99%	99%	99%	99%	99%	99%	99%	99%	100%	99%	100%	100%	99%	99%	99%	99%	99%
Assessment Participant Included in Accountability	94%	94%	94%	94%	92%	92%	90%	90%	93%	90%	90%	92%	83%	90%	93%	92%	92%	89%
Not Included in Accountability																		
Mobile	4%	4%	4%	8%	5%	8%	4%	4%	2%	6%	7%	3%	16%	9%	4%	5%	5%	5%
Other Exclusions	1%	1%	1%	2%	2%	2%	2%	2%	3%	3%	2%	5%	1%	0%	2%	2%	2%	5%
Not Tested	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	1%	0%	0%	1%	1%	1%	1%	1%
Absent	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	1%	0%	0%	1%	1%	1%	1%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**2017 STAAR Participation (All Grades)**

<b>All Tests</b>	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	98%	100%	99%	100%	99%	99%	99%	99%
Assessment Participant Included in Accountability	94%	94%	94%	89%	89%	89%	83%	83%	91%	83%	84%	86%	89%	90%	92%	90%	90%	83%
Not Included in Accountability																		
Mobile	4%	4%	4%	8%	6%	8%	5%	8%	4%	4%	6%	4%	1%	9%	4%	5%	5%	7%
Other Exclusions	1%	1%	1%	2%	4%	4%	4%	8%	8%	8%	8%	9%	9%	0%	3%	4%	4%	10%
Not Tested	1%	1%	1%	1%	1%	1%	1%	1%	1%	2%	2%	0%	1%	0%	1%	1%	1%	1%
Absent	1%	1%	1%	1%	1%	1%	1%	1%	1%	2%	2%	0%	1%	0%	0%	1%	1%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**TEXAS EDUCATION AGENCY**  
**Texas Academic Performance Report**  
**2017-18 District Attendance, Graduation, and Dropout Rates**

District Name: ALIEF ISD  
 County Name: HARRIS  
 District Number: 101903

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)
<b>Attendance Rate</b>													
2016-17	95.7%	95.7%	95.2%	95.1%	94.7%	95.1%	92.8%	97.5%	94.7%	95.0%	93.5%	95.3%	95.7%
2015-16	95.8%	95.8%	95.6%	95.3%	95.3%	95.3%	94.4%	97.6%	95.1%	95.4%	93.8%	95.6%	96.2%
<b>Annual Dropout Rate (Gr 9-12)</b>													
2016-17	0.3%	0.5%	0.4%	0.4%	0.4%	0.6%	0.0%	0.1%	0.0%	0.0%	0.4%	0.4%	0.8%
2015-16	0.4%	0.4%	0.6%	0.8%	0.4%	1.6%	0.0%	0.6%	0.0%	0.0%	0.6%	0.6%	0.6%
<b>Annual Dropout Rate (Gr 9-12)</b>													
2016-17	1.9%	2.3%	1.7%	1.6%	1.7%	2.9%	8.6%	0.8%	0.0%	0.0%	2.4%	1.6%	4.0%
2015-16	2.0%	2.2%	1.9%	2.5%	1.5%	3.5%	7.0%	1.0%	15.4%	0.0%	2.9%	1.8%	3.9%
<b>4-Year Longitudinal Rate (Gr 9-12)</b>													
Class of 2017													
Graduated	89.7%	88.7%	91.2%	90.5%	91.5%	85.5%	69.0%	96.1%	*	100.0%	86.8%	91.7%	75.2%
Received TxCHSE	0.4%	0.5%	0.2%	0.3%	0.0%	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.2%	0.0%
Continued HS	4.0%	4.2%	1.9%	1.3%	2.8%	3.6%	0.0%	0.5%	*	0.0%	2.4%	1.8%	4.3%
Dropped Out	5.9%	6.7%	6.6%	7.9%	5.5%	10.9%	31.0%	3.4%	*	0.0%	10.8%	6.2%	20.5%
Graduates and TxCHSE	90.1%	89.2%	91.4%	90.8%	91.7%	85.5%	69.0%	96.1%	*	100.0%	86.8%	91.9%	75.2%
Graduates, TxCHSE, and Continuers	94.1%	93.3%	93.4%	92.1%	94.5%	89.1%	69.0%	96.6%	*	100.0%	89.2%	93.8%	79.5%
Class of 2016													
Graduated	89.1%	88.3%	91.7%	90.2%	92.3%	88.5%	69.6%	95.6%	62.5%	87.5%	88.4%	92.3%	71.4%
Received TxCHSE	0.5%	0.4%	0.3%	0.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%
Continued HS	4.2%	4.5%	1.6%	0.9%	2.2%	1.3%	4.3%	0.8%	0.0%	0.0%	2.1%	1.2%	3.9%
Dropped Out	6.2%	6.8%	6.5%	8.4%	5.4%	10.3%	26.1%	3.6%	37.5%	12.5%	9.5%	6.4%	24.7%
Graduates and TxCHSE	89.6%	88.7%	91.9%	90.7%	92.4%	88.5%	69.6%	95.6%	62.5%	87.5%	88.4%	92.5%	71.4%
Graduates, TxCHSE, and Continuers	93.8%	93.2%	93.5%	91.6%	94.6%	89.7%	73.9%	96.4%	62.5%	87.5%	90.5%	93.7%	75.3%
<b>5-Year Extended Longitudinal Rate (Gr 9-12)</b>													
Class of 2016													
Graduated	91.6%	90.8%	92.7%	90.8%	93.6%	90.9%	73.9%	95.9%	71.4%	87.5%	89.1%	93.2%	74.2%
Received TxCHSE	0.7%	0.7%	0.3%	0.7%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.2%	0.0%
Continued HS	1.2%	1.2%	0.2%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Dropped Out	6.6%	7.4%	6.9%	8.6%	5.9%	9.1%	26.1%	4.1%	28.6%	12.5%	10.4%	6.4%	25.8%
Graduates and TxCHSE	92.2%	91.5%	93.0%	91.4%	93.7%	90.9%	73.9%	95.9%	71.4%	87.5%	89.6%	93.4%	74.2%
Graduates, TxCHSE, and Continuers	93.4%	92.6%	93.1%	91.4%	94.1%	90.9%	73.9%	95.9%	71.4%	87.5%	89.6%	93.6%	74.2%
Class of 2015													
Graduated	91.3%	90.8%	93.9%	91.6%	94.8%	91.4%	72.7%	97.0%	80.0%	100.0%	89.4%	93.9%	81.3%
Received TxCHSE	0.8%	0.7%	0.3%	0.7%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%
Continued HS	1.2%	1.3%	0.4%	0.1%	0.6%	1.2%	18.2%	0.0%	0.0%	0.0%	0.5%	0.3%	0.9%
Dropped Out	6.7%	7.1%	5.3%	7.6%	4.4%	7.4%	9.1%	3.0%	20.0%	0.0%	10.1%	5.4%	17.8%
Graduates and TxCHSE	92.1%	91.6%	94.2%	92.3%	95.0%	91.4%	72.7%	97.0%	80.0%	100.0%	89.4%	94.3%	81.3%
Graduates, TxCHSE, and Continuers	93.3%	92.9%	94.7%	92.4%	95.6%	92.6%	90.9%	97.0%	80.0%	100.0%	89.9%	94.6%	82.2%
<b>6-Year Extended Longitudinal Rate (Gr 9-12)</b>													
Class of 2015													
Graduated	91.8%	91.3%	94.1%	91.6%	95.1%	91.5%	81.8%	97.0%	80.0%	100.0%	88.8%	94.2%	82.0%

**TEXAS EDUCATION AGENCY**  
**Texas Academic Performance Report**  
**2017-18 District Attendance, Graduation, and Dropout Rates**

District Name: ALIEF ISD  
 County Name: HARRIS  
 District Number: 101903

	State	Region 04	District	African American			American Indian			Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)
				American	Hispanic	White	Indian	Asian							
Received TxCHSE	1.0%	0.9%	0.3%	0.7%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	
Continued HS	0.6%	0.6%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.9%	
Dropped Out	6.7%	7.2%	5.4%	7.4%	4.5%	18.2%	0.0%	0.0%	0.0%	0.0%	0.0%	10.7%	5.4%	17.1%	
Graduates and TxCHSE	92.8%	92.2%	94.4%	92.3%	95.3%	81.8%	97.0%	80.0%	97.0%	80.0%	100.0%	88.8%	94.6%	82.0%	
Graduates, TxCHSE, and Continuers	93.3%	92.8%	94.6%	92.6%	95.5%	81.8%	97.0%	80.0%	97.0%	80.0%	100.0%	89.3%	94.6%	82.9%	
Class of 2014															
Graduated	90.9%	90.3%	94.4%	93.3%	94.2%	100.0%	96.3%	*	96.3%	*	100.0%	92.2%	94.7%	75.6%	
Received TxCHSE	1.2%	1.1%	0.4%	1.1%	0.2%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.4%	0.6%	
Continued HS	0.6%	0.6%	0.1%	0.1%	0.2%	0.0%	0.0%	*	0.0%	*	0.0%	0.5%	0.0%	0.6%	
Dropped Out	7.2%	7.9%	5.1%	5.4%	5.4%	0.0%	3.7%	*	3.7%	*	0.0%	7.3%	4.9%	23.1%	
Graduates and TxCHSE	92.2%	91.5%	94.8%	94.5%	94.4%	100.0%	96.3%	*	96.3%	*	100.0%	92.2%	95.1%	76.3%	
Graduates, TxCHSE, and Continuers	92.8%	92.1%	94.9%	94.6%	94.9%	100.0%	96.3%	*	96.3%	*	100.0%	92.7%	95.1%	76.9%	
<b>4-Year Federal Graduation Rate Without Exclusions (Gr 9-12)</b>															
Class of 2017	89.7%	88.7%	89.7%	89.1%	89.6%	65.9%	95.4%	*	95.4%	*	100.0%	72.6%	90.4%	73.6%	
Class of 2016	89.1%	88.3%	90.7%	89.0%	91.6%	66.7%	94.2%	*	94.2%	*	87.5%	82.8%	91.3%	71.0%	
<b>RHSP/DAP Graduates (Longitudinal Rate)</b>															
Class of 2017	88.5%	88.4%	90.1%	84.7%	92.2%	94.4%	95.3%	*	95.3%	*	66.7%	12.2%	89.5%	90.0%	
Class of 2016	87.4%	87.4%	91.0%	87.0%	91.5%	91.7%	97.1%	*	97.1%	*	66.7%	26.7%	90.6%	92.2%	
<b>FHSP-E Graduates (Longitudinal Rate)</b>															
Class of 2017	6.0%	3.9%	5.1%	5.1%	3.2%	9.1%	17.2%	*	17.2%	*	*	*	4.9%	14.8%	
Class of 2016	5.5%	2.2%	2.5%	0.0%	3.9%	*	0.0%	*	0.0%	*	*	0.0%	2.0%	0.0%	
<b>FHSP-DLA Graduates (Longitudinal Rate)</b>															
Class of 2017	60.8%	37.6%	0.0%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	*	*	0.0%	0.0%	
Class of 2016	54.0%	23.4%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	*	*	0.0%	0.0%	0.0%	
<b>RHSP/DAP/FHSP-E/FHSP-DLA Graduates (Longitudinal Rate)</b>															
Class of 2017	85.9%	83.9%	78.0%	75.4%	76.6%	62.1%	89.6%	*	89.6%	*	55.6%	12.1%	77.1%	71.0%	
Class of 2016	85.1%	83.0%	79.5%	76.9%	77.0%	68.8%	91.6%	*	91.6%	*	57.1%	25.6%	79.1%	72.0%	
<b>RHSP/DAP Graduates (Annual Rate)</b>															
2016-17	87.2%	86.5%	89.0%	83.9%	91.0%	88.2%	94.8%	*	94.8%	*	66.7%	11.0%	89.1%	88.5%	
2015-16	85.6%	85.4%	90.1%	85.9%	90.3%	85.0%	97.1%	*	97.1%	*	66.7%	11.3%	89.7%	92.0%	
<b>FHSP-E Graduates (Annual Rate)</b>															
2016-17	7.2%	5.5%	17.8%	21.2%	9.2%	52.4%	38.9%	*	38.9%	*	*	*	19.5%	32.0%	
2015-16	5.6%	2.1%	3.1%	0.0%	4.0%	14.3%	4.3%	*	4.3%	*	-	*	2.8%	2.0%	
<b>FHSP-DLA Graduates (Annual Rate)</b>															
2016-17	56.5%	36.5%	0.6%	0.7%	0.4%	0.0%	1.9%	*	1.9%	*	*	*	0.8%	0.0%	
2015-16	51.9%	22.4%	0.0%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	-	*	0.0%	0.0%	
<b>RHSP/DAP/FHSP-E/FHSP-DLA Graduates (Annual Rate)</b>															
2016-17	84.0%	81.8%	75.9%	73.6%	74.6%	68.4%	87.4%	*	87.4%	*	55.6%	10.9%	76.3%	67.2%	
2015-16	83.3%	80.9%	78.3%	76.3%	75.3%	66.7%	91.8%	*	91.8%	*	66.7%	11.1%	78.3%	70.9%	



TEXAS EDUCATION AGENCY  
 Texas Academic Performance Report  
 2017-18 District Graduation Profile

	District Count	District Percent	State Count	State Percent
<b>Graduates (2016-17 Annual Graduates)</b>				
Total Graduates	2,702	100.0%	334,424	100.0%
By Ethnicity:				
African American	877	32.5%	42,132	12.6%
Hispanic	1,289	47.7%	164,446	49.2%
White	91	3.4%	105,748	31.6%
American Indian	38	1.4%	1,254	0.4%
Asian	397	14.7%	14,036	4.2%
Pacific Islander	1	0.0%	525	0.2%
Two or More Races	9	0.3%	6,283	1.9%
By Graduation Type:				
Minimum H.S. Program	241	8.9%	37,072	11.1%
Recommended H.S. Program/Distinguished Achievement Program	1,956	72.4%	252,091	75.4%
Foundation H.S. Program (No Endorsement)	413	15.3%	16,650	5.0%
Foundation H.S. Program (Endorsement)	89	3.3%	3,212	1.0%
Foundation H.S. Program (DLA)	3	0.1%	25,399	7.6%
Special Education Graduates				
Economically Disadvantaged Graduates	152	5.6%	25,105	7.5%
LEP Graduates	1,994	73.8%	159,476	47.7%
At-Risk Graduates	266	9.8%	17,579	5.3%
	1,274	47.2%	132,112	39.5%

**TEXAS EDUCATION AGENCY**  
**Texas Academic Performance Report**  
**2017-18 District College, Career, and Military Readiness (CCMR)**

District Name: ALIEF ISD  
 County Name: HARRIS  
 District Number: 101903

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)
<b>College, Career, and Military Ready Graduates (Student Achievement)</b>													
College, Career, and Military Ready (Annual Graduates)	54.2%	55.7%	<b>42.0%</b>	33.9%	38.8%	54.9%	34.2%	68.0%	*	44.4%	6.3%	42.6%	20.3%
2016-17													
<b>College Ready Graduates</b>													
College Ready (Annual Graduates)	47.0%	48.8%	<b>39.2%</b>	30.6%	36.0%	51.6%	31.6%	66.2%	*	44.4%	2.6%	39.4%	18.0%
2016-17													
<b>TSI Criteria Graduates (Annual Graduates)</b>													
English Language Arts	53.2%	54.9%	<b>48.4%</b>	43.9%	45.6%	63.7%	18.4%	66.8%	*	55.6%	5.9%	47.4%	12.4%
2016-17													
Mathematics	42.0%	46.1%	<b>38.3%</b>	31.9%	31.2%	48.4%	18.4%	74.3%	*	55.6%	2.0%	38.7%	24.1%
2016-17													
Both Subjects	37.8%	40.8%	<b>31.6%</b>	25.7%	26.5%	46.2%	10.5%	59.7%	*	44.4%	1.3%	31.2%	6.4%
2016-17													
<b>Completion of Either Nine or More Hours of Dual Credit in Any Subject or Three or More Hours of ELA or Math (Annual Graduates)</b>													
Any Subject	19.9%	16.7%	<b>14.4%</b>	11.5%	11.2%	23.1%	5.3%	30.5%	*	0.0%	0.0%	14.7%	2.6%
2016-17													
<b>AP/IB Met Criteria in Any Subject (Annual Graduates)</b>													
Any Subject	20.1%	22.7%	<b>16.1%</b>	6.7%	17.5%	19.8%	23.7%	30.5%	*	22.2%	1.3%	16.3%	12.4%
2016-17													
<b>Associate's Degree</b>													
Associate's Degree (Annual Graduates)	0.8%	0.9%	<b>2.8%</b>	2.1%	2.9%	6.6%	2.6%	3.8%	*	0.0%	0.0%	2.6%	0.0%
2016-17													
<b>Career/Military Ready Graduates</b>													
Career or Military Ready (Annual Graduates)	13.2%	12.1%	<b>6.1%</b>	4.8%	6.8%	6.6%	2.6%	7.1%	*	0.0%	3.6%	6.4%	2.6%
2016-17													
<b>Approved Industry-Based Certification (Annual Graduates)</b>													
2016-17	2.7%	2.8%	<b>2.3%</b>	0.8%	3.2%	2.2%	0.0%	3.3%	*	0.0%	0.0%	2.2%	1.1%
<b>Graduate with Completed IEP and Workforce Readiness (Annual Graduates)</b>													
2016-17	1.0%	1.1%	<b>0.0%</b>	0.0%	0.0%	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.0%	0.0%
<b>CTE Coherent Sequence Coursework Aligned with Industry-Based Certifications (Annual Graduates)</b>													
2016-17	17.3%	14.0%	<b>1.5%</b>	1.0%	1.2%	2.2%	0.0%	3.5%	*	0.0%	0.7%	1.6%	1.5%
<b>U.S. Armed Forces Enlistment (Annual Graduates)</b>													
2016-17	2.2%	2.3%	<b>3.1%</b>	3.5%	3.1%	3.3%	2.6%	2.3%	*	0.0%	3.3%	3.5%	1.1%

**TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District CCMR-related Indicators**

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State		Region 04		District		African American		Hispanic		White		American Indian		Asian		Pacific Islander		Two or More Races		Special Ed		Econ Disadv		EL (Current)		
	TSIA Results (Examinees >= Criterion)	(Annual Graduates)	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)												
<b>TSIA Results (Examinees &gt;= Criterion)</b>																											
Reading																											
2016-17	23.4%	18.3%	18.3%	17.3%	18.9%	18.9%	25.3%	5.3%	17.6%	*	33.3%	2.0%	18.1%	5.6%													
2015-16	22.6%	21.5%	<b>23.3%</b>	22.5%	21.4%	21.4%	34.7%	7.4%	30.5%	*	0.0%	0.0%	23.8%	6.1%													
Mathematics																											
2016-17	19.8%	18.8%	<b>20.6%</b>	19.3%	17.8%	17.8%	16.5%	13.2%	33.8%	*	44.4%	0.7%	21.1%	18.8%													
2015-16	18.1%	18.5%	<b>19.4%</b>	18.6%	14.8%	14.8%	19.4%	7.4%	36.7%	*	0.0%	0.0%	20.2%	20.2%													
Both Subjects																											
2016-17	12.9%	9.8%	<b>7.4%</b>	7.0%	6.6%	6.6%	7.7%	2.6%	10.8%	*	33.3%	0.0%	7.3%	2.6%													
<b>CTE Coherent Sequence (Annual Graduates)</b>																											
2016-17	50.5%	41.5%	<b>7.5%</b>	7.4%	7.8%	7.8%	4.4%	0.0%	8.3%	*	0.0%	6.6%	7.7%	6.0%													
2015-16	47.8%	40.4%	<b>12.0%</b>	8.6%	13.8%	13.8%	6.9%	3.7%	14.9%	*	16.7%	8.7%	12.2%	5.2%													
<b>Completed and Received Credit for College Prep Courses (Annual Graduates)</b>																											
English Language Arts																											
2016-17	0.8%	0.4%	<b>1.6%</b>	1.5%	2.1%	2.1%	1.1%	0.0%	0.5%	*	0.0%	0.0%	1.7%	0.4%													
Mathematics																											
2016-17	1.4%	2.3%	<b>1.4%</b>	1.0%	1.9%	1.9%	0.0%	5.3%	0.8%	*	0.0%	0.0%	1.8%	0.0%													
Both Subjects																											
2016-17	0.2%	0.1%	<b>0.1%</b>	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.2%	0.0%													
<b>API/B Results (Participation) (Grades 11-12)</b>																											
All Subjects																											
2017	26.2%	27.7%	<b>20.4%</b>	15.7%	15.6%	15.6%	22.8%	17.9%	44.4%	*	33.3%	n/a	19.7%	n/a													
2016	25.5%	26.9%	<b>21.2%</b>	17.1%	17.0%	17.0%	25.8%	11.6%	43.0%	16.7%	28.6%	n/a	19.7%	n/a													
English Language Arts																											
2017	15.9%	16.2%	<b>11.4%</b>	11.5%	7.5%	7.5%	10.8%	3.6%	24.4%	*	23.8%	n/a	10.6%	n/a													
2016	15.5%	15.7%	<b>10.9%</b>	10.8%	7.3%	7.3%	13.2%	1.4%	23.3%	0.0%	14.3%	n/a	9.9%	n/a													
Mathematics																											
2017	7.2%	7.9%	<b>3.4%</b>	2.1%	2.0%	2.0%	5.1%	0.9%	10.4%	*	4.8%	n/a	3.4%	n/a													
2016	6.8%	7.4%	<b>3.3%</b>	1.8%	1.7%	1.7%	5.5%	0.0%	11.4%	0.0%	0.0%	n/a	3.0%	n/a													
Science																											
2017	10.9%	11.3%	<b>9.7%</b>	6.6%	6.1%	6.1%	8.9%	3.6%	28.2%	*	23.8%	n/a	9.1%	n/a													
2016	10.4%	11.0%	<b>10.1%</b>	7.5%	6.5%	6.5%	14.3%	1.4%	27.3%	0.0%	7.1%	n/a	9.2%	n/a													
Social Studies																											
2017	15.0%	16.9%	<b>11.3%</b>	9.8%	7.9%	7.9%	13.3%	4.5%	25.4%	*	19.0%	n/a	10.6%	n/a													
2016	14.8%	16.6%	<b>12.1%</b>	11.1%	8.7%	8.7%	13.7%	4.3%	25.4%	0.0%	28.6%	n/a	10.7%	n/a													
<b>API/B Results (Examinees &gt;= Criterion) (Grades 11-12)</b>																											
All Subjects																											
2017	49.1%	52.5%	<b>39.7%</b>	21.6%	43.2%	43.2%	52.8%	50.0%	47.3%	*	42.9%	n/a	38.9%	n/a													
2016	49.5%	52.7%	<b>37.6%</b>	24.3%	35.9%	35.9%	55.3%	75.0%	47.5%	*	*	n/a	36.0%	n/a													
English Language Arts																											
2017	41.3%	44.0%	<b>24.8%</b>	18.0%	18.4%	18.4%	47.1%	*	36.0%	-	20.0%	n/a	23.0%	n/a													
2016	43.3%	46.3%	<b>30.7%</b>	23.4%	17.1%	17.1%	70.8%	*	45.9%	-	*	n/a	28.0%	n/a													
Mathematics																											
2017	51.3%	54.3%	<b>29.5%</b>	10.5%	18.5%	18.5%	25.0%	*	44.0%	-	*	n/a	28.2%	n/a													
2016	54.0%	57.4%	<b>33.7%</b>	12.5%	15.9%	15.9%	30.0%	-	49.5%	-	-	n/a	30.7%	n/a													
Science																											
2017	38.3%	43.1%	<b>16.7%</b>	10.9%	10.2%	10.2%	28.6%	*	23.9%	-	0.0%	n/a	15.0%	n/a													
2016	35.1%	37.5%	<b>12.7%</b>	3.7%	6.4%	6.4%	30.8%	*	20.7%	-	*	n/a	8.6%	n/a													

**TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District CCMR-related Indicators**

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State		Region 04		District		African American		Hispanic	White	American Indian		Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)
Social Studies																		
2017	41.4%	46.1%	26.2%	17.0%	18.1%	42.9%	20.0%	39.5%	*	*	*	*	*	*	*	n/a	25.2%	n/a
2016	41.6%	45.8%	24.6%	16.8%	14.8%	44.0%	*	40.8%	-	-	-	-	-	-	-	n/a	22.8%	n/a
<b>SAT/ACT Results (Annual Graduates)</b>																		
Tested																		
Class of 2017	73.5%	80.1%	93.4%	92.9%	91.3%	98.9%	76.3%	100.0%	*	*	*	*	*	*	*	n/a	92.3%	n/a
Class of 2016	71.6%	78.3%	95.1%	92.6%	94.1%	100.0%	70.4%	100.0%	*	*	*	*	*	*	*	n/a	94.9%	n/a
At/Above Criterion																		
Class of 2017	22.3%	22.7%	7.6%	5.2%	3.3%	14.4%	3.4%	23.8%	*	*	*	*	*	*	*	n/a	6.8%	n/a
Class of 2016	22.5%	22.7%	6.4%	3.7%	3.3%	13.4%	10.5%	19.1%	*	*	*	*	*	*	*	n/a	5.2%	n/a
<b>Average SAT Score (Annual Graduates)</b>																		
All Subjects																		
Class of 2017	1019	1017	920	900	894	971	861	1030	*	*	*	*	*	*	*	n/a	915	n/a
Class of 2016	1375	1367	1188	1165	1152	1289	1138	1322	*	*	*	*	*	*	*	n/a	1179	n/a
English Language Arts																		
Class of 2017	512	509	459	456	445	493	428	500	*	*	*	*	*	*	*	n/a	455	n/a
Class of 2016	903	897	778	773	756	850	739	836	*	*	*	*	*	*	*	n/a	773	n/a
Mathematics																		
Class of 2017	507	508	461	445	449	478	434	530	*	*	*	*	*	*	*	n/a	460	n/a
Class of 2016	472	471	410	391	395	438	400	486	*	*	*	*	*	*	*	n/a	407	n/a
<b>Average ACT Score (Annual Graduates)</b>																		
All Subjects																		
Class of 2017	20.3	20.8	19.0	18.0	18.3	23.5	*	20.8	-	*	*	*	*	*	*	n/a	18.7	n/a
Class of 2016	20.3	20.7	18.4	17.1	17.4	20.4	*	21.8	-	-	-	-	-	-	-	n/a	18.1	n/a
English Language Arts																		
Class of 2017	19.9	20.3	18.5	18.0	17.6	23.1	*	19.6	-	*	*	*	*	*	*	n/a	18.1	n/a
Class of 2016	19.8	20.2	17.7	16.6	16.6	20.1	*	20.8	-	-	-	-	-	-	-	n/a	17.3	n/a
Mathematics																		
Class of 2017	20.4	21.1	19.3	17.5	18.7	23.8	*	22.3	-	*	*	*	*	*	*	n/a	19.1	n/a
Class of 2016	20.5	21.1	19.1	17.4	18.1	21.4	*	23.4	-	-	-	-	-	-	-	n/a	18.9	n/a
Science																		
Class of 2017	20.6	20.9	19.1	17.9	18.6	24.0	*	21.0	-	*	*	*	*	*	*	n/a	18.9	n/a
Class of 2016	20.5	20.9	18.5	17.3	17.9	19.7	*	21.5	-	-	-	-	-	-	-	n/a	18.3	n/a

**TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District Other Postsecondary Indicators**

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EL (Current)
<b>Advanced Dual-Credit Course Completion (Grades 9-12)</b>													
Any Subject													
2016-17	37.1%	38.6%	<b>28.7%</b>	27.2%	24.7%	31.2%	16.9%	47.4%	9.1%	28.0%	5.5%	28.8%	11.5%
2015-16	35.9%	37.9%	<b>25.5%</b>	22.3%	22.6%	28.0%	13.3%	43.2%	16.7%	28.3%	4.4%	25.6%	9.2%
English Language Arts													
2016-17	16.8%	17.7%	<b>10.9%</b>	11.9%	7.4%	12.7%	3.6%	21.6%	0.0%	12.2%	0.4%	10.7%	0.8%
2015-16	16.2%	17.5%	<b>9.4%</b>	9.5%	6.9%	12.8%	2.1%	18.4%	0.0%	4.3%	0.8%	9.1%	0.9%
Mathematics													
2016-17	19.5%	20.4%	<b>17.2%</b>	16.6%	14.6%	16.4%	6.9%	28.8%	9.1%	17.4%	1.4%	16.9%	6.6%
2015-16	19.3%	20.4%	<b>12.5%</b>	10.8%	10.0%	16.4%	4.5%	24.8%	10.0%	13.6%	1.7%	12.4%	4.3%
Science													
2016-17	5.7%	5.7%	<b>4.4%</b>	3.3%	2.8%	7.7%	1.8%	11.4%	0.0%	4.3%	2.4%	4.3%	2.6%
2015-16	5.1%	5.2%	<b>3.3%</b>	2.6%	1.9%	6.4%	1.1%	9.1%	0.0%	0.0%	0.2%	3.0%	1.4%
Social Studies													
2016-17	21.8%	21.3%	<b>14.2%</b>	13.2%	10.1%	15.0%	3.7%	31.8%	9.1%	16.3%	0.3%	14.1%	1.0%
2015-16	20.8%	21.1%	<b>14.2%</b>	12.7%	10.8%	17.9%	5.5%	28.9%	0.0%	19.6%	1.1%	13.8%	1.3%
<b>Graduates Enrolled in Texas Institution of Higher Education (TX IHE) *** 2015-16 data was updated January 2019 ***</b>													
2015-16	54.7%	56.9%	<b>47.1%</b>	49.1%	37.6%	61.1%	25.9%	72.5%	*	16.7%	16.1%	47.5%	27.1%
2014-15	56.1%	58.4%	<b>51.9%</b>	-	-	-	-	-	-	-	-	-	-
<b>Graduates in TX IHE Completing One Year Without Enrollment in a Developmental Education Course</b>													
2015-16	55.7%	57.2%	<b>51.0%</b>	47.3%	44.9%	64.1%	50.0%	64.6%	-	*	3.4%	49.6%	22.8%
2014-15	55.6%	56.3%	<b>47.1%</b>	-	-	-	-	-	-	-	-	-	-

TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District Student Information

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

Student Information	District		State	
	Count	Percent	Count	Percent
Total Students	46,223	100.0%	5,385,012	100.0%
Students by Grade:				
Early Childhood Education	172	0.4%	14,684	0.3%
Pre-Kindergarten	2,310	5.0%	231,297	4.3%
Kindergarten	3,256	7.0%	371,145	6.9%
Grade 1	3,527	7.6%	388,362	7.2%
Grade 2	3,625	7.8%	394,137	7.3%
Grade 3	3,842	8.3%	409,763	7.6%
Grade 4	3,605	7.8%	413,654	7.7%
Grade 5	3,413	7.4%	414,218	7.7%
Grade 6	3,285	7.1%	402,451	7.5%
Grade 7	3,210	6.9%	402,350	7.5%
Grade 8	3,072	6.6%	398,479	7.4%
Grade 9	3,843	8.3%	432,724	8.0%
Grade 10	3,335	7.2%	396,968	7.4%
Grade 11	3,100	6.7%	371,606	6.9%
Grade 12	2,628	5.7%	343,174	6.4%
Ethnic Distribution:				
African American	13,393	29.0%	679,472	12.6%
Hispanic	24,566	53.1%	2,821,189	52.4%
White	1,872	4.0%	1,498,643	27.8%
American Indian	509	1.1%	20,521	0.4%
Asian	5,525	12.0%	235,095	4.4%
Pacific Islander	63	0.1%	8,008	0.1%
Two or More Races	295	0.6%	122,084	2.3%
Economically Disadvantaged	36,834	79.7%	3,164,349	58.8%
Non-Educationally Disadvantaged	9,389	20.3%	2,220,663	41.2%
English Learners (EL)	20,147	43.6%	1,014,830	18.8%
Students w/ Disciplinary Placements (2016-17)	1,169	2.3%	73,713	1.3%
At-Risk	35,951	77.8%	2,736,547	50.8%
Students with Disabilities by Type of Primary Disability:				
Total Students with Disabilities	3,364		488,463	
By Type of Primary Disability				
Students with Intellectual Disabilities	1,395	41.5%	211,650	43.3%
Students with Physical Disabilities	733	21.8%	107,029	21.9%
Students with Autism	711	21.1%	64,238	13.2%
Students with Behavioral Disabilities	519	15.4%	98,927	20.3%
Students with Non-Categorical Early Childhood	6	0.2%	6,619	1.4%

TEXAS EDUCATION AGENCY  
 Texas Academic Performance Report  
 2017-18 District Student Information

Student Information	- Non-Special Education Rates -		- Special Education Rates -	
	District	State	District	State
Retention Rates by Grade:				
Kindergarten	0.3%	1.8%	2.2%	6.9%
Grade 1	8.0%	3.4%	10.9%	6.2%
Grade 2	6.3%	2.1%	3.3%	2.6%
Grade 3	4.2%	1.3%	1.0%	1.0%
Grade 4	1.5%	0.6%	0.9%	0.5%
Grade 5	1.9%	0.7%	0.3%	0.6%
Grade 6	0.5%	0.5%	1.1%	0.6%
Grade 7	0.5%	0.7%	0.5%	0.6%
Grade 8	0.3%	0.6%	0.0%	0.8%
Grade 9	14.7%	8.0%	12.1%	13.5%

	District	State	District	State
	Count	Percent	Count	Percent
Data Quality:				
Underreported Students	106	0.5%	5,588	0.2%

**Class Size Information**

Class Size Averages by Grade and Subject  
 (Derived from teacher responsibility records):

	District	State
Elementary:		
Kindergarten	19.3	18.7
Grade 1	20.4	18.8
Grade 2	19.5	18.8
Grade 3	19.9	19.0
Grade 4	20.1	19.2
Grade 5	22.4	21.2
Grade 6	22.5	20.3
Secondary:		
English/Language Arts	18.8	16.7
Foreign Languages	19.3	18.6
Mathematics	21.7	17.9
Science	22.7	19.0
Social Studies	22.2	19.3

TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District Staff Information

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

Staff Information	District		State	
	Count	Percent	Count	Percent
Total Staff	6,407.3	100.0%	711,768.0	100.0%
Professional Staff:				
Teachers	4,059.7	63.4%	456,057.2	64.1%
Professional Support	3,283.4	51.2%	356,838.1	50.1%
Campus Administration (School Leadership)	514.3	8.0%	69,681.8	9.8%
Central Administration	163.5	2.6%	21,435.0	3.0%
Educational Aides:	98.6	1.5%	8,102.4	1.1%
Auxiliary Staff:	613.1	9.6%	71,858.8	10.1%
	1,734.5	27.1%	183,852.0	25.8%
Librarians & Counselors (Headcount):				
Librarians				
Full-time	39.0	n/a	4,429.0	n/a
Part-time	2.0	n/a	578.0	n/a
Counselors				
Full-time	130.0	n/a	12,131.0	n/a
Part-time	5.0	n/a	1,148.0	n/a
Total Minority Staff:	4,964.0	77.5%	355,077.7	49.9%
Teachers by Ethnicity and Sex:				
African American	1,283.9	39.1%	37,167.9	10.4%
Hispanic	867.0	26.4%	97,091.5	27.2%
White	876.0	26.7%	210,286.3	58.9%
American Indian	7.0	0.2%	1,247.6	0.3%
Asian	192.2	5.9%	5,714.6	1.6%
Pacific Islander	0.0	0.0%	1,278.4	0.4%
Two or More Races	57.4	1.7%	4,051.8	1.1%
Males	728.8	22.2%	84,692.8	23.7%
Females	2,554.6	77.8%	272,145.3	76.3%
Teachers by Highest Degree Held:				
No Degree	13.9	0.4%	5,127.0	1.4%
Bachelors	2,324.8	70.8%	264,252.5	74.1%
Masters	913.7	27.8%	85,077.3	23.8%
Doctorate	31.0	0.9%	2,381.2	0.7%
Teachers by Years of Experience:				
Beginning Teachers	193.7	5.9%	29,351.3	8.2%
1-5 Years Experience	975.5	29.7%	103,862.8	29.1%
6-10 Years Experience	687.6	20.9%	68,263.7	19.1%
11-20 Years Experience	1,031.2	31.4%	100,698.4	28.2%
Over 20 Years Experience	395.4	12.0%	54,661.9	15.3%
Number of Students per Teacher	14.1	n/a	15.1	n/a



TEXAS EDUCATION AGENCY  
 Texas Academic Performance Report  
 2017-18 District Staff Information

District Name: ALIEF ISD  
 County Name: HARRIS  
 District Number: 101903

Staff Information	District	State
Experience of Campus Leadership:		
Average Years Experience of Principals	7.5	6.3
Average Years Experience of Principals with District	7.0	5.4
Average Years Experience of Assistant Principals	6.7	5.2
Average Years Experience of Assistant Principals with District	6.6	4.6
Average Years Experience of Teachers:		
Average Years Experience of Teachers with District:	10.6	10.9
Average Years Experience of Teachers with District:	8.0	7.1
Average Teacher Salary by Years of Experience (regular duties only):		
Beginning Teachers	\$49,945	\$47,667
1-5 Years Experience	\$55,262	\$49,663
6-10 Years Experience	\$57,397	\$52,056
11-20 Years Experience	\$61,788	\$55,246
Over 20 Years Experience	\$69,613	\$61,428
Average Actual Salaries (regular duties only):		
Teachers	\$59,173	\$53,334
Professional Support	\$70,941	\$63,165
Campus Administration (School Leadership)	\$85,187	\$77,712
Central Administration	\$93,390	\$102,300
Instructional Staff Percent:	65.5%	64.4%
Turnover Rate for Teachers:	13.2%	16.6%
Staff Exclusions:		
Shared Services Arrangement Staff:		
Professional Staff	0.0	1,070.9
Educational Aides	0.0	208.7
Auxiliary Staff	0.0	384.2
Contracted Instructional Staff:	25.0	6,218.9

TEXAS EDUCATION AGENCY  
Texas Academic Performance Report  
2017-18 District Staff Information

District Name: ALIEF ISD  
County Name: HARRIS  
District Number: 101903

Program Information	District		State	
	Count	Percent	Count	Percent
Student Enrollment by Program:				
Bilingual/ESL Education	20,330	44.0%	1,015,456	18.9%
Career & Technical Education	10,519	22.8%	1,391,689	25.8%
Gifted & Talented Education	2,048	4.4%	426,953	7.9%
Special Education	3,364	7.3%	488,463	9.1%
Teachers by Program (population served):				
Bilingual/ESL Education	569.0	17.3%	21,647.8	6.1%
Career & Technical Education	35.5	1.1%	16,795.1	4.7%
Compensatory Education	13.1	0.4%	9,854.5	2.8%
Gifted & Talented Education	0.0	0.0%	6,501.2	1.8%
Regular Education	2,413.7	73.5%	257,851.7	72.3%
Special Education	252.0	7.7%	31,950.9	9.0%
Other	0.0	0.0%	12,237.0	3.4%

'^' Domain modeling data applied to year 2017.  
'^v' Indicates that rates for reading and mathematics are based on the cumulative results from the first and second administrations of STAAR.  
'^\*' Indicates results are masked due to small numbers to protect student confidentiality.  
'^\*\*' When only one student disability group is masked, then the second smallest student disability group is masked regardless of size.  
'-' Indicates there are no students in the group.  
'n/a' Indicates data reporting is not applicable for this group.  
'?' Indicates that the data for this item were statistically improbable or were reported outside a reasonable range.

[Link to: PEIMS Financial Standard Reports 2016-17 Financial Actual Report](#)

## Alief Independent School District

### *Schools FIRST Rating*

Senate Bill 218 of the 77<sup>th</sup> Legislature (2001) authorized the implementation of the Financial Integrity Rating System of Texas, which is officially referred to as Schools FIRST. The 2018-2019 Schools FIRST rating is based upon an analysis of staff and student data reported for the 2017-18 school year, and budgetary and actual financial data for the 2017-18 fiscal year. Senate Bill 218 also requires each school district to prepare an Annual Financial Accountability Management Report. Our report covers many business-related issues, but focuses on the Schools FIRST rating worksheet.

This is the 16<sup>th</sup> year of Schools FIRST. There were some significant changes as authorized by House Bill (HB) 5, Section 49, 83<sup>rd</sup> Legislature, Regular Session 2013. HB 5 amended section 39.082 of the Texas Education Code to require the Commissioner of Education to include processes in the financial accountability rating system for anticipating the future financial solvency of each school district and open-enrollment charter school. Texas Administrative Code, Title 19, Part 2, Chapter 109, Subchapter AA, Division 1, Rule §109.1001 Financial Accountability Ratings was updated in August of 2015. The Schools FIRST accountability rating system for 2017-2018 assigns one of four financial accountability ratings to Texas school districts, with the highest being “Superior” and the lowest being “Substandard Achievement.” Districts that receive the “Substandard Achievement” rating under Schools FIRST must file a corrective action plan with the Texas Education Agency.

The rating worksheet for the 2018-2019 rating year contains fifteen indicators. A negative response to any of the first five critical indicators results in the district receiving a rating of “Substandard Achievement.” The point values range from 0 to 10 for indicators 6-8 and 10-11 while indicators 9, and 12-15 result in 0 or 10 points. The rating is assigned based on the answers to the critical indicators and the aggregate number of points earned for indicators 6-15.

Alief ISD’s rating under Schools FIRST for the year ended August 31, 2018 was “**Superior**”. Alief ISD has received the highest rating since the system was implemented. This report briefly describes data used to calculate the rating and a description of each indicator. It also includes additional required disclosures from the amendments as well as other information affecting the District’s financial accountability.

Financial Integrity Rating Worksheet  
 School Year 2017-18  
 Fiscal Year Ended August 31, 2018

County District #101-903  
 District Name: Alief ISD

Indicator	Description	Y/N or Points
1	* Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	YES
2.A	* Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	YES
2.B	Did the external independent auditor report that the AFR was free of any instance(s) of material weakness in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)	YES
3	* Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.	YES
4	* Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other governmental agencies?  <i>*A negative answer to indicators 1, 3, 4 or 2.A automatically results in district's rating of "Substandard Achievement."</i>	YES
5	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)	Not Scored
6	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	8
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	8
8	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	10
10	Was the debt service coverage ratio sufficient to meet the required debt service?	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
12	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)	10
13	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	10
14	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	10
15	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	10

## **Glossary**

This glossary contains definitions of terms and acronyms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

**ACAC** – Alief Center for Advanced Careers.

**ACT** – American College Test.

**ACP** – Alternative Certification Program.

**ADA** – Average daily attendance (ADA) is the average number of students in daily attendance. A large component of state funding is based on ADA.

**AEIS** – Academic Excellence Indicator System.

**AECHS** – The Alief Early College High School (AECHS) is a campus in the District that provides students typically underrepresented in higher education the opportunity to obtain a high school diploma and earn up to 60 college hours simultaneously.

**AIMS** – Instructional program at all intermediate and several elementary campuses targeted towards gifted and talented students.

**AISD** – Alief Independent School District.

**ALC** – The Alternative Learning Center (ALC) is a campus in the District that was designed to meet the needs of students from all grade levels with unique disciplinary and behavioral concerns.

**AP** – Advanced Placement (AP) Tests for various subjects can be taken by high school students in order to earn college credit.

**ASATR** – Additional State Aid for Tax Reduction.

**ASBO** – Association of School Business Officials International.

**AVID** – Advancement Via Individual Determination.

**Abatement** - A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies, special assessments and service charges. School accountants usually consider an abatement to be a reduction of a previously recorded expenditure or receipt item by such things as refunds, rebates and collections for loss or damage to school property.

**Account** - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

**Accounting Period** - A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

**Administration** - Those activities which have as their purpose the general regulation, direction and control of the affairs of the local education agency that are system-wide and not confined to one school, subject or narrow phase of school activity.

**Allocation** - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

**Appraisal** - (1) The act of appraising. (2) The estimated value resulting from such action.

**Appraise** - To make an estimate of value, particularly of the value of property. Note, if the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for the above term.

**Appropriation Account** - A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

**Assess** - To value property officially for the purpose of taxation. Note, the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

**Assessed Valuation** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets** - Property owned by a local education agency which has a monetary value.

**Arbitrage** - The investment of the proceeds from the sale of bonds in a taxable instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Balanced Budget** - A balanced budget refers to a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists. More generally, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

**Bill** - (1) A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution. (2) A statement of an amount owing for goods and services sold on open account.

**Board of Education** - The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards and local basic administrative unit boards.

**Bond** - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**Bonded Debt** - The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt or Bonded Indebtedness."

**Bonds Authorized and Unissued** - Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

**Bonds Issued** - Bonds sold.

**Bonds Payable** - The face value of bonds issued and unpaid.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

**Budgetary Accounts** - Those accounts necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, encumbrances, the net balance and other related information.

**CPTD** – Comptroller Property Tax Division.

**CTE** – Career and Technology Education.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them for the fiscal period. It is usually a part of the current budget. A capital program is sometimes referred to as a capital budget.

**Capital Outlays** - Expenditures over \$5,000 which result in the acquisition of or addition to fixed assets.

**Capital Program** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Cocurricular Activities** - Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

**Community Services** - Those services which are provided for the community as a whole or some segment of the community and which are not restricted to the public schools or adult education programs.

**Consultant** - A resource person who provides assistance to the regular personnel through conference, demonstration, research or other means. There are two types of consultants; those retained on a temporary basis and those who are permanently employed.

**Contracted Services** - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

**Current** - As used in this manual, the term has reference to the fiscal year in progress.

**Current Budget** - The annual budget prepared for and effective during the present fiscal year.

**Current Expenditures per Pupil** - Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

**Current Year's Tax Levy** - Taxes levied for the current fiscal period.

**DCA** – District Common Assessment.

**DAEP** – Disciplinary Alternative Education Program.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**Debt Limit** - The maximum amount of gross or net debt which is legally permitted.

**Debt Service Fund** - A fund used to account for the accumulation of resources and payment of principal and interest on all bonds.

**Deficit** - The excess of the obligations of a fund over the fund's resources.

**Delinquent Taxes** - Taxes remaining unpaid on and after the date on which they become delinquent by statute.

**ECHS** – Early College High School provides students typically underrepresented in higher education the opportunity to obtain a high school diploma and earn up to 60 college hours simultaneously.

**EDA** – The Existing Debt Allotment (EDA) was passed during the last Legislative session and provides additional State funding for existing debt.

**EOC** - End of Course exam.

**ESL** – English as a Second Language.

**Estimated Revenue** - When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

**Expenditures** - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay and debt service. (Transfers between funds, encumbrances and payments of cash in settlement of liabilities already accounted as expenditures are not considered as expenditures.)

**Expenses** - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period. Note, legal provisions sometimes make it necessary to treat as expenses some charges whose benefits extend over future periods. For example, purchases of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefits extend also to other periods.

**FASB** – Financial Accounting Standard Board.

**FFA** – Future Farmers of America.

**Fiscal Year** - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

**Fixed Assets** - Land, building, machinery, furniture and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

**Food Service** - Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities.



**Function** - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, Instructional Administration, Plant Maintenance and Operations.

**Fund** - A sum of money or other resources set-aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**GAAP** – Generally Accepted Accounting Principles.

**GASB** – Government Accounting Standards Board.

**General Fund** - A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**General Obligation Bonds** – Bonds backed by the full faith and credit of the government.

**Graduation Rate** – Students graduating “on time” in four years with their 9<sup>th</sup> grade established cohort group.

**HCAD** – Harris County Appraisal District.

**HCC** – Houston Community College.

**HVAC** – Heating, Ventilation & Air Conditioning.

**IAQ** – Indoor Air Quality.

**IFA** – The Instructional Facilities Allotment (IFA) Program was enacted during the 1997 Legislative session and provides state funding for instructional school facilities. However, there is a limit on funding for each biennium so Districts must apply for funding.

**ISD** – Independent School District.

**ISIP** – Istation Indicators of Progress.

**Instruction** - The activities dealing directly with the teaching of students or improving the quality of teaching.

**I&S** – Interest and sinking (I&S) is a term that is used interchangeably with debt service fund in discussing the components of the tax rate.

**Interest** - A fee charged a borrower for the use of money.

**Interest and Sinking Rate** – The portion of the tax rate used to fund debt service expenditures.

**Inventory** - A detailed list or record showing quantities, descriptions, values, frequency, units of measure and unit prices of property on hand.

**JROTC** – Junior Reserve Officers' Training Corps (of the United States Army).

**LEP** - Limited English Proficiency (LEP).

**Levy** - (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**Long-Term Loan** - A loan which extends for more than 5 years from the date the loan was obtained and is not secured by serial or term bonds. Such loans are not legal in Texas under the general statutes.

**MIS** – Management Information Systems.

**M&O** – Maintenance and operations (M&O) is a term that is used interchangeably with general fund in discussing the components of the tax rate.

**Measurable and Available** – Measurable and available is a term used to describe revenues. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

**Object** - As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials and supplies.

**PBMAS** – Performance Based Monitoring Analysis System. PBMAS is an automated data system that reports annually on the performance of school districts and charter schools in selected program areas (bilingual education/English as a second language, career and technical education, special education and certain Title programs under the No Child Left Behind Act).

**PEIMS** – Public Education Information Management System. PEIMS is a data collection system developed by the Texas Education Agency.

**PTO** – Parent Teacher Organization.

**Payroll** - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered.

**Personal Property** – Any property that is not real property and that is movable or not attached to the land.

**Personnel, Full-Time** - School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

**Personnel, Part-Time** - Personnel who occupy positions, the duties of which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all of the school year and part-time for part of the school year. See also Personnel, Full-Time.

**Plant Maintenance (Plant Repairs and Repairs and Replacements of Equipment)** - Those activities which are concerned with keeping the grounds, buildings and equipment at their original condition or completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

**Principal of a School** - The administrative head of a school (not school district) to who has been delegated the major responsibility for the coordination and supervision of the activities of the school.

**Principal of Bonds** - The face value of bonds.

**Program** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**Program Budget** - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object number, on the one hand and the performance budget on the other.

**QSCB - Qualified School Construction Bonds** – As a component of the American Recovery and Reinvestment Act of 2009, Congress authorized the creation of the QSCB program. The program allows school districts to obtain interest-free or very-low interest financing for qualified construction projects. The program provides an incentive in the form of federal tax credits to lenders who purchase bonds from issuing school districts.

**RPAF** – Regular Program Adjustment Factor

**Real Property** – Land together with all of the property on it that cannot be moved, together with any attached rights.

**Refunding Bonds** - Bonds issued to pay off bonds already outstanding.

**Reimbursement** - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm or corporation.

**Reserve** - An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

**SAT** – Standardized Aptitude Test.

**SHARS** – School Health and Related Services.

**SLE** – Second Language Education.

**SLP** – Speech Language Pathologist.

**STAAR** – State of Texas Assessments of Academic Readiness.

**STEM** – Science, Technology, Engineering & Mathematics.

**Salary** - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district. Payments for sabbatical leave are also considered as salary.

**School** - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

**School, Elementary** - A school classified as elementary by State and local practice and composed of any span of grades not above grade six. In this District this term includes kindergartens and pre-kindergartens if they are under the control of the local board of education.

**School, Intermediate** - A separately organized elementary school intermediate between early elementary and middle school. In this District intermediate schools include grades four and five.

**School, Middle** - A separately organized secondary school intermediate between elementary, intermediate, and senior high school. In this District middle schools include grades six through eight.

**School, Public** - A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

**School, Secondary** - In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary/intermediate school and ending with or below grade 12, including middle schools, the different type of high schools and alternative high schools.

**School, Senior High** - A school offering the final years of high school work necessary for graduation; invariably preceded by a middle school in the same system.

**School, Summer** - The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

**Serial Bonds** - Bonds whose principal is to be repaid in periodic installments over the life of the issue.

**Special Revenue Funds** – Funds that are used to account for funds awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements.

**State Aid for Education** - Any grant made by a State government for the support of education.

**Student Wealth** – Assessed value of property divided by school enrollment.

**Supplemental Taxes** - Taxes levied subsequent to the initial levy to add property omitted from the original tax roll(s).

**Supply** - A material item of an expendable nature that is consumed, worn out or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

**TAKS - The** Texas Assessment of Knowledge & Skills Test was created to replace the TAAS test for students.

**TASB** – Texas Association of School Boards (TASB).

**TEA** – Texas Education Agency (TEA).

**TEKS** – Texas Essential Knowledge and Skills.

**TRS** – The Teacher Retirement System (TRS) of Texas is a public employee retirement system (PERS) that is multiple employer defined benefit pension plan. State law provides for a state contribution rate of 6.0% and a member contribution rate of 6.9%.

**TUT** – Tutorials for students.

**Taxes** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

**Unencumbered Balance of Appropriation** - That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

**Unexpended Balance of Appropriation** - That portion of an appropriation not yet expended; the balance remaining after deducting from the appropriation the accumulated expenditures.

**Unit Cost** - Expenditures for a function, activity or service divided by the total number of units for which the function, activity or service was provided.

**WADA** – Weighted Average Daily Attendance.

**Zero-Based Budgeting** - The process of preparing an operating plan or budget that starts with no authorized funds. In a zero-based budget, each activity to be funded must be justified every time a new budget is prepared.