

A new planning
horizon

**2008-2009
Annual Budget**

Laredo Independent School District



Fiscal Year September 1, 2008 – August 31, 2009
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Laredo Independent School District

Laredo, Texas

2008-2009 Annual Budget

For Fiscal Year

September 1, 2008 – August 31, 2009

Issued by:
Division of Finance

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CITIZEN'S GUIDE TO OUR BUDGET

WHAT IS A DISTRICT BUDGET?

The district budget is an annually revised document that describes the financial performance and the detailed financial allocations made to maintain district operations for the proposed budget year.

WHAT IS THE PURPOSE OF A BUDGET?

The objective of the budget is to communicate the financial plan about district operations to the public, the Laredo Independent School District (LISD) Board of Trustees, and all members of the organization for each budget year.

WHAT ARE PROPERTY TAXES?

Property taxes are funds that are levied, assessed, and collected annually (ad valorem taxes) for the further maintenance of public schools in the district and to pay bonds issued by the school district.

WHAT IS A TAX RATE?

It is the amount of dollars levied per \$100 of taxable value (after exemptions). The resulting amount is called Ad Valorem Taxes.

WHAT IS AD VALOREM TAX?

Ad Valorem Tax is the Property Tax (after exemptions) that is placed on all the property within the district's jurisdiction. The appraised value is determined by the Webb County Appraisal District.

HOW ARE PROPERTY TAXES CALCULATED?

They are calculated by taking the taxable value (after exemptions) divided by 100 and multiplied by the tax rate:

| | |
|--------------------------|------------------|
| Average Appraised Value | \$ 64,840 |
| Less Homestead Exemption | <u>15,000</u> |
| Total Taxable Value | \$ 49,840 |

LISD Tax Rate \$ 1.27400

\$49,840 = **\$498.40** x \$1.27400 = **\$634.96** Total Property Tax Due
\$100

WHAT IS THE EFFECT OF A ONE PENNY INCREASE IN TAXES FOR A RESIDENTIAL OWNER?

The effect is \$4.99 per year. (**\$498.40** x \$1.28400) = \$639.95 minus **\$634.96** = \$4.99

WHERE CAN I GET ADDITIONAL INFORMATION ABOUT LISD AND THE DISTRICT BUDGET?

- L.I.S.D. Web Page: <http://www.laredoisd.org>
- L.I.S.D. Office of Financial Management: <http://www.laredoisd.org/departments/finance>
- Contact by E-Mail: alperez@laredoisd.org
- Write: LISD Office of Financial Management:
Laredo Independent School District/ C/O CFO
1702 Houston St.
Laredo, Texas 78040

RECOGNITION

We would like to acknowledge and thank the following Financial Management Department individuals who greatly contributed to the development of the Laredo Independent School District's 2008-2009 Annual Budget:

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Superintendent of Schools

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Trustee, District 7

November 18, 2008

Members of the Board of Trustees
Laredo Independent School District
1604 Houston St.
Laredo, TX 78040

Dear Trustees:

We are pleased to submit the Laredo Independent School District's Annual Budget for fiscal year 2008-2009. This budget presents the district's finance and operations plan.

Our staff has developed a financial plan for the 2008-2009 General Fund, Child Nutrition Fund, Athletic Fund, and Debt Service Fund Budgets. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants for 2008-2009.

This Annual Budget for 2008-2009 is comprised of an introductory, organizational, financial, informational, campuses and departments, supplementary, and glossary sections.

This budget report and the year-end Comprehensive Annual Financial Report (CAFR) are this District's primary vehicles used to present the financial plan and the results of operations of the District. This document was prepared in the format necessary to meet the requirements of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program and the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. To receive these awards, an entity must publish a budget document that meets the number of specific program criteria and serves as a policy document, an operations guide, a financial plan, and a communications device. These awards represent the highest level of recognition in budgeting for school entities.

We believe our current budget continues to conform to GFOA and ASBO's requirements for submission and are respectfully submitting it to these organizations for evaluation and suggestions for improvement.

However, the primary purpose of this document is to provide timely and 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's main focus is the improvement of the instructional program with the fiscal resources available to the district. This budget addresses the essential needs of the District by directing resources to those areas that will assist our staff in carrying out the mission of the school system.

Within our budget, we have identified innovative programs and developed standards for all departments and campuses. The expectations are high, and this budget proposal provides funding for the improvement of student performance, staff performance and fiscal performance.

In this budget, you will see our efforts to assure that this district achieves an exemplary school district status by:

1. Implementing the District's Goals;
2. Ensuring that there is accountability among staff members to improve student learning;
3. Attracting and retaining qualified staff members;
4. Maximizing resources and utilizing sound fiscal planning; and
5. Communicating results and expectations throughout the educational system to all stakeholders.

This budget document is the first step towards achieving these goals. It includes sound, prudent fiscal policies that will ensure the continuity of the district.

About Laredo Independent School District

The mission of the Laredo Independent School District is to ensure that all students achieve their potential and graduate as bilingual, bi-literate, and be responsible adults with the skills to succeed in higher education, the workforce, or the military.

District Goals:

- Goal I. LISD shall meet or exceed federal state and local academic mandates.
- Goal II. LISD shall achieve a fund balance equal to two months of operation's expenditure and shall achieve fiscal reporting recognition awards.
- Goal III. LISD shall be recognized for a comprehensive student support system that promotes a safe learning environment thru innovative safety programs.
- Goal IV. LISD shall be recognized for a strong use of Best Practices program, planning, monitoring, and use of data analysis to promote in a systematic approach to optimize the performance of all departments. (Deleted May 14, 2008).
- Goal V. LISD shall be recognized for its partnerships with community institutions, business ethics, and parent groups that combine to support student achievement.
- Goal VI. LISD shall be recognized for its stable construction facilities program that support student achievement creating an environment conducive to student excelling.

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

The Texas Education Code requires that a local education agency prepare a budget of anticipated expenditures and revenues on or before August 20. The Board is required to adopt a budget before August 31. The budget is filed with the Texas Education Agency according to the PEIMS data standards, which requires budget data to be submitted in October. Districts are no longer required to file a copy with the County Clerk. The budget must be itemized in detail according to classification (object) and purpose of expenditure (function) and be prepared according to General Accepted Accounting Principles.

The budget must be legally adopted before the adoption of the tax rate. 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 budget. Any taxpayer in the district may be present and participate in the meeting.

The budget must be adopted by the Board of Trustees, inclusive of budget amendments no later than August 31. Minutes from the district board meetings will be used by the Texas Education Agency to record the adoption of and amendments to the budget.

Budget Development Process

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, departments, and the District. Once these plans and programs have been established, the preparation phase of budgeting begins by allocating resources to support them. Evaluation is the last step of the District's budget cycle, in which information is compiled and analyzed to assess the performance of each individual department and campus, as well as the District as a whole.

The budgeting process for the Laredo ISD was initiated in November 2007, following the Texas Education Agency's (TEA) legal requirements and preliminary funding estimates made by the Division of Finance. Individual, as well as group training workshops, were held with principals, department heads, and Site-Based Decision-Making (SBDM) committees to guide them in developing their budgets. Each campus received a basic allotment per student at the different programs to be used for supplies, materials, equipment, staff development, and other appropriate instructional costs.

The Human Resources Department played an important role assisting the Finance Department in the budget process as they developed salary budgets utilizing established staffing guidelines. Personnel units were allocated to each campus based on student enrollment following state mandated ratios, as applicable.

Following this initial development process, we presented a preliminary annual budget to the Board of Trustees and the citizens of Laredo. On August 21th, the Board of Trustees was presented a final proposal to be approved and implemented on September 1, 2008.

Amending the Budget

The legal level of authority of the approved budget is at the functional area. Any increase or decrease in a functional area requires board approval. Periodically during the year, budget amendments are submitted to the board regarding these functional changes. All other changes are submitted by campuses and departments to the Finance Division for review and processing.

Significant Changes

The overall budget development process did not experience significant changes for the 2008-2009 budget year. However, staff had to continuously recalculate state revenues and local tax rates due to the revisions to the state template and the Board of Trustees' decision to maintain the same tax rate and implement salary increases.

Legislative Issues

The State of Texas held its 80th legislative session this spring which ended May 28, 2007. Many provisions were passed which increase the financial and academic accountability for Texas school districts. Several bills passed which will impact the operations of the District.

Summary of Proposed Budgets

All of the District's fund structure is comprised of Governmental Funds, consisting of General Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. It is important to note that the Board of Trustees approves annual budgets for the General Fund, Child Nutrition Program Fund, and Debt Service Fund. The Special Revenue Funds and the Capital Projects Funds adopt project-length budgets which do not correspond to the District's fiscal year end and are not subject to Board approval; thus, the information presented on these funds is for information purposes only.

The following table presents the proposed expenditures for all Governmental Funds with the estimated expenditures for fiscal year 2007-2008.

| All Governmental Funds Breakdown | 2007-2008 Estimated | 2008-2009 Budget | Percent Change |
|--|------------------------|-----------------------|-------------------|
| Budgets Subject to Board Approval: | | | |
| General Funds | \$ 183,224,680 | \$ 199,966,909 | 9.14% |
| Debt Service Funds | 25,154,436 | 26,013,852 | 3.42% |
| Budgets Not Subject to Board Approval: | | | |
| Special Revenues Funds | 40,818,469 | 61,428,600 | 50.49% |
| Capital Projects Funds | 34,894,408 | 116,981,407 | 235.24% |
| Total Governmental Funds: | \$ 284,091,993 | \$ 404,390,768 | 42.35% |

The following table presents the projected revenues, expenditures, other financing sources and uses, and beginning and ending fund balances of all governmental funds for fiscal year 2008-2009.

| | General | Special Revenues | Debt Service | Capital Projects | Total - All Funds |
|--|----------------------|---------------------|----------------------|------------------|----------------------|
| Revenues | \$ 202,086,628 | \$ 57,670,165 | \$ 23,082,587 | \$ 2,173,511 | \$ 285,012,891 |
| Expenditures | 199,966,909 | 61,428,600 | 26,013,852 | 116,981,407 | 404,390,768 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 2,119,719 | (3,758,435) | (2,931,265) | (114,807,896) | (119,377,877) |
| Other Financing Sources (Uses) | (5,267,324) | 3,500,000 | 5,267,324 | (3,500,000) | - |
| Fund Balance, Beginning | 43,468,057 | 1,352,243 | 15,616,845 | 118,307,896 | 178,745,041 |
| Fund Balance, Ending | \$ 40,320,452 | \$ 1,093,808 | \$ 17,952,904 | \$ - | \$ 59,367,164 |

Breakdown of Total Budgets for the General Fund

The General Fund is the primary operating fund of the District. The District accounts for financial resources used for general operations in this fund. It consists of the General Operating Fund, Child Nutrition Program Fund, Child Nutrition Program PPFCO Fund, 2006 PPFCO Fund, and Athletics Fund. The schedule below compares fiscal year 2008-2009 budgeted expenditures with prior year estimated expenditures for all General Funds. Overall, appropriations are projected to increase by 9.14%.

| General Funds Breakdown | 2007-2008 Estimated | 2008-2009 Budget | Percent Change |
|------------------------------------|------------------------|-----------------------|-------------------|
| General Operating Fund | \$ 167,649,977 | \$ 183,286,450 | 9.33% |
| Child Nutrition Program Fund | 13,161,411 | 13,628,354 | 3.55% |
| 2006 PPFCO Fund | 1,023,751 | 1,422,000 | 38.90% |
| Child Nutrition Program PPFCO Fund | 409,541 | 220,105 | -46.26% |
| Athletics Fund | 980,000 | 1,410,000 | 43.88% |
| Total General Funds: | \$ 183,224,680 | \$ 199,966,909 | 9.14% |

The following table presents the projected revenues, expenditures, other financing sources and uses, and beginning and ending fund balances for all general funds.

| | Child Nutrition Program | Child Nutrition PPFCO | 2006 PPFCO | Athletics | General Operating | Total General Funds |
|---|-------------------------|-----------------------|-------------|-------------|-------------------|---------------------|
| Revenues | \$ 13,745,767 | \$ 1,000 | \$ 22,000 | \$ 210,000 | \$ 188,107,861 | \$ 202,086,628 |
| Expenditures | 13,628,354 | 220,105 | 1,422,000 | 1,410,000 | 183,286,450 | 199,966,909 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 117,413 | (219,105) | (1,400,000) | (1,200,000) | 4,821,411 | 2,119,719 |
| Other Financing Sources (Uses) | - | - | - | 1,200,000 | (6,467,324) | (5,267,324) |
| Fund Balance, Beginning | 2,173,098 | 219,105 | 1,400,000 | - | 39,675,854 | 43,468,057 |
| Fund Balance, Ending | \$ 2,290,511 | \$ - | \$ - | \$ - | \$ 38,029,941 | \$ 40,320,452 |

Balanced Budget

The operating budget of the District shall be balanced, as prescribed in the District's policy. This means that for each fund, expenditures are not to exceed revenues plus available fund balances. If the fund balance is used, this cost is recommended to be a onetime cost and not reoccurring, for example, capital expenditures. As you can see on the summary below, we are submitting a balanced budget for fiscal year 2008-2009. Although our expenditures plus other financing uses totaling \$189,753,774 exceeds our revenues of \$188,107,861 our budget is considered balanced since the difference of \$1,645,913 is being used from our projected excess funds from fiscal year 2007-2008. We believe that our budget represents a responsible and creative approach to the needs of the District within the available funds.

General Operating Fund with comparative data for prior years

| | 2004-2005 Actual | 2005-2006 Actual | 2006-2007 Actual | 2007-2008 Projected | 2008-2009 Proposed |
|---|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | \$ 159,680,961 | \$ 159,686,423 | \$ 176,601,128 | \$ 186,039,702 | \$ 188,107,861 |
| Expenditures | 156,019,118 | 159,292,287 | 163,756,200 | 167,649,977 | 183,286,450 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 3,661,844 | 394,136 | 12,844,928 | 18,389,725 | 4,821,411 |
| Other Financing Sources (Uses) | (9,745,940) | (7,887,680) | (8,416,533) | (5,567,929) | (6,467,324) |
| Special Item | - | - | 7,731,745 | 1,089,615 | - |
| Net Changes in Fund Balances | (6,084,096) | (7,493,544) | 12,160,140 | 13,911,411 | (1,645,913) |
| Fund Balance, Beginning | 27,181,943 | 21,097,847 | 13,604,303 | 25,764,443 | 39,675,854 |
| Adjustment to Fund Balance | - | - | - | - | - |
| Fund Balance, Ending | \$ 21,097,847 | \$ 13,604,303 | \$ 25,764,443 | \$ 39,675,854 | \$ 38,029,941 |

Projected Fund Balance

We are projecting to end fiscal year 2008-2009 with a fund balance of \$38,029,941. This represents a \$1,645,913 or 4.15% decrease from projected 2007-2008 ending fund balance. It is the policy of the District to reach a fund balance of at least two months of operating costs. Currently, the District does have the desired fund balance; and continues to have measures in place to adhere to this goal such as the freezing of all non-campus vacant positions, reviewing staffing formulas for the new fiscal year, restricting transfers from personnel; and budget freeze in May 2009.

About the 2008-2009 District Budget

Below are a few highlights of the district that will provide you with a general overview of the basis of our assumptions and projections for the coming 2008-2009 fiscal year. In order to prepare the annual budget, Laredo ISD developed projections on expenditure levels, revenues levels, taxable value, tax collections, state revenues, and student enrollment and demographics.

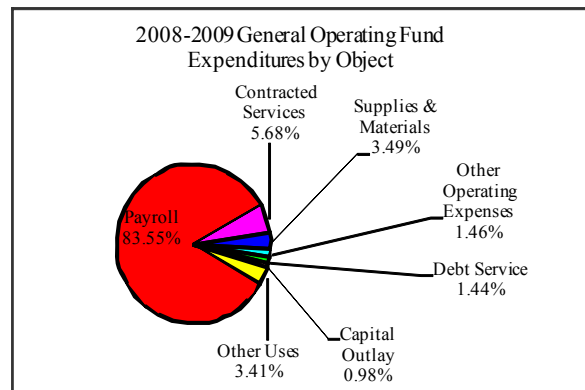
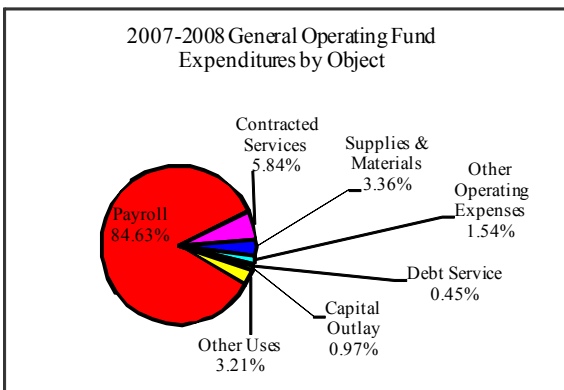
Expenditure Levels

General Operating Fund – The 2008-2009 appropriation levels for the General Operating Fund are projected at \$183,286,450 and estimated other uses (transfers to other funds) at \$6,467,324, for a total of \$189,753,774; this represents a 9.55% or \$16,535,868 increase from 2007-2008 levels.

One of the major differences is the increase to payroll, due to a \$2,325 increase for teachers and 2% and 4% for professional and para-professional staff, respectively. In order to finance the approved salary increases, the District took major efforts in reducing the amounts spent in capital outlay, contracted services, and supplies. Another difference is the computer leases that will be paid from the General Operating Fund for 2008-2009.

Comparison of General Operating Fund Expenditures by Object

| Object | 2007-2008 | 2008-2009 | Variance | |
|---------------------------|----------------------|----------------------|---------------------|--------------|
| | Estimated | Budget | Amount | % |
| Payroll | \$146,600,011 | \$158,535,273 | \$11,935,262 | 8% |
| Contracted Services | 10,119,433 | 10,774,038 | 654,605 | 6% |
| Supplies & Materials | 5,822,617 | 6,621,692 | 799,075 | 14% |
| Other Operating Expenses | 2,659,403 | 2,764,303 | 104,900 | 4% |
| Debt Service | 771,614 | 2,725,297 | 1,953,683 | 253% |
| Capital Outlay | 1,676,900 | 1,865,847 | 188,947 | 11% |
| Other Uses | 5,567,928 | 6,467,324 | 899,396 | 16% |
| Total Expenditures | \$173,217,906 | \$189,753,774 | \$16,535,868 | 9.55% |



Child Nutrition Program (CNP) Fund – For 2008-2009, the District budgeted \$13,628,354 for the Child Nutrition Program expenses, which is part of the General Fund. Revenues for this fund come primarily from the National School Lunch Program. This revenue is generated based on the number of meals served to children who qualify for a free or reduced meal. The 2008-2009 school year is projected to have a 4% increase in meals served; it is estimated to serve 3,945,218 lunches and 2,082,612 breakfasts meals. Revenues are projected to increase by 4% to \$13,745,767.

CNP Public Property Finance Contractual Obligation (PPFCO) Fund – This fund accounts for a loan of \$4 million borrowed during fiscal year 2004 to finance the purchase of kitchen equipment for all secondary campuses. Interest payments are made on a yearly basis. The District plans to spend the remaining funds from fiscal year 2007-2008 and the budgeted \$220,105 for fiscal year 2008-2009 to purchase machinery and equipment.

Athletics Fund – The Athletics Fund is part of the General Fund, accounting for expenditures associated with all sports programs at the middle school and high school levels. The major sources of revenue for this fund are gate receipts, which are budgeted at \$210,000 for 2008-2009. In addition, a transfer in of \$1,200,000 from the General Operating Fund will help finance its operations. Fiscal year 2008-2009 has an expenditure budget of \$1,410,000 for co-curricular and extracurricular activities.

2006 Public Property Finance Contractual Obligation (PPFCO) Fund – This fund accounts for a loan of \$6 million issued on July 13, 2006. Proceeds from the sale of the obligations will be used for (1) the purchase of band and orchestra instruments, computer and electronic equipment, school vehicles, and trucks and (2) payment of the costs of issuance of the obligations. The District plans to spend the full borrowing, plus any interest accumulated on the bonds, during the 2008-2009 fiscal year.

Debt Service Fund – The District budgeted \$21,285,869 for 2008-2009. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

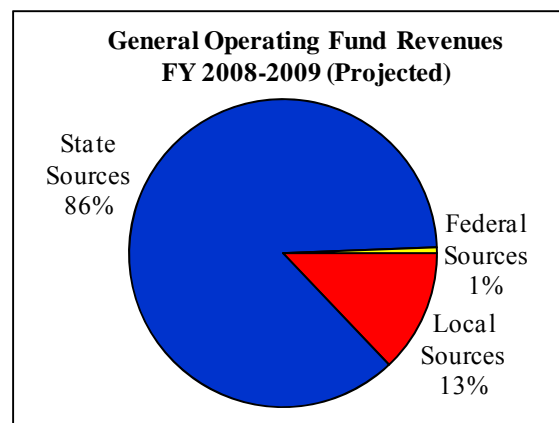
Public Facilities Corporation (PFC) Debt Service Fund – This fund started in fiscal year 2005-2006 and is utilized to pay the Public Facilities Corporation debt; 80% is financed by the State and 20% local. The District budgeted \$4,727,983 for fiscal year 2008-2009.

Special Revenues Funds – Appropriations for these funds are restricted to, or designated for, specific purposes by a grantor. For 2008-2009, the District's appropriation is \$61,428,600. (Note: The District provides information to the Board of Trustees on all District grants, but they do not approve an annual budget for these funds.)

Capital Projects Funds – For 2008-2009 the District is appropriating \$116,981,107 for the repair, rehabilitation, renovation, and replacement of school facilities funded by Instructional Facilities Allotment (IFA), Existing Debt Allotment (EDA), and Qualified Zone Academy Bonds (QZAB). It is important to note that these funds are capital project budgets.

Revenue Levels

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, state funding from the Foundation School Program (FSP) and local property taxes, are critical to the budget. The District estimates total General Operating Fund revenues of \$188,107,861 for the 2008-2009 fiscal year. The state sources of revenue that support the General Operating Fund budget represent 86% of all available sources of funding. Local sources of revenue constitute 13% and federal sources 1%. The recommended budget includes a decrease in local and federal revenues of 4.13% and 1.66%, respectively, and an increase in State revenues of 1.96% over 2007-2008 estimates. The 2008-2009 state revenue projections are based on an estimated average daily attendance (ADA) of 22,400 students.



| Revenue Source | 2007-2008 Projected | 2008-2009 Proposed | Percent Change |
|--|------------------------|-----------------------|-------------------|
| Local Revenues | \$ 25,338,038 | \$ 24,291,098 | -4.13% |
| State Revenues | 159,552,600 | 162,686,763 | 1.96% |
| Federal Revenues | 1,149,064 | 1,130,000 | -1.66% |
| Total General Operating Fund Revenues | \$ 186,039,702 | \$ 188,107,861 | 1.11% |

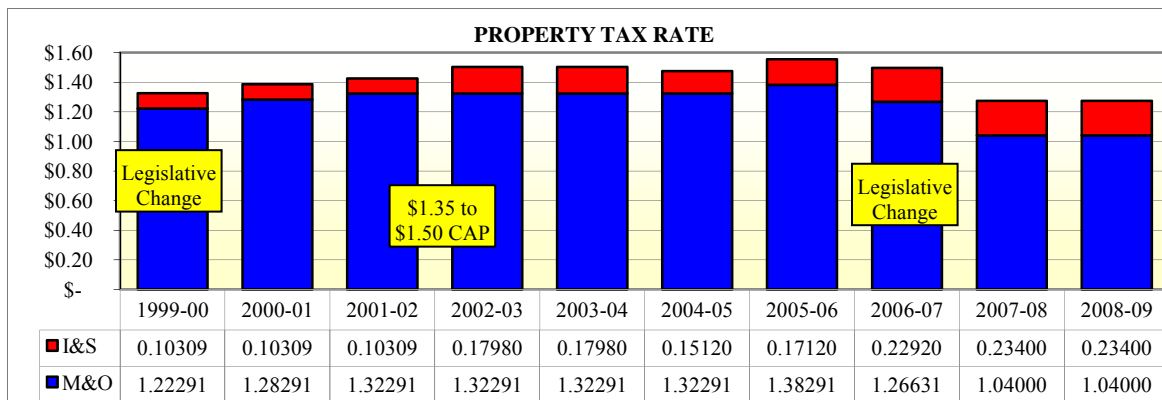
Local Revenues

Local revenues are projected to decrease by 4.13%. Revenues from current year taxes are expected to increase by 4.5% from an estimated \$20,365,529 in 2007-2008 to a projected \$21,298,098 for 2008-2009, due to an increase the taxable value. Earnings from temporary deposits and investments decreased by 71% from an estimated \$1,820,341 in 2007-2008 to a projected \$525,000 for 2008-2009, due to a change in financial market conditions.

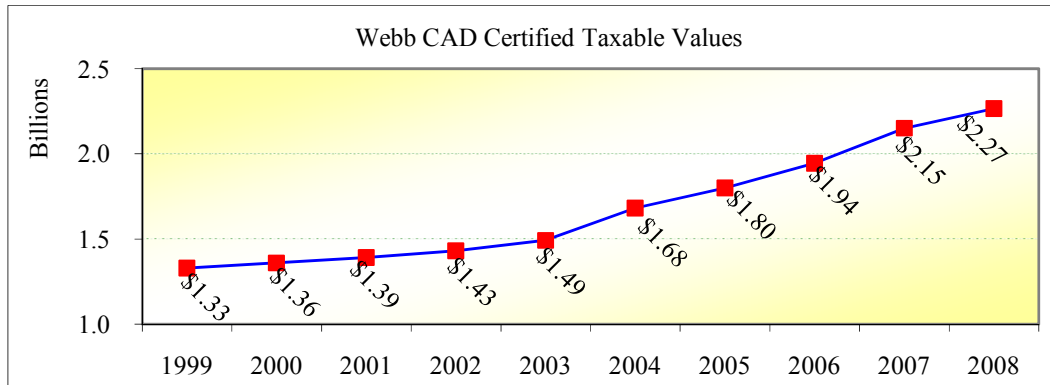
Tax Rate – Based on the taxable value, the district must project the level of taxation that will generate adequate funds to (1) maximize state aid and (2) provide for funds to meet district obligations while keeping in mind the ability of local tax payers to pay their taxes. For the 2008-2009 fiscal year, the proposed District tax rate is \$1.274, which remained constant from 2007-2008.

| Tax Rate | 2007-2008 | 2008-2009 | Inc/(Dec) |
|----------------------------|-------------------|-------------------|-----------|
| Maintenance and Operations | \$ 1.04000 | \$ 1.04000 | - |
| Interest and Sinking | 0.23400 | 0.23400 | - |
| Total Tax Rate | \$ 1.27400 | \$ 1.27400 | - |

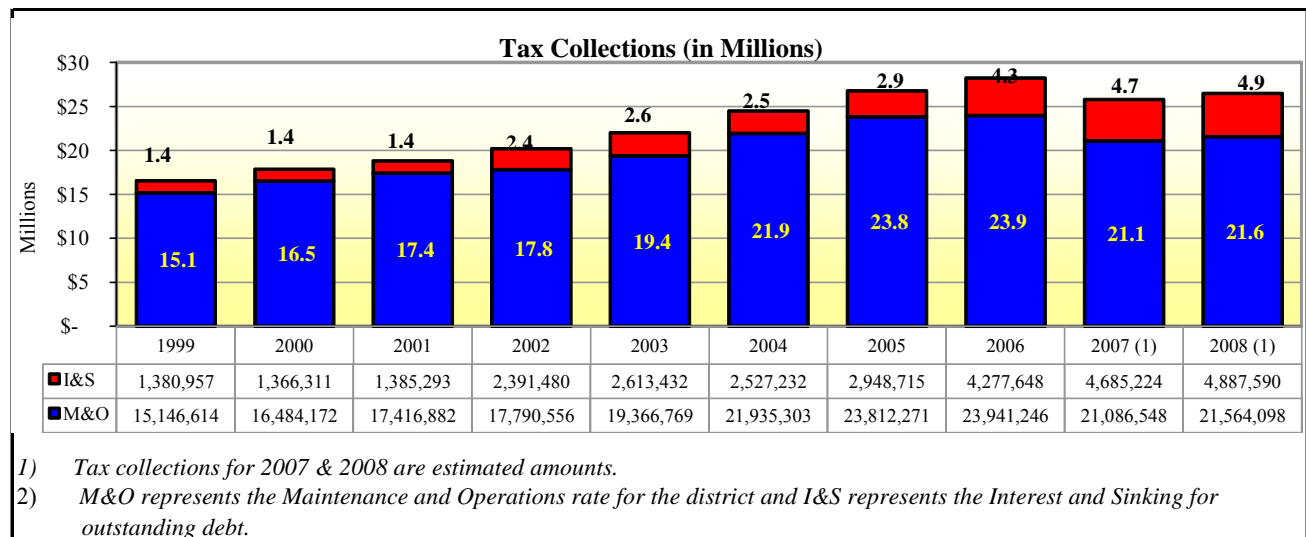
The chart below illustrates the tax rate history.



Taxable Value – The Webb County Appraisal District certifies the taxable value from which the district begins to develop the estimates for local effort needed to generate state funds. The District has encountered larger growth in taxable values for the past five years. The net taxable value (assessed value minus total exemptions) for the 2008-2009 fiscal year is \$2,265,953,238, an increase of \$115,324,834 or 5.3% over the 2007-2008 level. Fiscal year 2007-2008 experienced a \$205 million increase over the previous year, fiscal year 2006-2007 experienced a \$144 million increase over the prior year, fiscal year 2005-2006 experienced a \$118 million increase over the previous year and fiscal year 2004-2005 experienced a \$188.7 million unprecedented increase over the prior year. Historically, prior to fiscal year 2004-2005, taxable values for the District had experienced minimum growth of approximately \$40 million increase in value per year. The adjacent chart illustrates the 10-year taxable value history of the District.



Tax Collections – The collections percentage used to estimate the tax revenues remains at 96%; the District’s tax collections goal is also 96%. This is a realistic approach given the history of the District’s collections effort and the projected tax increase. The next graph summarizes tax collection efforts over the past 10 years; please note that the amounts are represented in millions.



State Revenues

Total state aid is the sum or the state’s share of Tier I and Tier II plus the Existing Debt Allotment (EDA) and the Instructional Facilities Allotment (IFA), plus other program aid which the state funds without requiring local matching. In 2008-2009, the District is estimating to receive \$174,300,297 in total State Aid for all funds. Total State Aid for the General Operating Fund for 2008-2009 is projected at \$154,791,366 which is comprised of the Available School Fund (ASF), Foundation School Fund (FSF) and House Bill 1 (HB1) additional aid sources.

The basic elements of the State funding formula have not changed for many years. Although State funding formulas are rather complex, the standard calculations are as follows:

Tier I State Aid – Basic Allotment – The purpose of Tier I funds is to fund the basic program; it allows an amount per student (currently \$4,667) to each school district based on average daily attendance with additional weight given for special programs. From the total Tier I allotment, a deduction is made for the local school District’s minimum share based on the individual district’s property tax base multiplied by a constant tax rate of \$0.86 per \$100 of assessed taxable property value. The remainder represents the State’s share of Tier I funding. Under this

methodology, a district's wealth factors significantly into its share of state funding. The higher the wealth per student, the higher the proportional deduction from the Tier I total. Therefore, as property wealth per student increases, State funding decreases. Laredo ISD is projecting Tier I State Aid of \$94,104,879 (calculated by subtracting the local share of \$17,489,744 from the total cost of Tier I of \$111,594,623).

Tier II State Aid – Basic Program Enrichment – The purpose of Tier II is to allow for the enrichment of the basic program. Its idea is to ensure that school districts with low property values generate a guaranteed level of revenue with their tax effort. The calculation multiplies each cent of tax effort above \$0.86 to a maximum of \$0.64 times a district's weighted average daily attendance times the current guaranteed yield amount. The guaranteed yield is currently set at \$37.42.95 for first level, \$50.98 for the second level and \$31.95.21 for Third level. Laredo ISD is projecting Tier II State Aid of \$19,866,027 (\$6,358,990 and \$4,831,852 for first and third levels, respectively, and \$8,675,185 for second level).

HB1 (House Bill 1) – Additional Aid - HB1 funds are paid at \$110 per current year WADA. Laredo ISD is projected to receive \$3,617,682 in additional State Aid, calculated by multiplying \$110 times projected WADA amount of 32,888.

Technology Allotment – With the passing of Senate Bill 1, school districts are receiving \$30 per ADA for the purpose of (1) providing for the purchase by school districts of electronic textbooks or technological equipment that contributes to student learning; and (2) paying for training educational personnel directly involved in student learning in the appropriate use of electronic textbooks and for providing for access to technological equipment for instructional use. Laredo ISD is projecting \$659,008 in Technology Funds (TIF), (calculated by multiplying \$30.00 times ADA of 22,400). This revenue is budgeted in the Technology Allotment Fund.

Chapter 46 Existing Debt Allotment (EDA) State Aid – A program was created beginning 1999-2000 school year to assist districts with the payment of their existing debt. The Existing Debt Allotment program is similar to the Tier II funding structure. For eligibility purposes for this allotment, existing debt is debt for which the district levied an I&S tax for qualifying voter-approved debt. The 2008-2009 budget includes \$3,496,290 for EDA funding.

Chapter 46 Instructional Facilities Allotment (IFA) State Aid – A program was created beginning with the 1997-98 school year that may assist districts with the payment of newly created debt. The Instructional Facilities Allotment program is similar to the Existing Debt Allotment program. This guaranteed level matches annual debt up to a specified amount per ADA. There is a limited amount of funds available for this program. Districts must apply for assistance, and all applicants are prioritized according to wealth per student. Funds are then awarded until the appropriation is exhausted. Laredo ISD currently receives IFA funding and estimates to receive \$13,923,633 for the 2008-2009 school year.

Student Enrollment & Demographics

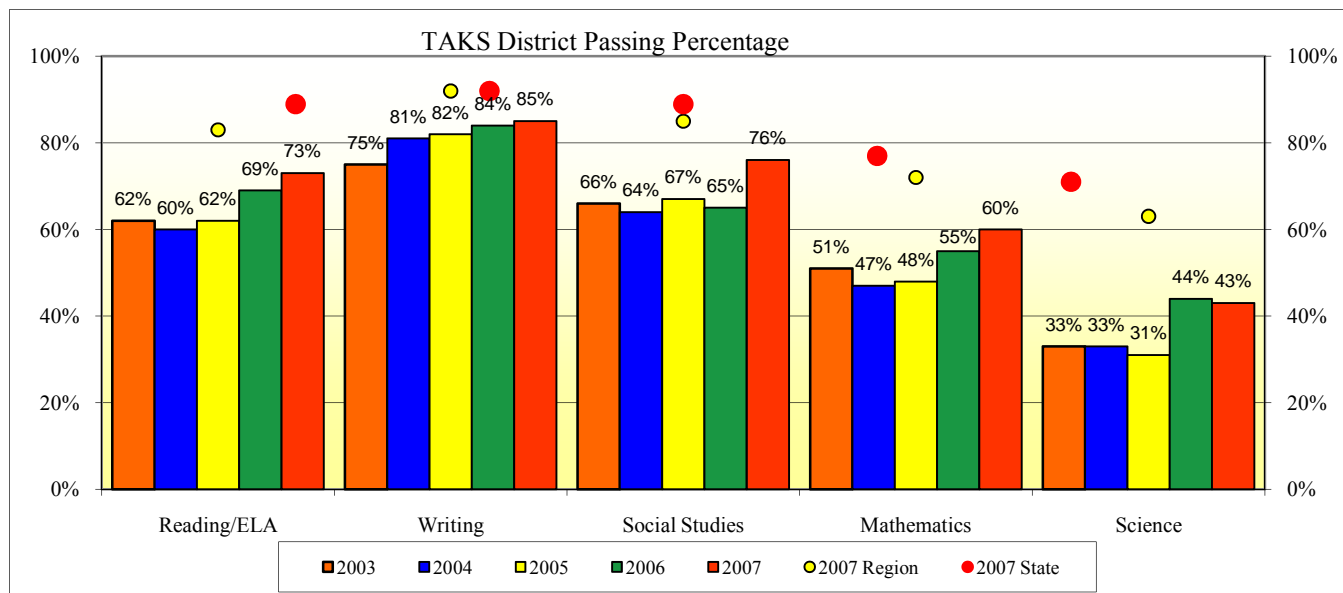
Laredo ISD is an urban school district within 13 square miles. We are surrounded by a border to Mexico and United ISD, one of the fastest growing districts in Texas. We are comprised of 20 elementary schools, 4 middle schools, and 4 high schools. In addition, we also have one alternative education school, two magnet schools within two of the high schools (Magnet School for Engineering and Technology Applications and the Health and Science Magnet School), and a separate Fine Arts and Communications Magnet School. For school year 2008-2009, we are projecting an enrollment of 24,400 students.

| Enrollment Demographics | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 * | 2009* |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|
| Number of Students | 24,279 | 24,846 | 24,825 | 24,954 | 22,473 | 22,701 | 22,400 |
| Economically Disadvantaged | 95.5% | 95.6% | 96.2% | 96.7% | 96.5% | 98.2% | 98.2% |
| Bilingual Students | 59.4% | 62.8% | 65.1% | 67.0% | 68.1% | 69.3% | 69.3% |
| Career & Technology | 21.7% | 24.2% | 25.7% | 23.7% | 18.4% | 2.1% | 2.1% |
| Special Education | 14.5% | 13.8% | 13.4% | 12.8% | 11.2% | 4.6% | 4.6% |
| Gifted & Talented | 7.9% | 7.4% | 6.9% | 6.9% | 7.4% | 9.2% | 9.2% |

* Estimated Percentages

Performance Measures

The 76th Texas Legislature mandated the implementation of a new statewide assessment, The Texas Assessment of Knowledge and Skills (TAKS) Test. The TAKS test was administered beginning in the 2002-2003 school year and is a comprehensive examination that focuses on student reasoning and analytical skills in reading, mathematics, writing, science, and social studies. The TAKS was designed to be more difficult to pass than the previous Texas Assessment of Academic Skills Test (TAAS). Detailed scores of the District are presented in the Informational Section of this document; overall, the District's results compared to the State and Region were as follows:



Other 2008-2009 District Budget Highlights

Health Insurance Increases – For 2008-2009, the health insurance local share remained constant at \$235 per eligible employee, per month. However, the employee was affected by a 3.9% out of pocket increase expense for 2008-2009.

Workers Compensation Insurance – An increase in the rate for Workers Compensation Insurance effective fiscal year 2008-2009 will cost the District an additional \$18,477 in the General Operating Fund.

Teacher Salary Increases – The proposed increase package includes a \$2,325 increase inclusive of a step increase for employees in the teacher salary scale, which includes teachers, librarians, nurses, counselors, etc., for a projected total of \$4,276,681 overall increase to the General Operating Fund for school year 2008-2009.

Professional & Para-Professional Pay Adjustments and Reclassifications – For 2008-2009, the District Board of Trustees approved salary adjustments and reclassifications recommended by a study conducted by TASB. This includes salary adjustments in the amount of \$59,335 and reclassifications in the pay scale of \$36,444. The overall effect in the General Operating Fund for 2008-2009 is \$95,779.

Professional and Para-Professional Salary Increases – Professional and Para-Professional employees were approved a 2% and 4% increase, respectively, from their midpoint levels. The budget's effect is \$388,883 for Professionals and \$1,043,581 for Para-Professionals inclusive of a longevity increase. The total cost of these salary increases under the General Operating Fund for 2008-2009 is \$1,432,464.

Library Books – The District allocated a total of \$400,000 from the general fund to all campuses for the purchase of library books in order to update their library collections. These funds were allocated on a per student basis as recommended by the department of library and media services.

Parental Involvement – The District also budgeted \$1,000 to each campus to be used for supplies and other expenses.

Fine Arts – The District also allocated \$3,000 to each campus, for a total of \$81,000 to be used for the purchase of art supplies or music instruments.

Final Comments

The preparation of the District's budget is a coordination of many efforts from campuses, departments and the Division of Finance. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial plan.

Respectfully,

A handwritten signature in cursive script, reading "Veronica F. Guerra".

Veronica F. Guerra, Ph.D.
Superintendent of Schools

DISTRICT OFFICIALS, STAFF & CONSULTANTS

ELECTED OFFICIALS

| Board of Trustees | Length of Service | Occupation |
|---|-------------------|--|
| John Peter Montalvo President | 8 Years | Aldo Tatangelo Farm Labor Housing Development |
| Jesus Justo Guerra Vice-President | 7 Years | Retired Postal Employee |
| Guillermina Montes Secretary | 5 Years | Retired Educator |
| Jorge Luis Rodriguez Parliamentarian | 8 Years | Automotive Sales & Construction Consultant |
| Jose A. Valdez Trustee | 11 Years | Self Employed/Construction |
| George M. Beckelhymer Trustee | 6 Years | Business Owner – L. Buffalo Pawn Shops |
| Daniel Rigal Trustee | 2 Years | Philip Morris – Territory Manager |

ADMINISTRATIVE OFFICIALS

| Name | Position | Appointed |
|---------------------------|--|----------------------|
| Veronica F. Guerra, Ph.D. | Superintendent of Schools | Appointed April 2007 |
| David Garza | Executive Director for Curriculum & Instruction | Appointed Sept. 2006 |
| Alvaro Perez | Chief Financial Officer | Appointed April 2008 |
| Ernesto Guajardo | Executive Director for Human Resources | Appointed June 2007 |
| Raul Cisneros | Interim Executive Director for Plant Facilities & Support Services | Appointed Dec. 2007 |
| Severita Sanchez, Ph.D. | Executive Director for Administrative Compliance and Accountability | Appointed Feb. 2007 |
| Elsa Arce | Executive Director for Student Services | Appointed Mar. 2003 |
| Veronica Castillon | Executive Director of Communications & Community Relations | Appointed July 2008 |

CONSULTANTS & ADVISORS

| | |
|------------------------------------|---|
| Financial Advisor | Estrada-Hinojosa & Company, Inc. Dallas and San Antonio, Texas |
| Bond Counsel | Escamilla & Poneck, Inc. San Antonio, Texas |
| Certified Public Accountants | Garza/Gonzalez & Associates San Antonio, Texas |
| General Counsel | Kazen, Meurer & Perez, Attorneys-at-Law Laredo, Texas |

SUPERINTENDENT'S BIOGRAPHY



Veronica F. Guerra, Ph.D.

The Laredo Independent School District Board of Trustees has selected Veronica F. Guerra as the district's superintendent of schools. The announcement was made during the April 19, 2007 regular board meeting.

"I am thankful to the board of trustees for the confidence and support they have afforded me," said Guerra. "We have had much success in my short tenure as interim superintendent, and I strongly believe our board, staff, and students are collaboratively moving in the right direction." Guerra had served as Laredo ISD interim superintendent since February 2, 2007.

A 29-year veteran of Laredo ISD, Guerra is presently working to obtain a doctoral degree in Educational Administration from Texas A&M University. She earned both bachelors and masters of Science degrees from Laredo State University. Additionally, Guerra holds superintendent, mid-management/administrator, professional supervisor, and Texas teacher certificates.

"Mrs. Guerra has initiated a number of impressive projects in her brief time as our interim superintendent," said Laredo ISD board president John Peter Montalvo. "It's obvious she knows how to get the job done all while keeping the best interest of students in mind. Already she has made a big difference within our school system."

Under Guerra's leadership as campus principal, Buenos Aires Elementary School attained a Texas Education Agency rating of Recognized for the 1992-1993 school year. In 2000-2001, she helped Christen Middle School garner a Recognized rating. Also, Guerra helped to coordinate the Texas Reading First Grant in 2004-2005 which will net the district approximately \$13 million to help students achieve reading mastery by the end of the third grade.

During her brief tenure as interim superintendent, Guerra launched numerous campaigns including "Safe Connect: Keeping an Eye on the Net," "Attendance Matters," "Project M2 = Success," and the development of a campus support team to assist students at the district's six unacceptable campuses.

BOARD OF TRUSTEES BIOGRAPHIES



John Peter Montalvo **District 3, President**

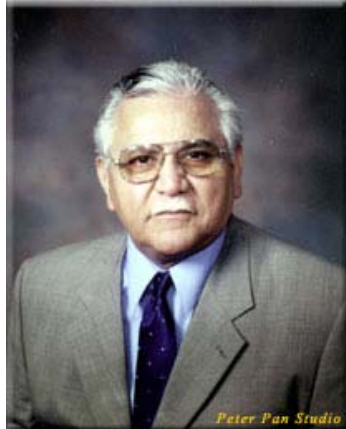
John Peter Montalvo was elected to the Laredo ISD Board of Trustees in May 2000.

He is a retired employee of the U.S. Postal Service and a former Laredo City Council member. While serving on the city council, Mr. Montalvo spearheaded numerous capital improvements projects including housing rehabilitation, street paving, and recreational parks. He also initiated many health-related programs for low-income citizens of his district.

Mr. Montalvo and his wife, Consuelo (a former Laredo City Council member), have four children: Melissa (Hernandez), John Peter, Jr., Rodolfo, and Geraldo.

“Our challenge remains to provide our students with excellent instruction in facilities that are conducive to 21st Century learning, while providing prudent financial management that ensures the highest value to our taxpayers,” states Mr. Montalvo.

Mr. Montalvo is the District 3 representative which includes Bruni Elementary School, J.C. Martin Elementary School, and Tarver Elementary School.



Jesus J. Guerra **District 7, Vice President**

Jesus J. Guerra has been a member of the Laredo ISD Board of Trustees since 2001. Mr. Guerra attended Laredo Junior College and later enrolled at Mount View College in Dallas followed by the University of Texas at Arlington. He served in the U.S. Air Force from 1961 through 1970 and received an honorable discharge. A Vietnam veteran, Mr. Guerra is a retired postmaster of Carrizo Springs and Zapata, and also served as manager of customer service and superintendent of postal operations in Laredo.

Additionally, Mr. Guerra was one of the first Hispanics to receive the Federal Bureau of Investigation’s Community Service Award. In October 2005, he was named Master Trustee by the Texas Association of School Boards, a designation bestowed to trustees who have fulfilled the required hours of certified board member training and who have demonstrated leadership ability on their board and in their community.

“Technology is the new cornerstone of education,” affirms Mr. Guerra. “Upon graduation, our students must be ready to compete and thrive in the Information Age.”

Mr. Guerra is married to Estella Subia, and they have six children and 11 grandchildren.

Mr. Guerra represents District 7 which includes Kawas Elementary School, Ligarde Elementary School, Santo Niño Elementary School, Zachry Elementary School, Cigarroa Middle School, and Cigarroa High School. Guerra represents District 7 which includes Santo Niño Elementary School, Kawas Elementary School, Zachry Elementary School, Ligarde Elementary School, Cigarroa Middle School, and Cigarroa High School.



Guillermina "Mina" Montes
District 6, Secretary

A former educator of more than 25 years, Guillermina "Mina" Montes was elected to the Laredo Independent School District Board of Trustees in May 2003. Ms. Montes attended Our Lady of the Lake University and Trinity University in San Antonio before receiving a Bachelor's degree in General Business from Texas Women's University in Denton. She began her career with Laredo ISD in 1975 where she worked as a visiting and migrant teacher. Ms. Montes retired in 2000 and became involved in educational organizations such as the Texas State Teachers Association and the Association of Texas Professional Educators.

Her one and only daughter, Rosena Garcia, is the Director for Technology at La Porte ISD.

"Reading is a fundamental skill that all students can master," believes Ms. Montes. "It is the catalyst which unlocks their potential and shapes their future."

As the District 6 representative, Ms. Montes represents D.D. Hachar Elementary School, Milton Elementary School, Ryan Elementary School, and Lamar Middle School.

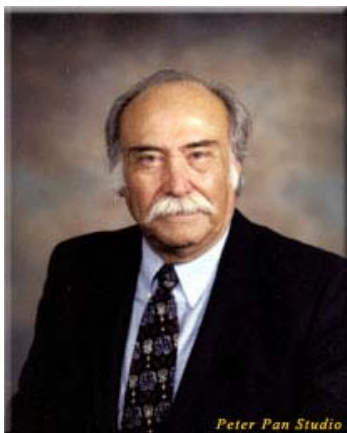


Jorge Luis Rodriguez
District 2, Parliamentarian

Jorge Luis Rodriguez has been a member of the Laredo ISD Board of Trustees since May 2000. He is currently employed in automotive sales and also works as a construction consultant. Mr. Rodriguez has four children: Stephanie, George, Jackie, and R.J.

"Student safety is of paramount concern," believes Mr. Rodriguez. "We will continue to build and enhance our police and security operations while working with local law enforcement agencies to maintain a safe, learning environment for all students."

Mr. Rodriguez is the school board trustee for District 2 which includes Daiches Elementary School, Dovalina Elementary School, and Macdonell Elementary School.



Jose A. Valdez
District 1, Board Member

Jose A. Valdez has been a member of the Laredo ISD School Board of Trustees since 1997. A former Laredo City Council Member, Mr. Valdez is an active member of the community.

Currently, he is the South Texas Coordinator of the Retired Senior Volunteer Program, or RSVP. Mr. Valdez's work experience includes serving as Executive Director of the Webb County Community Action Agency, Deputy Director of the Texas Migrant Council, and Executive Director of the Minnesota Migrant Council.

Mr. Valdez is married to the former Romana Castillo. They have four children and eight grandchildren.

“Parental involvement is critical to student success,” believes Mr. Valdez. “We invite our parents to become active participants in their child’s education.”

As the school board representative for District 1, Mr. Valdez represents Farias Elementary School, Santa Maria Elementary School, Leyendecker Elementary School, Christen Middle School, and Martin High School.



George M. Beckelhymer
District 4, Trustee

George Martin Beckelhymer was elected to the Laredo ISD Board of Trustees in May 2002. Part owner of L. Buffalo Pawn Shops in Laredo, Beckelhymer has his bachelor’s degree in Radio, Television, and Film from the University of Texas at Austin. He served seven years as a member of the Citizens Environmental Advisory Committee with the City of Laredo, five of those years as chairman.

Mr. Beckelhymer has two children, Daniela Ali and Martin Edward.

“Academics alone are not enough. Students need to be exposed to athletics, fine arts, healthy lifestyles, well-balanced nutrition, and other key quality of life components crucial for the development of the whole child.”

Mr. Beckelhymer is the school board trustee for District 4 which includes Sanchez/Ochoa Elementary School, Alma Pierce Elementary School, K. Tarver Elementary School and J.W. Nixon High School.



Daniel Rigal
District 5, Trustee

Daniel Rigal was elected to the Laredo ISD Board of Trustees in May 2006. A graduate of J.W. Nixon High School, Mr. Rigal attended the National Education Center in San Antonio and received an Associate’s degree in Electronic Engineering.

For the past 25 years, he has been employed in retail sales, holding various management and supervisory positions. He is currently employed by Philip Morris USA as a Territory Manager.

Mr. Rigal and his wife, Rebecca, have two children: Daniel Issac and Blanca Elisa, both of whom are enrolled at LISD.

“Open and honest communication between those directly involved in the educational process—central office administration and staff, principals and campus personnel, teachers, and parents—is critical to student performance and achievement,” affirms Mr. Rigal. “Successful collaboration is the key to success.”

District 5 includes Buenos Aires Elementary School, Heights Elementary School, and Memorial Middle School.

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ORGANIZATIONAL SECTION

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DISTRICT PROFILE

Laredo Independent School District is made up of students, parents, teachers, administrators and support staff, all working together in the pursuit of achieving excellence in education. At the Laredo ISD, learning is the key to a bright and successful future. By setting high standards, the district plays a crucial role in preparing the students to meet the challenges and demands of today's high-tech, multicultural work place.

HISTORY

Located on the banks of the Rio Grande in South Texas, the Laredo Independent School District was established in 1882 and is one of the oldest school districts in the state. From a single room schoolhouse, to a district sprawling more than 13.83 square miles, the district is rich in history and tradition. The district reflects the colorful heritage and unique culture that make Laredo, Texas, a city like no other. The "executive school board," comprised of three Laredo city council members, hired Captain Edward R. Tarver as the first superintendent in 1883. A committee of city council aldermen (1882-1899), appointed by the mayor, served as the executive school board. The present system was changed in 1899 so that seven school trustees, elected by the people, would set school policies, instead of by the aldermen.

EDUCATIONAL FACILITIES

The Laredo Independent School District is made up of 32 educational institutions: 20 elementary schools, four middle schools, four high schools, three magnet schools, and one alternative education school. The three magnet schools are the Vidal M. Treviño School of Communications and Fine Arts, Dr. Dennis D. Cantu Health Science Magnet School, and the Magnet School for Engineering and Technology Applications. The Treviño Magnet School offers talented students instruction in the areas of communications, music, dance, visual arts, drama, and academics. It was the city's first magnet school. The newly built Health and Science Magnet School, located at Martin High School, was designed to provide a solid foundation and a rigorous curriculum to prepare students pursuing health careers. The Magnet School for Engineering and Technology Applications, located at Cigarroa High School, was designed to provide an intensive curriculum to persuade students to pursue careers in the engineering and technology industries. The Laredo Early College High School at TAMIU (Texas A&M International Education) opened its doors to an additional 100 high school freshman for school year 2008-2009; each year, 100 incoming freshman will be added until the enrollment is at 400 students. The Early College High School curriculum is designed to offer students an opportunity to receive a high school diploma and an Associate's degree by the end of their senior year. In addition, the F. S. Lara Academy is the district's alternative education school.

ENROLLMENT

Our projected enrollment for school year 2008-2009 is 22,400 students of which 5,600 students are projected to be enrolled at the high school level, 4,256 at the middle school level, and 12,544 at the elementary level.

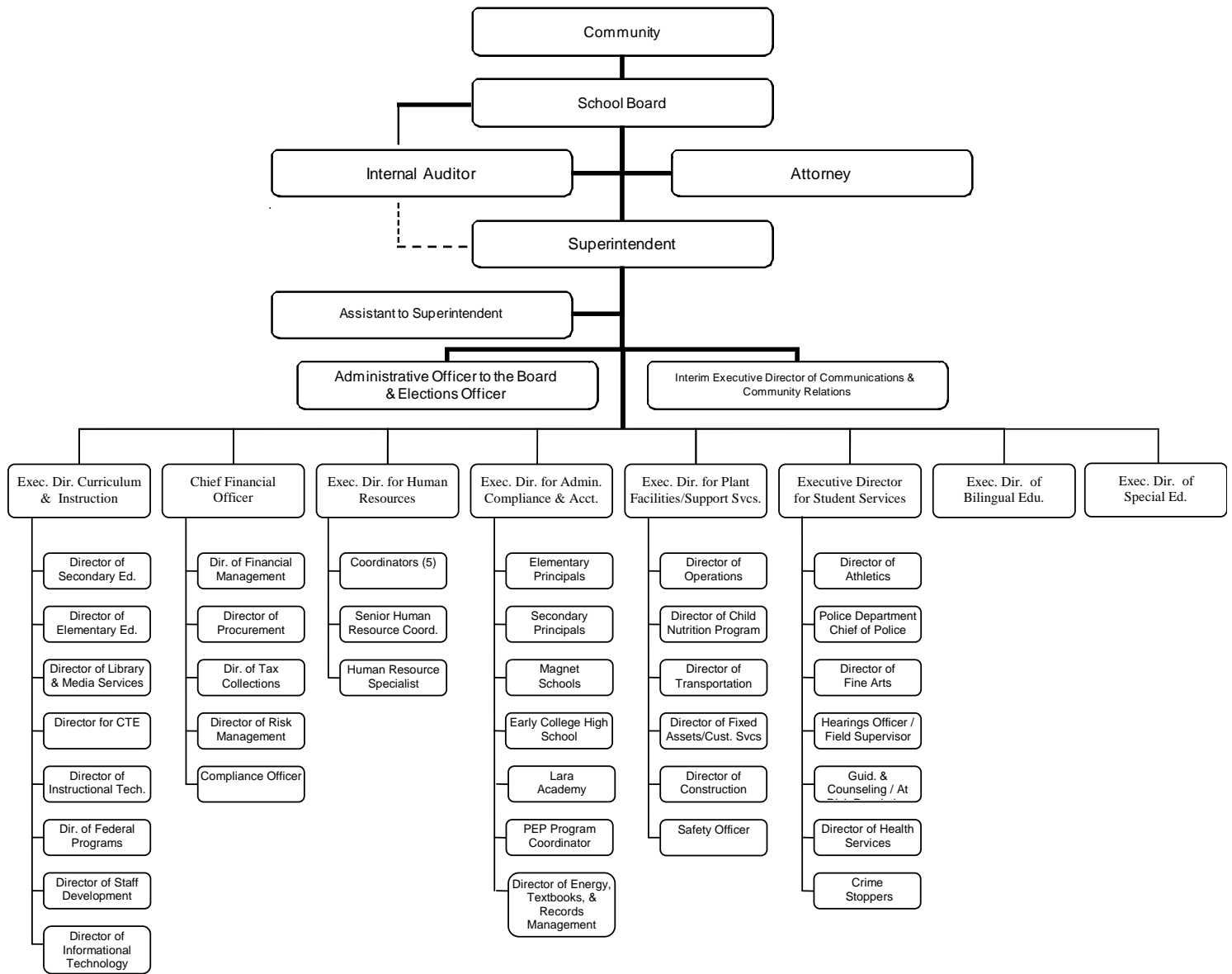
Over 96% of our students are classified as economically disadvantaged; 69% as Bilingual/English as a Second Language education, 4.6% as Special Education, and 9% participate in gifted and talented courses. In addition, 2% of high school and middle school students take career and technology courses.

BELIEFS:

At the Laredo Independent School District we believe that:

- I. Every students can accomplish and achieve high levels of learning,
- II. We are responsible for the education of every student through highly qualified teachers,
- III. Schools will provide a caring, safe, and nurturing environment; and
- IV. Through collaboration we will be an exemplary district.

ORGANIZATIONAL CHART



DISTRICT'S MISSION, GOALS & OBJECTIVES

MISSION

The mission of the Laredo Independent School District is to ensure that all students achieve their potential and graduate as bilingual, bi-literate, and be responsible adults with the skills to succeed in higher education, the workforce, or the military.

VISION

The vision of the Laredo Independent School District is that all students graduate from a post secondary institution or be work ready to be productive and successful citizens of a global and changing society.

DISTRICT GOALS (STRATEGIC IMPROVEMENT PLAN 2007-2010)

- Goal I. LISD shall meet or exceed federal state and local academic mandates.
- Goal II. LISD shall achieve a fund balance equal to two months of operation's expenditure and shall achieve fiscal reporting recognition awards.
- Goal III. LISD shall be recognized for a comprehensive student support system that promotes a safe learning environment thru innovative safety programs.
- Goal IV. LISD shall be recognized for a strong use of Best Practices program, planning, monitoring, and use of data analysis to promote in a systematic approach to optimize the performance of all departments (Deleted May 14, 2008).
- Goal V. LISD shall be recognized for its partnerships with community institutions, business ethics, and parent groups that combine to support student achievement.
- Goal VI. LISD shall be recognized for its stable construction facilities program that support student achievement creating an environment conducive to student excelling.

THE FINANCIAL PLAN WITHIN THE STRATEGIC PLAN

The financial plan is embedded within Goal II of the strategic plan and the major organizational tasks are as follows:

1. To implement an effective accounting internal controls system that assures compliance with all laws and regulations,
2. To develop and submit a balanced budget,
3. To increase the fund balance to two months operating costs,
4. To maintain an updated inventory each year for fixed assets,
5. To implement a system of compliance with all grant and program requirements at the campus level,
6. To continue to earn the Certificate of Achievement in Financial Reporting and Budget,
7. To maintain a system of internal controls for the compliance of all PEIMS data, and
8. To continue to maintain the tax rate that maximizes state aid.

BUDGET ADMINISTRATION & FINANCIAL POLICIES

LEGAL REQUIREMENTS FOR BUDGETS

Legal requirements for school district budgets are formulated by the state, the Texas Education Agency (TEA), and the local district. In addition to these requirements, individual school districts also may have their own legal requirements for budget preparation. Additional legal requirements also may be imposed by state and federal grants; however, this section deals only with state legal mandates, TEA legal requirements and local district requirements for basic budget development and submission.

STATEMENT OF TEXAS LAW

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six 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.

TEXAS EDUCATION AGENCY (TEA) LEGAL REQUIREMENTS

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31.
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.
- 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.
- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount.
- A school district must amend the official budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

LISD FINANCIAL POLICIES

In addition to state legal requirements, LISD has established its own requirements for annual budget preparation. The District recognizes the importance of maintaining its financial integrity; therefore, it has developed this policy to support its mission and its goals and objectives. The district's fiscal policies dictate budgetary requirements that go beyond those required by the Texas Education Code and TEA. These policies are delineated below.

Fiscal Policy & Objectives

Financial Stability

- In seeking to fulfill its mission, the District shall maintain a high level of financial stability and shall not compromise the long term financial integrity to achieve short term benefits.
- In an effort to provide adequate cash flow for its operations, the District shall maintain an unreserved undesignated fund balance equal to a minimum of two months of operations costs.
- As of August 31, 1998, the District had an unreserved undesignated fund balance lesser than the two months of operating costs. The District shall strive to reach a fund balance of at least two months operations costs. To achieve this goal, the Superintendent and business manager are instructed to implement the following financial plan:
 1. Develop and submit for Board approval a balanced budget with input from Site-Based Decision Making (SBDM) committees and instructional programs (a balanced budget means that for each fund, expenditures are not to exceed revenues plus available fund balances; if the fund balance is to be used, than this must be for a one time cost and not reoccurring costs).
 2. Develop staffing patters and funding formulas based on a per pupil basis.
 3. Restrict any surplus funds towards unreserved undesignated fund balance.

Funds from Operations

Funds from operations should provide adequate funds to support its:

1. Instructional programs
2. Capital programs
3. Debt service programs

Revenue

Revenue levels shall be evaluated with staff recommendations yearly in consideration of:

1. Student growth assumptions
2. The projected level of expenditures
3. Facility and construction requirements
4. Current business conditions (local economy)
5. Economic projections (state economy, legislative issues, etc.)
6. Bond ratings

General Operating Fund Expenditures

General fund expenditures shall maintain the following priorities of obligation:

1. Payments of all legal and reasonable expenditures relating to maintenance and operations of the District's operating fund.

2. Payments to meet all debt service requirements of outstanding bond indebtedness including the interest and sinking fund.
3. Payments to special revenue funds that require a matching for federal or state grants, including the food service fund, the athletics fund, the construction fund.
4. All net surpluses after payment of items 1 to 3 above may be used to fund necessary capital equipment purchases, facility expansion, and renovation. All remaining funds will go toward maintaining a budgeted ending cash balance (unreserved undesignated fund balance) which equates to at least two months of operating costs. This amount would be determined by first adding budgeted operations and maintenance costs plus debt service requirements. This total would be divided by 12 and then multiplied by two to calculate the two months operating costs requirements.

Long Term Financing

In the absence of surplus funds in item 4 above, the District will utilize long term financing for capital projects and equipment. Available mechanisms include the following:

1. Public Property Finance Contractual Obligations (PPFCO)
2. General Obligations Bonds
3. Time Warrants
4. Delinquent Tax Notes
5. Any other legal mechanism
6. Public Facilities Corporation (PFC)

Short Term Financing

The District will strive to minimize its short term financing by maintaining a two month undesignated fund balance. Based on cash flow projections, the business manager may recommend to the Board to utilize short term financing to satisfy the cash flow requirements of the District. Available mechanisms include the following:

1. Tax anticipation notes
2. Tax warrants
3. Delinquent tax notes

Reporting – District and Public Facilities Corporation (PFC)

The District will prepare reports of financial operations as follows:

1. A monthly operating and financial report, requiring review by the Finance Committee and/or the Board as the Board deems necessary.
2. An annual financial plan (budget) detailing revenues, expenditures, and capital additions presented for approval prior to September 1 of each year. Midyear analysis and review shall be presented to the Board for approval.
3. An annual audit by an outside professional auditing firm that would include all necessary details in reconciling all of the year's financial operation. The audit report will be submitted for review and approval to the Board after the end of the fiscal year.

Investments

Investment Authority

District depository and investment authority is established within the office of the Superintendent. By the authority of the Board, the Superintendent, the Chief Financial Officer, the Financial Management Director, and

Senior Accountants are designated as the District's investment officers. The investment officers are responsible for depositing funds, investing such funds, assuring that each investment has the proper authorized collateral, monitoring investments, assuring the security of the District's principal and interest, receiving and reporting principal and interest at the maturity of each investment, and providing the proper documentation and reports on such investments to the Superintendent and the Board in accordance with the District's written investment policy and generally accepted accounting procedures.

The investment officers shall be bonded or shall be covered under a fidelity insurance policy. All investment transactions except investment pool funds and mutual funds shall be executed on a delivery-versus-payment basis.

Approved Investment Instruments

From those investments authorized by law and described further in CDA (LEGAL), the Board shall permit investment of District funds in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety and Investment Management

The main goal of the investment program is to ensure its safety and maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Liquidity and Maturity

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits. The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant declines in the market value of the District's investment portfolio. Information sources may include

financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisors, and representatives/advisors of investment pools or money market funds. Monitoring shall be done monthly or more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the strategy defined below.

- Operating Funds – Investment strategies for operating funds (including any co-mingled pools containing operating funds) shall have as their primary objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Agency Funds – Investment strategies for agency funds shall have as their objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Debt Service Funds – Investment strategies for debt service funds shall have as their objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
- Capital Projects – Investment strategies for capital project funds shall have as their objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

Safekeeping and Custody

The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

Brokers/Dealers

Prior to handling investments on behalf of the District, brokers/dealers must submit required written documents in accordance with law. Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the National Association of Securities Dealers.

Soliciting Bids for CD's

In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.

6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Portfolio Report

In addition to the quarterly report required by law and signed by the District's investment officer, a comprehensive report on the investment program and investment activity shall be presented annually to the Board. This report shall include a performance evaluation that may include, but not be limited to, comparisons to 91-day U.S. Treasury Bills, six-month U.S. Treasury Bills, the Fed Fund rate, the Lehman bond index, and rates from investment pools. The annual report shall include a review of the activities and total yield for the preceding 12 months, suggest policies, strategies, and improvements that might enhance the investment program, and propose an investment plan for the ensuing year.

The Government Treasurers' Association of Texas (GTOT) has certified our policy.

Ad-Valorem Taxes

Discounts

Discount options are available for early payment of property taxes.

Split Payments

Split payment of taxes shall be allowed in accordance with statutory provisions.

Purchasing & Acquisition

Purchasing Authority

The Board delegates to the Superintendent or designee the authority to determine the method of purchasing, in accordance with CH (LEGAL), and to make budgeted purchases. However, any purchase that costs or aggregates to a cost of \$25,000 or more shall require Board approval before a transaction may take place.

Competitive Bidding

If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be submitted in sealed envelopes, plainly marked with the name of the bidder and the time of opening. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered. The District may reject any and all bids.

Competitive Sealed Proposals

If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened. The District may reject any and all proposals.

Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; persons making unauthorized purchases shall assume full responsibility for all such debts.

Purchase Commitments

All purchase commitments shall be made by the Superintendent or designee on a properly drawn and issued purchase order, in accordance with administrative procedures.

Personnel

New Positions

Any new positions of employment shall be prominently described and set out in the budget for the fiscal year in which the position is created and shall be approved by the Board at the time that the budget is approved. Notice of vacancies shall be posted at campuses but not be limited to campuses.

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded.

Annual Operating Budget

Fiscal Year

The District operates on a fiscal year beginning September 1 and ending August 31.

Budget Planning

Budget planning is 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-level and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and are part of each month's activities.

Availability of Proposed Budget

After it is presented to the Board and prior to adoption, a copy of the proposed budget shall be available upon request from the business office or Superintendent. The Superintendent or designee shall be available to answer questions arising from inspection of the budget.

Budget Meeting

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

Authorized Expenditures

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget. The authorized expenditures for the District include those allowed under § 45.105 of the Texas Education Code.

Budget Amendments

The budget shall be amended when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

Budget Amendments/Transfers

Budget amendments/transfers must be aligned with modifications to district/campus improvement plans. Every time that a significant change is made to a campus budget, the change must be reflected in the campus improvement plan. In the processing of the budget amendment/transfer, the campus must include documentation to verify that the campus improvement plan has been changed accordingly. For example, if the campus is notified that their budget allocation will be increased, and the campus planning committee decides to use the money to add teacher aides to the first grade classrooms, the campus principal must submit a budget amendment in order to designate the additional funds. The campus improvement plan must be modified to include the additional FTEs by the appropriate strategy. The page(s) that include the modifications to the campus improvement plan must be submitted with the budget amendment. Budget amendments/transfers will not be approved if the required documentation is not included with the amendment or transfer form.

Budget Transfers & Amendments Signature Authority

Subsequent intra-function budget transfers must be approved by the Board for the General Fund Budget. For Special Revenue Funds, intra-function budget transfers are approved subject to the approval by the granting agency. A summary of all transfers is presented to the Board of Trustees. Interdepartmental transfers and any increase or decrease or operating appropriations must be approved by the Board of Trustees and the Superintendent. All departments are required to operate within their budgetary constraints. The operating budgets are amended prior to expenditure, and the accounting system provides a strong budgetary control over expenditures.

BUDGET DEVELOPMENT PROCESS

The annual Budget Development Process and the annual Planning Process are overlapping and augment one another, although the focus of each is different. The overlapping is illustrated within the timetable section. The Budget Development Process is comprised of three major phases: planning, preparation, and evaluation.

The budgetary process begins with sound planning. Planning defines the goals and objectives and develops strategies to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocation is the preparation phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. Budget preparation is not a one-time exercise to determine how a school district will allocate funds rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.

The development of campus and district annual budgets should be part of ongoing planning processes and those levels. The advent of site-based decision-making, mandated by the state, has increased integration of planning and budgeting at the campus level; however, state guidance allows for considerable district autonomy in budget preparation. The organizational structure of a school district, the size and complexity of its administrative structure, the budgetary approach chosen, and the level of centralization in budget development all will affect the budget development process and the final budget document. Beyond the budgetary requirements for federal and state programs, the school board and the district superintendent largely will determine a school district's budget preparation process and related budget responsibilities. The concept of site-based budgeting, mandated by TEA, is the recommended approach.

PLANNING PHASE

The first phase of the Budget Development Process is planning. Planning involves defining the mission, goals and objectives of campuses, departments, and the district. Importance is placed upon sound budget planning for the following reasons:

- In implementing the type, quantity, and quality of school district instruction, the budget becomes the limiting force.
- Providing quality education is very important to the public interest.
- The scope and diversity of school district operations make comprehensive planning necessary for good decision-making.
- Planning is a process that is critical to the expression of citizen preferences and through with consensus is reached among citizens, school boards members, and district/campus /department staff on the future direction of a district's operations.

Since strategies to attain the goals and objectives need to be developed before starting the actual budget calculation process, it is important that each campus and department prepare statements in the "Mission, Goals and Objectives" and "Performance Evaluation" forms as the initial exercise in planning the annual campus/department budget. This exercise comprises developing narrative and quantitative statements. These statements must be consistent with the Campus Initiative Program goals and objectives developed by the Site-Based Decision Making (SBDM) committees. This information will be used to analyze and justify the district's basic programs and operational request, as well as to ensure that individual campus and department mission, goals and objectives are consistent with the district's overall mission, goals, and objectives. Line item budgeting remains the primary fiscal tool; thus completion of the "Mission, Goals and Objectives" and "Performance Evaluation" forms is an important step in summarizing and evaluating each campus/department and its budget. Any factors having major affects on programs should also be explained as "Significant Changes" comments.

Listed below are standardized definitions to be used in the development of these statements and completion of the appropriate forms. It is recommended that strict adherence to these definition parameters be kept in order to insure consistency throughout the district:

- *Campus/Department Mission:* A statement of specific overall mission.
- *Campus/Department Goals:* “Broad” statements of desired results; ultimate accomplishments; overall end results. The goals outlined in the Campus Improvement Plan may be identified and utilized in this section.
- *Campus/Department Objectives:* “Specific” statements of desired program accomplishments; usually measurable; shows progress toward a goal; desired results of activities. Clearly stated measurable objectives should represent a concise summary of the principal work activities in which progress can be monitored and evaluated periodically throughout the fiscal year. Objectives should be stated in common “action-oriented phrases such as “to maintain,” “to increase,” “to reduce,” “to facilitate,” “to continue,” etc. Specific objectives outlined in the Campus Improvement Plan may be identified and utilized in this section.
- *Strategy(ies):* Specific activities, methods, and procedures, which will be implemented in order to reach the established goals and objectives.
- *Performance Evaluation:* Specific quantitative and qualitative measures of work performed by campus/department must be included in this section. Quantitative measures are defined as observable and in narrative format. This evaluation tool is new to the district and each administrator is allowed flexibility to develop individual performance evaluation methods.
- *Significant Changes:* Summary comments should be made concerning circumstances that will materially change the campus/department operations and/or budget request(s). For example, these changes would include proposed implementation of new programs, addition or deletion of programs, functions, duties, on time expenses, etc.

With the Budget Development Process beginning in November, schools and departments were allowed a time to integrate the total District’s planning objectives into their specific budget requests. During school/department budget hearings the Finance Department reviewed revenue projections and refined budget requests to develop a preliminary district budget. As a result of this collaborated process, the Finance Department was able to present a preview of the proposed 2008-2009 budget to the Board of Trustees before the August Workshop. This preview enabled the Board of Trustees and the Chief Financial Officer to review and discuss the direction of the budget before the August 21th public hearing.

PREPARATION PHASE

Revenue Projections

In order to meet the future needs of the district, administrators should forecast the source and amount of resources or revenue available. Therefore, projections of revenue from the three major sources should be made. These revenue sources include Local, State, and Federal aid.

- **Local Revenues** typically consists of monies generated by the local tax efforts. Factors that need to be taken into account include such things as assessed property values, property value growth/decline rates, applicable tax rates, historical collection rates, applicable state wealth per student limitations, state mandated tax rate rollback thresholds, and delinquent tax collections.
- **State Revenues** traditionally consists of monies received as a result of state funding. The tool that plays a major part in the estimation of this type of resources is the state provided “Summary of Finances” which takes into account several components. These components include such things as student enrollment, enrollment population classifications, allotment weights, student attendance, weighted average daily attendance, free and reduced lunch participation, as well as all of the Local Revenue tax efforts.

For 2008-2009, all Directors involved in Special Education, Gifted & Talented, Career & Technology Education, State Compensatory Education, and Bilingual Education forecasted Special Population FTEs.

The Special Population counts from each category help determine the revenue projections from the Texas Education Agency.

- **Federal Revenues** involve a variety of amounts and sources. These sources generally are federally distributed funds, which can flow through the district, Region Education Centers, Texas Education Agency, or directly from the federal source. Methods of allocations can vary from payment of indirect costs to applications for specific grants.

Expenditure Projections

In order to support the mission, goals and objectives of the district, administrators should forecast the operating costs for all funds necessary to achieve those intents. Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. These budgetary allocations should project costs for the major expenditure categories (objects), which include:

- Payroll Costs (6100) are the costs of employee salaries and benefits. These costs make up 85% or more of annual operating expenditures and should be based primarily upon enrollment projections and applicable state mandates concerning class, size, minimum salaries, etc. When appropriating or after appropriation of this area, it is important that the appropriate administrator conducts a full analysis of the personnel situation as well as submit recommendations addressing the findings. The “Payroll Analysis” form is the management tool that can assist to address this issue. Therefore, this form needs to be completed and submitted to the Finance Department by the Budget Request deadline.
- Professional and Contracted Services (6200), Supplies and Materials (6300) and Other Operating Costs (6400) are typically variable and miscellaneous expenditures. The projection of these costs may also be based upon student enrollments or can be disbursed based on the authorized administrator’s discretion. The completion of expenditure estimates for costs not directly related to enrollment levels such as utilities, insurance and maintenance costs are simply calculated based upon historical data or anticipated changes.
- Debt Service Costs (6500) are usually repayment of financed debt and should be based upon debt repayment schedules when bonds or other debt is issued. The appropriation of this type of expenditure is very limited or non-existent at the school or department levels.
- Capital Outlay Costs (6600) includes items that are inventoried and become part of the district’s fixed assets group such as furniture, audio-visual equipment, computer equipment, and other equipment. These costs should be forecasted and budgeted based on an overall district Capital Improvement Cost Plan rather than on an individual campus or department basis, the proper “Capital Outlay Justification” form needs to be submitted as well.

Preparation, the second phase of the Budget Development Process, is the process of allocating resources to the prioritized needs of a school district in support of its planned mission, goals, and objectives. Although budget formats and policies are by no means uniform in school districts, formal budgets play a far more important role in the planning, control and evaluation of school district operations than in those of privately owned organizations. In school districts, the adoption of a budget implies that a set of decisions have been made by school board members and school district administrators which culminate in matching a school district’s resources with its needs. As such, the budget is a product of the planning process. The budget also provides an important tool for the control and evaluation of a school district’s sources and uses of resources. With the assistance of the accounting system, administrators are able to execute and control the activities that have been authorized by the budget and evaluate performance based upon comparisons between budgeted and actual operations.

The link between planning and budget preparation in school districts gives budgets a unique role in these organizations. Budgets in the public arena are often considered the ultimate policy document since they are the financial plan a school district uses to achieve its goals and objectives reflecting:

- Public choices about what goods and services the district will and will not produce.
- School district’s priorities among the wide range of activities in which they are involved.
- Relative weight given to the influence of various participants and interest groups in the budget development process.

- How a school district has acquired and used its resources.

The budget, itself, then becomes intrinsically a political document reflecting school district administrators' accountability for fiduciary responsibility to citizens.

The budgeting process for the District was initiated in November 2007, following the Texas Education Agency (TEA) legal requirements and preliminary funding estimates made by the Division of Finance.

The annual operating budget or financial plan is proposed by the Superintendent and enacted by the Board of Trustees after public discussion. The site-based decision making process, as mandated by the education code, is the cornerstone of all LISD budgetary decisions. Each campus must have an SBDM committee made up of the campus principal, teachers, and community members. Their role is to build consensus and support all efforts consistent with reaching the campus goals and objectives. SBDM committee members, department directors and community members are involved in the budgetary cycle.

Teachers, principals, and other staff of the District, as well as the Citizens of our community, under the direction of the Superintendent, developed the budget. Individual, as well as group training workshops, were held with principals, department heads and Site-Based Decision-Making budget committees (SBDM) from February to March 2008. The budget deadline set for campuses was April 18, 2008 and for departments was April 11, 2008, and the Division of Finance compiled the budget requests. During the months of April and May, various budget meetings were scheduled with the Superintendent, Chief Financial Officer, Executive Director for Human Resources, Executive Director for Curriculum and Instruction, Executive Principals, and Bilingual and State Compensatory Programs Directors.

The Superintendent's Budget Review Teams reviewed various budget options for personnel and financing. This entailed maintaining competitive salaries and benefits for our employees, providing adequate funding for curriculum development, providing for construction and repairs to facilities, and other miscellaneous projects.

Budget workshops were held on August 19 to review the preliminary budget estimates and legislative impact of various bills. The citizens of Laredo and District employees were invited to attend the budget workshops. In August 21, the Board of Trustees approved the final budget which was implemented on September 1st, 2008.

EVALUATION PHASE

Evaluation is the last step of the district's budget cycle. Information is compiled and analyzed to assess the performance of each individual department and campus, as well as the District as a whole. This information is a fundamental part of the planning phase for the following budget year.

In the educational context, budgeting is a valuable tool in both planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, instruction planning (to attain student educational goals) should determine budgetary allocations. This link between instruction and financial planning is critical to effective budgeting. In addition, such a budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are closely associated with instructional plans.

2008-2009 BUDGET CALENDAR

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|------------------|---|
| Nov.-Dec., 2008 | <p>Planning and scheduling of the budget process. Assessment of budget formats and tools needed to prepare the budget.</p> <p>Program Directors establish allocation model and major initiatives consistent with Superintendent's goals and objectives for the coming fiscal year.</p> |
| TBA | <p>Overview of budget preparation process and coding structure. The Budget Instruction Manual will be presented to the campus budget management teams and administrators responsible for the Budget Requests. This manual will include all reports, requests, and requirements necessary for completion and submission of the Budget Requests by April 11, 2008 for Departments and April 18, 2008 for Campuses .</p> <p>Budget allocations for all funds and grants are provided to all budget managers for inclusion in the (Strategic) District Improvement Plan, the Campus Improvement Plans, including QZAB and Partner Plans, and the Department Improvement Plans.</p> |
| Mar.-April 2008 | <p>Individual campus and department training will be scheduled. The Finance Department will have six (6) teams which will provide "on-site" budget preparation assistance.</p> <p>Needs Assessment is conducted by campus during the month of March and April. Site-Based Decision Making (SBDM) Committees should convene to review needs for staffing, staff development, budget and any needs of the school. A target date for the completion of the needs assessment campus review is April 9th. In order to make sure that the budget is aligned with the needs, campuses are asked to reference their needs assessments reports and campus improvement plans when developing the mission, goals and objectives of the campus and allocating the funds to the different programs and grade levels. Areas of consideration include:</p> <ul style="list-style-type: none"> • Curriculum and Instruction • Special Grant- Funding/Financing • Human Resources • Operations • Public Information • Technology |
| April, 2008 | <p>Budget meetings scheduled with Finance Committee on Human Resources matters. Target date to make recommendation to the Board on teacher's salaries.</p> <p>School Organization Committee reports Needs Assessment to DEIC Planning Committee.</p> |
| April 11, 2008 | <p>Budget Requests deadline to Immediate Supervisor before submitting to Financial Management Department. (e.g. Admin. Assistant, CFO, Director)</p> <p>Budget Requests deadline. The administrator (principal or department head) must enter the budget figures in the budget software and submit a hard copy of the budget for all funds, Mission Goals & Objectives, Capital Outlay Justification (if applicable), Position Control (FTE's & Amts.), Title I Uses Forms, Organizational Chart by Campus/Department, Travel Justification form and Needs Assessment Summary to the Finance Department.</p> |
| Apr. 14-21, 2008 | <p>The Finance Department will compile, review and adjust (if necessary), all submitted data. A draft estimated budget will be prepared and presented to the Superintendent for review.</p> |
| April 21, 2008 | <p>District and Campus Improvement Plan Process begins to review goals and objectives as are a result of (1) Data change needs, (2) Superintendent Initiatives, (3) Board Initiatives.</p> |

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| Apr. - May 30, 2008 | <p>The Budget Review Team I will review individual budget requests with each department. The Budget Review Team I will include: Chief Financial Officer, Human Resources Executive Director, and Executive Director of Support Services.</p> <p>The Budget Review Team II will review individual budget requests with each campus. The Budget Review Team II will include: Chief Financial Officer, Human Resources Executive Director, Curriculum & Instruction Executive Director and E/A for Facilities.</p> <p>A schedule of budget meetings will be prepared by the Chief Financial Officer. The reviews will include the justification of allocation by aligning these to the needs assessments and campus or department improvement plans. Suggested revisions will be discussed with and agreed to by the campus budget committees and or department director. The accepted budget will then be prepared for consolidation into a total district budget.</p> |
| May 2008 | Board reviews and approves annual District Improvement Plan. |
| May 21-30, 2008 | The Budget Review Team II will assess budget proposals with the Superintendent. |
| June 16, 2008 | The Superintendent's Preliminary budget for the district will be prepared and delivered to all the Board of Trustees. |
| June, 2008 | Campus Improvement Plan begins process for annual update. |
| July 11, 2008 | The certification of anticipated collection rate by collector as well as appointment of the district's Tax Assessor/Collector as the individual authorized to calculate and publish the district's effective tax rate. |
| Aug. 11, 2008 | A ten (10) day public notice will be published stating that the purpose of the meeting is the adoption of a budget for the succeeding fiscal year. |
| Aug. 16, 2008 | Updated Campus Improvement Plans are due to Admin. Assistant for Instruction Team for 2008-2009. |
| Aug. 21, 2008 | Public hearing on expenditures from federal funds and budget adoption of the annual budget by the Board of Trustees. |
| Sep. 1, 2008 | Implementation of the approved budget FY 2008-2009. |
| Sep. 30, 2008 | Final adjustments will be made to approved budget and it will be sent to Print Shop for duplication. |

2008-2009 TAX PLANNING CALENDAR

| | |
|-----------------|--|
| May 1-15, 2008 | Mailing of notices of appraised value by chief appraiser. |
| May 9, 2008 | Deadline for submitting appraisal records to Appraisal Review Board. |
| July 11, 2008 | (Regular Board Meeting) <ol style="list-style-type: none"> 1) Board appoints the Tax Assessor/Collector to calculate and publish the effective tax rate, the rollback tax rate, the anticipated debt collection rate for tax year 2008, and the excess debt collections for tax year 2007. 2) School Board decides and announces the date it will hold a public meeting (hearing, Thursday, August 21, 2008) in which the proposed budget and proposed tax rate would be discussed. 3) Designated administrator or other employee calculates the Roll Back Rate and the requirements of the "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE." |
| July 11, 2008 | Deadline for commissioner of education to send notice to districts required to equalize wealth. |
| July 11, 2008 | Deadline for ARB to approve appraisal records. |
| July 23, 2008 | First date the State Comptroller will hold a seminar explaining the new laws regarding "Truth in Taxation" for 2008 tax year. |
| July 25, 2008 | Deadline for chief appraiser to certify rolls to taxing units. |
| August 11, 2008 | Publication of "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE". [10 days before the date of the public meeting (8-21-08)] |
| August 18, 2008 | Deadline to post the "72-hour Open Meeting Notice" for the meeting to be held on August 21, 2008 to discuss budget and proposed tax rate. |
| August 21, 2008 | (Special Call Meeting) <ol style="list-style-type: none"> 1) Tax Assessor/Collector certifies the anticipated debt collection rate for tax year 2008. 2) Tax Assessor/Collector certifies the excess debt collections for tax year 2007. 3) Tax Assessor/Collector submits the roll back rate to the school board; estimated M/O and I/S fund balances. (If the school district adopts a tax rate above its 2008 roll back rate the school Board must hold an election to ratify the adopted tax rate). 4) Tax Assessor/Collector submits the 2008 Property values to the governing body as certified by the Webb County Appraisal District Chief Appraiser. |
| August 21, 2008 | (Special Call Board Meeting) <ol style="list-style-type: none"> 1) School Board holds a public hearing to receive comments from the public on the 2008-2009 annual budget and tax rate. (Close the public hearing before starting regular meeting). 2) School Board holds a public meeting to adopt the budget and tax rate (immediately following the public hearing). |

*Special Call Meetings: School board must adopt a budget before adopting a tax rate. Both may be adopted at the same meeting as long the budget is adopted before the tax rate. If not, a special call meeting must take place to adopt the tax rate.

CAPITAL IMPROVEMENT PROCESS

OVERVIEW

The mission of the Construction Management Department is to construct state-of-the-art educational facilities on time, within budget and in compliance with all applicable codes and regulations. Major responsibilities of this department include the following:

- Creating and maintaining the educational facility design specifications and construction standards;
- Assisting in the selection of design professionals, contractors and consultants;
- Negotiating fees and developing contracts for board approval;
- Directing the work of project architects, engineers and contractors;
- Overseeing funds spent during construction;
- Obtaining soil tests, land surveys and traffic studies;
- Coordinating platting, zoning, drainage and municipal utility district (MUD) requirements;
- Preparing all work-in-progress reports; and
- Conducting project observation reports on ongoing construction projects.

Initial Capital Improvement Plan (Phase I)

On early 1999, the district contracted the Vitetta Group to perform a comprehensive analysis of district facilities and future facility needs. The Vitetta Group consulted with school staff, parents and the community during the development of the plan. The Vitetta study analyzed district demographics in terms of historical student population and expected growth and change over three, five and 10 years. In addition, the group analyzed the condition, use, capacity, instructional adequacy and potential future needs of all district facilities. The study primarily served as a "pre-bond" concept for the purpose of presenting the district's facilities needs to the public. The district assembled a Facilities Needs Assessment Advisory Committee to review the Vitetta study and make recommendations to the board. The Facilities Needs Assessment Advisory Committee was composed of:

- | | |
|---------------------------------------|--------------------------------------|
| • secondary school principal; | • facilities committee board member; |
| • elementary school principal; | • community leader/at large; |
| • middle school principal; | • community leader/university; |
| • secondary school teacher; | • parent (elementary); and |
| • elementary school teacher; | • parent (secondary). |
| • special populations representative; | |

On May 1, 1999, LISD constituents approved \$144 million in bonds to be issued for the financing of the Capital Improvement Plan that was developed by the Vitetta Group. The original intent of the Capital Improvement Plan was to address the immediate needs for educational facilities with four replacement schools and additions and/or renovations to all other campuses. The Capital Improvement Plan was to cover a span of eight years, with completion scheduled to 2006-2007 school year. In November 1999, the district hired a construction project manager to oversee the implementation of the Capital Improvement Plan.

Phase II of the Capital Improvement Plan

On June 2000, a revised plan was developed by an ad hoc committee of district staff and submitted to and approved by the board. The purpose of the revised plan was to authenticate the districts current needs since the time the Vitetta study was prepared and the bonds were approved. The revised plan increased the original scope of the Capital Improvement Plan, adjusting it from \$144 million to \$175.6 million. Quality Zone Academy Bonds of \$13.1 million and almost \$18 million in estimated interest earning will provide funding for this increase of \$31.1 million.

The revised plan also reduced the schedule from 8 years to 5 years and provided for the following:

- Half- to full-day kindergarten sessions at all elementary schools;
- Pre-K and kindergarten students to be taught at respective elementary schools in lieu of busing to early childhood centers;
- Class size reduction;
- Additional technology;
- Elimination of many temporary classrooms;
- Asbestos abatement;
- Correction of defective roof trusses in certain cafeteria buildings;
- A transportation center, technology center and food service facility;
- Twelve new replacement schools;
- Major renovations to middle and high schools; and
- Major renovations to seven elementary schools.

To assist in the design and management of the Capital Improvement Plan, the district advertised for architect qualifications and received more than 30 responses from architectural firms across the state. An evaluation team of district staff ranked the firms, and a committee that included school board members recommended seven local firms to the board. The board approved the assignment of projects to these firms based on evaluation scores received so that the highest-ranking firm would receive the most work.

Fees were negotiated with the seven architectural firms based upon a percentage of a project's cost. Fees for new prototype schools were negotiated at 3.5 percent of the project cost, and those for additions and renovations were negotiated at 8 percent. Four different architectural firms were selected to design the first four school projects.

Design of the first four projects was completed in the summer of 2001. These projects consisted of three new replacement schools, one of which combines two existing schools into one new school, and additions and renovations to the fourth school. LISD advertised and received competitive sealed proposals from construction firms for the construction of these projects in August 2001. A committee composed of LISD management and staff evaluated the proposals and interviewed the firms. The committee recommended and the board approved Leyendecker Construction Inc. as the contractor for all four projects.

During the replacement of the elementary schools, students are relocated at temporary facilities that were designed and purchased by the district specifically for that purpose.

This plan has been known as the Phase I of the Capital Improvement Plan (CIP) \$175.6 million.

Phase III of the Capital Improvement Plan

The District created a Public Facilities Corporation (PFC) on 2004 to add \$68 million to the Capital Improvement Plan for the construction of four elementary schools, three literary centers at the high schools, and two high school libraries.

Phase IV of the Capital Improvement Plan

LISD voters approved a \$60 million bond election in 2005 for the construction of new facilities, including food services, instructional support, and transportation facilities, an orchestra building, a fine arts complex, field houses for two high schools, a new stadium, and soccer and baseball fields.

Phase V of the Capital Improvement Plan

LISD voters approved a \$57 million bond election in 2006 for the construction of new facilities, which includes rebuilding J.C. Martin Elementary school, a new middle school, the Early College High School at TAMU, an alternative education campus, pre-kindergarten classrooms, high school science labs, a parental involvement center, and a student services center.

Specific project costs and timelines have yet to be finalized for Phases IV and V. With the 1999, 2005 and 2006 bonds, interest earnings, and the creation of a PFC, total construction dollars now exceed \$932 million.

STAGES OF THE CAPITAL IMPROVEMENT PROCESS

The District has developed a standardized process for the implementation of the Capital Improvement Plan (CIP). The major steps in the process are identified below and an illustration is provided in the next page.

- **Predesign Phase**

The Predesign phase is defined as the first phase of a major capital project and is conducted prior to the design phase. Program Analysis, Physical Master Planning, Funding Analysis, and Predesign activities comprise the initial planning phase of the Capital Improvement Process (CIP).

- The Programming activity establishes the basic educational and building design specification requirements.
- During Planning, a facilities needs assessment is conducted and a comprehensive master plan is formulated consistent with design specifications. The comprehensive master plan must be approved.
- A Funding analysis identifies and determines potential funding sources. A proposed Campus Improvement Plan bond package is created for selected phases of the master plan and a special bond election must be authorized to seek approval by voters for that particular phase of the master plan.
- Lastly, a Predesign is developed to establish and approve the CIP work plan. The District must submit an Instructional Facilities Allotment (IFA) application to the Texas Education Agency (TEA) for approval. In addition, Requests for qualifications and Requests for Proposals (RFPs) are sought from design consultants, whom the Board of Trustees selects.

- **Design Phase**

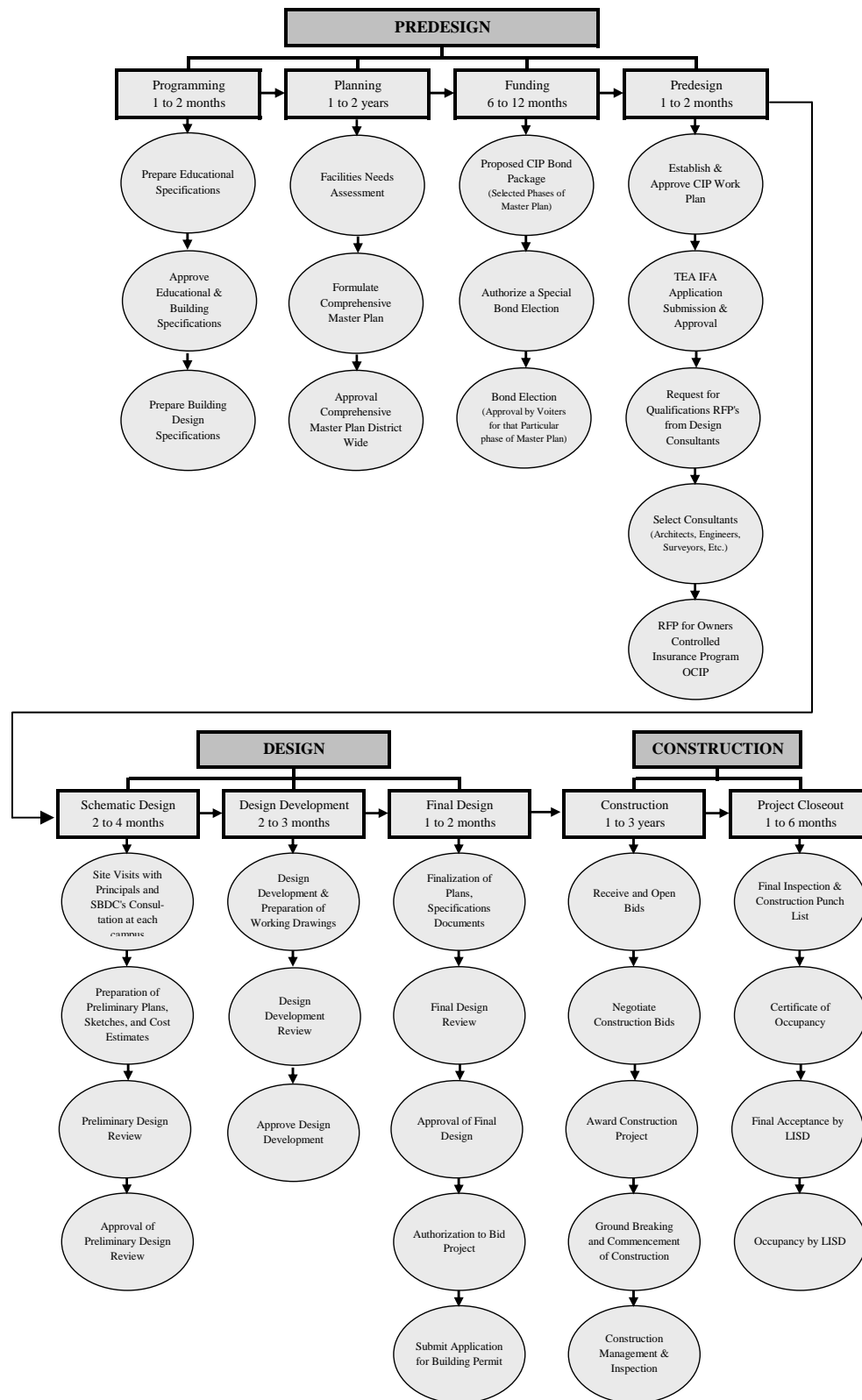
The design process incorporates all prior predesign or information from the consultants into written and graphic documents. These documents form the basis for taking bids and constructing the facility. In the design phase, the needs, ideas and proposals of the consultants are transformed into plans and specifications. Normally, the design phase consists of three basic parts, each of which includes preparation of both drawings and written specifications:

- Schematic design – Includes site visits with campus Principals and Site Base Decision Committees (SBDC). Preliminary plans, sketches, and cost estimates are developed during this stage.
- Design development – During this phase, the design is developed and working drawings prepared. The design development is reviewed and approved.
- Final design – This phase finalizes the plans and specifications documents. The final design is reviewed and approved. Approval is sought from agencies which are required to review and approve the construction documents prior to proceeding with the construction bid phase.

- **Construction Phase**

The construction phase transforms the needs, ideas, and proposals of the consultants, as defined by the plans and specifications, into a physical structure. The construction phase begins with the bid and continues to final acceptance of the construction project. Upon completion and approval of the final construction documents, including the bidding requirements, the project is ready to be released to contractors to obtain proposals or bids. Ground breaking and commencement of construction begins.

When the construction is substantially complete, the architect and construction manager review the project to make a “punch-list” of items that are left to complete or construction defects requiring correction. The District provides final acceptance and occupants can begin moving into the building.

LISD TIME SCHEDULE: The Plan, Design and Construction Process

BUDGETARY CONTROL & BASIS OF ACCOUNTING

REPORTING ENTITY

The Board of School Trustees (“Board”), a seven member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the District. The Board is appointed and has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (“TEA”) or to the State Board of Education are reserved for the Board, and the TEA may not substitute its judgment for the lawful exercise of those powers and duties by the Board. The District receives funding from local, state, and federal government sources and must comply with the requirements of those funding entities. The District is considered an independent entity for financial reporting purposes and is considered a primary government.

ACCOUNTING SYSTEMS STRUCTURE

The Division of Finance is responsible for providing all District financial services including financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investment management, debt management budgeting, purchasing, management information systems, fixed assets, tax office collections, and special financial and policy analyses to District management. The Chief Financial Officer, appointed by the Superintendent, has oversight responsibility of the division’s operations.

The District’s hardware includes a Hewlett Packard 996 minicomputer as well as numerous personal computers and system terminals. The District utilizes the Information Design Incorporated government software applications and computerized financial accounting system, which includes a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide reasonable, but not absolute, assurance for the safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statements and maintaining accountability over the District’s assets.

The District also operates a student accountability system, which was developed by the District’s Information Technology Department. This system services all campuses of the district. The applications being used are attendance, grades and report cards, student tracking, and all other information required by the State of Texas.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

BASIS OF ACCOUNTING

Accounting records for governmental fund types are maintained on a modified accrual basis with revenues recorded when services or goods are received and the liabilities are incurred. Accounting records for trust funds are maintained on the accrual basis.

The modified accrual basis of accounting is used for the governmental fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual (i.e., both measurable and available), and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for certain compensated absences, which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Federal grant funds are generally considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

BASIS OF BUDGETING

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 Board of Trustees requires that annual budgets be adopted for the General Fund, the Child Nutrition Fund and the Debt

Service Fund. Budgets are prepared using the same accounting basis (modified accrual) as for financial statements. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The Special Revenue Funds and Capital Projects Funds adopt project-length budgets which do not correspond to the District's fiscal year and are not subject to Board approval. Following is a description of the District's funds.

FUNDS AND FUND TYPES

The district's accounting systems is organized and operated on a fund basis and account groups. In addition, the district budgets on an organizational unit basis within each fund. Each fund is considered a separate accounting entity. The operations of each fund are accounted for through a separate set of self-balancing accounts that are comprised of its assets, liabilities, fund equity, revenue and expenditures and/or expenses. Governmental resources are allocated and accounted in individual funds based upon the purposes for which spending activities are controlled.

Governmental Fund Types

Governmental funds are funds through which most of the District's functions are financed. Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. Most of LISD funds are governmental, which include the general fund, special revenue funds, capital projects funds, and debt service funds. These funds follow the modified basis of accounting method in which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred. The district's funds are described below, and more detail in each fund is presented in the Financial Section of this document.

- **General Funds (appropriated)** – The General Fund is the primary operating fund of the District. The District accounts for financial resources used for general operations in this fund. It is a budgeted fund, and any fund balances are considered resources available for current operations. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. The General Fund consists of the General Operating Fund, Child Nutrition Program Fund, and Athletics Fund.
- **Special Revenue Funds (not appropriated)** – The District uses these funds to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and State financial assistance often is accounted for in a Special Revenue Fund. In many special revenue funds, unused balances are returned to the grantor at the close of specified projects periods. The District accounts for these funds on a project rather than on an annual basis and uses project accounting for them in order to maintain integrity for the various sources of funds. The District provides information to the Board of Trustees on all District grants, but they do not approve the budget for these funds.
- **Debt Service Fund (appropriated)** – The District accounts for revenues collected to pay interest on, and retire long-term debt – including bonds, long-term mortgage notes, etc. in the Debt Service Fund. The District approves an annual budget for this fund. The debt service fund is financed primarily through property taxes, these funds account for the accumulation of resources, payment of general long-term debt principal, interest, and related costs.
- **Capital Projects Funds (not appropriated)**– The district accounts for proceeds from long-term debt financing (including the sale of bonds), revenues and expenditures related to authorized construction and other capital asset acquisitions (except for any financed by proprietary funds or trust funds).. The Board reviews and approves the capital project budget.

EXPENDITURE FUNCTIONS

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function as

required by the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG); currently as of July 2008 (Update 13.0).

- **Instruction (Function 11)** - This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.
- **Instructional Resources and Media Services (Function 12)** - This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.
- **Curriculum Development and Instructional Staff Development (Function 13)** - This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses 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.
- **Instructional Leadership (Function 21)** - This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.
- **School Leadership (Function 23)** - This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:
 - Supervise all operations of the campus
 - Evaluate staff members of the campus
 - Assign duties to staff members maintaining the records of the students on the campus
- **Guidance, Counseling and Evaluation Services (Function 31)** - This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.
- **Social Work Services (Function 32)** - This function is used for expenditures/expenses that are directly and exclusively used for activities such as:
 - Investigating and diagnosing student social needs arising out of the home, school or community
 - Casework and group work services for the child, parent or both
 - Interpreting the social needs of students for other staff members
 - Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)
- **Health Services (Function 33)** - This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.
- **Student (Pupil) Transportation (Function 34)** - This function is used for expenditures/expenses that are incurred for transporting students to and from school.
- **Food Services – (Function 35)** - This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation,

transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

- **Extracurricular Activities (Function 36)** - This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.
 - Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).
- **General Administration (Function 41)** - This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.
- **Facilities Maintenance and Operations (Function 51)** - This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.
- **Security and Monitoring Services (Function 52)** - 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.
- **Data Processing Services (Function 53)** - This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. 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. Costs associated with mainframe, minicomputers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.
- **Community Services (Function 61)** - This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.
- **Debt Service (Function 71)** - This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.
- **Facilities Acquisition and Construction (Function 81)** - This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.
- **Payments to Juvenile Justice Alternative Education Programs (Function 95)** - 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 used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

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DISTRICT'S FUNDS STRUCTURE & FUND TYPES

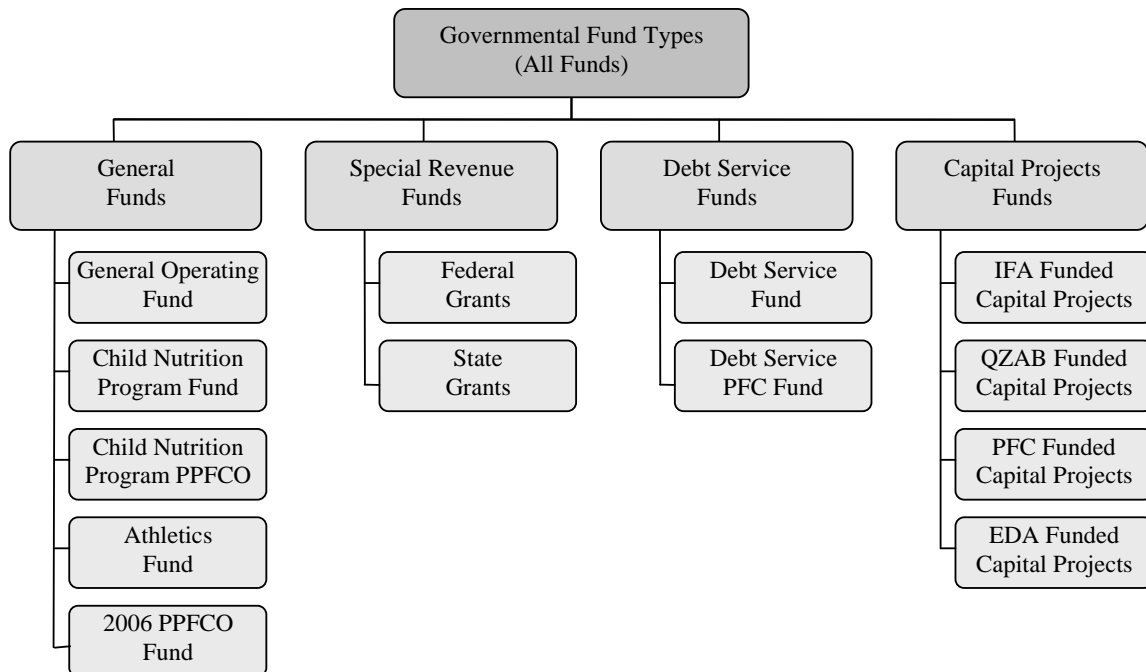
GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the District's governmental funds:

- General Fund – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.
- Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)



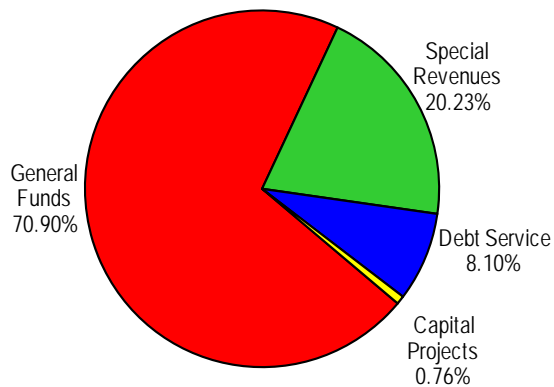
FIDUCIARY FUND TYPES

In addition to Governmental Funds, the District has one Fiduciary Fund which is not budgeted and is a non-major fund. It is classified as a Private Purpose Trust Fund and is used to account for assets held by the District in a trustee capacity, or as an agent for individuals, private organizations, other government units, and/or other funds. Examples of these funds are endowments received from individuals and/or organizations for specific purposes for which the principal and interest earned or revenue may be used. These are accounted for on the modified accrual basis.

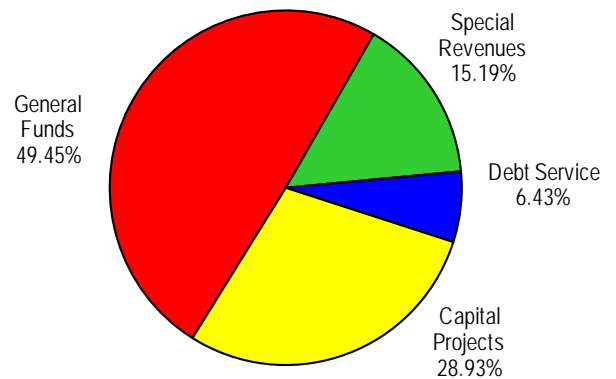
LAREDO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS SELECTED ITEMS SUMMARY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | Governmental Fund Types | | | | Total All Funds |
|---|-------------------------|-----------------------|-------------------|------------------------|-----------------|
| | General Funds | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | |
| Total Revenues | \$ 202,086,628 | \$ 57,670,165 | \$ 23,082,587 | \$ 2,173,511 | \$ 285,012,891 |
| Total Expenditures | 199,966,909 | 61,428,600 | 26,013,852 | 116,981,407 | 404,390,768 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 2,119,719 | (3,758,435) | (2,931,265) | (114,807,896) | (119,377,877) |
| Total Other Financing Sources (Uses) | (5,267,324) | 3,500,000 | 5,267,324 | (3,500,000) | - |
| Fund Balance, Beginning | 43,468,057 | 1,352,243 | 15,616,845 | 118,307,896 | 178,745,041 |
| Fund Balance, Ending | \$ 40,320,452 | \$ 1,093,808 | \$ 17,952,904 | \$ - | \$ 59,367,164 |

2008-2009 Revenues (All Funds)



2008-2009 Expenditures (All Funds)



LAREDO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS - ALL FUND TYPES SUMMARY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| Fund Description | Beginning Balance 9/1/08 | Estimated Revenues | Appropriations | Transfers (Out)/In | Ending Balance 8/31/09 |
|--|--------------------------------|-----------------------|----------------|-----------------------|------------------------------|
| <i>General Funds:</i> | | | | | |
| 101 Child Nutrition Program | \$ 2,173,098 | \$ 13,745,767 | \$ 13,628,354 | \$ - | \$ 2,290,511 |
| 181 Athletic Fund | - | 210,000 | 1410,000 | 1,200,000 | - |
| 196 2006 PPFCO | 1,400,000 | 22,000 | 1,422,000 | - | - |
| 197 Child Nutrition Program PPFCO | 219,105 | 1,000 | 220,105 | - | - |
| 199 Operating Fund (G/Fund) | 39,675,854 | 188,107,861 | 183,286,450 | (6,467,324) | 38,029,941 |
| Total General Funds | 43,468,057 | 202,086,628 | 199,966,909 | (5,267,324) | 40,320,452 |
| <i>Debt Service Funds:</i> | | | | | |
| 511 Debt Service | 15,169,411 | 19,533,399 | 21,285,869 | 4,088,529 | 17,505,470 |
| 512 Debt Service Public Facility Corporation (PFC) | 447,434 | 3,549,188 | 4,727,983 | 1,178,795 | 447,434 |
| Total Debt Service Funds | 15,616,845 | 23,082,587 | 26,013,852 | 5,267,324 | 17,952,904 |
| <i>Special Revenue Funds:</i> | | | | | |
| 204 Safe and Drug Free Schools and Communities Act | - | 206,121 | 206,121 | - | - |
| 211 Title I, Part A - Improving Basic Program | - | 15,513,475 | 15,513,475 | - | - |
| 212 Title I, Part C - Education of Migrant Children | - | 450,084 | 450,084 | - | - |
| 224 IDEA - Part B, Formula | - | 4,114,321 | 4,114,321 | - | - |
| 225 IDEA - Part B, Preschool | - | 29,966 | 29,966 | - | - |
| 226 IDEA - Part B, Discretionary | - | 38,470 | 38,470 | - | - |
| 227 IDEA - Part B, Formula (Deaf) | - | 20,226 | 20,226 | - | - |
| 228 IDEA - Part B, Preschool (Deaf) | - | 4,381 | 4,381 | - | - |
| 242 Summer Feeding Program | - | 626,045 | 626,045 | - | - |
| 243 Technical Preparation | - | 6,000 | 6,000 | - | - |
| 244 Vocational Education - Basic Grant | - | 498,601 | 498,601 | - | - |
| 253 IDEA - Part C, Early Intervention | - | 1,253 | 1,253 | - | - |
| 255 Title II Part A: Teacher and Principal Training and Recruiting | - | 3,265,008 | 3,265,008 | - | - |
| 261 Texas Reading First Initiative | - | 2,226,721 | 2,226,721 | - | - |
| 262 Title II, Enhancing Education through Technology | - | 142,389 | 142,389 | - | - |
| 263 English Language Acquisition and Enhancement | - | 2,352,826 | 2,352,826 | - | - |
| 269 ESEA Title V - Innovative Education Program | - | 34,000 | 34,000 | - | - |
| 282 E-Rate | - | 20,052,522 | 23,552,522 | 3,500,000 | - |
| 287 Teaching American History | - | 257,332 | 257,332 | - | - |
| 385 Visually Impaired | - | 3,400 | 3,400 | - | - |
| 394 Life Skills Program | - | 116,733 | 116,733 | - | - |
| 401 Optional Extended Year | - | 143,406 | 143,406 | - | - |
| 404 Student Success Initiative | - | 1,645,454 | 1,645,454 | - | - |
| 409 Texas High School Completion and Success | - | 149,982 | 149,982 | - | - |
| 411 Technology Allotment | 1,352,243 | 699,008 | 957,443 | - | 1,093,808 |
| 415 Pre-Kindergarten Expansion Grant | - | 2,862,269 | 2,862,269 | - | - |
| 429 Texas Crime Stoppers Program | - | 15,000 | 15,000 | - | - |
| 428 High School Allotment | - | 1,430,000 | 1,430,000 | - | - |
| 435 Regional Day School for the Deaf | - | 760,172 | 760,172 | - | - |
| 482 Dr. Hochman Grant | - | 5,000 | 5,000 | - | - |
| Total Special Revenue Funds: | 1,352,243 | 57,670,165 | 61,428,600 | 3,500,000 | 1,093,808 |
| <i>Facilities Allotment:</i> | | | | | |
| 625 \$8 Million Bond - QZAB 1 | 2,654,238 | 4,136 | 2,658,374 | - | - |
| 626 \$8 Million Bond - QZAB 2 | 1,342,379 | 5,646 | 1,348,025 | - | - |
| 627 \$69 Million Bond - PFC | 5,113,324 | 100,000 | 5,213,324 | - | - |
| 630 \$8 Million Bond - QZAB 3 | 1,333,000 | 5,365 | 1,338,365 | - | - |
| 695 \$60 Million Bond - 2005 Bond Series (EDA) | 48,087,242 | 910,328 | 45,497,570 | (3,500,000) | - |
| 697 \$72 Million Bond - IFA 2 | 524,482 | 12,458 | 536,940 | - | - |
| 698 \$60 Million Bond - IFA 3 | 57,443,114 | 1,112,630 | 58,555,744 | - | - |
| 699 \$72 Million Bond - IFA 1 | 1,810,117 | 22,948 | 1,833,065 | - | - |
| Total Facilities Allotment: | 118,307,896 | 2,173,511 | 116,981,407 | (3,500,000) | - |
| Total Governmental Funds | \$ 178,745,041 | \$ 285,012,891 | \$ 404,390,768 | \$ - | \$ 59,367,164 |

LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|--|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local, Intermediate, Out-of-State | \$ 41,001,387 | \$ 48,178,448 | \$ 45,686,438 | \$ 38,739,404 | \$ 33,121,427 |
| State Program Revenues | 147,661,908 | 145,764,270 | 169,006,407 | 182,196,655 | 187,680,484 |
| Federal Program Revenues | 41,093,471 | 43,940,245 | 46,698,730 | 41,925,584 | 64,210,980 |
| Total Revenues | 229,756,766 | 237,882,963 | 261,391,575 | 262,861,643 | 285,012,891 |
| Expenditures by Function | | | | | |
| Instruction | 121,436,722 | 120,677,728 | 127,566,003 | 128,300,833 | 132,406,512 |
| Instructional Resources and Media Services | 4,722,348 | 4,783,647 | 5,117,287 | 5,151,362 | 5,097,273 |
| Curriculum and Instructional Staff Development | 4,112,502 | 4,156,453 | 4,407,778 | 3,398,121 | 3,582,592 |
| Instructional Administration | 3,995,905 | 5,038,242 | 4,593,480 | 4,791,731 | 5,778,918 |
| School Leadership | 10,199,530 | 10,334,222 | 11,496,485 | 10,959,228 | 11,810,031 |
| Guidance and Counseling Services | 7,655,898 | 7,848,384 | 7,973,115 | 8,084,157 | 8,365,443 |
| Social Work Services | 1,725,653 | 1,878,004 | 1,898,201 | 1,927,339 | 1,870,468 |
| Health Services | 2,703,163 | 2,833,087 | 2,914,709 | 3,045,755 | 3,165,378 |
| Student (Pupil) Transportation | 3,557,406 | 4,006,844 | 4,421,695 | 2,331,941 | 4,538,386 |
| Food Services | 11,112,037 | 14,060,478 | 14,019,024 | 12,887,714 | 14,229,504 |
| Co-curricular/Extracurricular Activities | 4,121,958 | 4,201,927 | 3,865,637 | 3,578,416 | 4,065,618 |
| General Administration | 6,013,067 | 6,462,377 | 6,414,077 | 5,665,064 | 9,292,660 |
| Plant Maintenance and Operations | 17,890,818 | 20,191,873 | 20,833,944 | 20,433,876 | 22,079,794 |
| Security and Monitoring Services | 2,560,884 | 3,649,274 | 3,658,629 | 3,100,322 | 3,932,840 |
| Data Processing Services | 3,550,846 | 3,089,698 | 3,246,059 | 2,871,906 | 3,568,866 |
| Community Services | 405,884 | 381,775 | 940,663 | 1,355,649 | 1,288,381 |
| Debt Service | 26,921,211 | 20,677,181 | 25,371,342 | 31,153,476 | 30,239,174 |
| Facilities Acquisition and Construction | 36,178,910 | 50,483,909 | 33,608,234 | 34,850,929 | 138,897,930 |
| Payments to Fiscal Agent/Mem | 6,000 | 11,000 | 8,903 | 8,391 | 6,000 |
| Juvenile Justice Alternative Education | 200,600 | 131,393 | 12,390 | 195,784 | 175,000 |
| Total Expenditures | 269,071,342 | 284,897,496 | 282,367,655 | 284,091,993 | 404,390,768 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (39,314,576) | (47,014,533) | (20,976,079) | (21,230,350) | (119,377,877) |
| Other Financing Sources (Uses) | | | | | |
| Loan Proceeds | - | 6,000,000 | - | - | - |
| Proceeds from Sale of Bonds | 182,135,630 | 8,000,000 | 56,950,000 | - | - |
| Premium on Issuance of Bonds | 5,815,205 | 23,032 | 668,061 | - | - |
| Redemption of Refunded Bonds | (54,145,000) | - | - | - | - |
| Transfers in | 9,745,939 | 8,137,271 | 8,451,102 | 5,285,210 | 9,967,324 |
| Transfers out | (9,745,939) | (8,137,271) | (8,851,102) | (5,873,055) | (9,967,324) |
| Total Other Financing Sources (Uses) | 133,805,835 | 14,023,032 | 57,218,061 | (587,845) | - |
| Special Item | - | - | 7,731,745 | 1,089,615 | - |
| Net Changes in Fund Balance | 94,491,259 | (32,991,501) | 43,973,727 | (20,728,580) | (119,377,877) |
| Fund Balance, September 1 (Beginning) | 94,019,953 | 188,511,212 | 155,519,711 | 199,473,621 | 178,745,041 |
| Adjustment to Fund Balance | - | - | (19,816) | - | - |
| Fund Balance, August 31 (Ending) | \$ 188,511,212 | \$ 155,519,711 | \$ 199,473,621 | \$ 178,745,041 | \$ 59,367,164 |

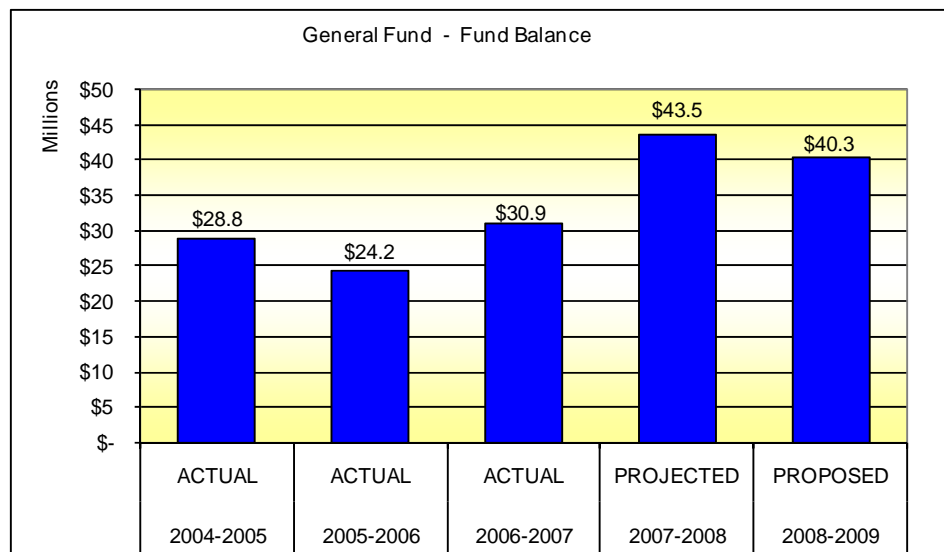
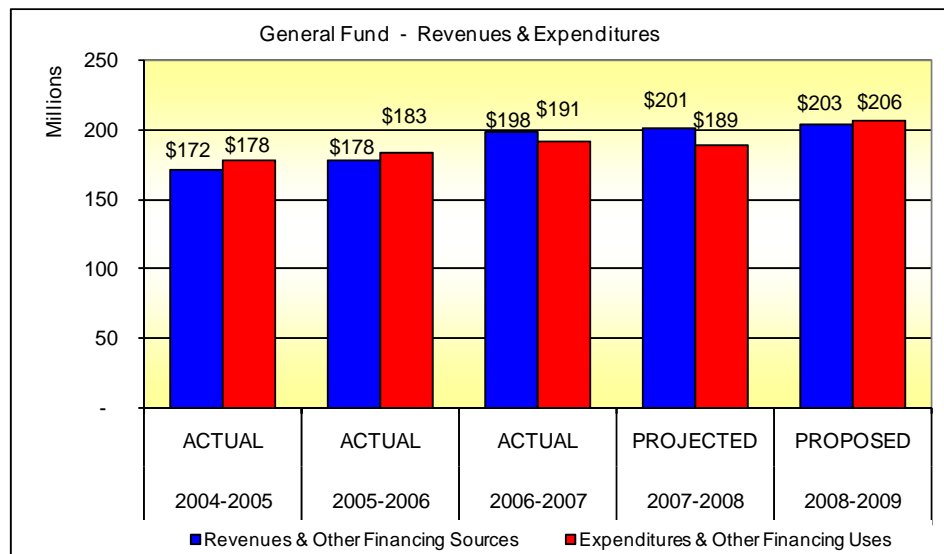
GENERAL FUND

The General Fund 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 utilizes the modified accrual basis of accounting.

The General Fund is the primary operating fund of the District. The District accounts for financial resources used for general operations in this fund. It is a budgeted fund, and any fund balances are considered resources available for current operations. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

The General Fund consists of:

- General Operating Fund,
- Child Nutrition Program Fund,
- Child Nutrition Program PPFCO Fund,
- Athletics Fund, and
- 2006 PPFCO.



LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUNDS (100s)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

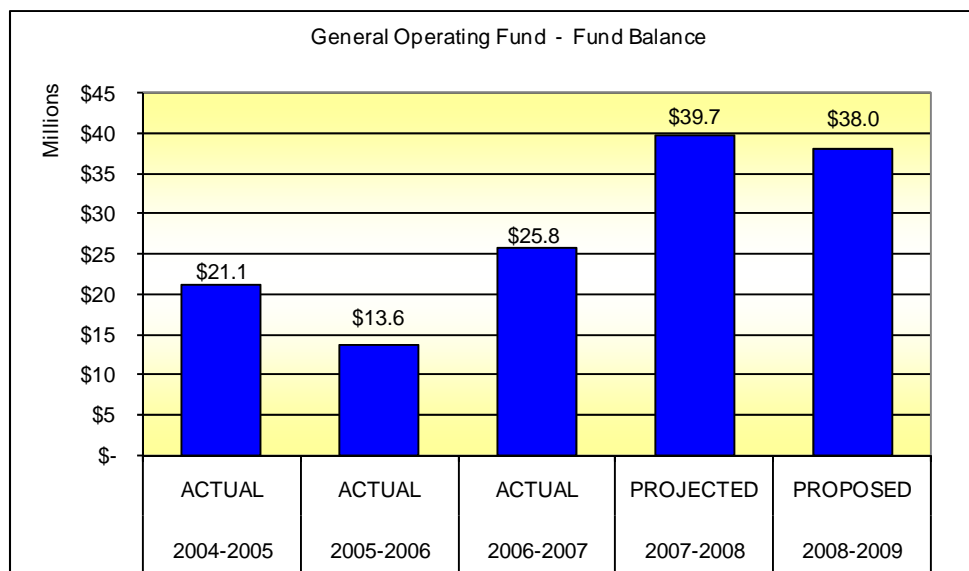
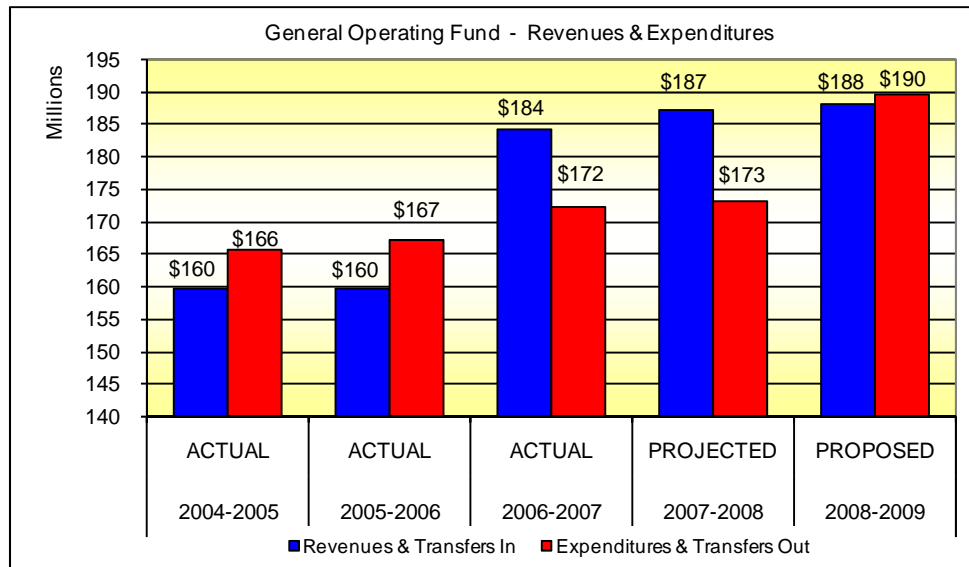
| | 101 Child Nutrition Program | 197 Child Nutrition PPFCO | 181 Athletics | 196 2006 PPFCO | 199 General Operating | TOTAL General Funds |
|---|-----------------------------------|---------------------------------|------------------|----------------------|-----------------------------|---------------------------|
| Revenues | | | | | | |
| Local Sources | \$ 387,228 | \$ 1,000 | \$ 210,000 | \$ 22,000 | \$ 24,291,098 | \$ 24,911,326 |
| State Sources | 117,300 | - | - | - | 162,686,763 | 162,804,063 |
| Federal Sources | 13,241,239 | - | - | - | 1,130,000 | 14,371,239 |
| Total Revenues | 13,745,767 | 1,000 | 210,000 | 22,000 | 188,107,861 | 202,086,628 |
| Expenditures by Function | | | | | | |
| Instruction | - | - | - | 722,959 | 105,862,870 | 106,585,829 |
| Instructional Resources and Media Services | - | - | - | 2,620 | 4,715,144 | 4,717,764 |
| Curriculum Dev.pt. and Instructional Staff Dev.pt. | - | - | - | - | 585,526 | 585,526 |
| Instructional Leadership | - | - | - | - | 3,568,032 | 3,568,032 |
| School Leadership | - | - | - | - | 11,801,377 | 11,801,377 |
| Guidance, Counseling, and Evaluation Services | - | - | - | - | 6,858,401 | 6,858,401 |
| Social Work Services | - | - | - | 4,950 | 1,758,798 | 1,763,748 |
| Health Services | - | - | - | 25,212 | 1,779,484 | 1,804,696 |
| Student (Pupil) Transportation | - | - | - | 6,822 | 4,513,367 | 4,520,189 |
| Food Services | 13,413,354 | 220,105 | - | - | - | 13,633,459 |
| Cocurricular/Extracurricular Activities | - | - | 1,410,000 | 16,270 | 2,607,937 | 4,034,207 |
| General Administration | - | - | - | 241,888 | 7,116,161 | 7,358,049 |
| Plant Maintenance and Operations | 194,000 | - | - | 27,051 | 21,155,871 | 21,376,922 |
| Security and Monitoring Services | 21,000 | - | - | 374,228 | 3,537,612 | 3,932,840 |
| Data Processing Services | - | - | - | - | 3,324,957 | 3,324,957 |
| Community Services | - | - | - | - | 237,432 | 237,432 |
| Debt Service | - | - | - | - | 2,725,297 | 2,725,297 |
| Facilities Acquisition and Construction | - | - | - | - | 963,184 | 963,184 |
| Juvenile Justice Alternative Education Program | - | - | - | - | 175,000 | 175,000 |
| Total Expenditures | 13,628,354 | 220,105 | 1,410,000 | 1,422,000 | 183,286,450 | 199,966,909 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 117,413 | (219,105) | (1,200,000) | (1,400,000) | 4,821,411 | 2,119,719 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | - | - | 1,200,000 | - | - | 1,200,000 |
| Transfers out | - | - | - | - | (6,467,324) | (6,467,324) |
| Total Other Financing Sources (Uses) | - | - | 1,200,000 | - | (6,467,324) | (5,267,324) |
| Net Changes in Fund Balances | 117,413 | (219,105) | - | (1,400,000) | (1,645,913) | (3,147,605) |
| Fund Balance, Beginning | 2,173,098 | 219,105 | - | 1,400,000 | 39,675,854 | 43,468,057 |
| Fund Balance, Ending | \$ 2,290,511 | \$ - | \$ - | \$ - | \$ 38,029,941 | \$ 40,320,452 |

LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUNDS (100s)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 33,638,530 | \$ 35,861,961 | \$ 30,289,691 | \$ 26,023,889 | \$ 24,911,326 |
| State Sources | 125,706,128 | 122,534,952 | 145,843,512 | 159,655,605 | 162,804,063 |
| Federal Sources | 11,713,525 | 13,263,059 | 13,282,774 | 13,807,470 | 14,371,239 |
| Total Revenues | 171,058,183 | 171,659,972 | 189,415,977 | 199,486,964 | 202,086,628 |
| Expenditures by Function | | | | | |
| Instruction | 89,411,350 | 90,412,798 | 96,380,884 | 102,240,153 | 106,585,829 |
| Instructional Resources and Media Services | 4,027,172 | 4,001,419 | 4,728,395 | 4,694,083 | 4,717,764 |
| Curriculum Dev pt. and Instructional Staff Dev pt. | 1,109,259 | 962,987 | 563,482 | 229,814 | 585,526 |
| Instructional Leadership | 2,460,455 | 3,185,421 | 2,979,874 | 3,208,566 | 3,568,032 |
| School Leadership | 10,124,390 | 10,247,162 | 11,440,309 | 10,837,693 | 11,801,377 |
| Guidance, Counseling, and Evaluation Services | 6,399,361 | 6,453,046 | 6,437,151 | 6,516,392 | 6,858,401 |
| Social Work Services | 1,411,695 | 1,535,584 | 1,651,022 | 1,730,801 | 1,763,748 |
| Health Services | 1,532,338 | 1,602,604 | 1,648,390 | 1,711,598 | 1,804,696 |
| Student (Pupil) Transportation | 3,424,662 | 3,360,638 | 4,391,844 | 2,319,320 | 4,520,189 |
| Food Services | 10,464,463 | 13,460,629 | 13,443,145 | 12,447,952 | 13,633,459 |
| Cocurricular/Extracurricular Activities | 4,094,265 | 4,164,543 | 3,853,446 | 3,547,507 | 4,034,207 |
| General Administration | 5,963,258 | 6,180,429 | 6,385,667 | 5,535,293 | 7,358,049 |
| Plant Maintenance and Operations | 17,693,071 | 19,711,559 | 20,265,645 | 20,055,510 | 21,376,922 |
| Security and Monitoring Services | 2,517,823 | 3,503,294 | 3,653,994 | 3,096,141 | 3,932,840 |
| Data Processing Services | 2,897,546 | 2,801,689 | 2,867,125 | 2,588,340 | 3,324,957 |
| Community Services | 85,396 | 96,659 | 202,487 | 409,587 | 237,432 |
| Debt Service | 851,520 | 994,052 | 1,359,886 | 1,684,339 | 2,725,297 |
| Facilities Acquisition and Construction | 3,766,534 | 2,220,467 | 485,045 | 175,808 | 963,184 |
| Juvenile Justice Alternative Education Program | 200,600 | 131,393 | 12,390 | 195,784 | 175,000 |
| Total Expenditures | 168,435,158 | 175,026,373 | 182,750,181 | 183,224,680 | 199,966,909 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 2,623,025 | (3,366,401) | 6,665,796 | 16,262,284 | 2,119,719 |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 680,000 | 669,292 | 679,858 | 800,000 | 1,200,000 |
| Transfers out | (9,745,939) | (7,887,680) | (8,416,533) | (5,567,929) | (6,467,324) |
| Loan Proceeds | - | 6,000,000 | - | - | - |
| Premium | - | 23,032 | - | - | - |
| Total Other Financing Sources (Uses) | (9,065,939) | (1,195,356) | (7,736,675) | (4,767,929) | (5,267,324) |
| Special Item | - | - | 7,731,745 | 1,089,615 | - |
| Net Changes in Fund Balances | (6,442,914) | (4,561,757) | 6,660,866 | 12,583,970 | (3,147,605) |
| Fund Balance, Beginning | 35,227,892 | 28,784,978 | 24,223,221 | 30,884,087 | 43,468,057 |
| Fund Balance, Ending | \$ 28,784,978 | \$ 24,223,221 | \$ 30,884,087 | \$ 43,468,057 | \$ 40,320,452 |

GENERAL OPERATING FUND

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements.



LAREDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL OPERATING FUND (199)
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|--|----------------------|----------------------|----------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 32,990,178 | \$ 34,967,600 | \$ 29,321,022 | \$ 25,338,038 | \$ 24,291,098 |
| State Sources | 125,605,093 | 122,435,468 | 145,747,877 | 159,552,600 | 162,686,763 |
| Federal Sources | 1,085,691 | 2,283,355 | 1,532,229 | 1,149,064 | 1,130,000 |
| Total Revenues | 159,680,961 | 159,686,423 | 176,601,128 | 186,039,702 | 188,107,861 |
| Expenditures by Function | | | | | |
| Instruction | 89,406,915 | 90,239,324 | 94,714,053 | 101,334,620 | 105,862,870 |
| Instructional Resources and Media Services | 4,027,173 | 4,001,418 | 4,493,526 | 4,694,083 | 4,715,144 |
| Curriculum Devpt. and Instructional Staff Devpt. | 1,109,259 | 962,987 | 563,482 | 229,814 | 585,526 |
| Instructional Leadership | 2,460,455 | 3,185,421 | 2,979,874 | 3,208,566 | 3,568,032 |
| School Leadership | 10,124,390 | 10,247,162 | 11,343,003 | 10,837,693 | 11,801,377 |
| Guidance, Counseling, and Evaluation Services | 6,399,361 | 6,453,046 | 6,407,633 | 6,516,392 | 6,858,401 |
| Social Work Services | 1,411,695 | 1,535,584 | 1,651,022 | 1,730,801 | 1,758,798 |
| Health Services | 1,532,338 | 1,602,604 | 1,640,742 | 1,711,598 | 1,779,484 |
| Student (Pupil) Transportation | 3,424,662 | 3,360,638 | 3,798,666 | 2,319,320 | 4,513,367 |
| Cocurricular/Extracurricular Activities | 3,171,431 | 3,284,490 | 2,609,308 | 2,567,507 | 2,607,937 |
| General Administration | 5,897,741 | 6,171,078 | 6,371,838 | 5,535,293 | 7,116,161 |
| Plant Maintenance and Operations | 17,509,280 | 19,458,245 | 19,745,435 | 19,665,292 | 21,155,871 |
| Security and Monitoring Services | 2,517,823 | 3,479,062 | 3,306,424 | 3,075,141 | 3,537,612 |
| Data Processing Services | 2,897,546 | 2,801,689 | 2,867,125 | 2,588,340 | 3,324,957 |
| Community Services | 85,396 | 96,659 | 202,487 | 409,587 | 237,432 |
| Debt Service | 76,520 | 61,020 | 564,147 | 854,339 | 2,725,297 |
| Facilities Acquisition and Construction | 3,766,534 | 2,220,467 | 485,045 | 175,808 | 963,184 |
| Juvenile Justice Alternative Education Program | 200,600 | 131,393 | 12,390 | 195,784 | 175,000 |
| Total Expenditures | 156,019,118 | 159,292,287 | 163,756,200 | 167,649,977 | 183,286,450 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 3,661,844 | 394,136 | 12,844,928 | 18,389,725 | 4,821,411 |
| Other Financing Sources (Uses) | | | | | |
| Transfers out | (9,745,940) | (7,887,680) | (8,416,533) | (5,567,929) | (6,467,324) |
| Total Other Financing Sources (Uses) | (9,745,940) | (7,887,680) | (8,416,533) | (5,567,929) | (6,467,324) |
| Special Item | - | - | 7,731,745 | 1,089,615 | - |
| Net Changes in Fund Balances | (6,084,096) | (7,493,544) | 12,160,140 | 13,911,411 | (1,645,913) |
| Fund Balance, Beginning | 27,181,943 | 21,097,847 | 13,604,303 | 25,764,443 | 39,675,854 |
| Fund Balance, Ending | \$ 21,097,847 | \$ 13,604,303 | \$ 25,764,443 | \$ 39,675,854 | \$ 38,029,941 |
| Fund Balance Recap | | | | | |
| Permanent School Fund (Designated) | - | - | 8,019,953 | 8,322,400 | 8,322,400 |
| Permanent School Fund FY08 (Designated) | - | - | - | 805,000 | 805,000 |
| Reserve for Wellness (Designated) | 705,870 | 738,273 | 778,424 | 809,222 | 809,222 |
| Undesignated Fund Balance | 20,391,977 | 12,866,029 | 16,966,065 | 29,739,232 | 28,093,319 |
| Fund Balance, Ending | \$ 21,097,847 | \$ 13,604,303 | \$ 25,764,443 | \$ 39,675,854 | \$ 38,029,941 |

LAREDO INDEPENDENT SCHOOL DISTRICT

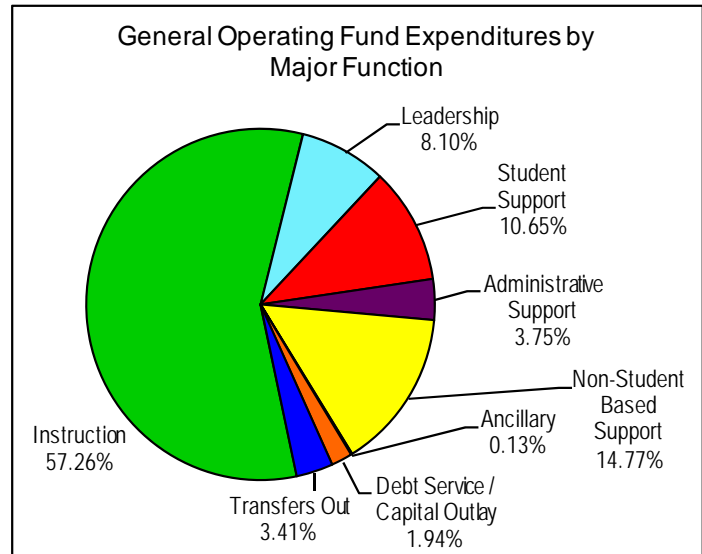
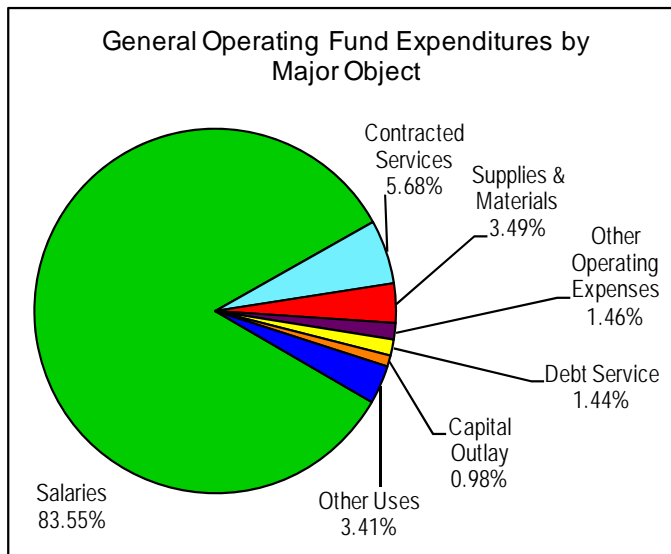
STATEMENT OF REVENUES - GENERAL OPERATING FUND (199)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|--|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Local Sources: | | | | | |
| Current Year Taxes | \$ 21,220,206 | \$ 23,006,304 | \$ 23,069,113 | \$ 20,365,529 | \$ 21,298,098 |
| Delinquent Levy (Taxes, Prior Years) | 713,896 | 804,727 | 870,752 | 729,032 | 680,000 |
| Penalties, Interest, and Other Tax Revenues | 618,818 | 638,862 | 678,866 | 561,025 | 506,000 |
| Sale of WADA to Other School Districts | 6,847,839 | 6,640,127 | - | - | - |
| Summer School Tuition | 1,200 | - | 675 | - | - |
| Earnings from Temporary Deposits and Investments | 1,492,072 | 2,264,049 | 2,752,949 | 1,820,341 | 525,000 |
| Rent Revenue | 20,019 | 13,539 | 140 | 7,928 | 8,000 |
| Gifts & Bequests | - | - | - | 34,893 | - |
| Insurance Recovery | 100,274 | 223,003 | 13,052 | 12,122 | 20,000 |
| Other Revenues from Local Sources | 1,791,613 | 693,227 | 966,061 | 892,532 | 554,000 |
| County Education District | 15,244 | 9,351 | 13,829 | - | - |
| Miscellaneous Revenues from Intermediate Sources | 168,995 | 674,411 | 955,585 | 914,636 | 700,000 |
| Total Local Sources | 32,990,178 | 34,967,600 | 29,321,022 | 25,338,038 | 24,291,098 |
| State Sources: | | | | | |
| Available School Foundation | 8,619,718 | 7,184,315 | 8,662,045 | 6,517,308 | 5,848,512 |
| Foundation | 110,568,972 | 108,411,448 | 130,017,638 | 145,597,698 | 148,943,436 |
| Foundation - Prior Year | 35,081 | 58,402 | - | - | - |
| Foundation - Summer School | - | - | 72,987 | - | - |
| Rider 51 Alternative Education | 24,713 | 23,297 | - | 22,674 | 35,000 |
| TRS on Behalf Benefit | 6,356,609 | 6,758,006 | 6,995,207 | 7,414,920 | 7,859,815 |
| Total State Sources | 125,605,093 | 122,435,468 | 145,747,877 | 159,552,600 | 162,686,763 |
| Federal Sources: | | | | | |
| Indirect Costs Special Revenues | 475,966 | 417,414 | 463,515 | 302,493 | 350,000 |
| ROTC Salaries | 156,184 | 162,356 | 168,752 | 147,353 | 155,000 |
| Title VI - Part A Summer LEP | 63,737 | 65,337 | 59,029 | 53,163 | 50,000 |
| Medicaid Reimbursement (SHARS) | 324,516 | 1,588,143 | 817,679 | 646,055 | 575,000 |
| MAC Program | 65,288 | 50,105 | 23,254 | - | - |
| Total Federal Sources | 1,085,691 | 2,283,355 | 1,532,229 | 1,149,064 | 1,130,000 |
| Total Revenues | \$ 159,680,961 | \$ 159,686,423 | \$ 176,601,128 | \$ 186,039,702 | \$ 188,107,861 |

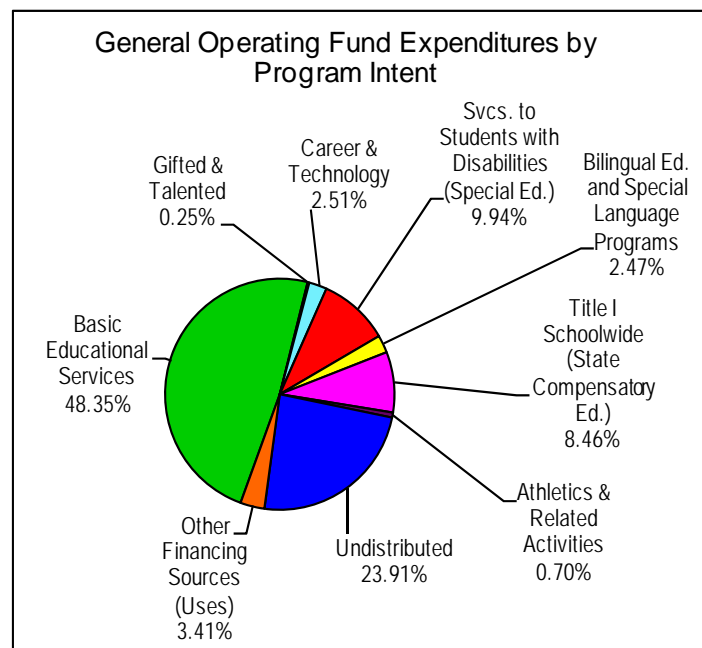
LAREDO INDEPENDENT SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND MAJOR OBJECT - GENERAL OPERATING FUND (199)
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| Function | Salaries 6100 | Contracted Services 6200 | Supplies & Materials 6300 | Other Operating Expenses 6400 | Debt Service 6500 | Capital Outlay 6600 | Other Uses 8900 | Function Totals |
|--|------------------|--------------------------------|---------------------------------|--|----------------------|---------------------------|--------------------|--------------------|
| 11 Instruction | \$ 100,807,036 | \$ 435,182 | \$ 3,577,377 | \$ 496,399 | \$ - | \$ 546,876 | \$ - | \$ 105,862,870 |
| 12 Instructional Resources and Media Svcs. | 3,906,334 | 102,039 | 612,697 | 30,101 | - | 63,973 | - | 4,715,144 |
| 13 Curriculum and Instructional Staff Devpt. | 272,428 | 76,932 | 1,814 | 234,352 | - | - | - | 585,526 |
| 21 Instructional Leadership | 3,275,332 | 70,461 | 109,688 | 102,551 | - | 10,000 | - | 3,568,032 |
| 23 School Leadership | 11,609,646 | 100 | 64,601 | 116,750 | - | 10,280 | - | 11,801,377 |
| 31 Guidance, Counseling, and Evaluation | 6,678,953 | 3,249 | 86,329 | 86,870 | - | 3,000 | - | 6,858,401 |
| 32 Social Work Services | 1,628,272 | 102,526 | 8,600 | 19,400 | - | - | - | 1,758,798 |
| 33 Health Services | 1,686,808 | 55,572 | 34,104 | 3,000 | - | - | - | 1,779,484 |
| 34 Student (Pupil) Transportation | 3,913,754 | 123,313 | 694,300 | (225,000) | - | 7,000 | - | 4,513,367 |
| 35 Food Services | - | - | - | - | - | - | - | - |
| 36 Co-curricular/Extracurricular Activities | 2,084,806 | 10,750 | 45,861 | 466,520 | - | - | - | 2,607,937 |
| 41 General Administration | 5,037,430 | 1,392,136 | 189,975 | 456,250 | - | 40,370 | - | 7,116,161 |
| 51 Plant Maintenance and Operations | 11,519,221 | 7,670,751 | 1,016,574 | 887,500 | - | 61,825 | - | 21,155,871 |
| 52 Security and Monitoring Services | 3,426,886 | 20,183 | 84,461 | 6,082 | - | - | - | 3,537,612 |
| 53 Data Processing Services | 2,533,635 | 416,160 | 63,811 | 34,328 | - | 277,023 | - | 3,324,957 |
| 61 Community Services | 154,732 | - | 31,500 | 49,200 | - | 2,000 | - | 237,432 |
| 71 Debt Service | - | - | - | - | 2,725,297 | - | - | 2,725,297 |
| 81 Facilities Acquisition and Construction | - | 119,684 | - | - | - | 843,500 | - | 963,184 |
| 95 Juvenile Justice Alternative Ed. Prog. | - | 175,000 | - | - | - | - | - | 175,000 |
| 00 Other Financing Sources (Uses) | - | - | - | - | - | - | 6,467,324 | 6,467,324 |
| Major Object Totals | \$ 158,535,273 | \$ 10,774,038 | \$ 6,621,692 | \$ 2,764,303 | \$ 2,725,297 | \$ 1,865,847 | \$ 6,467,324 | \$ 189,753,774 |



LAREDO INDEPENDENT SCHOOL DISTRICT
EXPENDITURES BY PROGRAM AND MAJOR OBJECT - GENERAL OPERATING FUND (199)
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| Function | Salaries 6100 | Contracted Services 6200 | Supplies & Materials 6300 | Other Operating Expenses 6400 | Debt Service 6500 | Capital Outlay 6600 | Other Uses 8900 | Function Totals |
|--|------------------|--------------------------------|---------------------------------|--|----------------------|---------------------------|--------------------|--------------------|
| 11 Basic Educational Services | \$ 89,813,667 | \$ 527,190 | \$ 904,714 | \$ 421,844 | \$ - | \$ 82,283 | \$ - | \$ 91,749,698 |
| 21 Gifted & Talented | 441,554 | 7,000 | 15,865 | 10,250 | - | 1,500 | - | 476,169 |
| 22 Career & Technology | 4,654,547 | 10,852 | 73,727 | 26,755 | - | 4,665 | - | 4,770,546 |
| 23 Svcs. to Students with Disabilities (Special Ed.) | 18,694,912 | 44,226 | 107,077 | 14,070 | - | - | - | 18,860,285 |
| 25 Bilingual Ed. and Special Language Programs | 2,928,844 | 26,800 | 1,222,731 | 237,656 | - | 262,649 | - | 4,678,680 |
| 30 Title I Schoolwide (State Compensatory Ed.) | 10,288,976 | 156,699 | 2,223,208 | 387,093 | 2,725,297 | 274,532 | - | 16,055,805 |
| 91 Athletics & Related Activities | 1,190,489 | 14,568 | 4,560 | 123,713 | - | - | - | 1,333,330 |
| 99 Undistributed | 30,522,284 | 9,986,703 | 2,069,810 | 1,542,922 | - | 1,240,218 | - | 45,361,937 |
| 00 Other Financing Sources (Uses) | - | - | - | - | - | - | 6,467,324 | 6,467,324 |
| Major Object Totals | \$ 158,535,273 | \$ 10,774,038 | \$ 6,621,692 | \$ 2,764,303 | \$ 2,725,297 | \$ 1,865,847 | \$ 6,467,324 | \$ 189,753,774 |



CHILD NUTRITION PROGRAM FUND

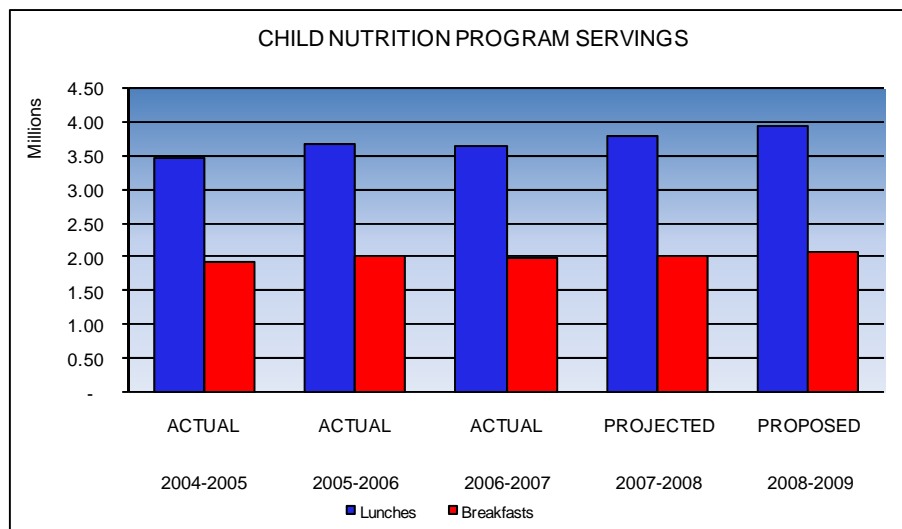
A Child Nutrition Program Fund is accounted for as part of the Operating Fund. The District adopted Provision II, which allows all students to obtain a free meal. This fund utilizes the modified accrual basis of accounting and budgeting. An annual budget is approved by the Board in order to comply with T.E.A. requirements.

Major Revenues: The Child Nutrition Program Fund major revenue source comes from the National School Lunch Program. For 2008-2009, the district budgeted \$13,241,239 for this revenue source. The revenue is generated based on the number of meals served to children who qualify for a free or reduced meal.

Major Expenditures: The major expenditures for this program are the purchase of food item and personnel cost. For 2008-2009, the district budgeted \$4,272,689 and \$6,592,352 respectively.

FOOD SERVICE STATISTICS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED | FY 2009 % CHANGE |
|-------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|---------------------|
| LUNCHES | | | | | | |
| Regular | 210,330 | 222,950 | 225,596 | 230,597 | 239,821 | 4% |
| Reduced | 248,976 | 263,915 | 259,148 | 341,922 | 355,559 | 4% |
| Free | 2,964,050 | 3,141,893 | 3,102,124 | 3,174,309 | 3,301,201 | 4% |
| Paying | 35,097 | 37,203 | 45,791 | 48,395 | 48,637 | 1% |
| Total | 3,458,453 | 3,665,960 | 3,632,659 | 3,795,223 | 3,945,218 | 4% |
| BREAKFASTS | | | | | | |
| Regular | 81,490 | 86,379 | 80,748 | 79,693 | 82,881 | 4% |
| Reduced | 109,092 | 115,638 | 102,338 | 101,056 | 105,098 | 4% |
| Free | 1,717,380 | 1,820,423 | 1,809,189 | 1,810,922 | 1,883,432 | 4% |
| Paying | 2,908 | 3,082 | 5,311 | 11,090 | 11,201 | 1% |
| Total | 1,910,870 | 2,025,522 | 1,997,586 | 2,002,761 | 2,082,612 | 4% |
| TOTAL | 5,369,323 | 5,691,482 | 5,630,245 | 5,797,984 | 6,027,830 | 4% |



LAREDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CHILD NUTRITION PROGRAM (101)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 370,355 | \$ 560,101 | \$ 484,848 | \$ 400,000 | \$ 387,228 |
| State Sources | 101,035 | 99,484 | 95,635 | 103,005 | 117,300 |
| Federal Sources | 10,627,835 | 10,979,704 | 11,750,545 | 12,658,406 | 13,241,239 |
| Total Revenues | 11,099,225 | 11,639,289 | 12,331,028 | 13,161,411 | 13,745,767 |
| Expenditures by Function | | | | | |
| Food Services | 9,631,595 | 11,909,889 | 12,720,491 | 12,038,411 | 13,413,354 |
| Plant Maintenance and Operations | 183,791 | 253,314 | 256,269 | 272,000 | 194,000 |
| Security and Monitoring Services | - | 24,232 | 18,098 | 21,000 | 21,000 |
| Debt Service | 775,000 | 795,000 | 810,000 | 830,000 | - |
| Total Expenditures | 10,590,386 | 12,982,435 | 13,804,858 | 13,161,411 | 13,628,354 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 508,839 | (1,343,146) | (1,473,830) | - | 117,413 |
| Net Changes in Fund Balances | 508,839 | (1,343,146) | (1,473,830) | - | 117,413 |
| Fund Balance, Beginning | 4,481,235 | 4,990,074 | 3,646,928 | 2,173,098 | 2,173,098 |
| Reserve for Designated Fund Balance | - | - | - | - | - |
| Adjustment to Fund Balance | - | - | - | - | - |
| Fund Balance, Ending | \$ 4,990,074 | \$ 3,646,928 | \$ 2,173,098 | \$ 2,173,098 | \$ 2,290,511 |

LAREDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CHILD NUTRITION PROGRAM PPFCO FUND (197)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

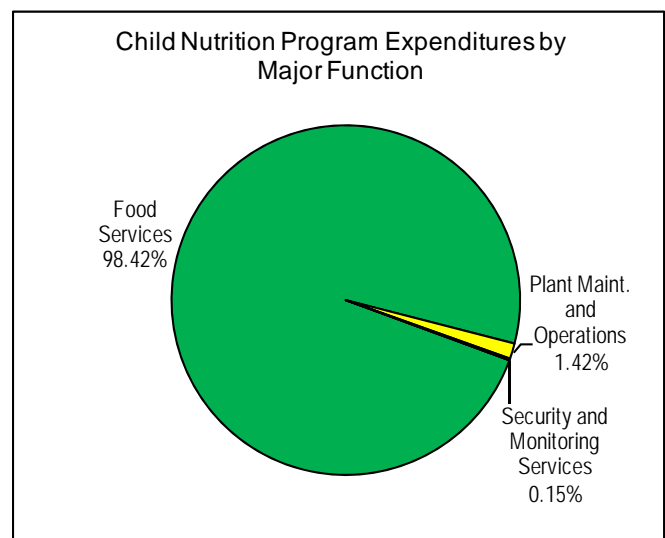
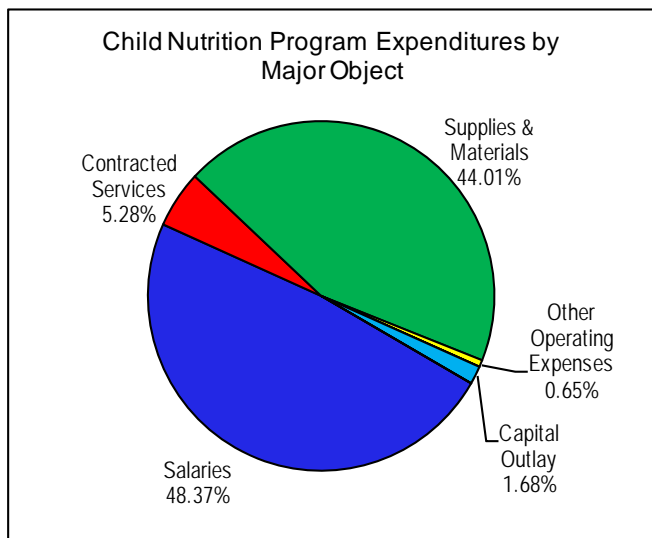
| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 74,401 | \$ 113,298 | \$ 65,685 | \$ 26,000 | \$ 1,000 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 74,401 | 113,298 | 65,685 | 26,000 | 1,000 |
| Expenditures by Function | | | | | |
| Food Services | 832,868 | 1,550,740 | 722,654 | 409,541 | 220,105 |
| Debt Service | - | - | - | - | - |
| Total Expenditures | 832,868 | 1,550,740 | 722,654 | 409,541 | 220,105 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (758,467) | (1,437,442) | (656,969) | (383,541) | (219,105) |
| Net Changes in Fund Balances | (758,467) | (1,437,442) | (656,969) | (383,541) | (219,105) |
| Fund Balance, Beginning | 3,455,524 | 2,697,057 | 1,259,615 | 602,646 | 219,105 |
| Fund Balance, Ending | \$ 2,697,057 | \$ 1,259,615 | \$ 602,646 | \$ 219,105 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT

EXPENDITURES BY FUNCTION AND MAJOR OBJECT - CHILD NUTRITION PROGRAM FUND (101)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| Function | Salaries 6100 | Contracted Services 6200 | Supplies & Materials 6300 | Other Operating Expenses 6400 | Debt Service 6500 | Capital Outlay 6600 | Other Uses 8900 | Function Totals |
|-------------------------------------|------------------|--------------------------------|---------------------------------|--|-------------------------|---------------------------|--------------------|--------------------|
| 35 Food Services | \$ 6,571,352 | \$ 545,762 | \$ 5,978,483 | \$ 88,400 | \$ - | \$ 229,357 | \$ - | \$ 13,413,354 |
| 51 Plant Maintenance and Operations | - | 174,000 | 20,000 | - | - | - | - | 194,000 |
| 52 Security and Monitoring Services | 21,000 | - | - | - | - | - | - | 21,000 |
| 71 Debt Service | - | - | - | - | - | - | - | - |
| Major Object Totals | \$ 6,592,352 | \$ 719,762 | \$ 5,998,483 | \$ 88,400 | \$ - | \$ 229,357 | \$ - | \$ 13,628,354 |



ATHLETICS FUND

This fund accounts for expenditures associated with all sports programs at the middle school and high school levels. The current programs available for our student athletes include: football, volleyball, cross-country, tennis, basketball, soccer, track & field, golf, baseball, softball, and power-lifting. The current funding allotment for a particular sports program is dependent on the number of participants which compete, and the variable cost of their equipment.

Major Revenues: The major source of revenue for the Athletics Fund is the gate receipts. The projected income for 2008-2009 is \$210,000.

Major Expenditures: Most of the expenditures are for other operating expenses and general supplies. The total projected expenditures for 2008-2009 is \$1,410,000.

LAREDO INDEPENDENT SCHOOL DISTRICT

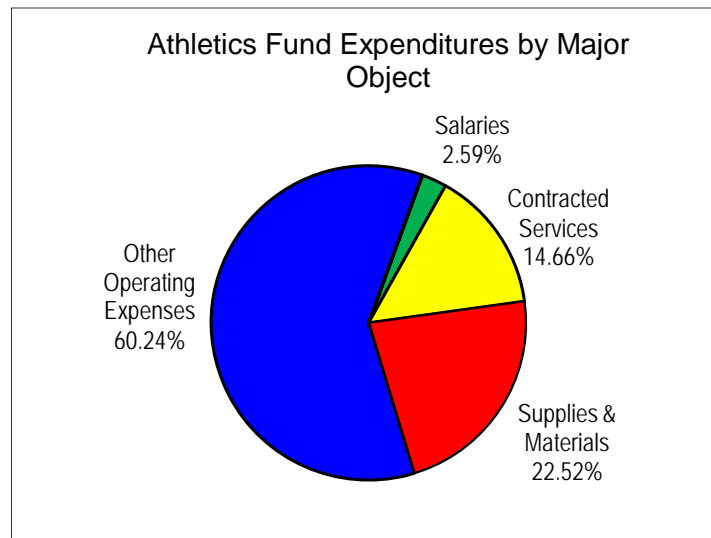
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ATHLETICS FUND (181)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 185,958 | \$ 210,761 | \$ 171,645 | \$ 180,000 | \$ 210,000 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 185,958 | 210,761 | 171,645 | 180,000 | 210,000 |
| Expenditures by Function | | | | | |
| Cocurricular/Extracurricular Activities | 865,958 | 880,053 | 851,503 | 980,000 | 1,410,000 |
| Total Expenditures | 865,958 | 880,053 | 851,503 | 980,000 | 1,410,000 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (680,000) | (669,292) | (679,858) | (800,000) | (1,200,000) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 680,000 | 669,292 | 679,858 | 800,000 | 1,200,000 |
| Total Other Financing Sources (Uses) | 680,000 | 669,292 | 679,858 | 800,000 | 1,200,000 |
| Net Changes in Fund Balances | - | - | - | - | - |
| Fund Balance, Beginning | - | - | - | - | - |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 EXPENDITURES BY FUNCTION AND MAJOR OBJECT - ATHLETICS FUND (181)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| Function | | Salaries 6100 | Contracted Services 6200 | Supplies & Materials 6300 | Other Operating Expenses 6400 | Debt Service 6500 | Capital Outlay 6600 | Other Uses 6800 | Function Totals |
|---------------------|---|------------------|--------------------------------|---------------------------------|--|-------------------------|---------------------------|--------------------|--------------------|
| 36 | Cocurricular/Extracurricular Activities | \$ 36,500 | \$ 206,646 | \$ 317,465 | \$ 849,389 | \$ - | \$ - | \$ - | \$ 1,410,000 |
| Major Object Totals | | \$ 36,500 | \$ 206,646 | \$ 317,465 | \$ 849,389 | \$ - | \$ - | \$ - | \$ 1,410,000 |



2006 PPFCO

The 2006 Public Property Financial Corporation Obligation (PPFCO) fund accounts for a loan of \$6,000,000 issued on July 13, 2006. Proceeds from the sale of the obligations will be used for the:

- Purchase of band and orchestra instruments,
- Purchase of computer and electronic equipment,
- Purchase of school vehicles and trucks, and
- Payment of the issuance costs of the obligations.

LAREDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - 2006 PPFCO FUND (196)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ - | \$ 850 | \$ 232,662 | \$ 79,851 | \$ 22,000 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | - | 850 | 232,662 | 79,851 | 22,000 |
| Expenditures by Function | | | | | |
| Instruction | - | 173,475 | 1,666,831 | 905,533 | 722,959 |
| Instructional Resources and Media Services | - | - | 234,869 | - | 2,620 |
| School Leadership | - | - | 97,306 | - | - |
| Guidance, Counseling, and Evaluation Services | - | - | 29,518 | - | - |
| Social Work Services | - | - | - | - | 4,950 |
| Health Services | - | - | 7,648 | - | 25,212 |
| Student (Pupil) Transportation | - | - | 593,178 | - | 6,822 |
| Cocurricular/Extracurricular Activities | - | - | 392,635 | - | 16,270 |
| General Administration | - | - | - | - | 241,888 |
| Plant Maintenance and Operations | - | - | 263,941 | 118,218 | 27,051 |
| Security and Monitoring Services | - | - | 329,472 | - | 374,228 |
| Debt Service | - | 138,032 | (14,261) | - | - |
| Total Expenditures | - | 311,507 | 3,601,137 | 1,023,751 | 1,422,000 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | - | (310,657) | (3,368,475) | (943,900) | (1,400,000) |
| Other Financing Sources (Uses) | | | | | |
| Loan Proceeds | - | 6,000,000 | - | - | - |
| Premium | - | 23,032 | - | - | - |
| Total Other Financing Sources (Uses) | - | 6,023,032 | - | - | - |
| Net Changes in Fund Balances | - | 5,712,375 | (3,368,475) | (943,900) | (1,400,000) |
| Fund Balance, Beginning | - | - | 5,712,375 | 2,343,900 | 1,400,000 |
| Fund Balance, Ending | \$ - | \$ 5,712,375 | \$ 2,343,900 | \$ 1,400,000 | \$ - |

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DEBT SERVICE FUND

The Debt Service Fund is a governmental fund type, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness, including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

DEBT MANAGEMENT POLICIES

Laredo Independent School District has managed its debt by maintaining a conservative approach to financing and refunding of debt instruments. All previous bonds have been financed and savings in interest have realized. The District via policy has maintained a debt service fund balance equal to 2% of the average principal and interest. The District is expected to increase this fund balance to one year's debt service payment within the next five years.

Type of Debt

- General Obligation Bonds (GO's): GO'S are used only to fund capital assets of the general government and are not to be used to fund operating needs of the District. The full faith and credit of the District as well as the ad valorem tax authority of the District back these bonds. General obligation bonds must be authorized by a vote of the citizens of the Laredo Independent School District.
- Public Property Finance Contractual Obligation (PPFCO): Contractual obligations are issued to finance the capital requirements of the district. Contractual obligations are issued at parity with general obligation bonds, but carry a secondary revenue stream pledge. This debt can be issued without a vote of the citizens.
- Qualified Zone Academy Bond (QZAB): The QZAB is for the purpose of paying all or a portion of the District's costs incurred in connection with the repair, rehabilitation, renovation, and replacement of school facilities at the Qualified Zone Academies, which are Martin, Nixon, and Cigarroa High Schools.

Method of Sale

The District uses a combination of competitive bidding process and a negotiation process in the sale of bonds. The notice of sale is carefully constructed to ensure the best possible value for the District, considering the existing market conditions and other prevailing factors. Parameters to be examined include:

- Limits between lowest and highest coupons
- Coupon requirements relative to the yield curve
- Method of underwriter compensation, discount or premium coupons
- Use of bond insurance
- Deep discount bonds
- Variable rate bonds
- Call provisions

Currently, the District has approximately \$247,842,363 million in debt of which \$29,640,000 is mid term debt in the form of public property finance contractual obligations (PPFCO) and qualified zone academy bonds (QZAB).

The district has increased its debt to improve the fact that it is the oldest school system in the State of Texas. We have buildings that are over 75 years old and offices that are over 100 years old; however, once the replacement schools are completed, LISD will have modern, state-of-the-art facilities.

Federal Requirements

The District complies with arbitrage rebate and other federal requirements.

Bond Ratings

Bond ratings directly affect the cost of debt. The District's fiscal policies call for the maintenance of high bond ratings in order to minimize its cost of debt. Laredo ISD's bonds currently have the following ratings:

| | | | |
|--------------------------|---------|-------------------|-------|
| | Moody's | Standard & Poor's | Fitch |
| General Obligation Bonds | A3 | A | A |

LEGAL DEBT MARGIN

Debt margin, sometimes referred to as borrowing power, is the difference between the amount of debt limit calculated as prescribed by law and the net amount of outstanding indebtedness subject to limitation. The computation of the District's legal debt margin, as established by State Statutes, as of August 31, 2008, is as follows:

| | | |
|--|------------------|----------------------|
| Assessed Valuation of 2008 Tax Roll | | \$2,917,619,285 |
| Debt Limit - 10 Percent of Assessed Valuation [1] | | 291,761,929 |
| Less: | | |
| General Obligation Bonds Outstanding at Aug 31, 2008 | \$228,215,540 | |
| Amount Available in Debt Service Fund Bal. at Aug 31, 2008 | <u>4,112,671</u> | |
| Applicable Debt | | <u>(224,102,869)</u> |
| Legal Debt Margin at August 31, 2008 | | <u>\$67,659,060</u> |

Note:

[1] This percentage is in accordance with the recommendation of the Texas Education Agency as stated in the Texas Education Code, Bulletin 721, Sec. 20.04.

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES

| <u>Taxing Jurisdiction</u> | <u>Gross Debt</u> | <u>Percent Applicable</u> | <u>Overlapping Funded Debt</u> |
|------------------------------------|-------------------|---------------------------|--------------------------------|
| City of Laredo | \$248,010,000 | 26.80% | \$ 44,964,213 |
| County of Webb | \$ 71,393,207 | 18.73% | 29,985,147 |
| Laredo Community College | \$ 75,457,943 | 26.80% | <u>17,189,319</u> |
| Total | | | <u><u>92,138,679</u></u> |
| Laredo Independent School District | \$218,202,363 | 100.00% | <u>218,202,363</u> |
| Total Direct and Overlapping Debt | | | <u><u>\$ 310,341,042</u></u> |

ANALYSIS OF DEBT SERVICE INTEREST & SINKING FUND BALANCE

| | 2007 - 2008 Actual Payments | Suggested Fund Balance 20% | Minimum Suggested Fund Balance 15% |
|---|-----------------------------------|----------------------------------|---|
| Interest & Sinking: | | | |
| FY 07-08 Debt Service Requirement of Bonded Debt: | \$ 19,088,390 | \$ 3,817,678 | \$ 2,863,259 |
| Maintenance & Operations: | | | |
| FY 07-08 Debt Service Requirement of PFC Bonded Debt: | 4,710,483 | 942,097 | 706,572 |
| FY 07-08 Debt Service Requirement of PPFCO's: | <u>2,189,069</u> | <u>437,814</u> | <u>328,360</u> |
| Total Maintenance & Operations | <u>6,899,552</u> | <u>1,379,910</u> | <u>1,034,933</u> |
| Grand Total | <u>\$ 25,987,942</u> | <u>\$ 5,197,588</u> | <u>\$ 3,898,191</u> |

The budgeted Interest & Sinking fund balance for 2007-2008 is \$4,616,680.

LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUNDS (500s)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | 511 Debt Service Fund | 512 PFC Fund | TOTAL Debt Service Funds |
|---|-----------------------------|-----------------|--------------------------------|
| Revenues | | | |
| Local Sources | \$ 5,607,590 | \$ 56,000 | \$ 5,663,590 |
| State Sources | 13,925,809 | 3,493,188 | 17,418,997 |
| Federal Sources | - | - | - |
| Total Revenues | 19,533,399 | 3,549,188 | 23,082,587 |
| Expenditures by Function | | | |
| Debt Service | 21,285,869 | 4,727,983 | 26,013,852 |
| Total Expenditures | 21,285,869 | 4,727,983 | 26,013,852 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (1,752,470) | (1,178,795) | (2,931,265) |
| Other Financing Sources (Uses) | | | |
| Transfers in | 4,088,529 | 1,178,795 | 5,267,324 |
| Total Other Financing Sources (Uses) | 4,088,529 | 1,178,795 | 5,267,324 |
| Net Changes in Fund Balances | 2,336,059 | - | 2,336,059 |
| Fund Balance, Beginning | 15,169,411 | 447,434 | 15,616,845 |
| Fund Balance, Ending | \$ 17,505,470 | \$ 447,434 | \$ 17,952,904 |

LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 3,811,464 | \$ 3,741,386 | \$ 5,661,947 | \$ 5,470,675 | \$ 5,663,590 |
| State Sources | 14,673,848 | 14,520,582 | 16,890,612 | 16,321,496 | 17,418,997 |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 18,485,312 | 18,261,968 | 22,552,559 | 21,792,171 | 23,082,587 |
| Expenditures by Function | | | | | |
| Debt Service | 23,163,611 | 19,746,858 | 23,417,476 | 25,154,436 | 26,013,852 |
| Total Expenditures | 23,163,611 | 19,746,858 | 23,417,476 | 25,154,436 | 26,013,852 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (4,678,299) | (1,484,890) | (864,917) | (3,362,265) | (2,931,265) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 3,576,005 | 3,726,430 | 3,906,943 | 4,267,929 | 5,267,324 |
| Proceeds on Refunding Bonds | 54,144,784 | - | - | - | - |
| Premium on Issuance of Bonds | 3,769,839 | - | - | - | - |
| Redemption of Refunded Bonds | (54,145,000) | - | - | - | - |
| Total Other Financing Sources (Uses) | 7,345,628 | 3,726,430 | 3,906,943 | 4,267,929 | 5,267,324 |
| Net Changes in Fund Balances | 2,667,329 | 2,241,540 | 3,042,026 | 905,664 | 2,336,059 |
| Fund Balance, Beginning | 6,760,286 | 9,427,615 | 11,669,155 | 14,711,181 | 15,616,845 |
| Fund Balance, Ending | \$ 9,427,615 | \$ 11,669,155 | \$ 14,711,181 | \$ 15,616,845 | \$ 17,952,904 |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUND (511)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 3,369,738 | \$ 3,667,729 | \$ 5,553,861 | \$ 5,440,657 | \$ 5,607,590 |
| State Sources | 10,793,481 | 10,766,222 | 13,196,130 | 12,775,352 | 13,925,809 |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 14,163,219 | 14,433,951 | 18,749,991 | 18,216,009 | 19,533,399 |
| Expenditures by Function | | | | | |
| Debt Service | 18,426,257 | 15,020,717 | 18,685,443 | 20,428,554 | 21,285,869 |
| Total Expenditures | 18,426,257 | 15,020,717 | 18,685,443 | 20,428,554 | 21,285,869 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (4,263,038) | (586,766) | 64,548 | (2,212,545) | (1,752,470) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 2,770,651 | 2,769,657 | 2,874,757 | 3,222,238 | 4,088,529 |
| Proceeds on Refunding Bonds | 54,144,784 | - | - | - | - |
| Premium on Issuance of Bonds | 3,769,839 | - | - | - | - |
| Redemption of Refunded Bonds | (54,145,000) | - | - | - | - |
| Total Other Financing Sources (Uses) | 6,540,274 | 2,769,657 | 2,874,757 | 3,222,238 | 4,088,529 |
| Net Changes in Fund Balances | 2,277,236 | 2,182,891 | 2,939,305 | 1,009,693 | 2,336,059 |
| Fund Balance, Beginning | 6,760,286 | 9,037,522 | 11,220,413 | 14,159,718 | 15,169,411 |
| Fund Balance, Ending | \$ 9,037,522 | \$ 11,220,413 | \$ 14,159,718 | \$ 15,169,411 | \$ 17,505,470 |
| Fund Balance Recap | | | | | |
| Reserve for QZAB Payments | \$ 4,905,341 | \$ 6,617,424 | \$ 8,862,332 | \$ 11,056,740 | \$ 12,468,809 |
| Reserve for Debt Service | 4,132,181 | 4,602,989 | 5,297,386 | 4,112,671 | 5,036,661 |
| Total Fund Balance | \$ 9,037,522 | \$ 11,220,413 | \$ 14,159,718 | \$ 15,169,411 | \$ 17,505,470 |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES - DEBT SERVICE FUND (511)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|----------------------|----------------------|----------------------|------------------------|-----------------------|
| Local Sources | | | | | |
| Current Year Taxes | \$ 2,428,598 | \$ 2,846,770 | \$ 4,165,726 | \$ 4,552,447 | \$ 4,802,590 |
| Delinquent Levy | 98,634 | 101,946 | 111,922 | 114,391 | 85,000 |
| P & I Current Year | 38,715 | 44,582 | 61,881 | 71,163 | 40,000 |
| Delinquent Penalty | 52,788 | 48,451 | 52,301 | 48,174 | 41,000 |
| Interest on Checking Account | 92,748 | 245,496 | 415,903 | 243,859 | 250,000 |
| Interest on Investment | 558,759 | 17,758 | 310,048 | - | - |
| Interest on Checking QZAB 1 Sinking | 3,900 | 43,675 | 16,602 | 13,831 | 15,000 |
| Interest on Checking QZAB 2 Sinking | 2,871 | 33,365 | 27,199 | 23,744 | 18,000 |
| Interest on Investment QZAB 1 Sinking | 40,678 | 9,955 | 544 | - | - |
| Interest on Investment QZAB 2 Sinking | 34,033 | 20,979 | 1,802 | - | - |
| Interest on Investment Pool | 12,010 | 126,033 | 79,242 | 104,283 | 85,000 |
| Interest on Inv Pool QZAB 1 Sinking | 3,721 | 61,329 | 177,404 | 162,829 | 165,000 |
| Interest on Inv Pool QZAB 2 Sinking | 1,141 | 44,599 | 127,058 | 78,027 | 78,000 |
| Interest on Inv Pool QZAB 3 Sinking | - | - | 6,229 | 27,909 | 28,000 |
| Miscellaneous Local Sources | 1,142 | 22,792 | - | - | - |
| Total Local Sources | 3,369,738 | 3,667,729 | 5,553,861 | 5,440,657 | 5,607,590 |
| State Sources | | | | | |
| State Aid - EDA | 2,343,336 | 2,514,527 | 1,890,211 | 1,935,821 | 3,496,290 |
| State Aid - IFA | 8,450,145 | 8,251,695 | 11,305,919 | 10,839,531 | 10,429,519 |
| Total State Sources | 10,793,481 | 10,766,222 | 13,196,130 | 12,775,352 | 13,925,809 |
| Total Revenues | 14,163,219 | 14,433,951 | 18,749,991 | 18,216,009 | 19,533,399 |
| Other Financing Sources: | | | | | |
| Other Financing | 54,144,784 | - | - | - | - |
| Transfer In - Operating | 2,770,652 | 2,769,657 | 2,874,757 | 3,222,238 | 4,088,529 |
| Premium of Issuance of Bonds | 3,769,838 | - | - | - | - |
| Redemption of Refunded Bonds | (54,145,000) | - | - | - | - |
| Total Other Resources | 6,540,274 | 2,769,657 | 2,874,757 | 3,222,238 | 4,088,529 |
| Total Revenues & Other Financing Sources | \$ 20,703,493 | \$ 17,203,608 | \$ 21,624,748 | \$ 21,438,247 | \$ 23,621,928 |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PFC (512)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 441,726 | \$ 73,657 | \$ 108,086 | \$ 30,018 | \$ 56,000 |
| State Sources | 3,880,367 | 3,754,360 | 3,694,482 | 3,546,144 | 3,493,188 |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 4,322,093 | 3,828,017 | 3,802,568 | 3,576,162 | 3,549,188 |
| Expenditures by Function | | | | | |
| Debt Service | 4,737,354 | 4,726,141 | 4,732,033 | 4,725,882 | 4,727,983 |
| Total Expenditures | 4,737,354 | 4,726,141 | 4,732,033 | 4,725,882 | 4,727,983 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (415,261) | (898,124) | (929,465) | (1,149,720) | (1,178,795) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 805,354 | 956,773 | 1,032,186 | 1,045,691 | 1,178,795 |
| Total Other Financing Sources (Uses) | 805,354 | 956,773 | 1,032,186 | 1,045,691 | 1,178,795 |
| Net Changes in Fund Balances | 390,093 | 58,649 | 102,721 | (104,030) | - |
| Fund Balance, Beginning | - | 390,093 | 448,742 | 551,463 | 447,434 |
| Fund Balance, Ending | \$ 390,093 | \$ 448,742 | \$ 551,463 | \$ 447,434 | \$ 447,434 |

LAREDO INDEPENDENT SCHOOL DISTRICT
FY 2009 DEBT SERVICE REQUIREMENTS
BY ISSUE

| | ORIGINAL ISSUE | OUTSTANDING 09/01/08 | FY 2009 PRINCIPAL | FY 2009 INTEREST | FY 2009 TOTAL P/I |
|-------------------|-------------------|-------------------------|----------------------|---------------------|----------------------|
| Bonded Debt: | | | | | |
| Series 1999 | \$ 72,000,000 | \$ 2,290,000 | \$ 2,290,000 | \$ 154,575 | \$ 2,444,575 |
| Series 2001 | 98,599,909 | 53,379,910 | 2,815,000 | 2,480,823 | 5,295,823 |
| Series 2005 | 54,144,784 | 53,434,784 | 215,000 | 2,486,363 | 2,701,363 |
| Series 2005 | 59,855,846 | 55,267,669 | 3,273,982 | 1,295,518 | 4,569,500 |
| Series 2006 | 56,950,000 | 53,830,000 | 1,605,000 | 2,463,149 | 4,068,149 |
| Total Bonded Debt | | 218,202,363 | 10,198,982 | 8,880,427 | 19,079,409 |
| PPFCO: | | | | | |
| PPFCO Series 2006 | 6,000,000 | 5,640,000 | 1,785,000 | 239,700 | 2,024,700 |
| Total PPFCO | | 5,640,000 | 1,785,000 | 239,700 | 2,024,700 |
| QZAB: | | | | | |
| QZAB Bonds #1 | 8,000,000 | 8,000,000 | - | 88,000 | 88,000 |
| QZAB Bonds #2 | 8,000,000 | 8,000,000 | - | 87,760 | 87,760 |
| QZAB Bonds #3 | 8,000,000 | 8,000,000 | - | - | - |
| Total QZAB | | 24,000,000 | - | 175,760 | 175,760 |
| TOTAL | | \$ 247,842,363 | \$ 11,983,982 | \$ 9,295,887 | \$ 21,279,869 |

LAREDO INDEPENDENT SCHOOL DISTRICT
DEBT AMORTIZATION SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2009

| Fiscal Year August 31, | Series 1999 | | Series 2001 | | Series 2005 | | Series 2005 | |
|---------------------------|--------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2009 | \$ 2,290,000 | \$ 154,575 | \$ 2,815,000 | \$ 2,480,823 | \$ 215,000 | \$ 2,486,363 | \$ 3,273,982 | \$ 1,295,518 |
| 2010 | - | - | 5,365,000 | 2,368,223 | 225,000 | 2,479,375 | 3,139,518 | 1,424,982 |
| 2011 | - | - | 5,585,000 | 2,127,603 | 230,000 | 2,471,500 | 2,994,652 | 1,574,848 |
| 2012 | - | - | 1,680,000 | 1,873,753 | 3,024,784 | 3,818,666 | 2,854,517 | 1,714,983 |
| 2013 | - | - | 1,750,000 | 1,796,878 | 4,370,000 | 2,463,450 | 2,715,585 | 1,853,915 |
| 2014 | - | - | 1,835,000 | 1,712,419 | 4,575,000 | 2,244,950 | 2,574,622 | 1,994,878 |
| 2015 | - | - | 1,925,000 | 1,613,788 | 4,790,000 | 2,016,200 | 2,441,406 | 2,128,094 |
| 2016 | - | - | 1,815,573 | 4,504,746 | 2,245,000 | 1,776,700 | 2,270,965 | 2,298,535 |
| 2017 | - | - | 1,778,573 | 4,538,640 | 2,355,000 | 1,664,450 | 2,143,388 | 2,426,112 |
| 2018 | - | - | 1,750,764 | 4,565,655 | 2,445,000 | 1,570,250 | 2,019,082 | 2,550,418 |
| 2019 | - | - | 1,050,000 | 1,357,938 | 6,470,000 | 1,448,000 | 1,906,019 | 2,663,481 |
| 2020 | - | - | 3,830,000 | 1,301,500 | 4,065,000 | 1,124,500 | 1,804,687 | 2,764,813 |
| 2021 | - | - | 4,000,000 | 1,110,000 | 4,265,000 | 921,250 | 1,704,746 | 2,864,754 |
| 2022 | - | - | 4,220,000 | 910,000 | 4,480,000 | 708,000 | 1,611,461 | 2,958,039 |
| 2023 | - | - | 4,435,000 | 699,000 | 4,715,000 | 484,000 | 1,525,394 | 3,039,106 |
| 2024 | - | - | 4,655,000 | 477,250 | 4,965,000 | 248,250 | 1,442,596 | 3,121,904 |
| 2025 | - | - | 4,890,000 | 244,500 | - | - | 1,365,331 | 3,204,169 |
| 2026 | - | - | - | - | - | - | 1,289,718 | 3,279,782 |
| 2027 | - | - | - | - | - | - | 3,755,000 | 809,500 |
| 2028 | - | - | - | - | - | - | 3,945,000 | 621,750 |
| 2029 | - | - | - | - | - | - | 4,140,000 | 424,500 |
| 2030 | - | - | - | - | - | - | 4,350,000 | 217,500 |
| | \$ 2,290,000 | \$ 154,575 | \$ 53,379,910 | \$ 33,682,711 | \$ 53,434,784 | \$ 27,925,903 | \$ 55,267,669 | \$ 45,231,581 |

| Fiscal Year August 31, | PPFCO Series 2006 | | QZAB Bonds #1 | | QZAB Bonds #2 | |
|---------------------------|-------------------|------------|---------------|------------|---------------|------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2009 | \$ 1,785,000 | \$ 239,700 | \$ - | \$ 88,000 | \$ - | \$ 87,760 |
| 2010 | 1,880,000 | 163,838 | - | 88,000 | - | 87,760 |
| 2011 | 1,975,000 | 83,938 | - | 88,000 | - | 87,760 |
| 2012 | - | - | 8,000,000 | 88,000 | - | 87,760 |
| 2013 | - | - | - | - | 8,000,000 | 87,760 |
| 2014 | - | - | - | - | - | - |
| 2015 | - | - | - | - | - | - |
| 2016 | - | - | - | - | - | - |
| 2017 | - | - | - | - | - | - |
| 2018 | - | - | - | - | - | - |
| 2019 | - | - | - | - | - | - |
| 2020 | - | - | - | - | - | - |
| 2021 | - | - | - | - | - | - |
| 2022 | - | - | - | - | - | - |
| 2023 | - | - | - | - | - | - |
| 2024 | - | - | - | - | - | - |
| 2025 | - | - | - | - | - | - |
| 2026 | - | - | - | - | - | - |
| 2027 | - | - | - | - | - | - |
| 2028 | - | - | - | - | - | - |
| 2029 | - | - | - | - | - | - |
| 2030 | - | - | - | - | - | - |
| | \$ 5,640,000 | \$ 487,475 | \$ 8,000,000 | \$ 352,000 | \$ 8,000,000 | \$ 438,800 |

| Fiscal Year August 31, | Total Debt Service Requirements | | |
|---------------------------|---------------------------------|----------------|----------------|
| | Principal | Interest | Total |
| 2009 | \$ 11,983,982 | \$ 9,295,887 | \$ 21,279,869 |
| 2010 | 12,284,518 | 9,007,113 | 21,291,631 |
| 2011 | 12,529,652 | 8,757,397 | 21,287,049 |
| 2012 | 17,379,301 | 9,832,748 | 27,212,049 |
| 2013 | 18,730,585 | 8,374,239 | 27,104,824 |
| 2014 | 10,959,622 | 8,043,946 | 19,003,568 |
| 2015 | 11,216,406 | 7,765,843 | 18,982,249 |
| 2016 | 8,496,538 | 10,484,742 | 18,981,280 |
| 2017 | 8,551,961 | 10,425,713 | 18,977,674 |
| 2018 | 8,579,846 | 10,388,990 | 18,968,836 |
| 2019 | 11,891,019 | 7,072,756 | 18,963,775 |
| 2020 | 12,269,687 | 6,689,388 | 18,959,075 |
| 2021 | 20,669,746 | 6,266,079 | 26,935,825 |
| 2022 | 13,131,461 | 5,824,614 | 18,956,075 |
| 2023 | 13,625,394 | 5,343,781 | 18,969,175 |
| 2024 | 14,142,596 | 4,836,329 | 18,978,925 |
| 2025 | 9,475,331 | 4,298,994 | 13,774,325 |
| 2026 | 4,654,718 | 3,985,207 | 8,639,925 |
| 2027 | 7,270,000 | 1,363,500 | 8,633,500 |
| 2028 | 7,635,000 | 1,000,000 | 8,635,000 |
| 2029 | 8,015,000 | 618,250 | 8,633,250 |
| 2030 | 4,350,000 | 217,500 | 4,567,500 |
| | \$ 247,842,363 | \$ 139,893,015 | \$ 387,735,378 |

2008-2009 Annual Budget

LAREDO INDEPENDENT SCHOOL DISTRICT
PUBLIC FACILITIES CORPORATION - OUTSTANDING DEBT SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2009

| Fiscal Year August 31, | Series A | | Series B | | Series C | | Series D | |
|---------------------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2009 | \$ 795,000 | \$ 1,279,600 | \$ 175,000 | \$ 258,390 | \$ 620,000 | \$ 1,024,900 | \$ 55,000 | \$ 97,248 |
| 2010 | 820,000 | 1,255,750 | 180,000 | 253,140 | 640,000 | 1,006,300 | 55,000 | 95,543 |
| 2011 | 855,000 | 1,222,950 | 185,000 | 247,380 | 665,000 | 980,700 | 60,000 | 93,728 |
| 2012 | 890,000 | 1,188,750 | 190,000 | 241,090 | 690,000 | 954,100 | 60,000 | 91,688 |
| 2013 | 925,000 | 1,153,150 | 200,000 | 234,250 | 715,000 | 926,500 | 65,000 | 88,688 |
| 2014 | 960,000 | 1,116,150 | 205,000 | 226,750 | 755,000 | 890,750 | 65,000 | 85,438 |
| 2015 | 1,000,000 | 1,077,750 | 215,000 | 218,755 | 790,000 | 853,000 | 70,000 | 82,188 |
| 2016 | 1,050,000 | 1,027,750 | 220,000 | 210,155 | 830,000 | 813,500 | 75,000 | 78,688 |
| 2017 | 1,100,000 | 975,250 | 230,000 | 201,025 | 870,000 | 772,000 | 80,000 | 74,938 |
| 2018 | 1,155,000 | 920,250 | 240,000 | 191,250 | 915,000 | 728,500 | 80,000 | 70,938 |
| 2019 | 1,215,000 | 862,500 | 255,000 | 179,250 | 960,000 | 682,750 | 85,000 | 66,738 |
| 2020 | 1,275,000 | 801,750 | 265,000 | 166,500 | 1,010,000 | 634,750 | 90,000 | 62,275 |
| 2021 | 1,340,000 | 738,000 | 280,000 | 153,250 | 1,060,000 | 584,250 | 95,000 | 57,550 |
| 2022 | 1,405,000 | 671,000 | 290,000 | 139,250 | 1,115,000 | 531,250 | 100,000 | 52,563 |
| 2023 | 1,475,000 | 600,750 | 305,000 | 124,750 | 1,170,000 | 475,500 | 105,000 | 47,313 |
| 2024 | 1,550,000 | 527,000 | 320,000 | 109,500 | 1,225,000 | 417,000 | 110,000 | 41,800 |
| 2025 | 1,625,000 | 449,500 | 340,000 | 93,500 | 1,290,000 | 355,750 | 115,000 | 35,750 |
| 2026 | 1,710,000 | 368,250 | 355,000 | 76,500 | 1,350,000 | 291,250 | 125,000 | 29,425 |
| 2027 | 1,795,000 | 282,750 | 375,000 | 58,750 | 1,420,000 | 223,750 | 130,000 | 22,550 |
| 2028 | 1,885,000 | 193,000 | 390,000 | 40,000 | 1,490,000 | 152,750 | 135,000 | 15,400 |
| 2029 | 1,975,000 | 98,750 | 410,000 | 20,500 | 1,565,000 | 78,250 | 145,000 | 7,975 |
| TOTAL | \$ 26,800,000 | \$ 16,810,600 | \$ 5,625,000 | \$ 3,443,935 | \$ 21,145,000 | \$ 13,377,500 | \$ 1,900,000 | \$ 1,298,418 |

| Series E | | Series F | | Total PFC Bonded Debt Requirements | | |
|--------------|------------|--------------|--------------|------------------------------------|---------------|---------------|
| Principal | Interest | Principal | Interest | Principal | Interest | Total |
| \$ 30,000 | \$ 52,750 | \$ 125,000 | \$ 195,095 | \$ 1,800,000 | \$ 2,907,983 | \$ 4,707,983 |
| 35,000 | 51,820 | 130,000 | 191,345 | 1,860,000 | 2,853,898 | 4,713,898 |
| 35,000 | 50,665 | 135,000 | 187,315 | 1,935,000 | 2,782,738 | 4,717,738 |
| 35,000 | 49,475 | 140,000 | 182,928 | 2,005,000 | 2,708,030 | 4,713,030 |
| 35,000 | 47,638 | 145,000 | 178,168 | 2,085,000 | 2,628,393 | 4,713,393 |
| 40,000 | 45,800 | 145,000 | 173,020 | 2,170,000 | 2,537,908 | 4,707,908 |
| 40,000 | 43,700 | 155,000 | 167,655 | 2,270,000 | 2,443,048 | 4,713,048 |
| 40,000 | 41,600 | 160,000 | 161,765 | 2,375,000 | 2,333,458 | 4,708,458 |
| 45,000 | 39,500 | 165,000 | 155,525 | 2,490,000 | 2,218,238 | 4,708,238 |
| 45,000 | 37,250 | 170,000 | 148,925 | 2,605,000 | 2,097,113 | 4,702,113 |
| 50,000 | 35,000 | 180,000 | 140,425 | 2,745,000 | 1,966,663 | 4,711,663 |
| 50,000 | 32,500 | 190,000 | 131,425 | 2,880,000 | 1,829,200 | 4,709,200 |
| 55,000 | 30,000 | 200,000 | 121,925 | 3,030,000 | 1,684,975 | 4,714,975 |
| 55,000 | 27,250 | 210,000 | 111,925 | 3,175,000 | 1,533,238 | 4,708,238 |
| 60,000 | 24,500 | 220,000 | 100,375 | 3,335,000 | 1,373,188 | 4,708,188 |
| 65,000 | 21,500 | 230,000 | 88,275 | 3,500,000 | 1,205,075 | 4,705,075 |
| 65,000 | 18,250 | 245,000 | 75,625 | 3,680,000 | 1,028,375 | 4,708,375 |
| 70,000 | 15,000 | 260,000 | 62,150 | 3,870,000 | 842,575 | 4,712,575 |
| 75,000 | 11,500 | 275,000 | 47,850 | 4,070,000 | 647,150 | 4,717,150 |
| 75,000 | 7,750 | 290,000 | 32,725 | 4,265,000 | 441,625 | 4,706,625 |
| 80,000 | 4,000 | 305,000 | 16,775 | 4,480,000 | 226,250 | 4,706,250 |
| \$ 1,080,000 | \$ 687,448 | \$ 4,075,000 | \$ 2,671,215 | \$ 60,625,000 | \$ 38,289,115 | \$ 98,914,115 |

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue Funds, unused balances are recorded as deferred revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds and uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting.

204 ESEA, Title IV, Part A - Safe and Drug-Free Schools and Communities Act

This fund classification is to be used to account, on a project basis, for funds granted as a result of the Improving Americas School Act of 1994. These funds are to be used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs.

211 ESEA, Title I, Part A - Improving Basic Program

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

212 ESEA, Title I, Part C - Education of Migratory Children

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

224 IDEA - Part B, Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities.

225 IDEA - Part B, Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

226 IDEA - Part B, Discretionary

This fund classification is to be used to account, on a project basis, for funds used to support an Education Service Center (ESC) special education component and also:

- Targeted support to LEA's
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs

227 IDEA - Part B, Formula (Deaf)

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities.

228 IDEA - Part B, Preschool (Deaf)

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

242 Summer Feeding Program, Department of Human Services (DHS)

This fund classification is to be used to account, on a project basis, for funds received from the Department of Human Services that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund (101), a Special Revenue Fund (240) or an Enterprise Fund (701).

243 Technical Preparation

This fund classification is to be used to account, on a project basis, for funds granted to provide a combined secondary and postsecondary program (grade 9 through high school and two years of postsecondary) of technical skills in the areas of: Engineering, Science, Mechanical, Agriculture, Health, and Business.

244 Vocational Education - Basic Grant

This fund classification is to be used to account, on a project basis, for funds granted to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas.

253 IDEA, Part C, Early Intervention (Deaf)

This fund classification is to be used to account on a project basis, for funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, ages birth through two years of age. The program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher.

255 ESEA, Title II, Part A: Teacher and Principal Training and Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

261 Texas Reading First Initiative Grant

This fund classification is to be used to account, on a project basis, for funds granted to establish reading programs for students in kindergarten through grade 3 that are based on scientifically based reading research, to ensure that every student can read at grade level or above not later than the end of grade 3.

262 Title II, Enhancing Education Through Technology

This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement.

263 English Language Acquisition and Language Enhancement

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

269 ESEA Title V Innovative Education Program

This fund classification is to be used to account, on a project basis, for funds granted to implement or expand innovative assistance programs to improve student, teacher, and school performance through a variety of local reform and improvement activities.

282 E-Rate

To account for on a project basis for funds awarded by the Schools and Libraries Division of the Federal Government. These monies will allow Districts to provide for infrastructure for networking computers or to access the Internet.

287 Teaching American History

The Teaching American History Grant program is a discretionary grant program funded under Title II-C, Subpart 4 of the Elementary and Secondary Education Act. The goal of the program is to support programs that raise student achievement by improving teachers' knowledge, understanding, and appreciation of American history.

385 Visually Impaired

This fund classification is to be used to account for State Supplemental Visually Impaired funds. This fund is to be used by single school districts, on a project basis, to account for any of these funds received from the ESC or district fiscal agent of a shared services arrangement

394 Life Skills Program

This fund classification is to be used to account, on a project basis, for funds granted to provide pregnant and parenting students the services needed to keep them in school until completion.

401 Optional Extended-Year Program

This fund classification is to be used to account, on a project basis, for funds received for extended-year programs funded under §29.082 TEC.

404 Student Success Initiative

This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAAS reading standard by the end of the third grade.

409 Texas High School Completion and Success

This fund classification is to be used to account, on a project basis, for funds granted to provide intensive summer academic instruction during the summer for high school students in grades 9-12 and/or middle school students in grades 6-8 that have been identified at risk of dropping out of school.

411 Technology Allotment

This fund classification is to be used to account, on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials.

415 Pre-Kindergarten Expansion Grant

This fund classification is to be used to account, on a project basis, for funds granted to implement or expand kindergarten or pre-kindergarten programs not required under TEC 29.153.

428 High School Allotment

Funds generated from the high school allotment must be used for college readiness programs, programs that encourage students to pursue advanced academic opportunities, programs providing academically rigorous course work, programs aligning the curriculum for grades six through 12 with postsecondary curricula and expectations, or other high school completion and success initiatives approved by the commissioner of education.

429 Texas Crime Stoppers Program

Crime Justice Department (CJD) goals are to support programs that protect people from crime, reduce the number of crimes committed, and promote accountability, efficiency, and effectiveness for the criminal justice system. CJD focuses resources on projects that enhance Texas' capacity to prevent crime, provide service and treatment options, enforce laws, train staff and volunteers, and serve crime victims.

435 Regional Day School for the Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis for funds allocated for staff and activities of the Regional Day School Program for the Deaf (RDSPD). These funds are not to be used to pay salaries of teachers with a teaching assignment other than deaf students in the RDSPD. State deaf funds should not be used to pay the salary of teachers of American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

482 Dr. Hochman Grant

This grant is used to purchase supplemental educational materials and supplies.

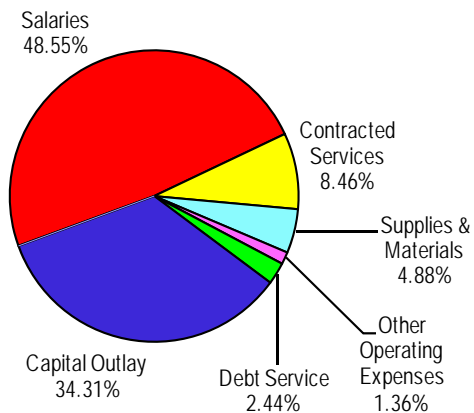
LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 1,271,596 | \$ 2,950,447 | \$ 1,661,897 | \$ 1,039,553 | \$ 373,000 |
| State Sources | 7,281,932 | 8,708,736 | 6,272,283 | 6,219,554 | 7,457,424 |
| Federal Sources | 29,379,946 | 30,677,186 | 33,415,956 | 28,118,114 | 49,839,741 |
| Total Revenues | 37,933,474 | 42,336,369 | 41,350,136 | 35,377,221 | 57,670,165 |
| Expenditures by Function | | | | | |
| Instruction | 32,025,372 | 30,264,930 | 31,185,119 | 26,060,680 | 25,820,683 |
| Instructional Resources and Media Services | 695,176 | 782,228 | 388,892 | 457,279 | 379,509 |
| Curriculum Devpt. and Instructional Staff Devpt. | 3,003,243 | 3,193,466 | 3,844,296 | 3,168,307 | 2,997,066 |
| Instructional Leadership | 1,535,450 | 1,852,821 | 1,613,606 | 1,583,165 | 2,210,886 |
| School Leadership | 75,140 | 87,060 | 56,176 | 121,535 | 8,654 |
| Guidance, Counseling, and Evaluation Services | 1,256,537 | 1,395,338 | 1,535,964 | 1,567,765 | 1,507,042 |
| Social Work Services | 313,958 | 342,420 | 247,179 | 196,538 | 106,720 |
| Health Services | 1,170,825 | 1,230,483 | 1,266,319 | 1,334,157 | 1,360,682 |
| Student (Pupil) Transportation | 132,744 | 646,206 | 29,851 | 12,621 | 18,197 |
| Food Services | 647,574 | 599,849 | 575,879 | 439,762 | 596,045 |
| Cocurricular/Extracurricular Activities | 27,693 | 37,384 | 12,191 | 30,909 | 31,411 |
| General Administration | 49,809 | 281,948 | 28,410 | 129,771 | 1,934,611 |
| Plant Maintenance and Operations | 197,747 | 480,314 | 568,299 | 378,366 | 702,872 |
| Security and Monitoring Services | 43,061 | 145,980 | 4,635 | 4,181 | - |
| Data Processing Services | 653,300 | 288,009 | 378,934 | 283,566 | 243,909 |
| Community Services | 320,488 | 285,116 | 738,176 | 946,062 | 1,050,949 |
| Debt Service | - | - | - | 369,6640 | 1,500,025 |
| Facilities Acquisition and Construction | 380,295 | 2,679,821 | 833,381 | 398,774 | 20,953,339 |
| Intergovernmental Charges | 6,000 | 11,000 | 8,903 | 8,391 | 6,000 |
| Total Expenditures | 42,534,412 | 44,604,373 | 43,316,210 | 40,818,469 | 61,428,600 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (4,600,938) | (2,268,004) | (1,966,074) | (5,441,248) | (3,758,435) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 5,489,934 | 3,741,549 | 3,864,301 | 217,281 | 3,500,000 |
| Transfers out | - | (28,169) | - | - | - |
| Total Other Financing Sources (Uses) | 5,489,934 | 3,713,380 | 3,864,301 | 217,281 | 3,500,000 |
| Net Changes in Fund Balances | 888,996 | 1,445,376 | 1,898,227 | (5,223,967) | (258,435) |
| Fund Balance, Beginning | 2,363,427 | 3,252,423 | 4,697,799 | 6,576,210 | 1,352,243 |
| Adjustment to Fund Balance | - | - | (19,816) | - | - |
| Fund Balance, Ending | \$ 3,252,423 | \$ 4,697,799 | \$ 6,576,210 | \$ 1,352,243 | \$ 1,093,808 |

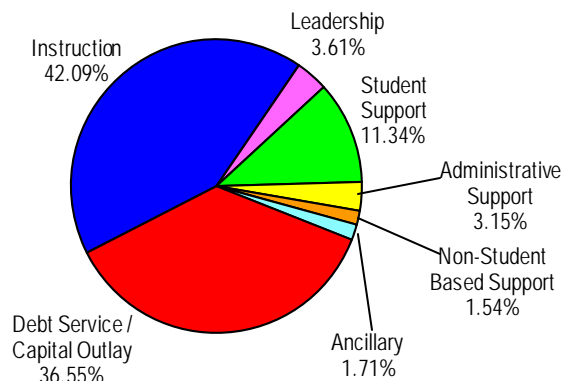
LAREDO INDEPENDENT SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND MAJOR OBJECT - SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | | Salaries 6100 | Contracted Services 6200 | Supplies & Materials 6300 | Other Operating Expenses 6400 | Debt Service 6500 | Capital Outlay 6600 | Other Uses 8900 | Function Totals |
|---------------------|---|------------------|--------------------------------|---------------------------------|--|-------------------------|---------------------------|--------------------|--------------------|
| 11 | Instruction | \$ 21,392,285 | \$ 1,893,321 | \$ 2,415,903 | \$ 84,484 | \$ - | \$ 34,690 | \$ - | \$ 25,820,683 |
| 12 | Instructional Resources and Media Svcs. | 277,865 | - | 99,344 | 1,200 | - | 1,100 | - | 379,509 |
| 13 | Curriculum and Instructional Staff Devpt. | 2,155,658 | 344,117 | 25,500 | 471,791 | - | - | - | 2,997,066 |
| 21 | Instructional Leadership | 1,747,660 | 219,284 | 93,714 | 100,228 | - | 50,000 | - | 2,210,886 |
| 23 | School Leadership | - | - | - | 8,654 | - | - | - | 8,654 |
| 31 | Guidance, Counseling, and Evaluation | 1,338,366 | 583 | 54,883 | 73,210 | - | 40,000 | - | 1,507,042 |
| 32 | Social Work Services | 99,220 | - | - | 7,500 | - | - | - | 106,720 |
| 33 | Health Services | 1,303,745 | 50,000 | 5,437 | 1,500 | - | - | - | 1,360,682 |
| 34 | Student (Pupil) Transportation | 18,197 | - | - | - | - | - | - | 18,197 |
| 35 | Food Services | 244,164 | 55,000 | 292,881 | 4,000 | - | - | - | 596,045 |
| 36 | Cocurricular/Extracurricular Activities | 1,411 | - | - | 30,000 | - | - | - | 31,411 |
| 41 | General Administration | - | 1,934,611 | - | - | - | - | - | 1,934,611 |
| 51 | Plant Maintenance and Operations | - | 695,572 | 7,300 | - | - | - | - | 702,872 |
| 53 | Data Processing Services | 243,909 | - | - | - | - | - | - | 243,909 |
| 61 | Community Services | 998,624 | 3,000 | 5,500 | 43,825 | - | - | - | 1,050,949 |
| 71 | Debt Service | - | - | - | - | 1,500,025 | - | - | 1,500,025 |
| 81 | Facilities Acquisition and Construction | - | - | - | - | - | 20,953,339 | - | 20,953,339 |
| 93 | Intergovernmental Charges | - | - | - | 6,000 | - | - | - | 6,000 |
| Major Object Totals | | \$ 29,821,104 | \$ 5,195,488 | \$ 3,000,462 | \$ 832,392 | \$ 1,500,025 | \$ 21,079,129 | \$ - | \$ 61,428,600 |

Special Revenue Funds Expenditures by
Major Object



Special Revenue Funds Expenditures by
Major Function



LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | 204 Safe Drug-Free Schools and Communities | 211 Title I Improving Basic Program | 212 Title I - Part C Migrant | 224 IDEA - Part B Formula |
|--|---|---|------------------------------------|---------------------------------|
| Revenues | | | | |
| Local Sources | \$ - | \$ - | \$ - | \$ - |
| State Sources | - | - | - | - |
| Federal Sources | 206,121 | 15,513,475 | 450,084 | 4,114,321 |
| Total Revenues | 206,121 | 15,513,475 | 450,084 | 4,114,321 |
| Expenditures by Function | | | | |
| Instruction | - | 9,255,246 | 134,045 | 3,246,456 |
| Instructional Resources and Media Services | - | 345,509 | - | - |
| Curriculum Dev pt. and Instructional Staff Dev pt. | - | 1,101,096 | - | 95,500 |
| Instructional Leadership | - | 416,693 | 75,382 | 371,466 |
| School Leadership | - | 8,654 | - | - |
| Guidance, Counseling, and Evaluation Services | 206,121 | 667,224 | 92,754 | 309,715 |
| Social Work Services | - | - | - | 8,184 |
| Health Services | - | 1,310,682 | - | 50,000 |
| Student (Pupil) Transportation | - | - | - | - |
| Food Services | - | - | - | - |
| Cocurricular/Extracurricular Activities | - | 2,000 | - | 28,000 |
| General Administration | - | - | - | - |
| Plant Maintenance and Operations | - | 8,300 | - | - |
| Security and Monitoring Services | - | - | - | - |
| Data Processing Services | - | - | - | - |
| Community Services | - | 898,046 | 147,903 | 5,000 |
| Debt Service | - | 1,500,025 | - | - |
| Facilities Acquisition and Construction | - | - | - | - |
| Payments to Fiscal Agent/Mem. Districts | - | - | - | - |
| Juvenile Justice Alternative Education Program | - | - | - | - |
| Total Expenditures | 206,121 | 15,513,475 | 450,084 | 4,114,321 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | - | - | - | - |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Changes in Fund Balances | - | - | - | - |
| Fund Balance, Beginning | - | - | - | - |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - |

2008-2009 Annual Budget

LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS *(continued)*

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | 253 | 255 | 261 | 262 |
|--|-------------------------------------|------------------|------------------------------|------------------------|
| | IDEA C - Part Early Intervention | Title II Part A | Texas Reading First Grant | Title II Technology |
| Revenues | | | | |
| Local Sources | \$ - | \$ - | \$ - | \$ - |
| State Sources | - | - | - | - |
| Federal Sources | 1,253 | 3,265,008 | 2,226,721 | 142,389 |
| Total Revenues | 1,253 | 3,265,008 | 2,226,721 | 142,389 |
| Expenditures by Function | | | | |
| Instruction | 1,253 | 1,998,427 | 1,968,716 | 2,740 |
| Instructional Resources and Media Services | - | - | - | - |
| Curriculum Dev pt. and Instructional Staff Dev pt. | - | 1,035,381 | 39,000 | 139,649 |
| Instructional Leadership | - | 231,200 | 219,005 | - |
| School Leadership | - | - | - | - |
| Guidance, Counseling, and Evaluation Services | - | - | - | - |
| Social Work Services | - | - | - | - |
| Health Services | - | - | - | - |
| Student (Pupil) Transportation | - | - | - | - |
| Food Services | - | - | - | - |
| Cocurricular/Extracurricular Activities | - | - | - | - |
| General Administration | - | - | - | - |
| Plant Maintenance and Operations | - | - | - | - |
| Security and Monitoring Services | - | - | - | - |
| Data Processing Services | - | - | - | - |
| Community Services | - | - | - | - |
| Debt Service | - | - | - | - |
| Facilities Acquisition and Construction | - | - | - | - |
| Payments to Fiscal Agent/Mem. Districts | - | - | - | - |
| Juvenile Justice Alternative Education Program | - | - | - | - |
| Total Expenditures | 1,253 | 3,265,008 | 2,226,721 | 142,389 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | - | - | - | - |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Changes in Fund Balances | - | - | - | - |
| Fund Balance, Beginning | - | - | - | - |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - |

| 263 English Language Acquisition & Enhancement | 269 ESEA Title V Innovative Education Prog. | 282 E-RATE | 287 Teaching American History | 385 Visually Impaired | 394 Life Skills Program | 401 Optional Extended Year |
|---|--|---------------|-------------------------------------|--------------------------|-------------------------------|----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | 3,400 | 116,733 | 143,406 |
| 2,352,826 | 34,000 | 20,052,522 | 257,332 | - | - | - |
| 2,352,826 | 34,000 | 20,052,522 | 257,332 | 3,400 | 116,733 | 143,406 |
| 1,466,668 | - | - | 53,416 | - | - | 143,406 |
| - | 34,000 | - | - | - | - | - |
| 297,000 | - | - | 139,613 | - | - | - |
| 589,158 | - | - | 64,303 | 3,400 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 98,536 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 18,197 | - |
| - | - | - | - | - | - | - |
| - | - | 1,934,611 | - | - | - | - |
| - | - | 664,572 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 20,953,339 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,352,826 | 34,000 | 23,552,522 | 257,332 | 3,400 | 116,733 | 143,406 |
| - | - | (3,500,000) | - | - | - | - |
| - | - | 3,500,000 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 3,500,000 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS *(continued)*

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | 404 Student Success Initiative | 409 Texas High School Completion and Success | 411 Technology Allotment | 415 Pre-Kinder Expansion Grant |
|--|--------------------------------------|---|--------------------------------|--------------------------------------|
| Revenues | | | | |
| Local Sources | \$ - | \$ - | \$ 40,000 | \$ - |
| State Sources | 1,645,454 | 149,982 | 659,008 | 2,862,269 |
| Federal Sources | - | - | - | - |
| Total Revenues | 1,645,454 | 149,982 | 699,008 | 2,862,269 |
| Expenditures by Function | | | | |
| Instruction | 1,645,454 | 149,982 | 411,918 | 2,862,269 |
| Instructional Resources and Media Services | - | - | - | - |
| Curriculum Dev pt. and Instructional Staff Dev pt. | - | - | 109,692 | - |
| Instructional Leadership | - | - | 237,422 | - |
| School Leadership | - | - | - | - |
| Guidance, Counseling, and Evaluation Services | - | - | - | - |
| Social Work Services | - | - | - | - |
| Health Services | - | - | - | - |
| Student (Pupil) Transportation | - | - | - | - |
| Food Services | - | - | - | - |
| Cocurricular/Extracurricular Activities | - | - | - | - |
| General Administration | - | - | - | - |
| Plant Maintenance and Operations | - | - | - | - |
| Security and Monitoring Services | - | - | - | - |
| Data Processing Services | - | - | 198,411 | - |
| Community Services | - | - | - | - |
| Debt Service | - | - | - | - |
| Facilities Acquisition and Construction | - | - | - | - |
| Payments to Fiscal Agent/Mem. Districts | - | - | - | - |
| Juvenile Justice Alternative Education Program | - | - | - | - |
| Total Expenditures | 1,645,454 | 149,982 | 957,443 | 2,862,269 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | - | - | (258,435) | - |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Changes in Fund Balances | - | - | (258,435) | - |
| Fund Balance, Beginning | - | - | 1,352,243 | - |
| Fund Balance, Ending | \$ - | \$ - | \$ 1,093,808 | \$ - |

| 428 High School Allotment | 429 Texas Crime Stoppers Program | 435 Regional Day School for the Deaf | 482 Dr. Hochman Grant | Total Total Non-Major Special Revenue Funds |
|---------------------------------|--|--|-----------------------------|--|
| \$ - | \$ - | \$ 328,000 | \$ 5,000 | \$ 373,000 |
| 1,430,000 | 15,000 | 432,172 | - | 7,457,424 |
| - | - | - | - | 49,839,741 |
| 1,430,000 | 15,000 | 760,172 | 5,000 | 57,670,165 |
| 1,256,560 | 8,700 | 704,553 | 5,000 | 25,820,683 |
| - | - | - | - | 379,509 |
| - | 2,720 | - | - | 2,997,066 |
| - | - | - | - | 2,210,886 |
| - | - | - | - | 8,654 |
| 172,029 | 3,580 | 55,619 | - | 1,507,042 |
| - | - | - | - | 106,720 |
| - | - | - | - | 1,360,682 |
| - | - | - | - | 18,197 |
| - | - | - | - | 596,045 |
| 1,411 | - | - | - | 31,411 |
| - | - | - | - | 1,934,611 |
| - | - | - | - | 702,872 |
| - | - | - | - | - |
| - | - | - | - | 243,909 |
| - | - | - | - | 1,050,949 |
| - | - | - | - | 1,500,025 |
| - | - | - | - | 20,953,339 |
| - | - | - | - | 6,000 |
| - | - | - | - | - |
| 1,430,000 | 15,000 | 760,172 | 5,000 | 61,428,600 |
| - | - | - | - | (3,758,435) |
| - | - | - | - | 3,500,000 |
| - | - | - | - | - |
| - | - | - | - | 3,500,000 |
| - | - | - | - | (258,435) |
| - | - | - | - | 1,352,243 |
| \$ - | \$ - | \$ - | \$ - | \$ 1,093,808 |

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CAPITAL PROJECTS FUND

The capital projects fund is a governmental fund type, with budgetary control, that must be used to account, on a project basis, for projects financed by the proceeds from the bond issues, or for capital projects otherwise mandated to be accounted for in this fund. The capital projects fund utilizes the modified accrual basis of accounting.

FUNDING SOURCES OF CAPITAL PROJECTS

IFA – Instructional Facilities Allotment

The District accounts for proceeds from long-term debt financing (including the sale of bonds) and revenues and expenditures related to authorized construction and other capital asset acquisitions in these funds. The board approves project budgets, not annual appropriated budgets.

QZAB – Qualified Zone Academy Bond

The purpose of paying all or a portion of the District's costs incurred in connection with the repair, rehabilitation, renovation, and replacement of school facilities under the Qualified Zone Academy Bond.

EDA – Existing Debt Allotment

A grant from the Texas Education Agency for the purpose of financing the principal and interest payments for eligible bonds issued in years prior to 1999. The EDA funding supports the repayment of debt that is already outstanding

PFC – Public Facilities Corporation

The Public Facilities Corporation issued \$68 million in bonds to fund part of the construction project.

LAREDO INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

| | 625 QZAB #1 | 626 QZAB #2 | 627 PFC | 630 QZAB #3 |
|---|----------------|----------------|-------------|----------------|
| Revenues | | | | |
| Local Sources | \$ 4,136 | \$ 5,646 | \$ 100,000 | \$ 5,365 |
| State Sources | - | - | - | - |
| Federal Sources | - | - | - | - |
| Total Revenues | 4,136 | 5,646 | 100,000 | 5,365 |
| Expenditures by Function | | | | |
| Facilities Acquisition and Construction | 2,658,374 | 1,348,025 | 5,213,324 | 1,338,365 |
| Total Expenditures | 2,658,374 | 1,348,025 | 5,213,324 | 1,338,365 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (2,654,238) | (1,342,379) | (5,113,324) | (1,333,000) |
| Other Financing Sources (Uses) | | | | |
| Issuance of Bonds | - | - | - | - |
| Transfers out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Changes in Fund Balances | (2,654,238) | (1,342,379) | (5,113,324) | (1,333,000) |
| Fund Balance, Beginning | 2,654,238 | 1,342,379 | 5,113,324 | 1,333,000 |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - |

| 695 2005 BOND | 697 IFA #2 | 698 2006 BOND | 699 IFA #1 | TOTAL CAPITAL PROJECTS FUNDS |
|------------------|---------------|------------------|---------------|---------------------------------|
| \$ 910,328 | \$ 12,458 | \$ 1,112,630 | \$ 22,948 | \$ 2,173,511 |
| - | - | - | - | - |
| - | - | - | - | - |
| 910,328 | 12,458 | 1,112,630 | 22,948 | 2,173,511 |
| 45,497,570 | 536,940 | 58,555,744 | 1,833,065 | 116,981,407 |
| 45,497,570 | 536,940 | 58,555,744 | 1,833,065 | 116,981,407 |
| (44,587,242) | (524,482) | (57,443,114) | (1,810,117) | (114,807,896) |
| - | - | - | - | - |
| (3,500,000) | - | - | - | (3,500,000) |
| (3,500,000) | - | - | - | (3,500,000) |
| (48,087,242) | (524,482) | (57,443,114) | (1,810,117) | (118,307,896) |
| 48,087,242 | 524,482 | 57,443,114 | 1,810,117 | 118,307,896 |
| \$ - | \$ - | \$ - | \$ - | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 2,279,797 | \$ 5,624,654 | \$ 8,072,903 | \$ 6,205,287 | \$ 2,173,511 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 2,279,797 | 5,624,654 | 8,072,903 | 6,205,287 | 2,173,511 |
| Expenditures by Function | | | | | |
| Debt Service | 2,906,080 | (63,729) | 593,980 | 618,061 | - |
| Facilities Acquisition and Construction | 32,032,081 | 45,583,621 | 32,289,808 | 34,276,347 | 116,981,407 |
| Total Expenditures | 34,938,161 | 45,519,892 | 32,883,788 | 34,894,408 | 116,981,407 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (32,658,364) | (39,895,238) | (24,810,885) | (28,689,121) | (114,807,896) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of Bonds | 127,990,846 | 8,000,000 | 56,950,000 | - | - |
| Transfers out | - | (221,422) | (434,569) | (305,126) | (3,500,000) |
| Premium Issuance of Bond | 2,045,366 | - | 668,061 | - | - |
| Total Other Financing Sources (Uses) | 130,036,212 | 7,778,578 | 57,183,492 | (305,126) | (3,500,000) |
| Net Changes in Fund Balances | 97,377,848 | (32,116,660) | 32,372,607 | (28,994,247) | (118,307,896) |
| Fund Balance, Beginning | 49,668,348 | 147,046,196 | 114,929,536 | 147,302,143 | 118,307,896 |
| Fund Balance, Ending | \$ 147,046,196 | \$ 114,929,536 | \$ 147,302,143 | \$ 118,307,896 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - QZAB #1 (FUND 625)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 118,959 | \$ 152,861 | \$ 164,298 | \$ 80,552 | \$ 4,136 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 118,959 | 152,861 | 164,298 | 80,552 | 4,136 |
| Expenditures by Function | | | | | |
| Facilities Acquisition and Construction | 1,159,097 | 1,919,762 | 582,447 | 244,673 | 2,658,374 |
| Total Expenditures | 1,159,097 | 1,919,762 | 582,447 | 244,673 | 2,658,374 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (1,040,138) | (1,766,901) | (418,149) | (164,121) | (2,654,238) |
| Net Changes in Fund Balances | (1,040,138) | (1,766,901) | (418,149) | (164,121) | (2,654,238) |
| Fund Balance, Beginning | 6,043,547 | 5,003,409 | 3,236,508 | 2,818,359 | 2,654,238 |
| Fund Balance, Ending | \$ 5,003,409 | \$ 3,236,508 | \$ 2,818,359 | \$ 2,654,238 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - QZAB #2 (FUND 626)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 138,710 | \$ 138,201 | \$ 204,278 | \$ 138,335 | \$ 5,646 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 138,710 | 138,201 | 204,278 | 138,335 | 5,646 |
| Expenditures by Function | | | | | |
| Facilities Acquisition and Construction | 4,287,952 | 663,960 | 160,903 | 2,396,232 | 1,348,025 |
| Total Expenditures | 4,287,952 | 663,960 | 160,903 | 2,396,232 | 1,348,025 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (4,149,242) | (525,759) | 43,375 | (2,257,897) | (1,342,379) |
| Net Changes in Fund Balances | (4,149,242) | (525,759) | 43,375 | (2,257,897) | (1,342,379) |
| Fund Balance, Beginning | 8,231,902 | 4,082,660 | 3,556,901 | 3,600,276 | 1,342,379 |
| Fund Balance, Ending | \$ 4,082,660 | \$ 3,556,901 | \$ 3,600,276 | \$ 1,342,379 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PFC (FUND 627)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 1,324,801 | \$ 1,626,352 | \$ 1,371,315 | \$ 537,000 | \$ 100,000 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 1,324,801 | 1,626,352 | 1,371,315 | 537,000 | 100,000 |
| Expenditures by Function | | | | | |
| Debt Service | 2,220,359 | (110,697) | - | - | - |
| Facilities Acquisition and Construction | 9,856,836 | 31,018,384 | 13,858,691 | 12,253,062 | 5,213,324 |
| Total Expenditures | 12,077,195 | 30,907,687 | 13,858,691 | 12,253,062 | 5,213,324 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (10,752,394) | (29,281,335) | (12,487,376) | (11,716,062) | (5,113,324) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of Bonds | 68,135,000 | - | - | - | - |
| Premium Issuance of Bond | 1,215,491 | - | - | - | - |
| Total Other Financing Sources (Uses) | 69,350,491 | - | - | - | - |
| Net Changes in Fund Balances | 58,598,097 | (29,281,335) | (12,487,376) | (11,716,062) | (5,113,324) |
| Fund Balance, Beginning | - | 58,598,097 | 29,316,762 | 16,829,386 | 5,113,324 |
| Fund Balance, Ending | \$ 58,598,097 | \$ 29,316,762 | \$ 16,829,386 | \$ 5,113,324 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - QZAB #3 (FUND 630)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ - | \$ 302,317 | \$ 321,023 | \$ 220,814 | \$ 5,365 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | - | 302,317 | 321,023 | 220,814 | 5,365 |
| Expenditures by Function | | | | | |
| Debt Service | - | 84,170 | - | - | - |
| Facilities Acquisition and Construction | - | 2,231,385 | 1,979,045 | 3,216,554 | 1,338,365 |
| Total Expenditures | - | 2,315,555 | 1,979,045 | 3,216,554 | 1,338,365 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | - | (2,013,238) | (1,658,022) | (2,995,740) | (1,333,000) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of Bonds | - | 8,000,000 | - | - | - |
| Total Other Financing Sources (Uses) | - | 8,000,000 | - | - | - |
| Net Changes in Fund Balances | - | 5,986,762 | (1,658,022) | (2,995,740) | (1,333,000) |
| Fund Balance, Beginning | - | - | 5,986,762 | 4,328,740 | 1,333,000 |
| Fund Balance, Ending | \$ - | \$ 5,986,762 | \$ 4,328,740 | \$ 1,333,000 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - 2005 BOND SERIES (FUND 695)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ - | \$ 2,665,627 | \$ 2,860,384 | \$ 2,210,873 | \$ 910,328 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | - | 2,665,627 | 2,860,384 | 2,210,873 | 910,328 |
| Expenditures by Function | | | | | |
| Debt Service | 685,721 | (37,202) | - | - | - |
| Facilities Acquisition and Construction | - | 3,532,816 | 6,415,610 | 8,777,301 | 45,497,570 |
| Total Expenditures | 685,721 | 3,495,614 | 6,415,610 | 8,777,301 | 45,497,570 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (685,721) | (829,987) | (3,555,226) | (6,566,428) | (44,587,242) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of Bonds | 59,855,846 | - | - | - | - |
| Transfers out | - | (221,422) | (434,569) | (305,126) | (3,500,000) |
| Premium Issuance of Bonds | 829,875 | - | - | - | - |
| Total Other Financing Sources (Uses) | 60,685,721 | (221,422) | (434,569) | (305,126) | (3,500,000) |
| Net Changes in Fund Balances | 60,000,000 | (1,051,409) | (3,989,795) | (6,871,554) | (48,087,242) |
| Fund Balance, Beginning | - | 60,000,000 | 58,948,591 | 54,958,796 | 48,087,242 |
| Fund Balance, Ending | \$ 60,000,000 | \$ 58,948,591 | \$ 54,958,796 | \$ 48,087,242 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - IFA #2 (FUND 697)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 406,640 | \$ 428,861 | \$ 270,636 | \$ 84,079 | \$ 12,458 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 406,640 | 428,861 | 270,636 | 84,079 | 12,458 |
| Expenditures by Function | | | | | |
| Facilities Acquisition and Construction | 10,419,435 | 4,219,570 | 5,394,807 | 2,023,259 | 536,940 |
| Total Expenditures | 10,419,435 | 4,219,570 | 5,394,807 | 2,023,259 | 536,940 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (10,012,795) | (3,790,709) | (5,124,171) | (1,939,180) | (524,482) |
| Total Other Financing Sources (Uses) | - | - | - | - | - |
| Net Changes in Fund Balances | (10,012,795) | (3,790,709) | (5,124,171) | (1,939,180) | (524,482) |
| Fund Balance, Beginning | 21,391,337 | 11,378,542 | 7,587,833 | 2,463,662 | 524,482 |
| Fund Balance, Ending | \$ 11,378,542 | \$ 7,587,833 | \$ 2,463,662 | \$ 524,482 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BOND SERIES 2006 (FUND 698)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ - | \$ - | \$ 2,600,413 | \$ 2,826,260 | \$ 1,112,630 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | - | - | 2,600,413 | 2,826,260 | 1,112,630 |
| Expenditures by Function | | | | | |
| Debt Service | - | - | 593,980 | 618,061 | - |
| Facilities Acquisition and Construction | - | - | 423,936 | 3,965,643 | 58,555,744 |
| Total Expenditures | - | - | 1,017,916 | 4,583,704 | 58,555,744 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | - | - | 1,582,497 | (1,757,444) | (57,443,114) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of Bonds | - | - | 56,950,000 | - | - |
| Premium Issuance of Bonds | - | - | 668,061 | - | - |
| Total Other Financing Sources (Uses) | - | - | 57,618,061 | - | - |
| Net Changes in Fund Balances | - | - | 59,200,558 | (1,757,444) | (57,443,114) |
| Fund Balance, Beginning | - | - | - | 59,200,558 | 57,443,114 |
| Fund Balance, Ending | \$ - | \$ - | \$ 59,200,558 | \$ 57,443,114 | \$ - |

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - IFA #1 (FUND 699)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH COMPARATIVE DATA FOR PRIOR YEARS

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 290,687 | \$ 310,435 | \$ 280,556 | \$ 107,374 | \$ 22,948 |
| State Sources | - | - | - | - | - |
| Federal Sources | - | - | - | - | - |
| Total Revenues | 290,687 | 310,435 | 280,556 | 107,374 | 22,948 |
| Expenditures by Function | | | | | |
| Facilities Acquisition and Construction | 6,308,761 | 1,997,744 | 3,474,369 | 1,399,623 | 1,833,065 |
| Total Expenditures | 6,308,761 | 1,997,744 | 3,474,369 | 1,399,623 | 1,833,065 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (6,018,074) | (1,687,309) | (3,193,813) | (1,292,249) | (1,810,117) |
| Net Changes in Fund Balances | (6,018,074) | (1,687,309) | (3,193,813) | (1,292,249) | (1,810,117) |
| Fund Balance, Beginning | 14,001,562 | 7,983,488 | 6,296,179 | 3,102,366 | 1,810,117 |
| Fund Balance, Ending | \$ 7,983,488 | \$ 6,296,179 | \$ 3,102,366 | \$ 1,810,117 | \$ - |

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

The Capital Improvement Plan of the Laredo Independent School District is an aggressive plan that focuses in enhancing the instructional environment for all LISD students. When the construction program began in 1999, LISD promised to provide its students with state-of-the-art facilities that would be conducive to learning. LISD is making every effort to keep its promise! As a result, the district is on the verge of rebuilding or remodeling every school and major support facility in the district. Our schools now feature technology-ready classrooms, air conditioned gymnasiums, larger cafeterias with full-service kitchens, new and expanded libraries, convenient student drop-off and pick-up zones, and other amenities.

In 1999, 2005, and 2006, the Laredo Independent School District voters approved three bond elections for school construction. With interest earnings and the creation of a Public Facilities Corporation (PFC), total construction dollars now exceed \$368 million.

- 1999 PHASE I – A Facilities Needs Assessment was conducted, and the Vitteta Architects and Consultants developed a bond package totaling \$144 million with various project options. On May 1, 1999, LISD constituents approved \$144 million in bonds to be sold to finance the Capital Improvement Plan (CIP).
- 2000 PHASE II – In June 2000, a revised plan was developed which increased the original scope of the CIP, adjusting it from \$144 million to \$175.1 million. Funding for the additional \$31.1 million would be provided by \$16 million of Qualified Zone Academy Bonds (QZAB) and \$15.1 million in interest earnings. This investment of over \$175 million will be for the replacement of 12 elementary schools and provide significant additions and renovations to the various campuses as well as support facilities.
- 2004 PHASE III – In 2004, a Public Facilities Corporation (PFC) was created to finance \$68 million in new construction funds. A PFC is a non-profit organization created by the State of Texas which allows school districts to issue debt. It is an alternate finance mechanism similar to a lease-purchase program based on the availability of state funding. In addition, an \$8 million QZAB was issued to finance renovations for different schools.
- 2005 PHASE IV – Although less than three percent of registered voters living within the Laredo Independent School District cast a ballot during the special election on June 25, 2005, it was enough to secure \$60 million in bonds for additional facilities construction.
- 2006 PHASE V – Additional projects identified by the District were placed in an election for May 2006. With a 58.41% ratio, the election passed and it included \$57 million in projects. The estimated number of voters in Laredo ISD is 45,410; 7,521 cast a vote for the bond proposition.

PROJECT MANAGEMENT:

The District evaluated the methods of project management such as in-house management, outsourced management or a combination of both. The District decided to utilize a combination of in-house staff and specialists/consultants in the areas of architecture, project management, testing, environmental assessments, traffic engineers and others.

PROJECTS AND IMPROVEMENTS FUNDED FROM PHASES I – V:

The elementary schools will have technology-ready science classrooms, music classrooms, art classrooms, multipurpose rooms, air conditioned gymnasiums, larger cafeterias with state of the art kitchens, larger libraries with storytelling areas, adequate storage facilities, compliance with American Disability Act (ADA) regulations, compliance with Texas Education Agency (TEA) design standards, energy cost efficient schools, convenient student drop off/pick up zones, and fire/burglar alarm systems. The high schools will have new regulation sized gyms, classroom additions, and larger cafeterias with kitchens.

The schedule below identifies all the projects undertaken at the District with funds from the initial Capital Improvement Plan and the 2004 PFC. The total funding and project costs are estimated at \$392,742,377 for Phases I-V.

Funding For Phases I - V

| | |
|--|------------------------------|
| Instructional Facilities Allotment (IFA) Funding | |
| IFA #1 - Fund 699 | \$ 72,000,000 |
| IFA #2 - Fund 697 | 72,000,000 |
| 2006 Series - Fund 698 | 57,618,061 |
| Qualified Zone Academy Bonds (QZAB) Funding | |
| QZAB #1 - Fund 625 | 8,000,000 |
| QZAB #2 - Fund 626 | 8,000,000 |
| QZAB #3 - Fund 630 | 8,000,000 |
| Public Facilities Corporation (PFC) Funding | |
| 2004 PFC - Fund 627 | 69,350,491 |
| Existing Debt Allotment (EDA) Funding | |
| 2005 Series | 60,685,721 |
| Interest Earnings | 37,088,104 |
| Total Sources of Funds | <u><u>\$ 392,742,377</u></u> |

Phases I – III (Construction Costs Only)

| 1999 Bond ~ New Schools | Open(s) | Cost | Progress |
|--|----------------|-------------|-----------------|
| Farias Elementary School | 2002-03 | 4,824,052 | 100% |
| Sanchez/Ochoa Elementary School | 2002-03 | 5,015,364 | 100% |
| Santa Maria Elementary School | 2002-03 | 4,767,861 | 100% |
| Lamar Middle School | 2003-04 | 9,214,973 | 100% |
| Milton Elementary School | 2003-04 | 4,806,039 | 100% |
| Alma Pierce Elementary School | 2003-04 | 4,622,878 | 100% |
| Santo Nino Elementary School | 2003-04 | 4,883,084 | 100% |
| Bruni Elementary School | 2004-05 | 5,377,673 | 100% |
| Macdonell Elementary School | 2004-05 | 4,716,009 | 100% |
| Memorial Middle School | 2005-06 | 9,614,154 | 100% |
| K. Tarver Elementary School | 2005-06 | 5,216,500 | 100% |
| Heights Elementary School | 2007-08 | 5,795,500 | 100% |
| J.C. Martin Elementary School | 2008-09 | 1,345,567 | 52% |
| 1999 Bond ~ Additions & Renovations | Open(s) | Cost | Progress |
| Dovalina Elementary School | 2002-03 | 2,929,707 | 100% |
| Kawas Elementary School | 2003-04 | 3,031,661 | 100% |
| Ligarde Elementary | 2003-04 | 4,099,831 | 100% |
| Zachry Elementary School | 2003-04 | 1,859,104 | 100% |
| Martin High School - Gymnasium/Wellness Center | 2004-05 | 4,870,797 | 100% |
| Nixon High School Improvements | 2003-04 | 8,813,668 | 100% |
| Cigarroa Middle School and High School - Phase I | 2004-05 | 9,150,966 | 100% |
| Cigarroa Middle School and High School - Phase II | 2006-07 | 649,130 | 100% |
| Lamar Elementary School | 2003-04 | 9,262,051 | 100% |
| Christen Middle School Phase II | 2007-08 | 2,212,921 | 100% |
| Martin High School Phase III | 2008-09 | 1,490,712 | 77% |
| 1999 Bond ~ Other projects | | | |
| Landscaping and Irrigation Improvements at Farias Elem | 2006-07 | 142,534 | 100% |

2000 QZAB 1 & 2 Bond ~ Projects

| | | | |
|---|---------|-----------|------|
| Nixon High School Improvemtns | 2003-04 | 2,531,665 | 100% |
| Memorial Middle School | 2005-06 | 215,558 | 100% |
| Cigarroa High & Middle Phase II | 2006-07 | 7,427,717 | 100% |
| Martin High School Phase III | 2008-09 | 5,938,649 | 77% |
| Cigarroa High & Middle OCR Improvements | 2208-09 | 13,900 | 5% |

2004 QZAB 3 Bond ~ Projects

| | | | |
|---|---------|-----------|------|
| Cigarroa High and Middle School QZAB | 2006-07 | 1,920,000 | 100% |
| Christen Middle School Phase II | 2007-08 | 2,099,709 | 100% |
| Martin High School Phase III | 2008-09 | 2,216,670 | 77% |
| Nixon High School Autism Classroom | 2007-08 | 80,117 | 100% |
| Nixon High School OCR Improvements | 2007-08 | 313,553 | 100% |
| Lamar Middle School OCR Improvements | 2008-09 | 376,267 | 92% |
| Cigarroa High & Middle OCR Improvements | 2008-09 | 432,855 | 5% |

2004 PFC ~ New Schools/Facilities

| | Open(s) | Cost | Progress |
|--------------------------------------|----------------|-------------|-----------------|
| Buenos Aires Elementary School | 2007-08 | 7,749,343 | 100% |
| Cigarroa High School Library | 2005-06 | 912,920 | 100% |
| Cigarroa High School Literacy Center | 2005-06 | 1,128,000 | 100% |
| Daiches Elementary School | 2006-07 | 7,216,815 | 100% |
| Leyendecker Elementary School | 2007-08 | 7,793,754 | 92% |
| Martin High School West Wing | 2007-08 | 10,363,707 | 100% |
| Martin High School Literacy Center | 2007-08 | 1,136,495 | 100% |
| Nixon High School | 2005-06 | 1,021,500 | 100% |
| Ryan Elementary School | 2006-07 | 8,142,337 | 100% |

2004 PFC ~ Additions & Renovations

| | Open(s) | Cost | Progress |
|-------------------------------|----------------|-------------|-----------------|
| Christen Middle School | 2006-07 | 11,483,243 | 100% |
| D.D. Hachar Elementary School | 2007-08 | 5,765,434 | 100% |

2004 PFC ~ Other Projects

| | | | |
|---|---------|---------|------|
| Landscaping and Irrigation at Ryan Elementary School | 2007-08 | 156,707 | 100% |
| Landscaping and Irrigation at Daiches Elementary School | 2007-08 | 141,314 | 100% |

Phase IV (Construction Costs Only)**2005 Bond ~ New Schools/Facilities**

| | Open(s) | Cost | Progress |
|---|----------------|-------------|---------------------|
| Nixon High School Field House | 2006-07 | 1,962,827 | 100% |
| Martin High School Field House | * | * | Under Design |
| Soccer Fields and Softball Fields | * | * | Under Design |
| Shirley Field | * | * | Design/Scope Review |
| Food Services | * | * | Under Design |
| Transportation | * | * | Under Design |
| Fine Arts Complex | * | * | Design/Scope Review |
| VMT Magnet School | * | * | Design/Scope Review |
| Orchestra Building | * | * | Design/Scope Review |
| Administrative Complex (Rappaport Building) | 2006-07 | 1,903,182 | 100% |

*Construction Timelines and Final Budgets Pending Board Approval

2005 Bond ~ Other Projects

| | | | |
|--|---------|-----------|------|
| D.D. Hachar Elementary School Phase II | 2007-08 | 3,515,504 | 100% |
| Christen Middle School Phase II | 2007-08 | 2,379,887 | 100% |
| Martin High School Phase III | 2008-09 | 1,285,669 | 77% |
| Memorial Middle Field | 2007-08 | 2,125,000 | 98% |
| Martin High School Cafeteria | 2007-08 | 521,435 | 100% |

Phase IV (Construction Costs Only)**2006 Bond ~ New Schools/Facilities**

| | Open(s) | Cost | Progress |
|------------------------------------|----------------|-------------|-----------------|
| New J.C. Martin Elementary School | 2008-09 | 8,862,195 | 52% |
| High School Science Labs | * | * | Under Design |
| Pre-K Classrooms | * | * | Under Design |
| Early College High School at TAMIU | * | * | Under Design |
| Parental Involvement Center | * | * | - |
| Student Services Center | * | * | - |
| New Middle School | * | * | - |
| Alternative Education Campus | * | * | - |

*Construction Timelines and Final Budgets Pending Board Approval

2006 Bond ~ Other Projects

| | | | |
|--------------------------------|---------|---------|----|
| Nixon High School Connectivity | 2008-09 | 990,000 | 5% |
|--------------------------------|---------|---------|----|

CAPITAL IMPROVEMENT PLAN

Application of Funds as of August 31, 2008

| Campus/Facility | Project | Budget | Actual Paid | Encumbrance | Available Balance |
|---|------------------------------|--------------------|--------------------|------------------|-------------------|
| Phases I & II (1999 Bond and Qualified Zone Academy Bonds) | | | | | |
| Projects Completed | | | | | |
| 001 Martin High School | Wellness Center (Ph I & II) | 12,509,846 | 12,437,470 | 60,017 | 12,359 |
| 002 Nixon High School | New Wings & Improvements | 16,201,200 | 13,664,327 | 2,475,131 | 61,742 |
| 003 Dr. L Cigarroa H. School | Additions & Renovation | 13,883,315 | 13,699,603 | 33,067 | 150,645 |
| 041 Christen Middle | Additions & Renovation (PhI) | 5,349,364 | 5,132,383 | 128,181 | 88,800 |
| 042 Lamar Middle | Replacement School | 10,735,697 | 10,685,942 | 22,304 | 27,451 |
| 043 Joaquin Cigarroa Middle | Additions & Renovation | 6,999,085 | 6,822,540 | 73,432 | 103,113 |
| 044 Memorial Middle | Replacement School | 11,936,472 | 11,914,889 | 6,600 | 14,983 |
| 101 Bruni Elementary | Replacement School | 9,257,556 | 9,242,839 | 5,464 | 9,253 |
| 102 Buenos Aires Elementary | Replacement School | 1,073,866 | 1,032,533 | 6,950 | 34,383 |
| 104 Daiches Elementary | Replacement School | 1,162,513 | 1,199,113 | 3,936 | (40,536) |
| 105 Farias Elementary | Replacement School | 8,102,190 | 8,087,669 | 10,364 | 4,158 |
| 106 Heights Elementary | Replacement School | 7,202,954 | 7,117,005 | 76,763 | 9,186 |
| 107 K. Tarver Elementary | Replacement School | 6,624,078 | 6,577,031 | 29,754 | 17,293 |
| 108 Leyendecker Elementary | Replacement School | 1,432,657 | 1,123,279 | 279,441 | 29,938 |
| 109 Macdonell Elementary | Replacement School | 7,444,366 | 7,429,264 | 11,573 | 3,529 |
| 110 Milton Elementary | Replacement School | 6,727,197 | 6,703,221 | 19,748 | 4,229 |
| 111 A. Pierce Elementary | Replacement School | 8,016,538 | 7,991,600 | 21,302 | 3,637 |
| 112 Ryan Elementary | Replacement School | 1,339,033 | 1,429,269 | 56 | (90,292) |
| 115 Santa Maria Elementary | Replacement School | 7,154,515 | 7,126,324 | 31,499 | (3,308) |
| 116 Santo Nino Elementary | Replacement School | 5,994,081 | 5,988,972 | 1,628 | 3,481 |
| 119 D. D. Hachar Elementary | Additions & Renovation | 1,323,159 | 1,221,268 | 11,799 | 90,092 |
| 121 H. B. Zachry Elementary | Additions & Renovation | 2,355,235 | 2,350,902 | 4,269 | 64 |
| 122 J. Kawas Elementary | Additions & Renovation | 3,869,620 | 3,805,045 | 64,558 | 17 |
| 123 Dovalina Elementary | Additions & Renovation | 3,716,431 | 3,734,656 | 1,325 | (19,549) |
| 124 H. Ligarde Elementary | Additions & Renovation | 5,141,374 | 5,137,453 | 2,877 | 1,044 |
| 125 Sanchez/Ochoa Elementary | Replacement School | 6,478,152 | 6,478,147 | - | 5 |
| Projects in Progress | | | | | |
| 120 J. C. Martin Elementary | Replacement School | 2,340,887 | 2,175,311 | 162,456 | 3,120 |
| Other Costs | | 729,041 | 117,321 | - | 611,720 |
| Other Uses | | 2,700,000 | 2,700,000 | - | - |
| Total Phases I & II | | 183,149,786 | 178,257,757 | 3,672,672 | 1,219,357 |

Note: Available balances remaining from the budgeted projects will be transferred to other projects in process as needed.

| Campus/Facility | Project | Budget | Actual Paid | Encumbrance | Available Balance |
|---|------------------------------|------------|----------------|-------------|----------------------|
| Phase III (2004 Public Facility Corporation & Qualified Zone Academy Bond) | | | | | |
| <i>2004 Public Facility Corporation</i> | | | | | |
| Projects Completed | | | | | |
| 001 Martin High School | West Wing (Ph II) & Literacy | 13,466,369 | 12,469,326 | 274,413 | 722,630 |
| 002 Nixon High School | Literacy Center | 4,798,112 | 4,143,819 | 22,273 | 632,020 |
| 003 Dr. L Cigarroa H. School | Library & Literacy Center | 2,228,203 | 2,152,689 | 3,770 | 71,744 |
| 041 Christen Middle | Improvements (Phase I) | 12,056,705 | 11,769,158 | 2,976 | 284,571 |
| 102 Buenos Aires Elementary | Replacement School | 8,366,810 | 8,230,479 | 26,779 | 109,552 |
| 104 Daiches Elementary | Replacement School | 7,867,465 | 7,785,395 | 20,460 | 61,609 |
| 108 Leyendecker Elementary | Replacement School | 8,426,439 | 8,208,248 | 214,543 | 3,648 |
| 112 Ryan Elementary | Replacement School | 7,976,507 | 7,806,505 | 36,929 | 133,073 |
| 119 D. D. Hachar Elementary | Replacement School | 6,403,322 | 6,160,526 | 109,068 | 133,728 |
| Projects in Progress | | | | | |
| 870 District Wide | | 2,768,838 | - | - | 2,768,838 |
| Total 2004 Public Facility Corporation | | 60,892,401 | 56,256,819 | 436,798 | 4,198,784 |
| <i>Qualified Zone Academy Bond</i> | | | | | |
| Projects Completed | | | | | |
| 001 Martin High School | Renovation | 2,216,670 | 1,746,063 | 470,607 | - |
| 002 Nixon High School | Renovation | 440,897 | 427,593 | 13,304 | 1 |
| 003 Dr. L Cigarroa H. School | Renovation | 1,236,317 | 1,026,088 | 750 | 209,479 |
| 041 Christen Middle | Renovation | 2,105,792 | 2,099,709 | - | 6,083 |
| 042 Lamar Middle | Renovation | 867,225 | 365,903 | 224,365 | 276,956 |
| 043 Joaquin Cigarroa Middle | Renovation | 1,526,328 | 1,307,516 | 720 | 218,092 |
| 107 K. Tarver Elementary | Renovation | 21,214 | 20,876 | - | 338 |
| Projects in Progress | | | | | |
| 945 Construction Project | | 339,712 | - | - | 339,712 |
| 998 Unallocated Org. Unit | | 90,000 | 84,171 | - | 5,830 |
| Other Costs | | | | - | |
| Total Qualified Zone Academy Bond | | 8,844,155 | 7,077,918 | 709,746 | 1,056,491 |
| Total Phase III | | 69,736,556 | 63,334,737 | 1,146,544 | 5,255,275 |

Note: Available balances remaining from the budgeted projects will be transferred to other projects in process as needed.

| Campus/Facility | Project | Budget | Actual Paid | Encumbrance | Available Balance |
|--|------------------------------------|-------------------|-------------------|------------------|----------------------|
| Phase IV (2005 60 M) | | | | | |
| Projects Completed | | | | | |
| 002 Nixon High School | New Field House | 2,224,197 | 2,190,066 | 9,379 | 24,751 |
| 003 Dr. L Cigarroa H. School | Renovation | 122,897 | 119,206 | 3,689 | 2 |
| 004 Vidal M. Trevino Magnet | Renovation | 20,500 | 20,500 | - | - |
| 106 Heights Elementary | Land Acquisition | 365,045 | 327,158 | 3,940 | 33,948 |
| 041 Christen Middle | Renovation (Phase II) | 2,379,887 | 2,379,887 | - | - |
| 042 Lamar Middle | Renovation | 15,540 | 12,611 | 2,772 | 158 |
| 044 Memorial Middle | Athletic Field | 2,594,285 | 2,527,330 | 60,247 | 6,709 |
| 102 Buenos Aires Elementary | Land Acquisition | 821,624 | 800,658 | - | 20,966 |
| 737 Textbooks & Records Mgmt. | Renovation | 12,500 | 12,500 | - | - |
| 936 Division Of Operations | Renovation | 55,000 | 55,000 | - | - |
| Projects in Progress | | | | | |
| 001 Martin High School | Gym, Band Hall, Main Bldg (Ph III) | 14,160,434 | 1,805,232 | 950,893 | 11,404,310 |
| 043 Joaquin Cigarroa Middle | Renovations, Orchestra Bldg | 2,005,182 | 229,533 | 35,892 | 1,739,758 |
| 104 Daiches Elementary | Early Childhood Center | 724,529 | - | - | 724,529 |
| 112 Ryan Elementary | Early Childhood Center | 1,521,227 | 783,292 | - | 737,935 |
| 119 D.D. Hachar Elementary | 2 Story Building (Phase II) | 3,498,398 | 3,497,680 | - | 718 |
| 121 H.B. Zachary Elementary | Softball Fields | 2,975,412 | 118,431 | 124,969 | 2,732,012 |
| 122 Kawas Elementary | Soccer Fields | 1,575,025 | 74,062 | 39,439 | 1,461,525 |
| 736 Fixed Assets & Custodial Svcs. | Renovation | 123,688 | 40,500 | - | 83,188 |
| 805 Fine Arts | New Replacement | 6,000,000 | 10,350 | 334,650 | 5,655,000 |
| 870 District Wide | New Administrative Complex | 2,230,760 | 1,917,972 | 4,930 | 307,857 |
| 877 Transportation Center | New Replacement | 2,502,600 | 9,003 | 173,903 | 2,319,695 |
| 945 Construction Project | <i>*See Note</i> | 15,165,438 | 618,040 | 5,125 | 14,542,273 |
| 946 Food Service Center | New Replacement | 6,025,500 | 55,907 | 544,485 | 5,425,108 |
| 998 Unallocated Org. Unit | Other Debts | 685,721 | 648,519 | - | 37,202 |
| Total Phase IV | | 67,805,389 | 18,253,435 | 2,294,311 | 47,257,643 |
| <i>* Note: Final Budgets Pending Board Approval</i> | | 45,973,817 | | | |
| >Board Approved | | | | | |
| Soccer Fields - Kawas | | 1,575,025 | | | |
| Softball Fields - Zachary | | 2,975,412 | | | |
| Cigarroa Middle Orchestra | | 1,863,325 | | | |
| >Final Budget Board Approval Pending | | | | | |
| Food Services Center | | 7,956,861 | | | |
| Transportation Center | | 4,283,552 | | | |
| Field Improvements (Christen/Lamar) | | 100,000 | | | |
| Shirley Field | | 11,211,542 | | | |
| Martin Field House | | 3,152,786 | | | |
| E-Rate | | 3,500,000 | | | |
| Total Amount Reserved for Projects under \$60 Million Bond | | 36,618,503 | | | |
| Available for Other Projects & Contingencies | | 9,355,314 | | | |

Note: Available balances remaining from the budgeted projects will be transferred to other projects in process.

| Campus/Facility | Project | Budget | Actual Paid | Encumbrance | Available Balance |
|--|------------------------|------------|----------------|-------------|----------------------|
| Phase V (2006 57 M) | | | | | |
| Projects Completed | | | | | |
| 041 Christen Middle School | Renovation (Phase II) | 139,906 | 28,080 | 111,826 | - |
| Projects in Progress | | | | | |
| 001 Martin High School | Science Labs | 3,000,000 | 35,199 | 183,390 | 2,781,411 |
| 002 Nixon High School | Science Labs | 4,108,665 | 24,750 | 168,025 | 3,915,890 |
| 003 Dr. L Cigarroa H. School | Science Labs | 3,000,000 | 24,750 | 172,675 | 2,802,575 |
| 008 Early College High School | New Replacement | 3,000,000 | 516,461 | 246,316 | 2,237,224 |
| 009 Alternative Education | New Replacement | 10,307,554 | - | - | 10,307,554 |
| 045 Fifth Middle School | New Replacement | 20,100,000 | - | - | 20,100,000 |
| 101 Bruni Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 102 Buenos Aires Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 104 Daiches Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 105 Farias Elementary | Early Childhood Center | 300,000 | 2,588 | 16,155 | 281,258 |
| 106 Heights Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 107 K. Tarver Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 108 Leyendecker Elementary | Early Childhood Center | 1,317,250 | 180,284 | 1,136,967 | - |
| 109 MacDonell Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 110 Milton Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 111 A. Pierce Elementary | Early Childhood Center | 300,000 | 2,588 | 16,154 | 281,259 |
| 112 Ryan Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 115 Santa Maria Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 116 Santo Nino Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 119 D.D. Hachar Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 120 J.C. Martin Elementary | Early Childhood Center | 9,437,195 | 3,580,965 | 5,442,412 | 413,818 |
| 121 H.B. Zachary Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 122 Kawas Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 123 Dovalina Elementary | Early Childhood Center | 300,000 | 2,588 | 16,155 | 281,258 |
| 124 Ligarde Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 125 Sanchez-Ochoa Elementary | Early Childhood Center | 300,000 | 2,588 | 14,663 | 282,750 |
| 945 Construction Project | | 1,394,230 | - | - | 1,394,230 |
| 998 Unallocated Org. Unit | Other Debts | 618,061 | 593,980 | - | 24,081 |
| Total Phase V | | 61,822,861 | 5,031,044 | 7,730,010 | 49,061,807 |
| * Note: Final Budgets Pending Board Approval | | 61,846,767 | | | |
| >Board Approved | | | | | |
| JC Martin | | 12,183,612 | | | |
| Nixon Connectivity | | 1,108,665 | | | |
| Martin OCR | | 3,733,873 | | | |
| >Final Budget Board Approval Pending | | | | | |
| Nixon Science Lab | | 8,106,171 | | | |
| Martin Science Lab | | 4,804,304 | | | |
| Cigarroa Science Lab | | 4,846,619 | | | |
| Early College High School | | 10,241,684 | | | |
| Early Childhood Classrooms | | 9,149,076 | | | |
| Total Amount Reserved for Projects under \$60 Million Bond | | 54,174,004 | | | |
| Available for Other Projects & Contingencies | | 7,672,763 | | | |

Note: Available balances remaining from the budgeted projects will be transferred to other projects in process.

IMPACT OF CAPITAL PROJECTS TO THE GENERAL OPERATING FUND

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. However, many of these projects have an effect on the general fund operating budget. Capital projects can affect operating costs through ways such as staffing, utilities, and increased maintenance costs. Since these new facilities constructed are larger campuses and enclosed, the District expects there will be an increase in utility costs, especially electricity. In addition, the General Fund funds additional project costs if the Construction Program does not have available funds to cover the expenses

The following is a list of capital projects that will be completed and open for school year 2008-2009 and their respective impact to the General Operating Fund:

| | Old Square Footage | New Square Footage | Utilities | Custodial Services | Janitorial Supplies | Total Effect |
|--------------------------------|-----------------------|-----------------------|-------------------|-----------------------|------------------------|-------------------|
| D. D. Hachar Elementary School | 88,080 | 88,214 | \$ 157 | \$ - | \$ 18 | \$ 176 |
| J.C. Martin Elementary School | 42,637 | 94,964 | 61,432 | 36,000 | 7,111 | 104,543 |
| Leyendecker Elementary School | 39,928 | 99,255 | 69,650 | 36,000 | 8,063 | 113,712 |
| | | | \$ 131,239 | \$ 72,000 | \$ 15,192 | \$ 218,431 |

The estimates are based on an increase of \$1,174 per 1,000 square feet of space for utilities (electricity) and \$136 per 1,000 square feet for janitorial supplies. The custodial services formula is one custodian per every 16,000 square feet of school building space. Each custodian approximately costs the district \$12,000. The total effect of the new campuses and/or facilities opening in school year 2008-2009 is \$218,431 to the General Operating Fund.

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INFORMATIONAL SECTION

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GENERAL OPERATING FUND – MAJOR REVENUE SOURCES

BACKGROUND

Funding for public education in Texas comes primarily from three main sources: local funds, state funds, and federal funds. State funds make up the largest portion for Laredo ISD. Local funds, primarily the local property tax revenues make up the second largest source of revenue for the District. Federal funds represent the smallest portion of the three revenue sources for the state's public schools including this District. Most federal funds are earmarked for specific programs or to provide services to a specific group of students (e.g., low income, special education).

Because local funding is provided through property tax revenues, a district's wealth is described in terms of its property value. A "low-wealth," or "property-poor," school district has less wealth (tax revenue) per student than the average of the districts in the state.

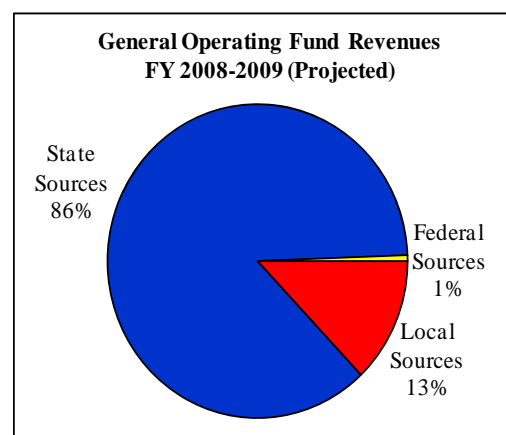
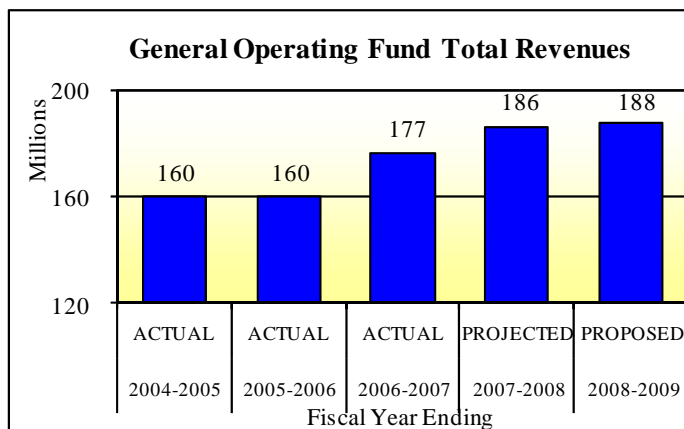
For fiscal year 2008-2009, Laredo ISD will tax \$1.0400 for every \$100 of taxable value within its boundaries (the District's total tax rate is \$1.2740; 23 cents goes to pay debt service). A penny generates about \$196,630 in tax revenues to the District.

GENERAL OPERATING FUND

For fiscal year 2008-2009, the General Operating fund revenues are projected at \$188,107,861. This is a \$2,068,159 increase over the estimated 2007-2008 total revenues. This is mainly due to an increase in state funding.

For fiscal year 2008-2009, total revenues include non-cash revenues of \$7,859,815 for Teacher Retirement System payments. The net cash revenues for the District are estimated at \$180,248,046. We are projecting to end fiscal year 2007-2008 with \$178,624,782 in net cash revenues and with non-cash revenues of \$7,414,920 for Teacher Retirement System payments.

Out of the proposed 2009 revenues, \$24,291,098 is generated locally, \$162,686,763 is funded from the State and \$1,130,000 comes from federal sources.

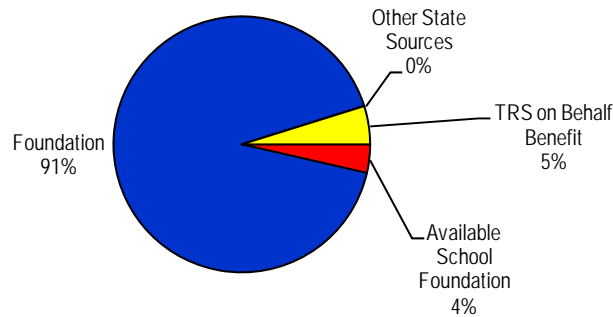


A. STATE PROGRAM REVENUES

The majority of state funds are distributed to districts through a system known as the Foundation School Program (FSP). The state distributes funds from the Available School Fund to local school districts through the two-tiered program. Tier 1 of the FSP provides funds to meet the costs of basic education programs that meet state accreditation standards. Tier 2 provides schools with equal access to revenue for educational enrichment. Both tiers contain a state and local share, with the latter depending on the property wealth of each district. Under Tier 1 of FSP, additional funding is made available to school districts for special, vocational, compensatory, bilingual, and gifted and talented programs.

The District receives most of its revenues from the state; for 2008-2009 we are estimating that 86 % of general operating revenues will be funded from the state. Estimated revenues for 2008-2009 are \$162,686,763 compared to projected 2006-2007 revenues of \$159,552,600. This increase was due to an increase in Hold Harmless Revenue per WADA.

**General Operating Fund Revenues
from State Sources FY 2008-2009 (Projected)**



1. Available School Fund & Foundation School Program

Fiscal year 2008-2009: The District is projecting to receive \$154,791,948 in total cash revenues from the State. The estimated Average Daily Attendance (ADA) for this year is projected to remain constant at 22,400. The District is projecting to generate \$5,848,512 in State aid from the Available School Fund and \$148,943,436 from the Foundation School Program this fiscal year. These estimates are based on the State Legislative Payment Estimate. It should be noted that in order to maximize State Aide, the District must generate a minimum of \$21,978,098 in local taxes collected. With the proposed tax rate, the District will generate the required amount in this fiscal year.

Fiscal year 2007-2008: The District is estimating to generate \$152,115,006 in total cash revenues from the State. The District's pupil projection for 2007-2008 remained constant as compared to prior years. The District budgeted \$7,692,162 to be generated through the Available School Fund during fiscal year 2007-2008 but estimates collections of \$6,517,308. Also, the District anticipated to generate \$139,496,036 in revenues from the Foundation School Program but estimates to collect \$145,597,698.

Some of these State revenues are to be used specifically for certain programs; please see below:

| Program Revenues | 2007-2008 | 2008-2009 |
|------------------------------------|----------------------|-----------------------|
| Regular Block Grant | \$ 74,408,193 | \$ 74,806,047 |
| Gifted & Talented Block Grant | 474,294 | 480,485 |
| Special Education Allotment | 10,281,049 | 12,173,347 |
| Career & Technology Block Grant | 2,233,806 | 2,293,402 |
| Bilingual Education Block Grant | 5,174,921 | 5,635,948 |
| Compensatory Education Block Grant | 15,452,089 | 15,871,036 |
| Transportation | 334,358 | 334,358 |
| Total | <u>\$108,358,710</u> | <u>\$ 111,594,623</u> |

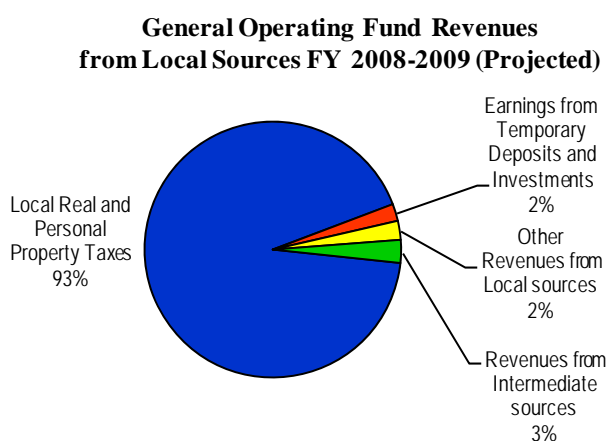
2. On Behalf TRS Payments

This revenue source is a non-cash transaction that the District is required to record on its books. The State of Texas and the Governmental Accounting Standards Board, Statement No. 24 mandates this requirement. This amount constitutes the amount of retirement payments (contributions) made by the State on behalf of the District for all of its employees. The intent of this transaction is to account for the entire cost of providing school services in the State of Texas.

The projected amount for fiscal year 2008-2009 is \$7,859,815. As the district finalizes the final audit for 2007-2008, a more detailed projection will be presented to the Board to amend the budget. The projected amount of revenues and expenditures to be recorded for fiscal year 2007-2008 is \$7,414,920.

B. LOCAL REVENUES

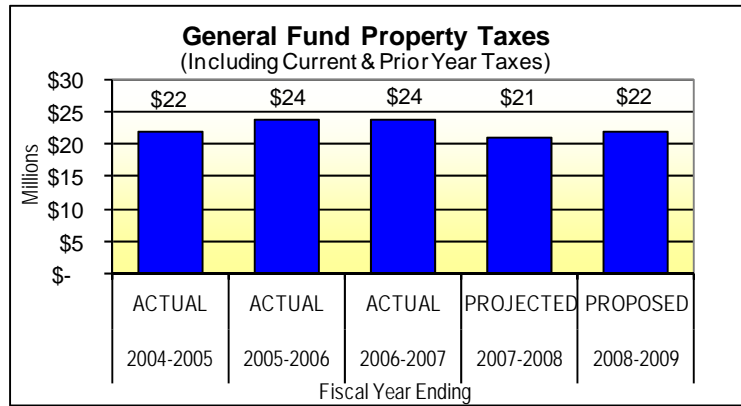
Local revenues constitute 13% of all projected revenues of the general operating fund for fiscal year 2008-2009, compared to 14% for 2007-2008. Local revenues include real property taxes (current and prior year tax collections, and penalty, interest, and other tax revenues), and other revenues from local sources (including interest earnings), and miscellaneous revenues from local sources.



1. Local Real and Personal Property Taxes

Tax year 2008 total assessed value is \$2,917,619,285 with net taxable values of \$2,265,953,238. The proposed tax rate for the District per \$100 valuation is \$1.274; \$1.040 for the purpose of maintenance and operations (M&O – General Fund), and \$0.234 for the payment of principal and interest on the debt of the District (I&S – Debt Service Fund).

Tax year 2007 total assessed value was \$2,772,976,003 with net taxable values of \$2,150,628,404. The tax rate for the District per \$100 valuation was \$1.274; \$1.040 M&O and \$0.234 I&S.



Property Taxes:

Fiscal Year 2008-2009: The District estimates a 2008 tax levy of \$22,373,741 for maintenance and operations in fiscal year 2008-2009. The District estimates to collect \$21,298,098 (95.2%) of the estimated tax levy for the general operating fund maintenance and operations.

Fiscal year 2007-2008: The 2007 tax levy for the District is \$21,966,124. Although the goal was to collect 96% of the tax levy, the district projects to end the fiscal year with 95.42% collections, estimating to generate \$20,319,534 in current year taxes for the general operating fund.

Prior Year Taxes:

The District estimates 3.0% collections of the tax levy in prior year taxes. The District contracts with a law firm to collect prior taxes. Collections efforts by the Tax Office include mail outs, working with the Tax Attorney to file suit on properties, and foreclosure. A 15% commission is charged by the law firm and passed through to the taxpayers for the years that a 15% fee was assessed.

Fiscal year 2008-2009: The District estimates \$680,000 delinquent tax collections (approximately 3% of the 2007 tax levy).

Fiscal year 2007-2008: The District estimates that the Tax Office will have total collections of \$765,933.97 in prior year delinquent taxes (3% of the 2006 tax levy of \$23,419,417).

Other Revenues Related To Taxes (Penalty & Interest):

Fiscal year 2008-2009: Expected collections for this year are \$506,000. Efforts include additional mail outs, phone contacts, and increased activity from the Tax Office.

Fiscal year 2007-2008: The District estimates to collect slightly more than the amounts budgeted for penalties, interest, tax certificates and attorney fees. Total collections are expected to be \$561,025.

2. Earnings from Temporary Deposits and Investments (Interest)

The District invests all available cash into secure transactions that are compliant with State Law and the District's Investment Policy. The District currently invests funds in Certificates of Deposit with maturities varying from 90 to 365 days. These Certificates of Deposits are collateralized at 110% with a letter of credit from the Federal Home Loan Bank that is pledged to the District. Any cash not available for extended investments is placed in the TexasDAILY Pool, and bank accounts, and is available to be withdrawn as needed. The District utilizes these funds to maximize its returns.

Fiscal year 2008-2009: The District expects total interest earnings to decrease from last year's estimate, bringing \$525,000 in revenues.

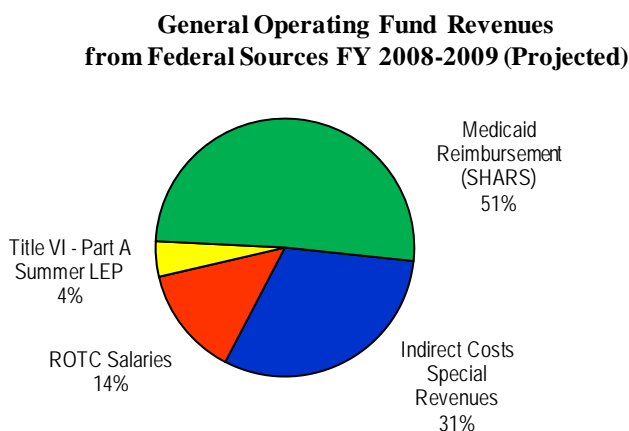
Fiscal year 2007-2008: The District estimates to collect \$1,820,341 in interest for this fiscal year, 130% of the original budgeted amount of \$1,400,000.

C. FEDERAL PROGRAM REVENUES

Federal Sources constitute 1% of all General Operating fund revenues. The revenue source includes the indirect cost charged to the Special Revenue Funds, the ROTC reimbursement, the Medicaid Reimbursement, and the Impact Aid.

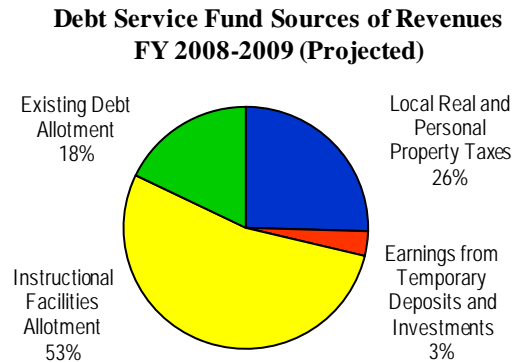
Fiscal year 2008-2009: The District estimates to charge an administrative cost rate of 1.825% to the federal programs for this fiscal year. The General Fund utilizes this amount to fund administrative costs and services provided to the Federal programs. The budget for this year is estimated at \$350,000; total Federal revenues are estimated at \$1,130,000.

Fiscal year 2007-2008: The District budgeted \$1,065,000 in total Federal revenues for this fiscal year, and it estimates to collect 108% or \$1,149,064 of the budgeted amount. The administrative charge for this year is projected at \$302,493.



DEBT SERVICE FUND – MAJOR REVENUE SOURCES

Fiscal year 2008-2009 Debt Service Fund revenues are projected at \$19,533,399, an increase over estimated 2007-2008 total revenues of \$18,216,009. Local sources of revenue comprise 29% of debt service revenues, while the remaining 71% come from state sources.



A. LOCAL REVENUES

1. Local Real and Personal Property Taxes

Tax year 2008 total assessed value is \$2,917,619,285; with net taxable values of \$2,265,953,238. The proposed tax rate for the District per \$100 valuation is \$1.274; \$1.040 for the purpose of maintenance and operations (M&O – General Fund), and \$0.234 for the payment of principal and interest on the debt of the District (I&S – Debt Service Fund).

Tax year 2007 total assessed value was \$2,772,976,003; with net taxable values of \$2,150,628,404. The tax rate for the District per \$100 valuation was \$1.274; \$1.040 M&O and \$0.234 I&S.

Property Taxes:

Fiscal year 2008-2009: The District projects 95.38% of the tax levy, and it estimated to collect \$4,802,590 in I&S for the Debt Service Fund.

Fiscal year 2007-2008: The District estimates 95.6% collections or \$4,563,348 of the estimated tax levy.

Prior Year Taxes:

The District normally expects to collect 2% of prior year's tax levy. The District contracts with a law firm to collect prior taxes. Collections efforts by the Tax Office include mail outs, working with the Tax Attorney to file suit on properties, and foreclosure. A 15% commission is charged by the law firm and passed through to the taxpayers for the years that a 15% fee was assessed.

Fiscal year 2008-2009: The District is projecting 1.8% collections of the 2007 I&S tax levy, and it estimates that the Tax Office will collect \$85,000 budgeted amount.

Fiscal year 2007-2008: The District estimates to collect 2.8% of the estimated 2006 I&S tax levy. Total projected collections are \$121,875.95.

Other Revenues Related to Taxes (Penalty & Interest)

Fiscal year 2008-2009: Expected collections for this year are \$81,000. The District is projecting a decrease in these collections below the 2007-2008 fiscal year.

Fiscal year 2007-2008: The District estimates to collect \$119,337 for penalties, interest, tax certificates and attorney fees.

2. Earnings from Temporary Deposits and Investments (Interest)

The District invests all available cash into secure transactions that are compliant with State Law and the District's Investment Policy. The District currently invests funds in Certificates of Deposit with maturities varying from 90 to 365 days. These Certificates of Deposits are collateralized at 110% with a letter of credit from the Federal Home Loan Bank that is pledged to the District. Any cash not available for extended investments is placed in the TexasDAILY Pool, and bank accounts, and is available to be withdrawn as needed. The District utilizes these funds to maximize its returns.

Fiscal year 2008-2009: The District expects total interest earnings to be \$335,000.

Fiscal year 2007-2008: The District estimates to collect \$348,142 in interest for this fiscal year, 104% of the original budgeted amount of \$335,000.

B. STATE REVENUES

Texas provides state aid for facilities through equalized support for debt service taxes. An Instructional Facilities Allotment (IFA) is available to low-wealth school districts to assist them in paying debt service on bonded indebtedness for new instructional facilities. An Equalized Debt Allotment (EDA) is available to all districts to provide equalized assistance for existing debt.

Both IFA and EDA funds are calculated using a guaranteed-yield program. The state establishes a guaranteed revenue yield (\$35 per penny of tax per student for the 2002-2003 biennium). Districts levy a debt service tax and raise as much of the yield as possible from local property taxes. The state makes up the difference between what the district raises from property taxes and the total guaranteed yield. State support for debt service for facilities is limited to the amount of money appropriated by the Texas Legislature.

1. State Aid – Instructional Facilities Allotment (IFA)

The IFA is a grant from the Texas Education Agency (TEA) for the purpose of financing the principal and interest payments for eligible bonds for the construction and repair of schools.

Fiscal year 2008-2009: The District projects to receive \$10,429,519 from this grant.

Fiscal year 2007-2008: The District estimates to receive \$10,839,531 from this revenue source.

2. State Aid – Existing Debt Allotment (EDA)

The EDA is a grant from the Texas Education Agency (TEA) for the purpose of financing the principal and interest payments for eligible bonds issued in years prior to 1999.

Fiscal year 2008-2009: The District projects to receive \$3,496,290 from this grant.

Fiscal year 2007-2008: The District estimates to receive \$1,935,821 from this revenue source.

MAJOR REVENUE ASSUMPTIONS

At the heart of the 2008-2009 budget process are the assumptions of fund balance, sources of revenues, and expenditure projections, such as salary increases and fixed and variable costs. The Division of Finance prepares annual budgets to forecast the financial picture of the school district. It is imperative that assumptions be made to accurately forecast our financial position. These assumptions are listed below.

Taxable Value

The taxable value of property in the District will continue to increase. Fiscal year 2008-2009 had an increase of \$115.3 million (5.36%) and fiscal year 2007-2008 experienced an increase of \$205.8 million (10.59%), but projections for the next three years will remain at a constant 3% increase as history has shown.

Tax Rate

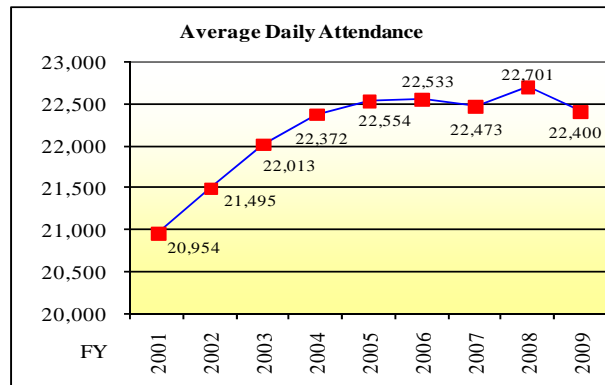
The Tax Rate for 2008-2009 remained constant at \$1.274 per \$100 valuation and is expected to remain constant after 2008-2009.

Tax Collections Rate

The tax collections ratio remained aggressive this year, at a projected 96%. The Tax Office has collected over 96% of taxes during the last seven fiscal years. The goal for fiscal year 2008-2009 and the next three years is to meet or exceed 96%.

Average Daily Attendance (ADA)

ADA is projected at 22,400 students for fiscal year 2008-2009 in calculating our revenue estimates and for the next three years. The following chart presents a trend in ADA for the past five years actual, current, and projected.



Fund Balance

The General Operating fund balance is projected to decrease for the current fiscal year 2008-2009 by \$1,645,913; however, the District projects that by the year 2011-2012 it will increase its fund balance by 115,143.

TRENDS & FORECASTS

The Division of Finance prepares annual budgets to forecast the financial picture of the school district. Monthly updates are prepared in the format on unaudited financial statements to monitor the district's financial position. These monthly updates include the following:

- Revenue Updates
 - Federal Funds Updates
 - State Funds Updates
 - Partnerships
 - Grants Update
 - Tax Collections Updates
- Expenditure Updates
 - Administrative Cost Ratio
 - Fund Balance Status
 - Health Insurance and other Benefits Update
 - Payroll Update
- Operational Reports
 - Operational Reports
 - Child Nutrition Program
 - Transportation
 - Warehousing
 - Maintenance
 - Construction

The District's General Fund, which includes the Child Nutrition Program Fund, Child Nutrition Program PPFCO Fund, Athletics Fund, 2006 PPFCO, and the General Operating Fund, historical and projected revenues and expenditures and changes in Fund Balance for fiscal year 2008-2009 are as follows:

| | 2004-2005 ACTUAL | 2005-2006 ACTUAL | 2006-2007 ACTUAL | 2007-2008 PROJECTED | 2008-2009 PROPOSED |
|---|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Total Revenues | \$ 171,058,183 | \$ 171,659,972 | \$ 189,415,977 | \$ 199,486,964 | \$ 202,086,628 |
| Total Expenditures | 168,435,158 | 175,026,373 | 182,750,181 | 183,224,680 | 199,966,909 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 2,623,025 | (3,366,401) | 6,665,796 | 16,262,284 | 2,119,719 |
| Total Other Financing Sources (Uses) | (9,065,939) | (1,195,356) | (7,736,675) | (4,767,929) | (5,267,324) |
| Special Item | - | - | 7,731,745 | 1,089,615 | - |
| Net Changes in Fund Balances | (6,442,914) | (4,561,757) | 6,660,866 | 12,583,970 | (3,147,605) |
| Fund Balance, Beginning | 35,227,892 | 28,784,978 | 24,223,221 | 30,884,087 | 43,468,057 |
| Fund Balance, Ending | \$ 28,784,978 | \$ 24,223,221 | \$ 30,884,087 | \$ 43,468,057 | \$ 40,320,452 |

Financial Forecast

The three year financial forecast for the General Fund is updated annually to reflect the impact of the approved 2008-2007 fiscal year budget on the district's future financial condition. This forecast does not include the Child Nutrition Program PPFCO Fund and the 2006 PPFCO Fund as it is expected to end in fiscal year 2008-2009.

| | 2008-2009 PROPOSED | 2009-2010 PROJECTED | 2010-2011 PROJECTED | 2011-2012 PROJECTED |
|---|-----------------------|------------------------|------------------------|------------------------|
| Total Revenues | 202,086,628 | 201,300,441 | 201,800,870 | 202,313,592 |
| Total Expenditures | 199,966,909 | 196,056,835 | 197,158,620 | 198,435,977 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 2,119,719 | 5,243,606 | 4,642,250 | 3,877,615 |
| Total Other Financing Sources (Uses) | (5,267,324) | (5,343,377) | (5,362,317) | (3,298,671) |
| Net Changes in Fund Balances | (3,147,605) | (99,771) | (720,067) | 578,944 |
| Fund Balance, Beginning | 43,468,057 | 40,320,452 | 40,220,681 | 39,500,613 |
| Fund Balance, Ending | \$ 40,320,452 | \$ 40,220,681 | \$ 39,500,613 | \$ 40,079,557 |

To understand these projections you must see the pages ahead. A brief basis for our assumptions is included for the General Funds. Funding formulas due to legislative sessions are not set in advance; however, given the history of formulas and levels of expenditures experienced by the district, these levels are attainable.

Projections are also included for our Debt Service funds, which are also approved by the board.

Development of the Financial Forecast

The objective of the financial forecast is to provide a framework for evaluating the district financial condition as a basis for decision making during the year keeping in mind the short term and long term impact of decisions.

Decision in 2008-2009 Affecting Future Condition

The District's decision making process for LISD involves many stakeholders and it starts in early November with the program managers and director that oversee the different grants and programs. Other individuals involved at this early stage include the Human Resources Staff who develop staffing formulas to be applied to the different programs.

The principals and department directors evaluate their programs and recommend to the Finance Office the funding priorities for their programs and departments. The funding requests are evaluated by the Superintendent's Office and the Board of Trustees and approved for implementation for the new budget year.

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL OPERATING FUND (199)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH PROJECTIONS FOR THE NEXT THREE YEARS

| | 2008-2009 PROPOSED | 2009-2010 PROJECTED | 2010-2011 PROJECTED | 2011-2012 PROJECTED |
|--|-----------------------|------------------------|------------------------|------------------------|
| Revenues | | | | |
| Local Sources | \$ 24,291,098 | \$ 23,057,992 | \$ 23,122,078 | \$ 23,186,356 |
| State Sources | 162,686,763 | 162,711,062 | 162,750,558 | 162,790,251 |
| Federal Sources | 1,130,000 | 1,130,000 | 1,130,000 | 1,130,000 |
| Total Revenues | 188,107,861 | 186,899,054 | 187,002,636 | 187,106,607 |
| Expenditures by Function | | | | |
| Instruction | 105,862,870 | 106,392,184 | 106,924,145 | 107,458,766 |
| Instructional Resources and Media Services | 4,715,144 | 4,738,720 | 4,762,414 | 4,786,226 |
| Curriculum Devpt. and Instructional Staff Devpt. | 585,526 | 588,454 | 591,396 | 594,353 |
| Instructional Leadership | 3,568,032 | 3,585,872 | 3,603,801 | 3,621,820 |
| School Leadership | 11,801,377 | 11,860,384 | 11,919,686 | 11,979,284 |
| Guidance, Counseling, and Evaluation Services | 6,858,401 | 6,892,693 | 6,927,156 | 6,961,792 |
| Social Work Services | 1,758,798 | 1,767,592 | 1,776,430 | 1,785,312 |
| Health Services | 1,779,484 | 1,788,381 | 1,797,323 | 1,806,310 |
| Student (Pupil) Transportation | 4,513,367 | 4,535,934 | 4,558,614 | 4,581,407 |
| Cocurricular/Extracurricular Activities | 2,607,937 | 2,620,977 | 2,634,082 | 2,647,252 |
| General Administration | 7,116,161 | 7,151,742 | 7,187,501 | 7,223,439 |
| Plant Maintenance and Operations | 21,155,871 | 21,261,650 | 21,367,958 | 21,474,798 |
| Security and Monitoring Services | 3,537,612 | 3,555,300 | 3,573,077 | 3,590,942 |
| Data Processing Services | 3,324,957 | 3,341,582 | 3,358,290 | 3,375,081 |
| Community Services | 237,432 | 238,619 | 239,812 | 241,011 |
| Debt Service | 2,725,297 | 65,000 | 65,000 | 65,000 |
| Facilities Acquisition and Construction | 963,184 | 100,000 | 100,000 | 100,000 |
| Juvenile Justice Alternative Education Program | 175,000 | 200,000 | 200,000 | 200,000 |
| Total Expenditures | 183,286,450 | 180,685,084 | 181,586,685 | 182,492,793 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 4,821,411 | 6,213,970 | 5,415,951 | 4,613,814 |
| Other Financing Sources (Uses) | | | | |
| Transfers out | (6,467,324) | (6,543,377) | (6,562,317) | (4,498,671) |
| Total Other Financing Sources (Uses) | (6,467,324) | (6,543,377) | (6,562,317) | (4,498,671) |
| Special Item | - | - | - | - |
| Net Changes in Fund Balances | (1,645,913) | (329,407) | (1,146,366) | 115,143 |
| Fund Balance, Beginning | 39,675,854 | 38,029,941 | 37,700,534 | 36,554,168 |
| Fund Balance, Ending | \$ 38,029,941 | \$ 37,700,534 | \$ 36,554,168 | \$ 36,669,311 |

Basis of Projection: Forecasts are based on an analysis of historical information and changes to state aid revenues template due to House Bill 1. Although the maintenance and operations tax rate is expected to remain the same, local revenues are expected to increase in 2009 due to a yearly increase in the tax roll of 3%. State revenues are projected to increase after 2008-2009 depending on adjustments to formula by the Legislature and Federal revenues are projected to remain constant. Expenditures are projected to increase by 0.5% yearly. Transfers out will include \$1,200,000 to Athletics Fund and the necessary transfer to Debt Service Funds 511 and 512. Also, average daily attendance is assumed to remain steady at 22,400.

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CHILD NUTRITION PROGRAM (101)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH PROJECTIONS FOR THE NEXT THREE YEARS

| | 2008-2009 PROPOSED | 2009-2010 PROJECTED | 2010-2011 PROJECTED | 2011-2012 PROJECTED |
|--|-----------------------|------------------------|------------------------|------------------------|
| Revenues | | | | |
| Local Sources | \$ 387,228 | \$ 453,615 | \$ 459,849 | \$ 466,270 |
| State Sources | 117,300 | 120,819 | 124,444 | 128,177 |
| Federal Sources | 13,241,239 | 13,616,953 | 14,003,941 | 14,402,538 |
| Total Revenues | 13,745,767 | 14,191,387 | 14,588,234 | 14,996,985 |
| Expenditures by Function | | | | |
| Food Services | 13,413,354 | 13,774,331 | 13,859,926 | 14,222,512 |
| Plant Maintenance and Operations | 194,000 | 187,420 | 281,009 | 289,672 |
| Security and Monitoring Services | 21,000 | - | 21,000 | 21,000 |
| Debt Service | - | - | - | - |
| Total Expenditures | 13,628,354 | 13,961,751 | 14,161,935 | 14,533,184 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 117,413 | 229,636 | 426,299 | 463,801 |
| Net Changes in Fund Balances | 117,413 | 229,636 | 426,299 | 463,801 |
| Fund Balance, Beginning | 2,173,098 | 2,290,511 | 2,520,147 | 2,946,445 |
| Fund Balance, Ending | \$ 2,290,511 | \$ 2,520,147 | \$ 2,946,445 | \$ 3,410,246 |

Basis of Projection: Local and State revenue sources are projected to remain stable, meanwhile, Federal revenues are projected to increase by 3% yearly. On the expenditures side, Food Service expenditures payroll, contracted services, and supplies, including food items, are expected to increase at a total annual rate of 2%; however, budget year 2009 includes \$247,000 in vehicle purchase, furniture and kitchen equipment. Plant maintenance and operations including utilities are projected to increase at a rate of 5% annually.

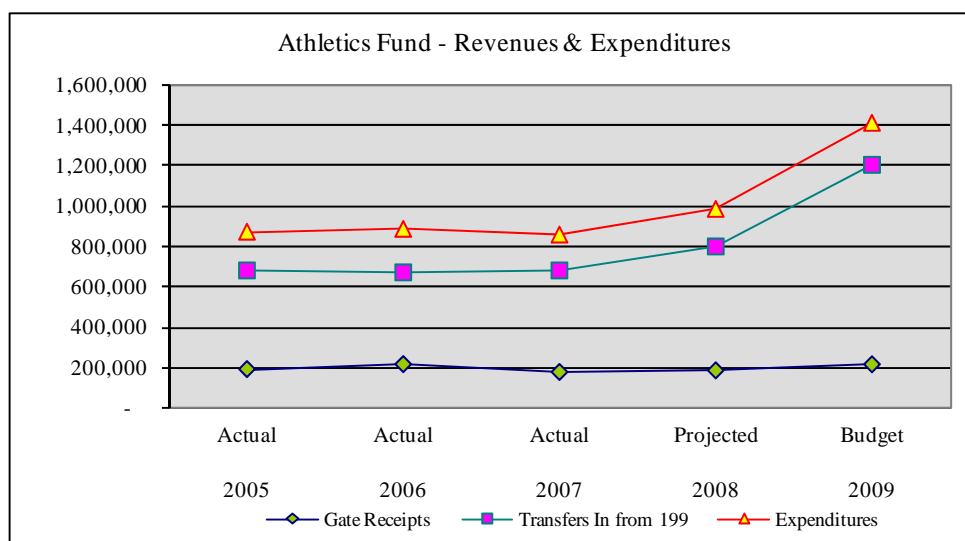
LAREDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ATHLETICS FUND (181)

FOR THE FISCAL YEAR ENDED AUGUST 31, 2009, WITH PROJECTIONS FOR THE NEXT THREE YEARS

| | 2008-2009 PROPOSED | 2009-2010 PROJECTED | 2010-2011 PROJECTED | 2011-2012 PROJECTED |
|--|-----------------------|------------------------|------------------------|------------------------|
| Revenues | | | | |
| Local Sources | \$ 210,000 | \$ 210,000 | \$ 210,000 | \$ 210,000 |
| State Sources | - | - | - | - |
| Federal Sources | - | - | - | - |
| Total Revenues | 210,000 | 210,000 | 210,000 | 210,000 |
| Expenditures by Function | | | | |
| Cocurricular/Extracurricular Activities | 1,410,000 | 1,410,000 | 1,410,000 | 1,410,000 |
| Total Expenditures | 1,410,000 | 1,410,000 | 1,410,000 | 1,410,000 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (1,200,000) | (1,200,000) | (1,200,000) | (1,200,000) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Total Other Financing Sources (Uses) | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Net Changes in Fund Balances | - | - | - | - |
| Fund Balance, Beginning | - | - | - | - |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - |

Basis of Projection: Local revenues of the Athletics fund are gate receipts. The other financing source is a transfer of funds from the General Operating Fund. We project to keep receiving \$210,000 in gate receipts and the same transfer in from the General Operating Fund. Expenditures are also expected to remain stable at \$1,410,000. The chart below provides a historic overview of revenues and expenditures for this fund.



LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUND (511)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2007, WITH PROJECTIONS FOR THE NEXT THREE YEARS

| | 2008-2009 PROPOSED | 2009-2010 PROJECTED | 2010-2011 PROJECTED | 2011-2012 PROJECTED |
|---|-----------------------|------------------------|------------------------|------------------------|
| Revenues | | | | |
| Local Sources | \$ 5,607,590 | \$ 5,775,818 | \$ 5,949,092 | \$ 6,127,565 |
| State Sources | 13,925,809 | 13,925,809 | 13,925,809 | 13,925,809 |
| Federal Sources | - | - | - | - |
| Total Revenues | 19,533,399 | 19,701,627 | 19,874,901 | 20,053,374 |
| Expenditures by Function | | | | |
| Debt Service | 21,285,869 | 21,306,631 | 21,302,049 | 27,227,049 |
| Total Expenditures | 21,285,869 | 21,306,631 | 21,302,049 | 27,227,049 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (1,752,470) | (1,605,004) | (1,427,148) | (7,173,675) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 4,088,529 | 4,107,667 | 4,122,767 | 2,063,829 |
| Total Other Financing Sources (Uses) | 4,088,529 | 4,107,667 | 4,122,767 | 2,063,829 |
| Net Changes in Fund Balances | 2,336,059 | 2,502,663 | 2,695,619 | (5,109,846) |
| Fund Balance, Beginning | 15,169,411 | 17,505,470 | 20,008,132 | 22,703,752 |
| Fund Balance, Ending | \$ 17,505,470 | \$ 20,008,132 | \$ 22,703,752 | \$ 17,593,906 |

Basis of Projection: Although the Interest and Sinking (I&S) tax rate is expected to remain the same, local revenues are expected to increase due to a yearly tax roll increase of 3%. Expenditures are projected based on the amortization schedule in pages 80-81 for the payment of principal and interest for outstanding bonds and loans. In addition, we estimate to spend \$15,000 yearly on agent fees. State revenues are estimated to remain constant. The other financing source is a transfer in from the General Operating Fund, is calculated to cover the M&O portion of the debt service payments.

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PFC (512)
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2007, WITH PROJECTIONS FOR THE NEXT THREE YEARS

| | 2008-2009 PROPOSED | 2009-2010 PROJECTED | 2010-2011 PROJECTED | 2011-2012 PROJECTED |
|---|-----------------------|------------------------|------------------------|------------------------|
| Revenues | | | | |
| Local Sources | \$ 56,000 | \$ 57,680 | \$ 59,410 | \$ 61,193 |
| State Sources | 3,493,188 | 3,493,188 | 3,493,188 | 3,493,188 |
| Federal Sources | - | - | - | - |
| Total Revenues | 3,549,188 | 3,550,868 | 3,552,598 | 3,554,381 |
| Expenditures by Function | | | | |
| Debt Service | 4,727,983 | 4,728,898 | 4,732,738 | 4,728,030 |
| Total Expenditures | 4,727,983 | 4,728,898 | 4,732,738 | 4,728,030 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (1,178,795) | (1,178,030) | (1,180,140) | (1,173,649) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 1,178,795 | 1,235,710 | 1,239,550 | 1,234,842 |
| Total Other Financing Sources (Uses) | 1,178,795 | 1,235,710 | 1,239,550 | 1,234,842 |
| Net Changes in Fund Balances | - | 57,680 | 59,410 | 61,193 |
| Fund Balance, Beginning | 447,434 | 447,434 | 505,114 | 564,524 |
| Fund Balance, Ending | \$ 447,434 | \$ 505,114 | \$ 564,524 | \$ 625,717 |

Basis of Projection: Expenditures are projected based on the Public Facilities Corporation (PFC) outstanding debt schedule in pages 82-83 for the payment of principal and interest for outstanding PFC bonds. In addition, we estimate to spend \$15,000 yearly on agent fees. Local revenues are expected to increase due to a yearly tax roll increase of 3% and State revenue is projected to remain constant. The other financing source is a transfer in from the General Operating Fund, is calculated to cover the M&O portion of the debt service payments.

APPRAISAL ROLL & PROPERTY VALUES

| Tax Year (1) | Fiscal Year | Real Property | | | | Personal Property | | | |
|-----------------|-------------|-----------------------------------|-------------------|-----------------|---------------|-------------------------------|-------------------|-----------------|---------------|
| | | Appraised & Assessed Value (2) | Exemptions (3) | CAP LOSS (6) | Taxable Value | Appraised & Assessed Value | Exemptions (3) | CAP LOSS (6) | Taxable Value |
| 1999 | 1999-2000 | 1,665,964,331 | 561,939,788 | 330,150 | 1,104,024,543 | 228,116,930 | 0 | 0 | 228,116,930 |
| 2000 | 2000-2001 | 1,681,814,695 | 568,566,923 | 36,006 | 1,113,211,766 | 247,828,421 | 0 | 0 | 247,828,421 |
| 2001 | 2001-2002 | 1,723,343,398 | 592,479,666 | 73,521 | 1,130,790,211 | 256,727,464 | 0 | 0 | 256,727,464 |
| 2002 | 2002-2003 | 2,055,489,803 | 624,693,945 | 104,106 | 1,430,691,752 | 258,875,299 | 0 | 0 | 258,875,299 |
| 2003 | 2003-2004 | 1,897,272,357 | 675,624,975 | 85,267 | 1,221,562,115 | 270,837,330 | 0 | 0 | 270,837,330 |
| 2004 | 2004-2005 | 1,967,477,564 | 554,430,833 | 3,658,759 | 1,409,387,972 | 271,781,800 | 0 | 0 | 271,781,800 |
| 2005 | 2005-2006 | 2,096,262,961 | 563,253,209 | 2,539,616 | 1,530,470,136 | 277,897,380 | 0 | 0 | 277,897,380 |
| 2006 | 2006-2007 | 2,249,999,210 | 582,793,765 | 9,689,245 | 1,657,516,200 | 287,225,760 | 0 | 0 | 287,225,760 |
| 2007 | 2007-2008 | 2,782,642,706 | 622,347,599 | 9,666,703 | 2,150,628,404 | 312,401,028 | 0 | 0 | 312,401,028 |
| 2008 | 2008-2009 | 2,917,619,285 | 651,666,047 | 9,459,667 | 2,256,493,571 | 321,691,647 | 0 | 0 | 321,691,647 |

| Tax Year (1) | Fiscal Year | Webb County Appraisal District Certified Control Total Values | | | | Webb County Appraisal District Certified Exemption Values | | | |
|-----------------|-------------|--|-------------------|-----------------|---------------|--|----------------------------|-----------------|--------------------------|
| | | Appraised & Assessed Value (2) | Exemptions (3) | CAP LOSS (6) | Taxable Value | Partial Exemptions | Agricultural Value Lost | CAP LOSS (6) | Totally Exempt Values |
| 1999 | 1999-2000 | 1,891,246,886 | 561,609,638 | 330,150 | 1,329,307,098 | 230,843,843 | 2,839,470 | 330,150 | 327,926,325 |
| 2000 (7) | 2000-2001 | 1,928,133,696 | 568,566,923 | 36,006 | 1,359,530,767 | 234,640,748 | 2,869,060 | 36,006 | 331,057,115 |
| 2001 | 2001-2001 | 1,983,673,302 | 592,479,666 | 73,521 | 1,391,120,115 | 232,622,874 | 2,868,530 | 73,521 | 356,988,262 |
| 2002 | 2002-2003 | 2,055,489,803 | 624,693,945 | 104,106 | 1,430,691,752 | 231,629,792 | 2,957,340 | 104,106 | 393,168,259 |
| 2003 | 2003-2004 | 2,168,109,687 | 675,624,975 | 85,267 | 1,492,399,445 | 227,742,357 | 2,958,140 | 85,267 | 447,882,618 |
| 2004 | 2004-2005 | 2,239,259,364 | 554,430,833 | 3,658,759 | 1,681,169,772 | 218,594,211 | 2,480,610 | 3,658,759 | 335,836,622 |
| 2005 | 2005-2006 | 2,374,160,241 | 563,253,209 | 2,539,616 | 1,808,367,416 | 221,582,262 | 745,280 | 2,539,616 | 341,670,947 |
| 2006 | 2006-2007 | 2,537,224,970 | 582,793,765 | 9,689,245 | 1,944,741,960 | 215,818,791 | 796,840 | 9,689,245 | 366,974,974 |
| 2007 | 2007-2008 | 2,782,642,706 | 622,347,599 | 9,666,703 | 2,150,628,404 | 216,509,897 | 253,260 | 9,666,703 | 405,837,702 |
| 2008 | 2008-2009 | 2,927,078,952 | 651,666,047 | 9,459,667 | 2,265,953,238 | 214,323,331 | 253,240 | 9,459,667 | 437,342,716 |

Notes:

- (1) The tax year starts on October 1 and ends on September 30 of the following year.
- (2) Includes all taxable values plus all partial exemptions plus agricultural value lost and totally exempt values.
- (3) Includes all partial exemptions, totally exempt values.
- (4) Totally exempt property was not required to be part of the certified values.
- (5) Beginning with tax year 1997, the legislature enacted a law allowing senior citizens over '65 to be granted a prorated amount of the over '65 exemption from date qualified to end of tax year. Beginning with tax year 1997, the legislature enacted a law increasing the homestead amount from \$5,000 to \$15,000.
- (6) Beginning with tax year 1998, the legislature enacted a law limiting the increase of property value to 10% per year from its last appraisal.
- (7) In tax year 2000 the Webb County Appraisal District included by error the "non-certified" values. Total were adjusted to reflect only the actual "certified values".
- (8) Effective with tax year 2004, the Texas Legislature provided that all disable persons receive the same benefits as an Over 65 person, including the "freeze" provision.

Source: LISD Tax Office

PROPERTY TAX RATES & TAX LEVIES COMPARISON

| Property Tax Levies | | | | | | |
|---------------------|-------------|--|--|--------------------------------|-------------------|---------------------------------|
| Tax Year | Fiscal Year | Laredo Independent School District | United Independent School District | Laredo Community College | City of Laredo | Webb County & Road/Bridge |
| 1995 | 1995/1996 | 1.165200 | 1.382800 | 0.159860 | 0.551601 | 0.349500 |
| 1996 | 1996/1997 | 1.215000 | 1.382800 | 0.152900 | 0.526766 | 0.366378 |
| 1997 | 1997/1998 | 1.185000 | 1.379090 | 0.156600 | 0.539930 | 0.389952 |
| 1998 | 1998/1999 | 1.225000 | 1.414090 | 0.158000 | 0.539930 | 0.389952 |
| 1999 | 1999/2000 | 1.326000 | 1.438480 | 0.164200 | 0.569218 | 0.535531 |
| 2000 | 2000/2001 | 1.386000 | 1.426871 | 0.170000 | 0.576358 | 0.454952 |
| 2001 | 2001/2002 | 1.426000 | 1.426870 | 0.216647 | 0.576358 | 0.445223 |
| 2002 | 2002/2003 | 1.502714 | 1.476871 | 0.226500 | 0.630534 | 0.457923 |
| 2003 | 2003/2004 | 1.502714 | 1.476871 | 0.236000 | 0.641761 | 0.472022 |
| 2004 | 2004/2005 | 1.474110 | 1.526871 | 0.236000 | 0.637000 | 0.437923 |
| 2005 | 2005/2006 | 1.554110 | 1.606871 | 0.233712 | 0.637000 | 0.437923 |
| 2006 | 2006/2007 | 1.495510 | 1.474355 | 0.230500 | 0.637000 | 0.420055 |
| 2007 | 2007/2008 | 1.274000 | 1.184869 | 0.222200 | 0.637000 | 0.420055 |

| Original Tax Levies | | | | | | |
|---------------------|-------------|--|--|--------------------------------|-------------------|---------------------------------|
| Tax Year | Fiscal Year | Laredo Independent School District | United Independent School District | Laredo Community College | City of Laredo | Webb County & Road/Bridge |
| 1995 | 1995/1996 | 14,134,734 | 38,000,660 | 5,328,054 | 16,464,305 | 15,816,123 |
| 1996 | 1996/1997 | 15,597,657 | 39,451,743 | 5,676,550 | 19,090,616 | 17,015,633 |
| 1997 | 1997/1998 | 14,295,066 | 41,025,925 | 6,085,735 | 20,550,142 | 19,133,916 |
| 1998 | 1998/1999 | 15,224,088 | 44,271,136 | 6,568,987 | 21,995,250 | 20,194,005 |
| 1999 | 1999/2000 | 16,697,681 | 47,253,707 | 7,329,145 | 24,784,224 | 22,862,130 |
| 2000 | 2000/2001 | 17,854,904 | 51,042,026 | 8,185,875 | 27,165,182 | 26,098,416 |
| 2001 | 2001/2002 | 18,828,677 | 57,959,460 | 11,215,837 | 29,221,694 | 28,877,392 |
| 2002 | 2002/2003 | 20,378,959 | 66,951,115 | 12,892,422 | 35,010,831 | 33,424,545 |
| 2003 | 2003/2004 | 21,344,510 | 72,156,593 | 14,540,002 | 38,455,159 | 35,073,016 |
| 2004 | 2004/2005 | 24,426,783 | 83,821,422 | 16,320,700 | 43,209,681 | 38,284,552 |
| 2005 | 2005/2006 | 26,644,992 | 100,665,114 | 17,727,308 | 47,466,861 | 42,351,341 |
| 2006 | 2006/2007 | 27,671,836 | 113,168,711 | 19,720,017 | 53,559,195 | 50,623,052 |
| 2007 | 2007-2008 | 25,966,124 | 95,866,850 | 21,192,705 | 59,584,704 | 51,752,884 |

Notes:

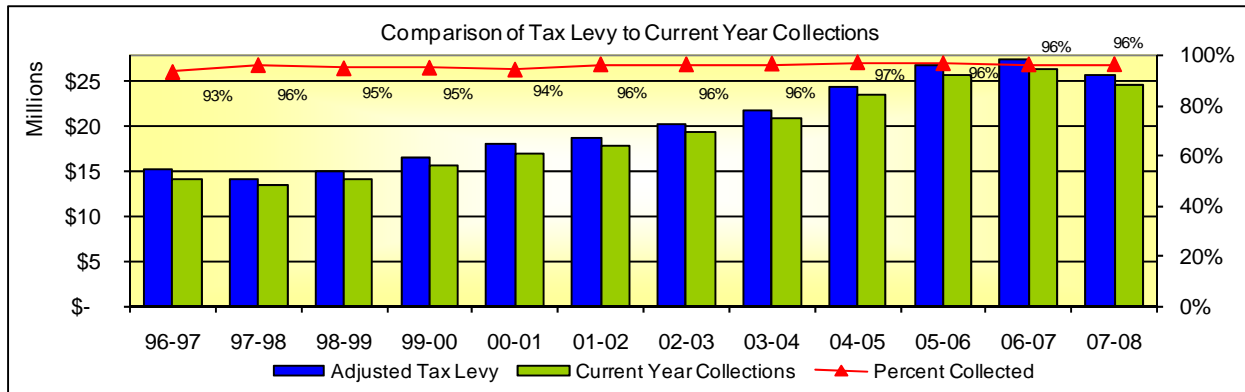
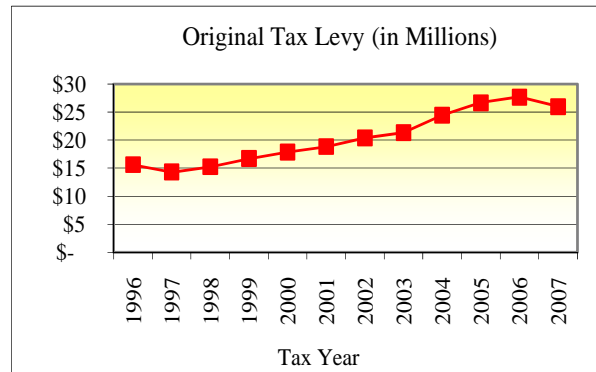
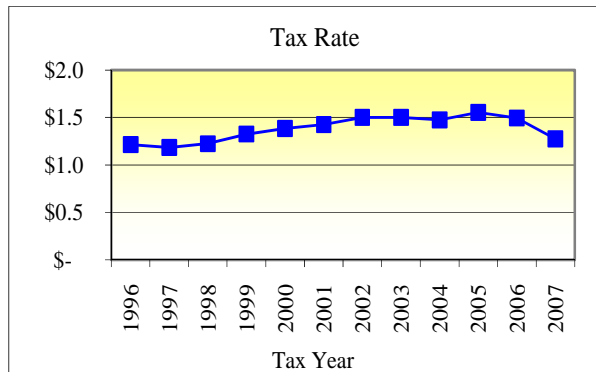
1. The Webb County Education District (WCED) was in existence only for tax years 1991 and 1992.
2. The Property Tax Code was enacted by the 66th Texas Legislature in 1979.
3. Appraisal districts began appraisal of property with the 1982 tax year.
4. All property must be assessed at 100% of appraised value. Assessment ratios are prohibited.

LISD PROPERTY TAX RATES AND TAX LEVIES

| | | | Original | Early | Net Supplement | Adjusted | Current Year | Percent of |
|------|--------|----------|------------|-----------|----------------|------------|-----------------|---------------|
| Tax | Fiscal | Tax | Tax | Payment | & Adjustments | Total Tax | Tax | Current Taxes |
| Year | Year | Rate [1] | Levy | Discounts | To Tax Levy | Levy [2] | Collections [3] | Collected |
| 1996 | 96-97 | 1.215000 | 15,597,657 | (240,764) | (33,551) | 15,323,342 | 14,270,245 | 93.13% |
| 1997 | 97-98 | 1.185000 | 14,295,066 | 0 | (128,997) | 14,166,069 | 13,559,076 | 95.72% |
| 1998 | 98-99 | 1.225000 | 15,224,088 | 0 | (80,970) | 15,143,118 | 14,312,047 | 94.51% |
| 1999 | 99-00 | 1.326000 | 16,697,681 | 0 | (145,622) | 16,552,059 | 15,677,007 | 94.71% |
| 2000 | 00-01 | 1.386000 | 17,854,904 | 0 | (16,234) | 18,064,678 | 16,985,143 | 94.02% |
| 2001 | 01-02 | 1.426000 | 18,828,677 | 0 | (69,678) | 18,758,999 | 17,997,443 | 96.00% |
| 2002 | 02-03 | 1.502714 | 20,378,959 | 0 | (48,357) | 20,330,602 | 19,517,103 | 96.00% |
| 2003 | 03-04 | 1.502714 | 21,344,510 | 0 | 538,919 | 21,883,429 | 21,065,822 | 96.26% |
| 2004 | 04-05 | 1.474110 | 24,426,783 | 0 | (2,683) | 24,424,100 | 23,634,674 | 96.77% |
| 2005 | 05-06 | 1.554110 | 26,642,445 | 0 | 209,775 | 26,852,220 | 25,887,131 | 96.41% |
| 2006 | 06-07 | 1.495510 | 27,671,836 | 0 | 0 | 27,671,836 | 26,564,963 | 96.00% |
| 2007 | 07-08 | 1.274000 | 25,966,124 | 0 | (130,421) | 25,835,704 | 24,817,262 | 96.06% |

Notes:

1. Tax rates are at 100% of assessed value.
2. Tax Levy has been adjusted to account for supplements, adjustments and for discounts.
3. * 2008 Tax Collection will begin January 2009.

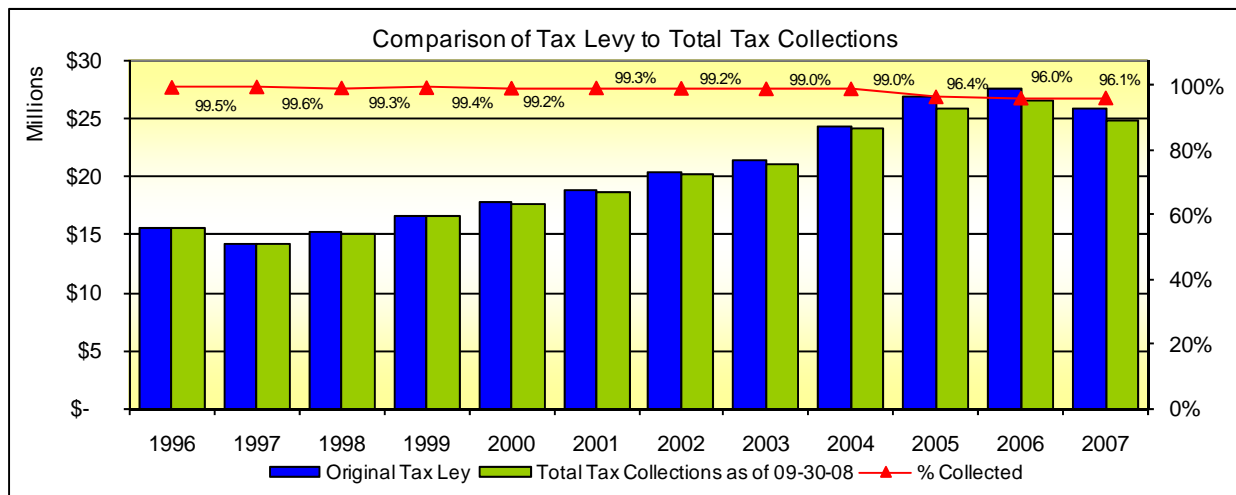


LISD PROPERTY TAX LEVIES & COLLECTIONS

| Tax Year | Fiscal Year | Tax Rate (1) | Original Tax Levy (2) | Total Tax Collections as of 09-30-08 | Percent of Total Tax Collections To Tax Levy | Levy Balance as of 09-30-08 |
|----------|-------------|--------------|-----------------------|--------------------------------------|--|-----------------------------|
| 1996 | 1996-1997 | 1.215000 | 15,597,657 | 15,516,821 | 99.48% | 80,836 |
| 1997 | 1997-1998 | 1.185000 | 14,295,066 | 14,240,071 | 99.62% | 54,995 |
| 1998 | 1998-1999 | 1.225000 | 15,224,088 | 15,116,770 | 99.30% | 107,318 |
| 1999 | 1999-2000 | 1.326000 | 16,697,681 | 16,596,024 | 99.39% | 101,657 |
| 2000 | 2000-2001 | 1.386000 | 17,854,904 | 17,715,849 | 99.22% | 139,055 |
| 2001 | 2001-2001 | 1.426000 | 18,828,677 | 18,663,341 | 99.29% | 165,336 |
| 2002 | 2002-2003 | 1.502714 | 20,378,959 | 20,173,002 | 99.16% | 205,957 |
| 2003 | 2003-2004 | 1.502714 | 21,344,510 | 21,132,735 | 99.01% | 211,775 |
| 2004 | 2004-2005 | 1.474110 | 24,426,783 | 24,181,900 | 99.00% | 244,883 |
| 2005 | 2005-2006 | 1.554110 | 26,852,020 | 25,887,131 | 96.41% | 331,797 |
| 2006 | 2006-2007 | 1.495510 | 27,671,836 | 26,564,962 | 96.00% | 557,838 |
| 2007 | 2007-2008 | 1.274000 | 25,835,704 | 24,817,262 | 96.06% | 1,018,442 |

Notes:

1. Tax rates are at 100% of assessed value.
2. Tax Levy has been adjusted to account for supplements, adjustments and for discounts.
3. * 2008 Tax Collections will begin until January 2009.



DISTRICT'S PRINCIPAL TAXPAYERS

| Taxpayer | Type of Business | 2008 Assessed Valuation - Real & Personal Property | Percentage of Total District's Assessed Valuation |
|--|---------------------|--|---|
| Laredo Texas Hospital Co LP | Medical/Hospital | \$ 94,472,400 | 3.24% |
| AEP Texas Central Company | Electric Utility | 34,137,860 | 1.17% |
| Southwestern Bell Telephone LP | Telephone Co. | 16,550,660 | 0.57% |
| Webb Hospital Holdings LLC | Medical/Hospital | 16,520,240 | 0.57% |
| International Bk of Commerce | Bank | 15,614,180 | 0.54% |
| HE Butt Grocery Co | Grocery Store | 15,007,580 | 0.51% |
| Laredo Specialty Hospital LP | Medical/Hospital | 14,801,760 | 0.51% |
| The Laredo National Bank | Bank | 13,741,380 | 0.47% |
| La Posada Hotel | Hotel | 10,817,600 | 0.37% |
| B I A Acquisiton | Hotel/Joint Venture | 9,554,740 | 0.33% |
| | | <u>\$ 241,218,400</u> | 8.27% |
| Total Assessed Value within LISD's Jurisdiction: | | \$ 2,917,619,285 | |

ANALYSIS OF BUDGET'S EFFECT ON TAXPAYERS

| Tax Year | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|-----------|-----------|-----------|-----------|-----------|
| Fiscal Year | 2004-2005 | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 |
| | Actual | Actual | Actual | Projected | Proposed |
| Avg Homestead Market Value | \$55,976 | \$58,522 | \$64,840 | \$69,259 | \$74,814 |
| Avg Homestead Appraised Value | 55,976 | 58,522 | 64,840 | 69,259 | 74,814 |
| Less: State Mandated Homestead Exemption | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Average Taxable Value | 40,976 | 43,522 | 49,840 | 54,259 | 59,814 |
| Property Tax Rate | 1.474110 | 1.554110 | 1.495510 | 1.274000 | 1.274000 |
| Average Property Tax Due | 604.03 | 676.38 | 745.36 | 691.26 | 762.03 |
| Increase (Decrease) | \$5.41 | \$72.35 | \$68.98 | -\$54.10 | \$70.77 |
| Average Increase by Month | \$0.45 | \$6.03 | \$5.75 | -\$4.51 | \$5.90 |

Although the property tax rate remained constant, the overall effect of this year's tax assessment was an average increase of \$70.77, due to an increase in average market values of property. The cost of this year's monthly average increase in taxes for a typical homeowner is \$5.90, compared to:



~ \$5.00

McDonalds Value Meal



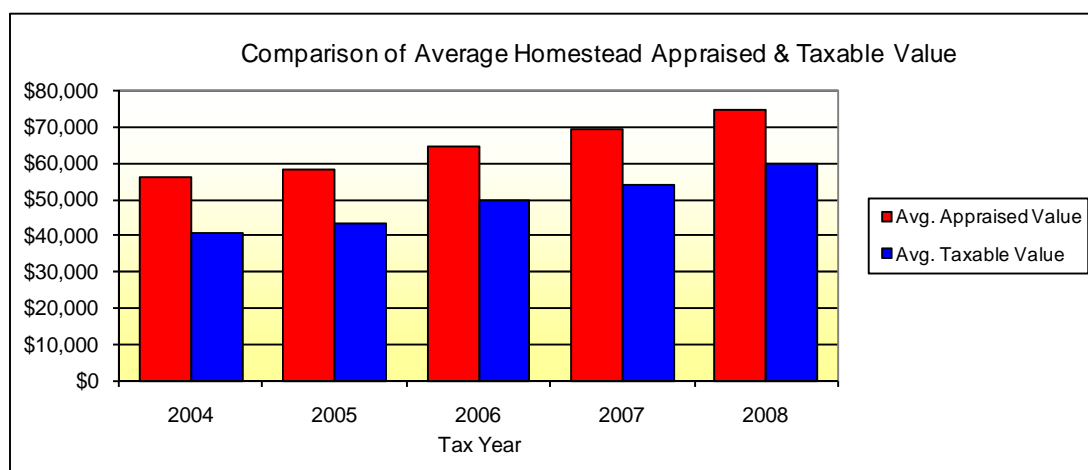
\$12.55 - \$24.55

Laredo Bucks Hockey Ticket



\$8.50

Movie Tickets

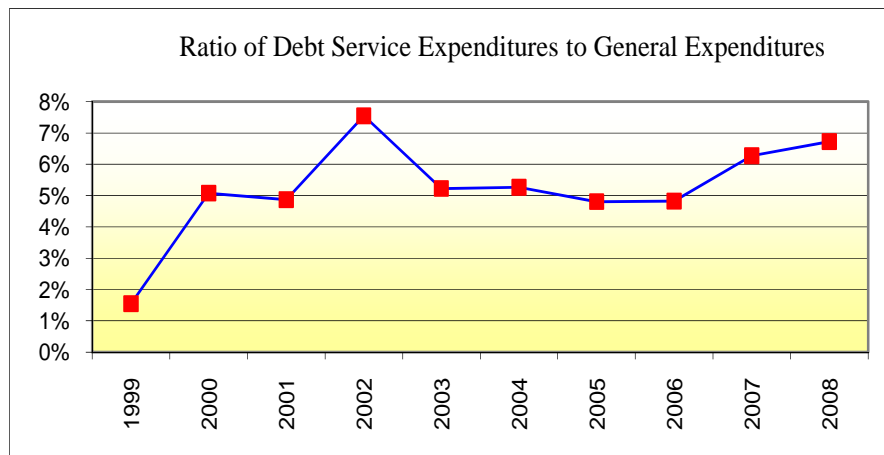


RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL EXPENDITURES (1)

| Year Ended August 31 | Debt Service Expenditures | | | Total General Expenditures | Ratio of Debt Service to General Expenditures |
|----------------------------|---------------------------|--------------|------------|----------------------------------|--|
| | Principal | Interest (2) | Total | | |
| 1999 | 1,710,000 | 682,143 | 2,392,143 | 154,425,356 | 1.55% |
| 2000 | 3,445,000 | 4,426,108 | 7,871,108 | 155,061,191 | 5.08% |
| 2001 | 3,340,000 | 4,546,057 | 7,886,057 | 162,033,739 | 4.87% |
| 2002 | 6,685,000 | 9,657,132 | 16,342,132 | 216,622,321 | 7.54% |
| 2003 | 5,985,000 | 6,941,548 | 12,926,548 | 247,448,171 | 5.22% |
| 2004 | 6,100,000 | 6,749,818 | 12,849,818 | 244,075,410 | 5.26% |
| 2005 | 6,790,000 | 6,140,402 | 12,930,402 | 269,071,342 | 4.81% |
| 2006 | 4,923,013 | 8,821,017 | 13,744,030 | 284,897,496 | 4.82% |
| 2007 | 7,711,379 | 9,983,916 | 17,695,295 | 282,367,655 | 6.27% |
| 2008 | 10,013,177 | 9,075,213 | 19,088,390 | 284,091,993 | 6.72% |

Notes:

1. Expenditures of all governmental fund types of the District are included. These consist of the General Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
2. Interest amounts shown above do not include fiscal agent or other debt service related fees.

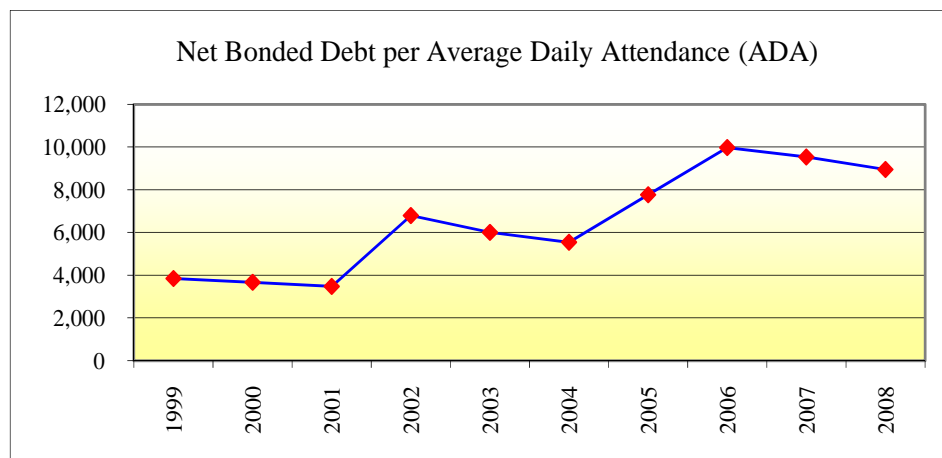


**RATIO OF NET GENERAL BONDED DEBT
TO NET BONDED DEBT PER AVERAGE DAILY ATTENDANCE (ADA)**

| Year Ended August 31 | Average Daily Attendance | Assessed Value For Operations & Debt Service (1) | Gross Bonded Debt | Less Debt Service Funds | Net Bonded Debt | Ratio of Net Bonded Debt To Assessed Value | Net Bonded Debt Per Average Daily Attendance |
|----------------------------|--------------------------------|--|-------------------------|-------------------------------|-----------------------|---|---|
| 1999 | 20,975 | 1,329,307,098 | 82,745,000 | 1,969,806 | 80,775,194 | 6.08% | 3,851.02 |
| 2000 | 20,853 | 1,359,509,407 | 79,300,000 | 2,693,244 | 76,606,756 | 5.63% | 3,673.66 |
| 2001 | 20,954 | 1,391,120,115 | 75,960,000 | 2,956,865 | 73,003,135 | 5.25% | 3,483.97 |
| 2002 | 21,495 | 1,430,691,752 | 148,568,392 | 2,582,074 | 145,986,318 | 10.20% | 6,791.64 |
| 2003 | 22,013 | 1,492,399,445 | 136,720,524 | 4,557,512 | 132,163,012 | 8.86% | 6,003.86 |
| 2004 | 22,372 | 1,681,169,722 | 130,834,301 | 6,760,288 | 124,074,013 | 7.38% | 5,545.95 |
| 2005 | 22,533 | 1,808,367,416 | 183,899,931 | 9,037,522 | 174,862,409 | 9.67% | 7,760.28 |
| 2006 | 22,554 | 1,944,741,960 | 235,926,919 | 11,220,413 | 224,706,506 | 11.55% | 9,963.04 |
| 2007 | 22,473 | 2,150,628,404 | 228,215,540 | 14,159,718 | 214,055,822 | 9.95% | 9,525.02 |
| 2008 | 22,701 | 2,265,953,238 | 218,202,363 | 15,169,411 | 203,032,952 | 8.96% | 8,943.79 |

Note:

1. Assessed valuation after adjustments to tax levy.



GENERAL GOVERNMENTAL REVENUES (LAST 10 FISCAL YEARS)

| Source (1) | 1999 | 2000 | 2001 | 2002 |
|--|----------------|----------------|----------------|----------------|
| Revenue from Local, Intermediate, & Other Local Sources: | | | | |
| Local real & property taxes | \$ 16,357,726 | \$ 17,297,930 | \$ 18,548,856 | \$ 19,517,810 |
| Revenues from sale of WADA & Shared Services | | 2,433,234 | 2,600,000 | 4,132,338 |
| Co-curricular, enterprising serv | 360,188 | 415,807 | 377,096 | 387,581 |
| Other revenue from local sources (2) | 4,007,969 | 6,569,804 | 7,311,092 | 6,892,279 |
| Revenue from intermediate sources | 472,296 | 456,857 | 576,448 | 407,063 |
| Total | 21,198,179 | 27,173,632 | 29,413,492 | 31,337,071 |
| Revenue From State Sources: | | | | |
| Per capita and foundation | 91,312,106 | 96,323,829 | 97,023,045 | 109,242,309 |
| Existing Debt and Instructional Facilities Allotment | - | 6,242,364 | 6,246,279 | 10,741,406 |
| Teacher Retirement System on Behalf | 5,246,079 | 5,368,792 | 5,262,434 | 5,445,715 |
| Other state programs | 1,099,783 | 1,135,477 | 1,147,187 | 1,577,947 |
| Other governmental agencies | 74,308 | 460,962 | 1,313,909 | 100,414 |
| Total | 97,732,276 | 109,531,424 | 110,992,854 | 127,107,791 |
| Revenue From Federal Sources: | | | | |
| Federally distributed | 1,749,553 | 1,806,381 | 2,266,735 | 2,058,085 |
| Elementary and Secondary Education Act | 9,845,730 | 13,292,760 | 10,933,051 | 12,074,656 |
| Indiviudals w/Disabilities Education Act | 1,268,969 | 1,902,892 | 1,914,291 | 2,038,489 |
| Vocational Education - non foundation | 474,270 | 403,053 | 355,866 | 446,210 |
| Other state distributed federal prog (3) | 7,071,074 | 7,592,391 | 8,468,726 | 9,326,711 |
| Total | 20,409,596 | 24,997,477 | 23,938,669 | 25,944,151 |
| TOTAL | \$ 139,340,051 | \$ 161,702,533 | \$ 164,345,015 | \$ 184,389,013 |

GENERAL GOVERNMENTAL REVENUES BY SOURCE - PER AVERAGE DAILY ATTENDANCE

| Source (1) | 1999 | 2000 | 2001 | 2002 |
|--|----------|----------|----------|----------|
| Average Daily Attendance | 20,975 | 20,853 | 20,954 | 21,495 |
| Local real & property taxes | \$ 780 | \$ 830 | \$ 885 | \$ 908 |
| Other local revenue (2) | 231 | 474 | 518 | 550 |
| Total Revenue from Local, Intermediate, & Out of State Sources | 1,011 | 1,303 | 1,404 | 1,458 |
| Per capita and foundation | 4,353 | 4,619 | 4,630 | 5,082 |
| Teacher Retirement System on Behalf | 250 | 257 | 251 | 253 |
| Other state programs | 56 | 376 | 416 | 578 |
| Total Revenue From State Sources | 4,659 | 5,253 | 5,297 | 5,913 |
| Revenue from Federal Sources (3) | 973 | 1,199 | 1,142 | 1,207 |
| TOTAL | \$ 6,643 | \$ 7,754 | \$ 7,843 | \$ 8,578 |

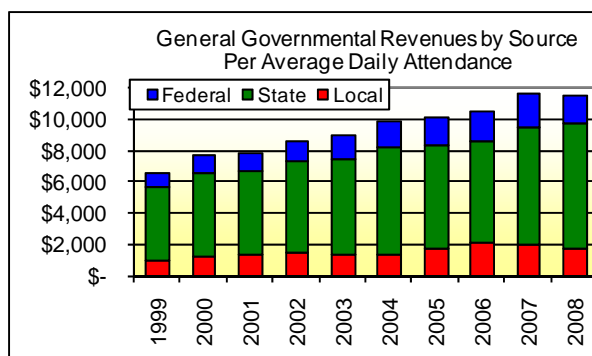
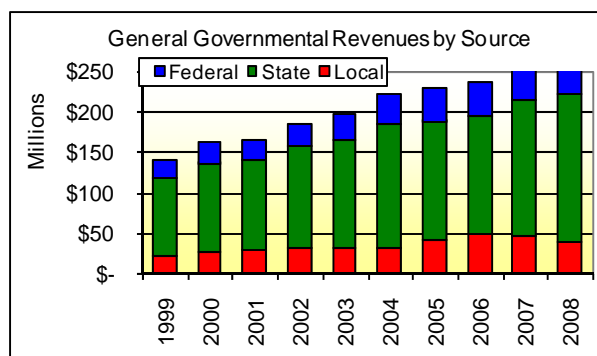
Notes:

- (1) Revenues for all governmental fund types of the District are included. These consist of the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and ExpendableTrust Funds.
- (2) Includes Chapter 41 Partnerships.
- (3) Beginning in Fiscal year 1999, the Food Service Program is accounted for as a General Fund rather than a Proprietary Fund since the District implemented Provision II.

...CONTINUED

| 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | Variance 2007-2008 |
|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| \$ 20,844,940 | \$ 22,706,956 | \$ 25,171,654 | \$ 27,491,642 | \$ 29,010,561 | \$ 26,441,761 | \$ (2,568,800) |
| 5,356,077 | 5,028,376 | 6,850,839 | 6,640,127 | - | - | - |
| 443,233 | 399,076 | 459,328 | 553,185 | 528,836 | 496,901 | (31,935) |
| 4,496,839 | 2,724,961 | 8,290,112 | 13,276,017 | 15,933,344 | 10,886,106 | (5,047,238) |
| 435,118 | 242,053 | 229,454 | 217,477 | 213,697 | 914,636 | 700,939 |
| 31,576,207 | 31,101,422 | 41,001,387 | 48,178,448 | 45,686,438 | 38,739,404 | (6,947,034) |
| 111,916,179 | 131,713,457 | 119,915,636 | 116,445,925 | 140,940,459 | 154,315,006 | 13,374,547 |
| 10,763,283 | 10,665,674 | 14,673,848 | 14,520,582 | 16,890,612 | 16,321,496 | (569,116) |
| 8,696,250 | 7,981,849 | 6,356,609 | 6,758,006 | 6,995,207 | 7,414,920 | 419,713 |
| 1,902,723 | 3,089,194 | 6,662,787 | 7,447,557 | 4,162,566 | 4,135,233 | (27,333) |
| 882,222 | 8,140 | 53,028 | 592,200 | 17,563 | 10,000 | (7,563) |
| 134,160,657 | 153,458,314 | 147,661,908 | 145,764,270 | 169,006,407 | 182,196,655 | 13,190,248 |
| 1,944,918 | 1,475,563 | 1,537,981 | 2,948,304 | 1,681,646 | 1,095,901 | (585,745) |
| 18,437,381 | 20,588,434 | 23,469,806 | 29,262,416 | 28,520,971 | 23,915,430 | (4,605,541) |
| 2,151,434 | 3,359,351 | 4,369,807 | 216,815 | 3,687,329 | 3,898,973 | 211,644 |
| 558,422 | 452,566 | 528,615 | 46,867 | 462,179 | 356,874 | (105,305) |
| 9,459,612 | 10,650,957 | 11,187,262 | 11,465,843 | 12,346,605 | 12,658,406 | 311,801 |
| 32,551,767 | 36,526,871 | 41,093,471 | 43,940,245 | 46,698,730 | 41,925,584 | (4,773,146) |
| \$ 198,288,631 | \$ 221,086,607 | \$ 229,756,766 | \$ 237,882,963 | \$ 261,391,575 | \$ 262,861,643 | \$ 1,470,068 |

| 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | Variance 2007-2008 |
|----------|----------|-----------|-----------|-----------|-----------|--------------------|
| 22,013 | 22,372 | 22,533 | 22,554 | 22,473 | 22,701 | 228 |
| \$ 947 | \$ 1,015 | \$ 1,117 | \$ 1,219 | \$ 1,291 | \$ 1,165 | \$ 126 |
| 487 | 375 | 703 | 917 | 742 | 542 | 200 |
| 1,434 | 1,390 | 1,820 | 2,136 | 2,033 | 1,707 | 326 |
| 5,084 | 5,887 | 5,322 | 5,163 | 6,272 | 6,798 | (526) |
| 395 | 357 | 282 | 300 | 311 | 327 | (15) |
| 615 | 615 | 949 | 1,000 | 938 | 902 | 36 |
| 6,095 | 6,859 | 6,553 | 6,463 | 7,520 | 8,026 | (506) |
| 1,479 | 1,633 | 1,824 | 1,948 | 2,078 | 1,847 | 231 |
| \$ 9,008 | \$ 9,882 | \$ 10,196 | \$ 10,547 | \$ 11,631 | \$ 11,579 | \$ 52 |



GENERAL GOVERNMENTAL EXPENDITURES (LAST 10 FISCAL YEARS)

| FUNCTION | 1999 | 2000 | 2001 | 2002 | 2003 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Instruction | \$ 88,855,667 | \$ 93,565,598 | \$ 93,506,287 | \$ 97,427,888 | \$ 111,735,435 |
| Leadership | 10,916,864 | 10,461,998 | 10,729,229 | 11,638,666 | 12,977,037 |
| Support Srevices - Student Pupil | 20,228,865 | 19,766,451 | 21,686,609 | 26,287,236 | 30,182,547 |
| Administrative | 4,369,011 | 4,007,453 | 4,638,056 | 4,967,619 | 5,908,368 |
| Support Services - Non-Student Based | 18,119,296 | 14,733,117 | 14,882,475 | 16,202,077 | 18,043,254 |
| Ancillary Services | 647,398 | 704,777 | 674,507 | 694,253 | 783,457 |
| Debt Service | 4,864,834 | 10,327,508 | 10,096,159 | 19,868,510 | 19,046,878 |
| Capital Outlay | 6,218,452 | 1,534,807 | 5,704,033 | 39,536,072 | 48,771,194 |
| Intergovernmental Charges (3) | 208,405 | 45,591 | 152,257 | - | - |
| Total | <u>\$ 154,428,792</u> | <u>\$ 155,147,300</u> | <u>\$ 162,069,612</u> | <u>\$ 216,622,321</u> | <u>\$ 247,448,170</u> |

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION PER AVERAGE DAILY ATTENDANCE

| FUNCTION | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-----------------|-----------------|-----------------|------------------|------------------|
| Average Daily Attendance | 20,975 | 20,853 | 20,954 | 21,495 | 22,013 |
| Instruction & Instruction Related Services | \$ 4,236 | \$ 4,487 | \$ 4,462 | \$ 4,533 | \$ 5,076 |
| Instructional & School Leadership | 520 | 502 | 512 | 541 | 590 |
| Support Srevices - Student Pupil | 964 | 948 | 1,035 | 1,223 | 1,371 |
| Administrative Support Services | 208 | 192 | 221 | 231 | 268 |
| Support Services - Non-Student Based | 864 | 707 | 710 | 754 | 820 |
| Ancillary Services | 31 | 34 | 32 | 32 | 36 |
| Debt Service | 232 | 495 | 482 | 924 | 865 |
| Capital Outlay | 296 | 74 | 272 | 1,839 | 2,216 |
| Intergovernmental Charges (3) | 10 | 2 | 7 | - | - |
| Total | <u>\$ 7,363</u> | <u>\$ 7,440</u> | <u>\$ 7,735</u> | <u>\$ 10,078</u> | <u>\$ 11,241</u> |

NOTES:

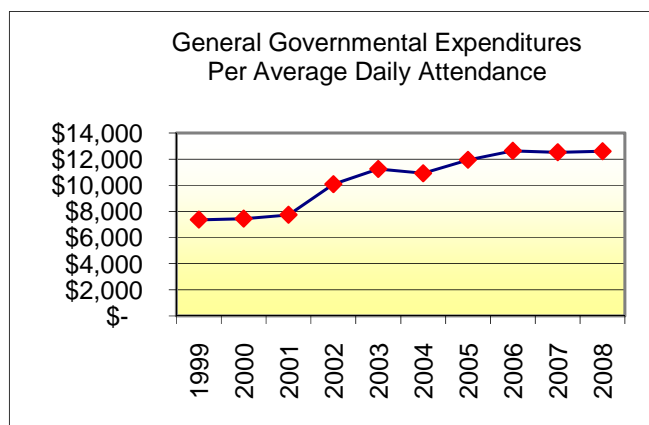
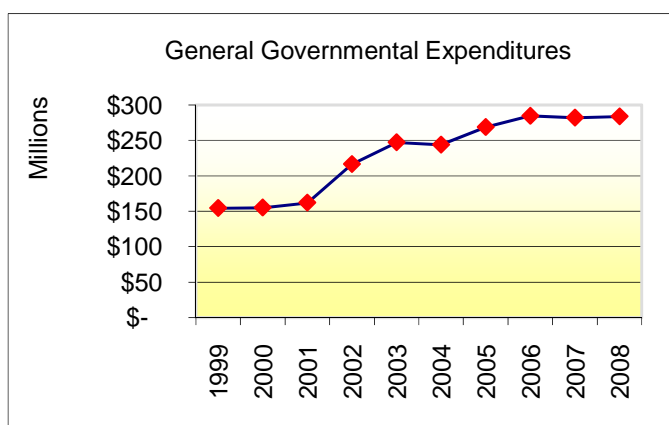
(1) Expenditures of all governmental fund types of the District are included. These consist of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Expendable Trust Funds.

(2) Beginning in fiscal year 1999, the Food Service Program is accounted for as a General Fund rather than a Proprietary Fund since the District implemented Provision II.

...CONTINUED

| 2004 | 2005 | 2006 | 2007 | 2008 | Variance 2007-2008 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| \$ 118,534,417 | \$ 125,765,280 | \$ 125,022,048 | \$ 131,452,933 | \$ 132,083,423 | \$ 630,490 |
| 13,890,509 | 14,195,435 | 15,372,464 | 16,089,965 | 15,750,959 | (339,006) |
| 34,334,600 | 35,589,007 | 39,566,897 | 40,751,809 | 36,826,389 | (3,925,420) |
| 5,902,121 | 6,013,067 | 6,462,377 | 6,414,077 | 5,665,064 | (749,013) |
| 21,137,157 | 24,002,548 | 26,930,845 | 27,738,632 | 26,406,104 | (1,332,528) |
| 743,051 | 405,884 | 381,775 | 940,663 | 1,355,649 | 414,986 |
| 15,497,714 | 26,921,211 | 20,677,181 | 25,371,342 | 31,153,476 | 5,782,134 |
| 34,035,841 | 36,178,910 | 50,483,909 | 33,608,234 | 34,850,929 | 1,242,695 |
| - | - | - | - | - | - |
| \$ 244,075,410 | \$ 269,071,342 | \$ 284,897,496 | \$ 282,367,655 | \$ 284,091,993 | \$ 1,724,338 |

| 2004 | 2005 | 2006 | 2007 | 2008 | Variance 2007-2008 |
|------------------|------------------|------------------|------------------|------------------|--------------------|
| 22,372 | 22,533 | 22,554 | 22,473 | 22,701 | 228 |
| \$ 5,298 | \$ 5,581 | \$ 5,543 | \$ 5,828 | \$ 5,856 | \$ 28 |
| 621 | 630 | 682 | 713 | 698 | (15) |
| 1,535 | 1,579 | 1,754 | 1,807 | 1,633 | (174) |
| 264 | 267 | 287 | 284 | 251 | (33) |
| 945 | 1,065 | 1,194 | 1,230 | 1,171 | (59) |
| 33 | 18 | 17 | 42 | 60 | 18 |
| 693 | 1,195 | 917 | 1,125 | 1,381 | 256 |
| 1,521 | 1,606 | 2,238 | 1,490 | 1,545 | 55 |
| - | - | - | - | - | - |
| \$ 10,910 | \$ 11,941 | \$ 12,632 | \$ 12,520 | \$ 12,596 | \$ 76 |

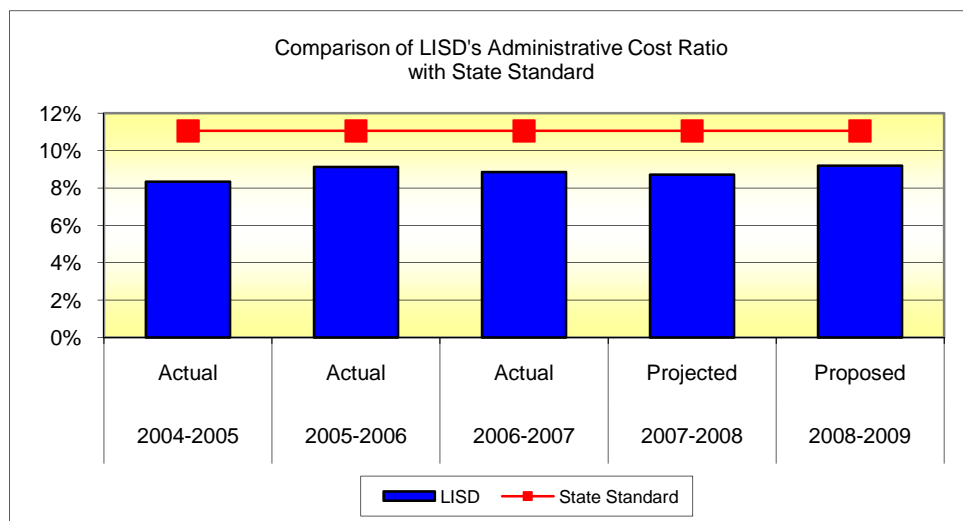


ADMINISTRATIVE COST RATIO

| | 2004-2005 Actual | 2005-2006 Actual | 2006-2007 Actual | 2007-2008 Projected | 2008-2009 Proposed |
|--|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Administrative Costs by Function: | | | | | |
| 21 - Instructional Administration | \$ 2,303,607 | \$ 2,923,401 | \$ 2,812,776 | \$ 3,349,962 | \$ 3,409,760 |
| 41 - General Administration | 5,612,222 | 5,877,946 | 6,124,650 | 6,073,686 | 6,818,464 |
| Total | \$ 7,915,829 | \$ 8,801,347 | \$ 8,937,426 | \$ 9,423,648 | \$ 10,228,224 |
| Instructional Costs by Function: | | | | | |
| 11 - Instruction | \$ 84,107,872 | \$ 85,523,357 | \$ 89,950,175 | \$ 96,584,480 | \$ 100,386,139 |
| 12 - Instructional Resources | 3,734,147 | 3,771,542 | 4,309,603 | 4,660,774 | 3,788,258 |
| 13 - Curriculum & Instructional | 1,078,999 | 938,202 | 551,512 | 403,286 | 577,191 |
| 31 - Guidance & Counseling | 6,101,619 | 6,154,236 | 6,092,758 | 6,438,578 | 6,515,766 |
| Total | \$ 95,022,637 | \$ 96,387,337 | \$ 100,904,048 | \$ 108,087,118 | \$ 111,267,354 |
| Administrative Cost Ratio (1): | 8.330% | 9.131% | 8.857% | 8.719% | 9.192% |
| Administrative Cost Standard (2): | 11.050% | 11.050% | 11.050% | 11.050% | 11.050% |

Notes:

- (1) The administrative cost ratio for a school district is determined by dividing non-federal operating expenditures in general administration and instructional leadership by expenditures in instruction, instructional resources, curriculum, and guidance and counseling functions.
- (2) The Administrative Cost Standard is the ratio set annually by the State. For a district our size, it is 11.05%.



DISTRICT PERSONNEL

The following schedule presents a summary of Full-Time Employees (FTEs) by fund. The 2008-2009 fiscal year include all approved positions, whether they are filled or vacant. There are 4,310.50 approved positions. Furthermore, this schedule does not include substitutes or employees who work for the district less than part-time (e.g. crossing guards, parental monitors, etc.).

Personnel by Fund:

| Fund Description | | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 |
|--------------------------------------|---|----------|----------|----------|----------|----------|
| 101 | Child Nutrition Program | 297.00 | 313.00 | 313.00 | 327.00 | 327.00 |
| 199 | General Operating Fund | 3,226.96 | 3,343.36 | 3,344.36 | 3,390.52 | 3,365.34 |
| 204 | ESEA, Title IV, Part A - Safe and Drug-Free Schools and Communities Act | 4.00 | 3.00 | 3.00 | 2.00 | 3.00 |
| 211 | ESEA, Title I, Part A - Improving Basic Programs | 236.00 | 266.50 | 288.50 | 288.42 | 265.32 |
| 212 | ESEA, Title I, Part C - Education of Migratory Children | 5.00 | 3.00 | 3.00 | 5.00 | 6.00 |
| 224 | IDEA - Part B, Formula | 57.64 | 58.64 | 58.64 | 58.81 | 57.64 |
| 244 | Vocational Education - Basic Grant | 7.50 | 8.50 | 8.50 | 5.50 | 2.50 |
| 255 | ESEA, Title II - Part A - Teacher and Principal Training and Recruiting | 38.00 | 48.00 | 48.00 | 57.00 | 55.00 |
| 261 | Reading First | 21.00 | 41.00 | 41.00 | 28.00 | 22.00 |
| 262 | Enhancing Education Through Technology | 2.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| 263 | English Language Acquisition and Language Enhancement | 21.00 | 25.60 | 25.60 | 18.35 | 19.00 |
| 280 | TIP 2 | 3.00 | 3.00 | 3.00 | 0.50 | 0.00 |
| 283 | TARGET | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 |
| 286 | Gear Up Grant | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| 394 | Pregnancy, Education and Parenting Program | 12.00 | 6.00 | 6.00 | 3.00 | 1.00 |
| 404 | Accelerated Reading | 0.00 | 0.00 | 0.00 | 0.00 | 69.00 |
| 411 | Technology Allotment | 6.26 | 6.26 | 6.26 | 6.26 | 6.26 |
| 415 | Kindergarten and Prekindergarten Grants | 68.90 | 69.00 | 69.00 | 77.90 | 64.20 |
| 419 | Head Start-Ready to Read | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 423 | Ready to Read | 0.00 | 4.40 | 4.40 | 0.00 | 0.00 |
| 428 | High School Allotment | 0.00 | 0.00 | 10.00 | 22.00 | 26.00 |
| 435 | Shared Services Arrangements - Regional Day School for the Deaf | 15.00 | 19.00 | 19.00 | 18.00 | 19.00 |
| 499 | Abstinence Education | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Total District Employees (All Funds) | | 4,028.50 | 4,223.50 | 4,256.50 | 4,310.50 | 4,310.50 |

General Fund Breakdown:

| General Fund FTEs | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 101 Child Nutrition Program Fund | 297.00 | 313.00 | 313.00 | 327.00 | 327.00 |
| 199 General Operating Fund | 3,226.96 | 3,343.36 | 3,344.36 | 3,390.52 | 3,365.34 |
| Total General Fund FTEs | 3,523.96 | 3,656.36 | 3,657.36 | 3,717.52 | 3,692.34 |

Child Nutrition Program

| Child Nutrition Program Fund - 101 | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 |
|---|---------------|---------------|---------------|---------------|---------------|
| 946 Food Services | 297.00 | 313.00 | 313.00 | 327.00 | 327.00 |
| Total Child Nutrition Program FTEs | 297.00 | 313.00 | 313.00 | 327.00 | 327.00 |

General Operating Fund – Campus & Department Personnel

| General Operating Fund (199) Campus FTEs | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| 001 Martin High School | 218.56 | 218.71 | 218.21 | 183.24 | 202.64 |
| 002 Nixon High School | 216.80 | 219.80 | 222.22 | 190.53 | 206.53 |
| 003 Dr. L Cigarroa High School | 173.63 | 180.63 | 179.83 | 165.21 | 178.21 |
| 004 Vidal M. Trevino Comm. and Fine Arts School | 46.00 | 47.00 | 46.00 | 37.03 | 38.03 |
| 007 F.S. Lara Academy | 46.86 | 47.36 | 46.36 | 39.49 | 41.99 |
| 008 Laredo Early College High School @ TAMIU | 0.00 | 0.00 | 1.00 | 2.01 | 4.51 |
| 041 Christen Middle School | 158.57 | 158.87 | 158.87 | 135.82 | 152.82 |
| 042 Lamar Middle School | 144.06 | 150.06 | 150.51 | 132.21 | 144.21 |
| 043 Joaquin Cigarroa Middle School | 141.23 | 150.23 | 147.13 | 129.28 | 145.28 |
| 044 Memorial Middle School | 76.57 | 81.57 | 84.47 | 71.53 | 90.53 |
| 101 Bruni Elementary School | 61.19 | 66.69 | 66.29 | 67.92 | 74.22 |
| 102 Buenos Aires Elementary | 56.74 | 58.50 | 59.00 | 110.46 | 66.83 |
| 104 Daiches Elementary | 56.91 | 56.91 | 55.87 | 51.04 | 60.04 |
| 105 Farias Elementary | 77.30 | 78.81 | 80.31 | 76.07 | 83.67 |
| 106 Heights Elementary | 34.38 | 34.38 | 33.99 | 33.57 | 44.57 |
| 107 K. Tarver Elementary | 59.36 | 64.29 | 64.79 | 57.90 | 64.60 |
| 108 Leyendecker Elementary | 69.79 | 70.79 | 70.59 | 47.10 | 64.40 |
| 109 Macdonell Elementary | 62.06 | 64.60 | 65.10 | 59.54 | 63.14 |
| 110 Milton Elementary | 81.82 | 84.88 | 85.38 | 147.00 | 82.25 |
| 111 A. Pierce Elementary | 88.36 | 84.78 | 84.78 | 138.44 | 84.82 |
| 112 Ryan Elementary | 79.00 | 80.00 | 79.34 | 139.78 | 87.39 |
| 115 Santa Maria Elementary | 67.03 | 69.03 | 66.83 | 115.76 | 72.88 |
| 116 Santo Nino Elementary | 80.11 | 84.11 | 84.13 | 69.77 | 81.27 |
| 119 D. D. Hachar Elementary | 48.65 | 53.29 | 52.29 | 96.98 | 59.09 |
| 120 J. C. Martin Elementary | 65.95 | 67.35 | 67.85 | 54.59 | 70.99 |
| 121 H. B. Zachry Elementary | 67.31 | 70.39 | 70.89 | 69.53 | 72.53 |
| 122 J. Kawas Elementary | 61.67 | 65.59 | 66.09 | 60.27 | 63.87 |
| 123 Dovalina Elementary | 55.45 | 59.24 | 59.74 | 52.11 | 61.11 |
| 124 H. Ligarde Elementary | 64.85 | 68.45 | 68.95 | 61.09 | 70.09 |
| 125 Sanchez/Ochoa Elementary | 81.50 | 80.35 | 80.85 | 76.21 | 85.29 |
| Total | 2,541.71 | 2,616.66 | 2,617.66 | 2,671.48 | 2,617.80 |

Departments continue next page

| General Operating Fund (199) Department FTEs | | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 |
|--|---|--------|--------|--------|--------|--------|
| 006 | Pregnancy, Ed., & Parenting | 8.00 | 10.00 | 10.00 | 14.00 | 3.00 |
| 701 | Superintendent's Office | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 |
| 702 | Board of Education | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 703 | Tax Office | 7.00 | 7.00 | 7.00 | 6.00 | 7.00 |
| 726 | Risk Management Dept. | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 727 | Financial Management Dept. | 27.00 | 28.00 | 28.00 | 28.00 | 28.00 |
| 728 | Human Resources Dept. | 29.00 | 30.00 | 30.00 | 30.00 | 33.00 |
| 729 | Procurement Department | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| 730 | Communication Department | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 |
| 731 | Safety & Occupational Health Dept. | 5.00 | 5.00 | 5.00 | 4.00 | 5.00 |
| 732 | Student Services Dept. | 5.00 | 6.00 | 5.00 | 4.00 | 6.00 |
| 733 | Internal Auditor | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 735 | Hearings Officer | 12.00 | 10.00 | 10.00 | 10.00 | 2.00 |
| 736 | Fixed Assets & Custodial Services Dept. | 10.00 | 13.00 | 13.00 | 20.00 | 25.00 |
| 737 | Textbooks & Records Management Dept. | 8.00 | 8.00 | 8.00 | 6.00 | 10.00 |
| 802 | State Bilingual | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 804 | Compliance | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 805 | Fine Arts / UIL Services | 0.00 | 1.00 | 2.00 | 3.00 | 3.00 |
| 806 | Elementary P.E. | 1.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| 808 | Language Arts | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 809 | Project Teams | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 810 | Special Projects | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 811 | Instructional Technology | 3.00 | 4.00 | 4.00 | 3.00 | 4.00 |
| 814 | Mathematics | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 816 | Early Childhood | 0.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| 817 | Attendance | 0.00 | 0.00 | 0.00 | 0.00 | 11.00 |
| 820 | Instructional Support Services | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 822 | Academic Compliance and Accountability | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 |
| 835 | Curriculum & Instruction | 12.00 | 11.00 | 11.00 | 9.00 | 10.00 |
| 836 | Gifted and Talented | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 837 | Staff Development | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 838 | CATE | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 839 | Administration | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 840 | Planning & Development | 4.00 | 3.00 | 3.00 | 0.00 | 0.00 |
| 841 | Program Evaluation | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| 844 | Dyslexia / 504 Services | 2.00 | 2.00 | 2.00 | 3.44 | 2.44 |
| 846 | Testing & Assessment | 0.00 | 2.00 | 2.00 | 3.00 | 4.00 |
| 849 | Grants | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 870 | District Wide | 3.00 | 2.00 | 2.00 | 6.00 | 0.00 |
| 873 | Crime Stoppers | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 874 | Guidance and Counseling | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 876 | Health Services | 3.50 | 3.50 | 3.50 | 2.00 | 2.50 |
| 877 | Pupil Transportation | 161.00 | 164.00 | 164.00 | 161.00 | 172.00 |
| 878 | Athletic Department | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| 879 | Special Education Dept. | 39.25 | 41.20 | 41.20 | 36.10 | 38.10 |
| 881 | Library Services | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 882 | Printing/Creative Services | 12.00 | 12.00 | 12.00 | 11.00 | 12.00 |
| 883 | Instructional Television | 10.00 | 9.00 | 9.00 | 8.00 | 9.00 |
| 885 | Postal Services | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| 934 | Information Technology | 42.50 | 42.50 | 42.50 | 42.00 | 45.00 |
| 936 | Division of Operations | 114.00 | 122.00 | 122.00 | 121.00 | 121.00 |
| 937 | Support Services | 3.00 | 3.00 | 3.00 | 1.00 | 2.00 |
| 938 | LISD Construction Department | 9.00 | 9.00 | 9.00 | 7.00 | 9.00 |
| 943 | LISD Police Department | 96.00 | 119.00 | 119.00 | 119.00 | 119.00 |
| 944 | Energy Conservation Prog | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 685.25 | 726.70 | 726.70 | 719.04 | 747.54 |

STUDENT ENROLLMENT – HISTORICAL & PROJECTED

| Grade: | PEIMS Enrollment | | | | | Growth , Retention, and Attrition | | | | |
|----------------|------------------|---------------|---------------|---------------|---------------|-----------------------------------|---------|---------|---------|---------|
| | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2004 | 2005 | 2006 | 2007 | Average |
| EE+PK | 2,273 | 2,339 | 2,344 | 2,427 | 2,542 | | | | | |
| KN | 2,035 | 1,932 | 2,002 | 1,973 | 1,961 | | | | | |
| 1 | 2,217 | 2,212 | 2,102 | 2,213 | 2,203 | | | | | |
| 2 | 2,032 | 2,009 | 2,074 | 1,943 | 2,040 | 0.90618 | 0.93761 | 0.92436 | 0.92183 | 0.92309 |
| 3 | 1,914 | 1,935 | 1,971 | 1,944 | 1,927 | 0.95226 | 0.98109 | 0.93732 | 0.99177 | 0.96454 |
| 4 | 1,866 | 1,796 | 1,791 | 1,802 | 1,840 | 0.93835 | 0.92558 | 0.91426 | 0.94650 | 0.93038 |
| 5 | 1,775 | 1,786 | 1,786 | 1,719 | 1,739 | 0.95713 | 0.99443 | 0.95980 | 0.96504 | 0.96242 |
| 6 | 1,781 | 1,748 | 1,692 | 1,694 | 1,618 | 0.98479 | 0.94737 | 0.94849 | 0.94124 | 0.94487 |
| 7 | 1,737 | 1,741 | 1,750 | 1,727 | 1,680 | 0.97754 | 1.00114 | 1.02069 | 0.99174 | 1.00621 |
| 8 | 1,604 | 1,660 | 1,707 | 1,674 | 1,683 | 0.95567 | 0.98047 | 0.95657 | 0.97452 | 0.96555 |
| 9 | 1,941 | 1,959 | 2,038 | 1,993 | 2,022 | 1.22132 | 1.22771 | 1.16755 | 1.20789 | 1.18772 |
| 10 | 1,442 | 1,436 | 1,340 | 1,442 | 1,438 | 0.73982 | 0.68402 | 0.70756 | 0.72153 | 0.71454 |
| 11 | 1,063 | 1,165 | 1,204 | 1,198 | 1,301 | 0.80791 | 0.83844 | 0.89403 | 0.90222 | 0.89812 |
| 12 | 1,166 | 1,107 | 1,153 | 1,133 | 1,154 | 1.04139 | 0.98970 | 0.94103 | 0.96327 | 0.95215 |
| TOTAL: | 24,846 | 24,825 | 24,954 | 24,882 | 25,148 | | | | | |
| TOT(EE-5th) | 14,112 | 14,009 | 14,070 | 14,021 | 14,252 | | | | | |
| TOT(6th-8th) | 5,122 | 5,149 | 5,149 | 5,095 | 4,981 | | | | | |
| TOT(9th-12th) | 5,612 | 5,667 | 5,735 | 5,766 | 5,915 | | | | | |
| %CHG(EE-5th) | | -0.007 | 0.004 | -0.003 | 0.016 | | | | | |
| %CHG(6th-8th) | | 0.005 | 0.000 | -0.010 | -0.022 | | | | | |
| %CHG(9th-12th) | | 0.010 | 0.012 | 0.005 | 0.026 | | | | | |
| %(EE-5th) | | 0.564 | 0.564 | 0.563 | 0.567 | | | | | |
| %(6th-8th) | | 0.207 | 0.206 | 0.205 | 0.198 | | | | | |
| %(9th-12th) | | 0.228 | 0.230 | 0.232 | 0.235 | | | | | |
| Added EE-5th | | -103 | 61 | -49 | 231 | | | | | |
| Added 6th-8th | | 27 | 0 | -54 | -114 | | | | | |
| Added 9th-12th | | 55 | 68 | 31 | 149 | | | | | |

To gain a better understanding of the future size and structure of the Laredo Independent School District student population, Population and Survey Analysts (PASA) was engaged by the District to identify expected development patterns. PASA assessed the housing patterns in the District over the next 10 years and developed a likely scenario of projected students by grade level through the year 2014 for both LISD “Planning Units” (or cells) and for current attendance zones.

The Fall 2004 Demographic Update Project primary objectives were to evaluate historical trends in Laredo ISD student population; provide long-term projections of single-family housing and of multi-family housing for each Planning Unit in the District; provide three scenarios of District-wide enrollment projections by grade and grade group; provide projections of enrollment for each of the Planning Units in the District, as well as for current attendance zones, through the Fall, 2014; and assess needs for relief for schools that will be overcrowded, based on student projections, and determine potential demand for new sites.

The chart above represents the most-likely scenario of growth by grade and grade group. This scenario assumes that the Federal tax package/moderate mortgage rates will stimulate personal and corporate investments modestly; projecting consumer and business spending to remain stable, inflation and interest rates remain relatively low for the next two to three years, continued availability of affordable housing, and student population will continue to grow at past two-year levels.

STUDENT ENROLLMENT – HISTORICAL & PROJECTED (continued)

| Oct. 15, 2008-09 | Oct. 15, 2009-10 | Oct. 15, 2010-11 | Oct. 15, 2011-12 | Oct. 15, 2012-13 | Oct. 15, 2013-14 | Oct. 15, 2014-15 | Added Students | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|---------|
| | | | | | | | 2005-09 | 2010-14 |
| 2,822 | 2,896 | 2,921 | 2,980 | 2,990 | 3,000 | 2,993 | 557 | 97 |
| 2,002 | 2,016 | 2,014 | 2,016 | 1,994 | 1,981 | 1,964 | 84 | (52) |
| 2,293 | 2,308 | 2,306 | 2,308 | 2,283 | 2,269 | 2,248 | 96 | (60) |
| 2,049 | 2,083 | 2,091 | 2,081 | 2,082 | 2,055 | 2,031 | 74 | (52) |
| 1,896 | 1,912 | 1,939 | 1,939 | 1,929 | 1,926 | 1,891 | (23) | (21) |
| 1,766 | 1,773 | 1,784 | 1,802 | 1,801 | 1,789 | 1,776 | (23) | 3 |
| 1,693 | 1,688 | 1,691 | 1,695 | 1,711 | 1,707 | 1,685 | (98) | (3) |
| 1,628 | 1,628 | 1,619 | 1,615 | 1,618 | 1,630 | 1,618 | (120) | (10) |
| 1,658 | 1,607 | 1,603 | 1,589 | 1,584 | 1,584 | 1,587 | (134) | (20) |
| 1,571 | 1,583 | 1,530 | 1,520 | 1,506 | 1,498 | 1,490 | (77) | (93) |
| 1,951 | 1,876 | 1,885 | 1,815 | 1,803 | 1,782 | 1,763 | (83) | (113) |
| 1,452 | 1,426 | 1,368 | 1,369 | 1,318 | 1,306 | 1,284 | (10) | (142) |
| 1,167 | 1,157 | 1,134 | 1,083 | 1,084 | 1,041 | 1,026 | (8) | (131) |
| 1,177 | 1,179 | 1,165 | 1,138 | 1,086 | 1,085 | 1,036 | 72 | (143) |
| 25,125 | 25,132 | 25,050 | 24,950 | 24,789 | 24,653 | 24,392 | 307 | (740) |
| 14,521 | 14,676 | 14,746 | 14,821 | 14,790 | 14,727 | 14,588 | | |
| 4,857 | 4,818 | 4,752 | 4,724 | 4,708 | 4,712 | 4,695 | | |
| 5,747 | 5,638 | 5,552 | 5,405 | 5,291 | 5,214 | 5,109 | | |
| 0.019 | 0.011 | 0.005 | 0.005 | -0.002 | -0.004 | -0.009 | | |
| -0.025 | -0.008 | -0.014 | -0.006 | -0.003 | 0.001 | -0.004 | | |
| -0.028 | -0.019 | -0.015 | -0.026 | -0.021 | -0.015 | -0.020 | | |
| 0.578 | 0.584 | 0.589 | 0.594 | 0.597 | 0.597 | 0.598 | | |
| 0.193 | 0.192 | 0.190 | 0.189 | 0.190 | 0.191 | 0.192 | | |
| 0.229 | 0.224 | 0.222 | 0.217 | 0.213 | 0.211 | 0.209 | | |
| 269 | 155 | 70 | 75 | -31 | -63 | -139 | | |
| -124 | -39 | -66 | -28 | -16 | 4 | -17 | | |
| -168 | -109 | -86 | -147 | -114 | -77 | -105 | | |

PASA expects interest rates to go up slowly, but continuously. This will have somewhat of a dampening effect on home purchases. With the most-likely growth scenario, the parents of younger children would keep moving to the district and either renting or purchasing homes at the same “proportion” as they are today. However, there will be a continued out-migration of entry-level immigrants once they feel jobs are available to them outside Laredo ISD.

Under the “most-likely” projection series, the District enrollment is projected to decrease an average of 0.01% annually for the first five years of the ten-year projection period. Over the last five years (i.e., 2010 through 2014), the enrollment is projected to decrease an average of 0.05% annually.

Projections were first prepared for the total student-aged population (individuals 5 through 19). Distributing these individuals in grades K through 12 was accomplished with the use of District-specific retention rates and attrition rates. Laredo ISD retention and attrition rates are shown in the chart above and reflect an estimate of the increase or decrease by grade that can be expected each year, based on the past three years. Attrition refers to the absence within the public schools of some segment of individuals of school age who reside within Laredo ISD boundaries.

*Source of Information: Population and Survey Analysts (PASA) Demographic Update
prepared for Laredo Independent School District, August 2005*

School Years 2005-06, 2006-07, and 2007-08 updated by LISD Financial Management Department, August 2008

STUDENT DEMOGRAPHICS

Ethnicity: Over 99% of the student population is of Hispanic descent as compared to 45% for the state, as indicated in the 2005-06 Texas Education Agency (TEA) Student Enrollment report. Less than one percent of students in the District are of African, White, or Asian ethnicity; the State's student population is 14.4% African-American, 46.3% Hispanic, 35.7% White, 0.03% Native American and 3.3% Asian or Pacific Islander. The chart below shows the ethnic distribution of Laredo Independent School District students over the last 10 years:

| Ethnicity | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|--------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| African American | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| Hispanic | 98.2% | 98.3% | 98.5% | 98.9% | 99.1% | 99.2% | 99.2% | 99.3% | 99.4% | 99.5% |
| White | 1.6% | 1.5% | 1.3% | 0.9% | 0.8% | 0.7% | 0.5% | 0.5% | 0.4% | 0.3% |
| Asian/Pacific Isl. | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |

Economically Disadvantaged: The percent of economically disadvantaged students is calculated as the sum of the students coded as eligible for free or reduced-price lunch or eligible for other public assistance, divided by the total number of students. Most of the students in our District are classified as economically disadvantaged with a 96.5%, compared to 55.5% in the state.

Limited English Proficiency (LEP): These are students identified as limited English proficient by the Language Proficiency Assessment Committee (LPAC) according to criteria established in the Texas Administrative Code. Not all pupils identified as LEP receive bilingual or English as a second language instruction, although most do. Percentages are calculated by dividing the number of LEP pupils by the total number of students in the school or district. The District has 68.7% of students are classified as LEP compared to 16.0% in the State.

| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Economically Disadv. | 89.2% | 89.5% | 91.4% | 91.1% | 96.2% | 95.5% | 95.6% | 96.2% | 96.7% | 96.5% |
| LEP | 53.0% | 54.2% | 56.8% | 58.7% | 58.9% | 59.9% | 63.2% | 65.9% | 68.5% | 68.7% |

Bilingual Program: Percentage of students identified as LEP and provided bilingual education service, including basic curriculum skills in their native language and language skill development in English through English as a Second Language methodology. The District has 68.1% of students participating compared to 14.8% in the State.

Special Education: This refers to the population served by programs for students with disabilities. Assessment decisions for students in special education programs are made by their Admission, Review, and Dismissal (ARD) committee. The ARD committee is made up of their parent(s) or guardian, teacher, administrator, and other concerned parties. The District has 18.4% of students are in the Special Education program; 20.6% in the State.

Gifted & Talented (GT): The GT program offers students a challenging, differentiated, and extended curriculum to develop higher-order thinking skills and encourage independence and decision-making. Percentage of students participating in the GT program is 7.4% and 7.5% in the District and State, respectively.

Career and Technology Education: Programs which are directly related to the preparation of students for a career. The District has 11.2% of students participate in CATE courses compared to 10.6% in the State.

| Programs | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bilingual/ESL | 50.6% | 52.5% | 56.5% | 57.8% | 58.6% | 59.4% | 62.8% | 65.1% | 67.0% | 68.1% |
| Career & Technology | 10.7% | 13.8% | 15.1% | 14.7% | 15.6% | 21.7% | 24.2% | 25.7% | 23.7% | 18.4% |
| Gifted & Talented | 5.7% | 6.5% | 7.0% | 8.3% | 8.6% | 7.9% | 7.4% | 6.9% | 6.9% | 7.4% |
| Special Education | 12.4% | 12.8% | 13.2% | 13.1% | 13.8% | 14.5% | 13.8% | 13.4% | 12.8% | 11.2% |

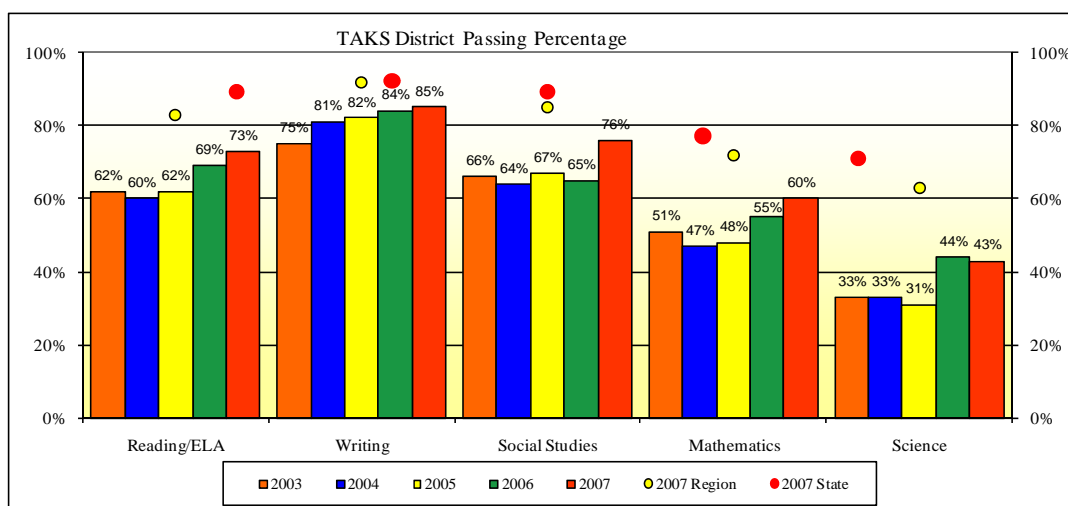
*Source of Information: Texas Education Agency, Academic Excellence Indicator System
(available at www.tea.state.tx.us)*

ACADEMIC PERFORMANCE

As mandated by the 76th Texas Legislature in 1999, the Texas Assessment of Knowledge and Skills (TAKS) was administered beginning in the 2002-2003 school year. Previously, performance was measured by the Texas Assessment of Academic Skills (TAAS). The TAKS measures the statewide curriculum in reading at Grades 3-9; in writing at Grades 4 and 7; in English Language Arts at Grades 10 and 11; in Mathematics at Grades 3-11; in science at Grades 5, 10, and 11; and social studies at Grades 8, 10, and 11. The Spanish TAKS is administered at Grades 3 through 6. Satisfactory performance on the TAKS test at Grade 11 is a prerequisite to receiving a high school diploma.

The chart below compares the District's TAKS results for school years 2002-2003 through 2006-2007 with the State and Region; although scores remain low, except for Science, the District has seen an improvement over the previous year:

| | 2003 TAKS | | | 2004 TAKS | | | 2005 TAKS | | | 2006 TAKS | | | 2007 TAKS | | | District Advance |
|-----------------|-----------|--------|----------|-----------|--------|----------|-----------|--------|----------|-----------|--------|----------|-----------|--------|----------|------------------|
| | State | Region | District | State | Region | District | State | Region | District | State | Region | District | State | Region | District | |
| Reading/ELA | 79% | 73% | 62% | 80% | 71% | 60% | 83% | 76% | 62% | 87% | 81% | 69% | 89% | 83% | 73% | 4% |
| Writing | 83% | 80% | 75% | 89% | 87% | 81% | 90% | 88% | 82% | 91% | 90% | 84% | 92% | 92% | 85% | 1% |
| Social Studies | 85% | 80% | 66% | 85% | 78% | 64% | 87% | 81% | 67% | 87% | 81% | 65% | 89% | 85% | 76% | 11% |
| Mathematics | 69% | 61% | 51% | 67% | 58% | 47% | 71% | 64% | 48% | 75% | 69% | 55% | 77% | 72% | 60% | 5% |
| Science | 60% | 48% | 33% | 60% | 47% | 33% | 63% | 52% | 31% | 70% | 61% | 44% | 71% | 63% | 43% | -1% |
| All Tests Taken | 58% | 49% | 37% | 68% | 59% | 46% | | | | | | | | | | |



The chart below displays the District's historic TAAS results for school years 1994 through 2002:

| | TAAS RESULTS HISTORY | | | | | | | | |
|-----------------|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
| Reading | 65.9% | 69.9% | 67.0% | 72.4% | 71.7% | 74.2% | 76.8% | 80.2% | 82.6% |
| Mathematics | 50.8% | 54.4% | 64.6% | 73.2% | 71.3% | 77.7% | 80.7% | 84.9% | 86.6% |
| Writing | 73.4% | 80.5% | 77.0% | 79.7% | 79.2% | 81.5% | 80.4% | 80.1% | 82.9% |
| Social Studies | | 45.2% | 47.4% | 39.5% | 44.2% | 46.6% | 46.8% | 66.1% | 76.2% |
| All Tests Taken | 44.7% | 49.0% | 53.9% | 61.4% | 59.6% | 64.4% | 67.9% | 71.3% | 74.4% |

Source: Texas Education Agency, Academic Excellence Indicator System (available at www.tea.state.tx.us)

The District's TAKS results by grade for school years for the past four years are displayed below:

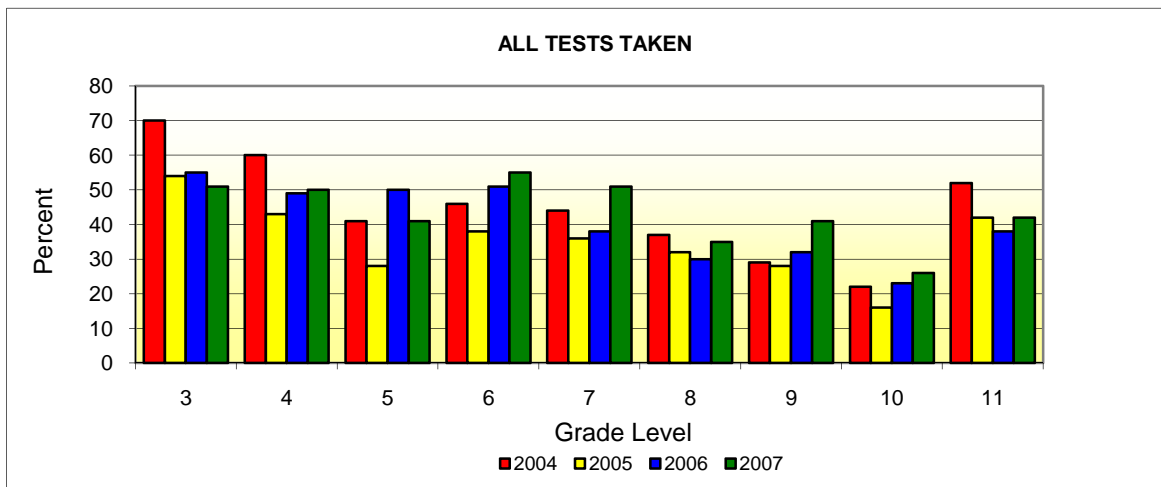
| 2003-2004 | | | | | | | | | | |
|-----------------|----|----|----|----|----|----|----|----|----|--|
| Grade | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| All Tests Taken | 70 | 60 | 41 | 46 | 44 | 37 | 29 | 22 | 52 | |
| Reading/ELA | 81 | 73 | 62 | 68 | 63 | 70 | 59 | 52 | 75 | |
| Mathematics | 79 | 72 | 66 | 51 | 50 | 45 | 32 | 40 | 77 | |
| Writing | . | 86 | . | . | 84 | . | . | . | . | |
| Science | . | . | 47 | . | . | . | . | 34 | 65 | |
| Social Studies | . | . | . | . | . | 66 | . | 69 | 91 | |

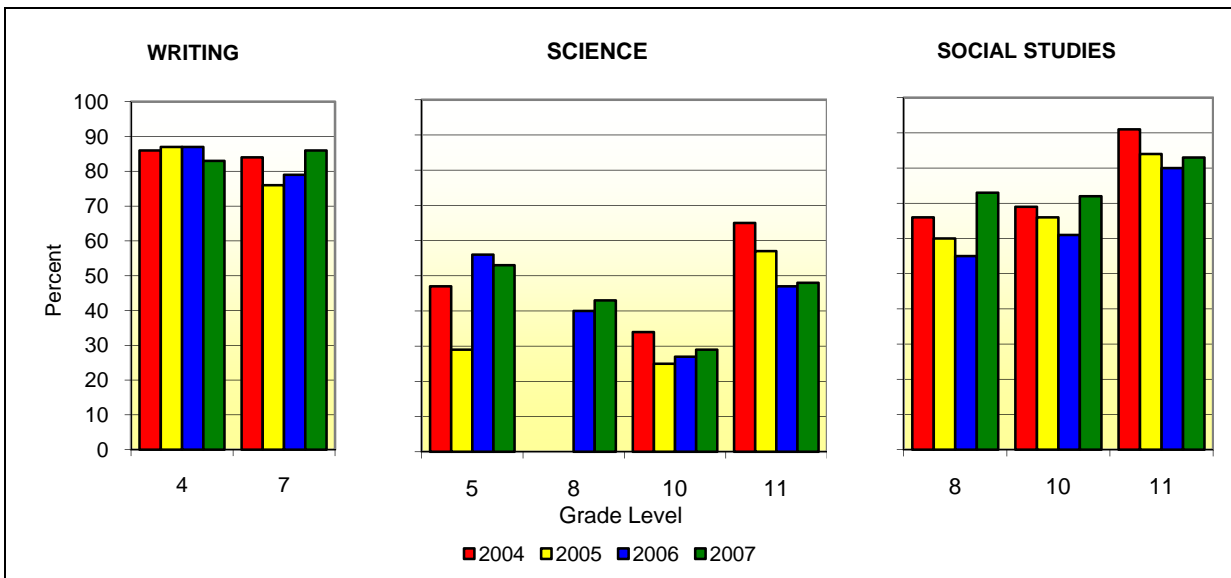
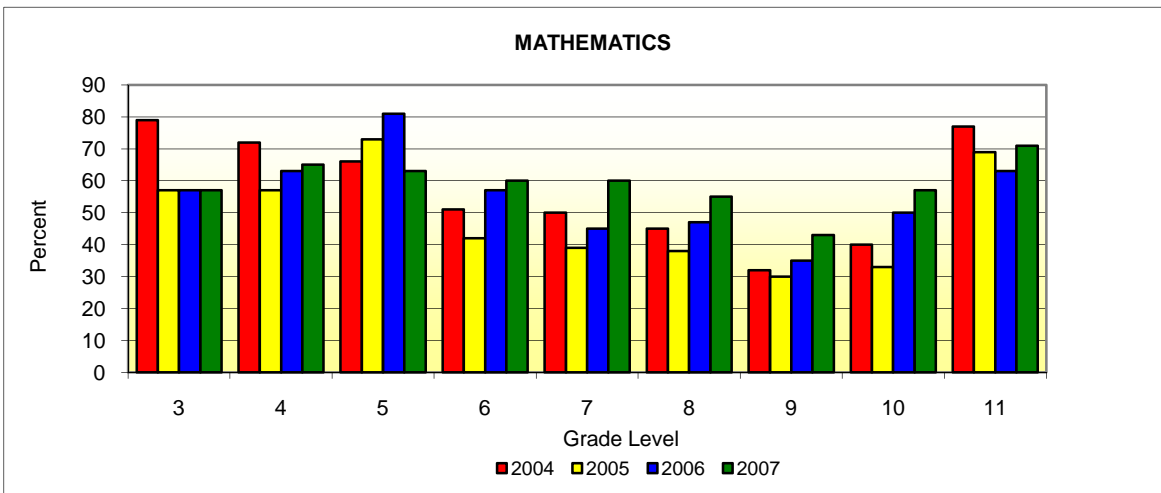
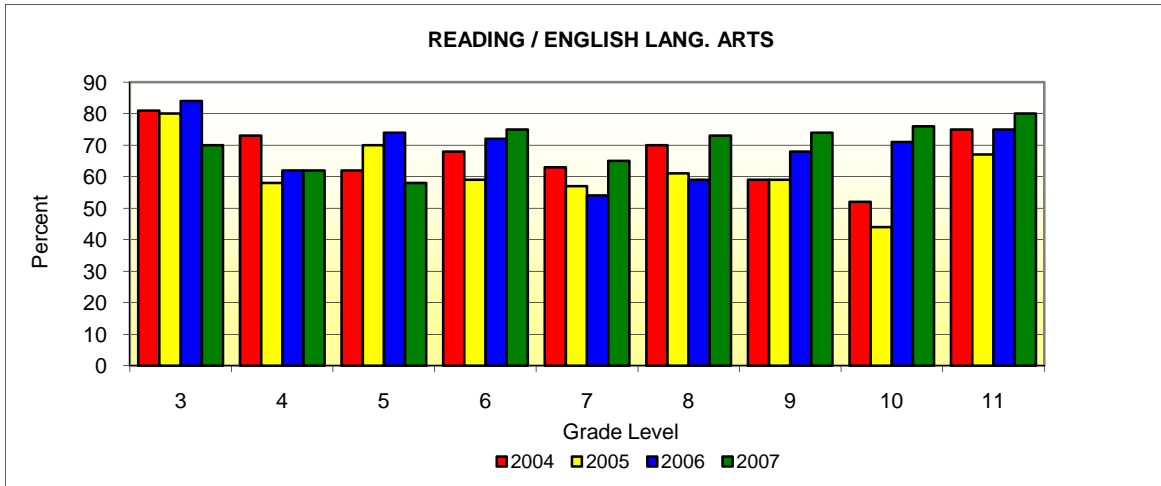
| 2004-2005 | | | | | | | | | | |
|-----------------|----|----|----|----|----|----|----|----|----|--|
| Grade | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| All Tests Taken | 54 | 43 | 28 | 38 | 36 | 32 | 28 | 16 | 42 | |
| Reading/ELA | 80 | 58 | 70 | 59 | 57 | 61 | 59 | 44 | 67 | |
| Mathematics | 57 | 57 | 73 | 42 | 39 | 38 | 30 | 33 | 69 | |
| Writing | . | 87 | . | . | 76 | . | . | . | . | |
| Science | . | . | 29 | . | . | . | . | 25 | 57 | |
| Social Studies | . | . | . | . | . | 60 | . | 66 | 84 | |

| 2005-2006 | | | | | | | | | | |
|-----------------|----|----|----|----|----|----|----|----|----|--|
| Grade | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| All Tests Taken | 55 | 49 | 50 | 51 | 38 | 30 | 32 | 23 | 38 | |
| Reading/ELA | 84 | 62 | 74 | 72 | 54 | 59 | 68 | 71 | 75 | |
| Mathematics | 57 | 63 | 81 | 57 | 45 | 47 | 35 | 50 | 63 | |
| Writing | . | 87 | . | . | 79 | . | . | . | . | |
| Science | . | . | 56 | . | . | 40 | . | 27 | 47 | |
| Social Studies | . | . | . | . | . | 55 | . | 61 | 80 | |

| 2006-2007 | | | | | | | | | | |
|-----------------|----|----|----|----|----|----|----|----|----|--|
| Grade | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| All Tests Taken | 51 | 50 | 41 | 55 | 51 | 35 | 41 | 26 | 42 | |
| Reading/ELA | 70 | 62 | 58 | 75 | 65 | 73 | 74 | 76 | 80 | |
| Mathematics | 57 | 65 | 63 | 60 | 60 | 55 | 43 | 57 | 71 | |
| Writing | . | 83 | . | . | 86 | . | . | . | . | |
| Science | . | . | 53 | . | . | 43 | . | 29 | 48 | |
| Social Studies | . | . | . | . | . | 73 | . | 72 | 83 | |

Source: Texas Education Agency, Academic Excellence Indicator System (available at www.tea.state.tx.us)

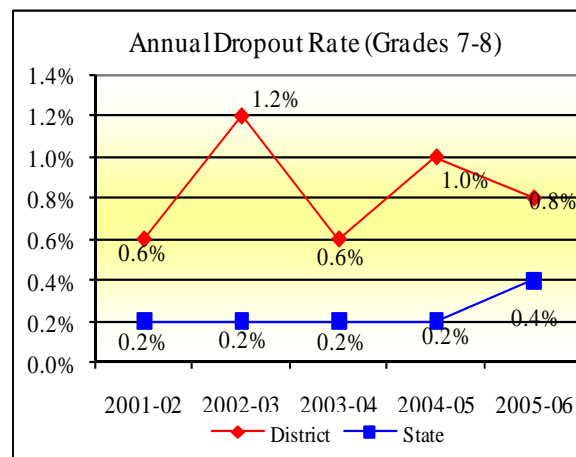
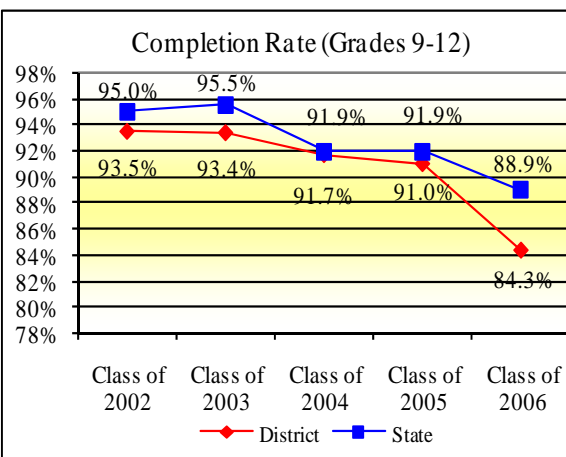
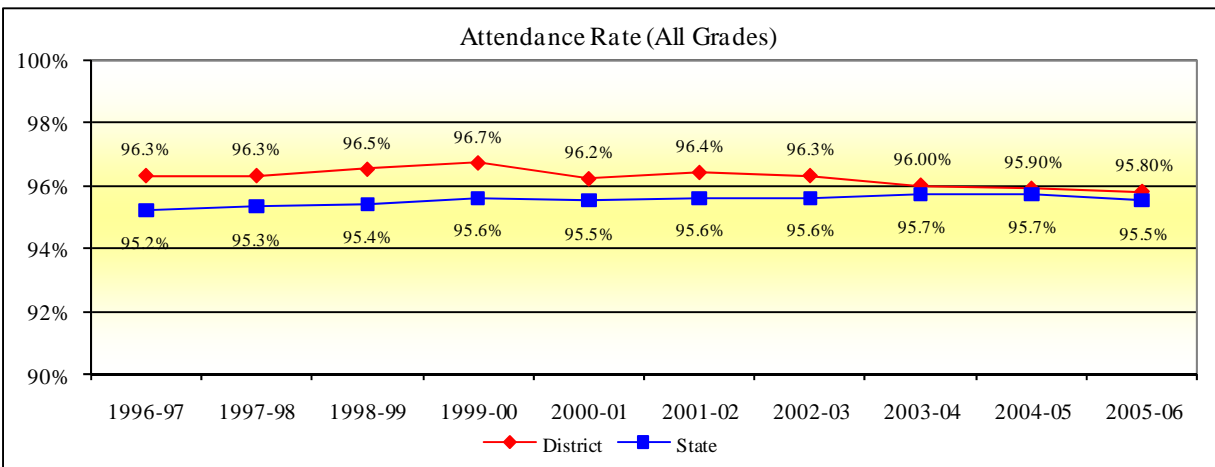




ANNUAL DROPOUT, ATTENDANCE & COMPLETION RATES

The following charts present a comparison of the District and State's attendance rate, dropout rate for grades 7-8, and completion (graduation) rate for grades 9-12. The source of the information presented comes from the Texas Education Agency (TEA) website; as of September 2008, the most current information is presented in these charts.

The attendance rate of the District has been historically higher than the State's average. For school year 2005-2006, the District's attendance rate was 95.8%, compared to a State average of 95.5%. 84.3% students graduated from the Class of 2006, compared to 88.9% State-wide. The annual dropout rate for grades 7-8 for school year 2005-2006 was 0.8% for the District and 0.4% for the State.



*Source: Texas Education Agency, Academic Excellence Indicator System & Accountability Rating System
(available at www.tea.state.tx.us)*

COMMUNITY PROFILE

Location

Laredo, Texas, is located on the north bank of the historical Rio Grande River in southwestern Webb County in South Texas, about 150 miles southwest of San Antonio and 135 miles west of Corpus Christi. The City of Laredo encompasses 53,403.48 acres or 83.44 sq. mi. Its average elevation is 438 feet and its topography is relatively flat with rolling hills.

The river forms the international boundary between the United States and Mexico and separates Laredo from its sister-city Nuevo Laredo, Mexico. "Los Dos Laredos" actually constitute one metropolitan center, as pedestrians and vehicles pass freely from one city to the other over the toll bridge facilities of the Laredo Bridge System with minimal inconvenience at the U.S. and Mexican customs and immigration inspection stations. The distance separating the central shopping districts of the two cities is only one-half mile.



Laredo is the southern terminus of U.S. Interstate 35, which originates at the Canadian border and serves such metropolitan centers as Minneapolis-St. Paul, Des Moines, Kansas City, Oklahoma City, Dallas-Fort Worth and San Antonio. U.S. Highway 59, which crosses Texas in a direct line from Texarkana through Houston, also ends at Laredo; U.S. Highway 83, extending from Brownsville, at the southmost tip of Texas in a direct line from Texas Panhandle and Midwestern plains states, passes through the City. At Laredo these arterial highways join the Pan American Highway extending south to Central and South America.



Local History



The town of Laredo was founded in 1755 while the area was part of a region called Nuevo Santander in the Spanish colony of New Spain. In 1840 Laredo was the capital of the independent Republic of Rio Grande, set up in rebellion to the dictatorship of Santa Anna and brought back into Mexico by military force. In 1846 during the Mexican-American War the town was occupied by the Texas Rangers. After the war the Treaty of Guadalupe-Hidalgo ceded the land to the United States. A referendum was taken in the town, which voted overwhelmingly to be part of Mexico rather than the United States. However, the U.S. Military refused the petition, and the bulk of the population moved over the river into Mexican territory to found the new town of Nuevo Laredo. In 1849 the military set up Fort McIntosh (originally Camp Crawford) by the town. Laredo was rechartered as a city in 1852. As of 2005, Laredo is celebrating its 250th anniversary of its founding.

Known today as the city under seven flags, Laredo has emerged as the principal port of entry into Mexico. As the second fastest growing city in the nation, this border metropolis has greatly benefited from the well-planned, historic "Streets of Laredo," and its urban core continues to be reinvigorated as commercial areas and neighborhoods make the "Gateway City" their home. This cosmopolitan city is a major port of entry for international trade and tourism between the United States and Mexico. The city presently maintains three border crossings with the Mexican State of Tamaulipas at Nuevo Laredo, and one with the Mexican State of Nuevo Leon at Colombia. A fifth bridge is currently being planned along the Tamaulipas border. The City of Laredo is the largest city in the County of Webb.

Population

In 2000, The Census Bureau reported Laredo's MSA as the second fastest growing in Texas and the one of the fastest growing cities in the U.S. The U.S. census reported Laredo's population in 1980 at 91,449 and in 1990 at 122,899. During the 10 years since 1990, Laredo's MSA population grew by 50.0% to reach 200,000 in 2000. Laredo's MSA has a current estimated 2007 population of about 237,396 people. With the population of Nuevo Laredo now estimated to have reached over 500,000, Los Dos Laredos have over 737,396 inhabitants.

| Year | 1980 | 1990 | 2000 | 2007 |
|---|-------------|-------------|-------------|-------------|
| City | 91,449 | 122,899 | 176,576 | 220,534 |
| County | 99,258 | 133,239 | 193,117 | 237,396 |
| State | 14,229,000 | 17,045,000 | 20,851,820 | 23,904,380 |
| U.S. | 226,546,000 | 248,791,000 | 281,422,000 | 301,621,157 |
| <i>Source: U.S. Census Bureau 2000 Census & Texas State Data Center</i> | | | | |

Laredo experienced a population increase of 135% since the 1980 census and 21% in the last five years; a large increase compared to the State of Texas and the USA, 7% and 4%, respectively. According to the U.S. Census Bureau, as of the 2000 Census, there are 176,576 people, 46,852 households, and 39,964 families residing in the city. For every 100 females in Laredo, there are 92.3 males. The racial makeup of the city is predominantly White (82.3%), 0.4% African American, 0.4% Native American, 0.5% Asian or Pacific Islander, 13.9% from other races, and 2.5% from two or more races. 94.1% of the population is of Hispanic or Latino origin.

The average age in Laredo is 26.5 years, younger than the state and national average of 33.1 and 36.6, respectively. The population is spread out with 36.2% under the age of 18, 11.4% from 18-24, 29.3% from 25-44, 15.6% from 45-64, and 7.6% who are 65 years of age or older.

| | Laredo | | Texas | U.S.A. |
|--|----------|-------|------------|-------------|
| Population | | | | |
| Total population | 176,576 | | 20,851,820 | 281,422,000 |
| Square miles (land) | 78.46 | | | |
| Population per square mile | 2,250.53 | | 79.65 | 79.56 |
| Gender | | | | |
| Male | 84,704 | 48% | 49.6% | 49.1% |
| Female | 91,872 | 52% | 50.4% | 50.9% |
| Age | | | | |
| 15 or younger | 53,190 | 30.1% | 23.5% | 21.4% |
| 16-24 | 29,608 | 16.8% | 15.2% | 13.9% |
| 25-44 | 52,146 | 29.5% | 31.1% | 30.2% |
| 45-64 | 27,850 | 15.8% | 20.2% | 22% |
| 65+ | 13,782 | 7.8% | 9.9% | 12.4% |
| Average age (years) | 29.88 | | 33.91 | 36.22 |
| Race and Ethnicity | | | | |
| White | 145,267 | 82.3% | 71% | 75.1% |
| Black or African American | 652 | 0.4% | 11.5% | 12.3% |
| American Indian and Alaska native | 784 | 0.4% | 0.6% | 0.9% |
| Asian | 820 | 0.5% | 2.7% | 3.6% |
| Native Hawaiian and other Pacific islander | 47 | 0% | 0.1% | 0.1% |
| Some other race | 24,611 | 13.9% | 11.7% | 5.5% |
| Two or more races | 4,395 | 2.5% | 2.5% | 2.4% |
| Hispanic or Latino * | 166,216 | 94.1% | 32% | 12.5% |

Note: * Hispanic ethnicity is a separate data category from race. This number should not be added to race totals.

Source: U.S. Census Bureau 2000 Census

Education

The U.S. Census Bureau 2000 Census indicates that 93,821 of the population are 25 years of age or older, from which 18.2% have at least a high school degree, 21.9% have some college or associates degree, 9.1% have a bachelor's degree, and 5.6% a master's, professional, or doctorate degree.

| | Laredo | | Texas | U.S.A. |
|--|--------|-------|-------|--------|
| Educational Attainment | | | | |
| Population 25 and older | 93,821 | | | |
| High school graduates (includes equivalency) | 17,108 | 18.2% | 24.8% | 28.6% |
| Some college, or associate's degree | 20,519 | 21.9% | 27.6% | 27.4% |
| Bachelor's degree | 8,492 | 9.1% | 15.6% | 15.5% |
| Master's, professional or doctorate degree | 5,276 | 5.6% | 7.6% | 8.9% |
| School Enrollment | | | | |
| Population 3 years and over enrolled in school | 60,712 | | | |
| Preschool and kindergarten | 8,223 | 13.5% | 12.4% | 11.9% |
| Grades 1-12 | 41,976 | 69.1% | 67.4% | 65.3% |
| College | 10,513 | 17.3% | 20.2% | 22.8% |

Source: U.S. Census Bureau

Income

According to the U.S. Census Bureau 2000 Census, the median income for a household in the city is \$29,108, and the median income for a family is \$30,449. Males have a median income of \$24,070 versus \$19,202 for females. The per capita income for the city is \$11,084. 29.6% of the population and 25.2% of families are below the poverty line. Out of the total population, 37.7% of those under the age of 18 and 26.1% of those 65 and older are living below the poverty line.

| Median Income (1999) | | Poverty Status (1999) | |
|----------------------|-----------|-----------------------|-------|
| Household | \$ 29,108 | Population | 29.6% |
| Family | \$ 30,449 | Families | 25.2% |
| Males | \$ 24,070 | Age 65 and over | 26.1% |
| Females | \$ 19,202 | Age 18 and younger | 37.7% |

| Median Household Income by Age (1999) | | | | Per Capita Income by Race or Ethnicity | | | |
|---------------------------------------|----------|----------|----------|--|----------|----------|----------|
| Age | Laredo | Texas | USA | Race/Ethnicity | Laredo | Texas | USA |
| < 25 | \$14,781 | \$21,570 | \$22,679 | White | \$11,337 | \$22,282 | \$23,918 |
| 25-34 | \$27,562 | \$37,732 | \$41,414 | Black/ African American | \$17,379 | \$14,253 | \$14,437 |
| 35-44 | \$32,610 | \$47,418 | \$50,654 | Native American | \$12,272 | \$15,899 | \$12,893 |
| 45-54 | \$37,928 | \$52,926 | \$56,300 | Asian | \$18,752 | \$20,956 | \$21,823 |
| 55-64 | \$34,269 | \$44,905 | \$47,447 | Hispanic/ Latino | \$10,267 | \$10,770 | \$12,111 |
| 65-74 | \$22,118 | \$30,296 | \$31,368 | | | | |
| 75 + | \$16,745 | \$21,734 | \$22,259 | Per Capita Income | \$11,084 | \$19,617 | \$21,587 |

Source: U.S. Census Bureau, 2000 Census

Housing

The 2000 Census indicates that there were 3,467 or 6.9 percent of vacant housing units. There were 39,983 or 85.3% family households and 6,869 or 14.7% non-family households. The average household size is 3.70, whereas the average family size is 4.05.

| | Renter Occupied | | | Owner Occupied | | |
|--------------------------------|-----------------|-------|-------|----------------|----------|-----------|
| | Laredo | Texas | US | Laredo | Texas | US |
| # of Housing Units | 16,688 | | | 30,219 | | |
| Percent | 33.1 | 32.8 | 30.8 | 60.0 | 57.8 | 60.2 |
| Avg. # of Household Members | 3.4 | 2.50 | 2.36 | 3.87 | 2.89 | 2.71 |
| Avg. # of Rooms | 3.68 | 3.87 | 4.04 | 5.36 | 6.02 | 6.30 |
| Avg. # of Vehicles | 1.15 | 1.29 | 1.19 | 1.64 | 1.71 | 1.64 |
| Median Year Structure Built | 1979 | 1977 | 1969 | 1986 | 1977 | 1971 |
| Median Rent (\$) or Value (\$) | \$368 | \$490 | \$519 | \$70,400 | \$77,800 | \$111,800 |

Source: U.S. Census Bureau – 2000 Census

Hotel Statistics

In 2007, Laredo reportedly had 41 hotels/motels with about 3,900 rooms. In 2007 the occupancy rate for Laredo was 58.8 and in 2006 63.1; the state average was 61.4 and 61.1, respectively. The average daily rental rate in 2007 was \$64.27 compared to a state average of \$85.28.

| Year-End | Corpus Christi | El Paso | Laredo | McAllen/Edinburg | San Antonio | Texas |
|----------|----------------|---------|--------|------------------|-------------|-------|
| 2003 | 51.1 | 61.4 | 67.7 | 57.1 | 59.6 | 54.2 |
| 2004 | 50.6 | 67.5 | 69.1 | 56.4 | 59.7 | 55.9 |
| 2005 | 50.9 | 66.7 | 65.9 | 55.6 | 62.7 | 59.7 |
| 2006 | 51.5 | 70.5 | 63.6 | 57.7 | 63.0 | 61.1 |
| 2007 | 48.9 | 67.2 | 58.8 | 58.7 | 61.2 | 61.4 |

Source: Market Texas Tourism

Labor Statistics

As of July, 2008, Laredo's unemployment rate is 5.6%. The 2007 average was 4.6%, compared to 8.5% in 1999. The labor force, employment, and unemployment levels continue to increase. Construction jobs have declined following a huge drop in building permits. In addition, retail stores like Kohls, HEB Plus, and Walgreens have opened boosting employment.

| Annual Average | Labor Force | Employment | Unemployment | Unemployment Rate |
|----------------|-------------|------------|--------------|-------------------|
| 1999 | 68,258 | 62,465 | 5,793 | 8.5% |
| 2000 | 66,182 | 62,291 | 3,891 | 5.9% |
| 2001 | 68,227 | 63,913 | 4,314 | 6.3% |
| 2002 | 73,237 | 68,133 | 5,104 | 7.0% |
| 2003 | 76,181 | 70,808 | 5,373 | 7.1% |
| 2004 | 78,201 | 73,153 | 5,048 | 6.5% |
| 2005 | 81,418 | 76,787 | 4,631 | 5.7% |
| 2006 | 83,586 | 79,251 | 4,335 | 5.2% |
| 2007 | 83,661 | 79,844 | 3,817 | 4.6% |
| Jul-08 | 85,811 | 81,022 | 4,789 | 5.6% |

Source: U.S. Department of Labor - Bureau of Labor Statistics

Major Employers

Education ranks among Laredo's top ten public employment sectors. Two educational facilities, United Independent School District, and Laredo Independent School District are included among the area's top employers. There are more than 80 schools in the area.

H.E.B. Groceries are the largest employers in the private (services) sector, employing 1,666 in Laredo. Health care is the second largest industry in the private (services) sector. Laredo Medical Center and Columbia Doctors Hospital are two major employers. Collectively, these two hospitals employ 2,200 in Laredo.

| Employer | Services Provided | Sector | Number of Employees |
|------------------------------------|--------------------|----------------|---------------------|
| United Independent School District | Education | Public Sector | 5,941 |
| Laredo Independent School District | Education | Public Sector | 4,619 |
| City of Laredo | City | Public Sector | 2,347 |
| H.E.B. Grocery | Grocery Store | Private Sector | 1,666 |
| Laredo Sector Border Patrol | Immigration | Public Sector | 1,600 |
| Laredo Medical Center | Medical Services | Private Sector | 1,475 |
| Webb County | County | Public Sector | 1,454 |
| McDonald's Restaurant | Fast Food | Private Sector | 1,445 |
| The Laredo National Bank | Financial Services | Private Sector | 1,129 |
| Wal-Mart (3 Locations) | Grocery/Retail | Private Sector | 1,125 |

Source: Laredo Development Foundation - February 2008

Finance

The commercial banks in Laredo include: Bank of America; Commerce Bank; Chase Bank; Falcon National Bank; First National Bank; International Bank of Commerce; Laredo National Bank; Texas Community Bank; and Wells Fargo Bank.

Tourism

Tourism is a service business that is basic in Laredo's economy. The City is a popular site for conventions, sales meetings and other gatherings, and thousands of visitors are attracted to the City every year by such activities. Many other visitors come from points elsewhere in Texas and other states, and from Canada, for brief vacations and visits to Nuevo Laredo. Laredo is the leading point of entry from American and Canadian tourists traveling to the interior of Mexico.

Transportation

Laredo is the largest, most efficient port of entry on the U.S./Mexico border. In 2005, the Port of Laredo handled 2,014,275 plus cross border loaded truck shipments, 407,968 rail car shipments and 378.5 million pounds of air freight. Currently, there are 830 trade-handling, transportation-related businesses in Laredo, Texas. Including cars, over 15.8 million vehicles crossed the Rio Grande at Laredo in 2005.

Bridges – Laredo, the Gateway to Mexico, is the largest inland port on the Texas-Mexico Border. The City's four international bridges are: (I) Gateway to the Americas Bridge, (II) Juarez-Lincoln International Bridge, (III) Colombia-Solidarity Bridge, and (IV) World Trade Bridge. A fifth bridge is being planned by the City and the County in order to alleviate traffic congestion in the inner city.

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|-------------|------------|------------|------------|------------|------------|------------|------------|
| Pedestrians | 8,755,496 | 8,981,765 | 8,504,137 | 8,794,848 | 8,403,954 | 8,801,303 | 9,059,923 |
| Vehicles | 15,107,042 | 14,676,964 | 14,130,042 | 13,935,639 | 12,952,355 | 11,971,727 | 10,762,966 |
| Trucks | 2,807,010 | 2,902,494 | 2,740,446 | 2,845,322 | 2,998,995 | 3,224,349 | 3,178,386 |
| Rail | 349,620 | 365,836 | 394,199 | 408,514 | 409,406 | 401,609 | 391,094 |

Source: Texas Center for Border Economic and Enterprise Development

Highways – Major highways include: (1) IH-35 to San Antonio, Dallas, and north to the Canadian Border, (2) Hwy 83 to Brownsville (east) and El Paso (west), (3) Hwy 59 to Houston and New Orleans, and (4) Hwy 359 to Corpus Christi.

Air – The City owns and operates the Laredo International Airport and is currently served by American Eagle to Dallas/Fort Worth, by Continental Express to Houston George Bush Intercontinental, and by Allegiant Air offering flights directly to Las Vegas, Nevada.

Airport activity increased in 2007; total passengers enplaned and deplaned were 183,585, a 17% increase from 2006. Laredo International

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Laredo Airline Activity | 75,610 | 77,892 | 76,077 | 83,690 | 92,316 | 97,331 | 113,974 |
| <i>*Passengers enplaned</i> | | | | | | | |
| Laredo Air Cargo | 215,026,756 | 262,475,560 | 272,367,959 | 365,242,625 | 375,049,058 | 357,353,428 | 339,520,576 |
| <i>*Based on gross-landed weight lbs.</i> | | | | | | | |

Source: Federal Aviation Administration

Rail – Laredo is serviced by Union Pacific Railroad and Kansas City Southern. Union Pacific Railroad, the largest railroad in North America. Union Pacific covers 23 states across two thirds of the United States and has rail lines serving many major cities including Chicago, Kansas City, St. Louis, Memphis, New Orleans, Seattle, Portland, Los Angeles, and Houston. UP also has direct connections to all areas of Mexico and Canada. Laredo is Union Pacific's #1 Rail Interchange Gateway on the U.S./Mexico Border.

Bus Services – Bus transportation in the Laredo area is furnished by Americano USA, Autobuses Latino de Greyhound, El Conejo Bus Lines, Greyhound Bus Lines, Ybarra Brothers, El Expresso Bus Company, and Giros El Paisano. An inter-city bus system serves Los Dos Laredos and the City's transportation system, El Metro provides service in Laredo as well as El Aguila (County Transit System). The City completed a \$12 million Mass Transit Center in 1997 which serves as a bus terminal to bus companies which currently serve the region and both Mexico and the United States.

Governmental Structure and Public Safety

The City of Laredo is administered by a City Manager form, with the City Council consisting of a mayor elected at large and eight Council members presenting districts.

| Police Protection | | Fire Protection | |
|-------------------|-----|-----------------------------------|-----|
| Stations | 1 | Stations | 14 |
| Substations | 16 | Regional Fire Training Facilities | 1 |
| Full Time Police | 460 | Full-Time Fireman | 357 |
| Marked Vehicles | 266 | Pieces of Equipment | 26 |

Source: City of Laredo, Texas

Utilities & Public Works

Electricity Distributors – Electric power is supplied by AEP/Central Power & Light Co. (CP&L), TXU Energy Inc., Reliant Energy, First Choice Power, Inc., Green Mountain Energy Company, Entergy Solutions, WTU Retail Energy, Utility Choice Electric, GEXA Energy, ACN Energy, Inc., Cirro Corp., Energy America (Centrica), Medina Electric Corporative, Inc. One of CP&L's generating plants, a 171,000 KVA facility, is located in Laredo.

Telecommunications – Telephone service is provided by Southwestern Bell Telephone; long distance service providers include AT&T Company, Lone Star Telecom, MCI, Sprint, Laredo Cellular, T&H Telephone Services, and U.S. Long Distance

Natural Gas – Natural gas is supplied to Laredo users by Center Point/Reliant Energy Entex and Proviron Natural Gas.

Water – Laredo's source of water comes from the Rio Grande River. The daily average consumption is 60MGD (million gallons per day). The plant capacity is 64.26MDG.

Sewer – Laredo has a secondary/oxidation type of treatment plant. Its maximum capacity is 21.0MG and has a present load of 17.1MG.

Source: Laredo Development Foundation

Healthcare

There are five medical centers in Laredo, the Laredo Medical Center, Doctor's Hospital, Gateway Community Health Center, Providence Surgical & Medical Center, and the Laredo Specialty Hospital.

The largest hospital in Laredo is the Laredo Medical Center. In 1894, Mercy Hospital, founded by an order of Catholic nuns, opened its doors. In 2003, it became Laredo Medical Center as ownership and management changed. Its specialty clinics and associated wards upgrade the scope of medical services available in Laredo so that they are comparable to those of any general hospital its size. Laredo Medical Center completed work on an ambulatory care center and physician office building in north Laredo at a cost of \$12.5 million, and construction was completed on a new Laredo Medical Center, which opened in fall 2000 at an estimated cost of \$140 million.

Doctors Hospital of Laredo is a modern, 180-bed campus located at Bob Bullock Loop and McPherson Road. It is situated on 58 acres in the newest, most rapidly developing section of Laredo. The hospital features comprehensive inpatient and outpatient services, a Women's Center, and a new Sleep Center. There are also 16 medical clinics and three nursing homes in the area.

Education Facilities

The City of Laredo has two school districts, Laredo Independent School District and United Independent School District. Laredo Community College, Texas A&M International University, and The University of Texas Health Science Center offer advanced degrees to residents of Laredo. In addition, the following schools offer vocational training: American Driving School Inc., Laredo Beauty College, Laredo Driver Training School Inc., and TCR Computer Training Center.

Laredo Community College was created as Laredo Junior College on September 28, 1946, by the voting citizens of the Independent School District of Laredo, Texas, and originally quartered in abandoned buildings of Fort McIntosh, which was acquired from the U.S. government.. The name of the College was changed to Laredo Community College in August 1993. The district expanded to include two campuses in the spring of 2004. Both Laredo Community College and Laredo Community College South serve a three-county area composed of Webb, Jim Hogg, and Zapata counties. The college has full accreditation by the Southern Association of Colleges and Secondary Schools, the Association of Texas Colleges, and the Texas Education Agency. The school offers the first two years of pre-professional courses in engineering, education, medicine, dentistry, nursing, law, business administration and computer science leading to an Associate in Arts diploma, transferable to a senior institution.

Texas A&M International University (TAMIU), a Member of The Texas A&M University System, prepares students for leadership roles in their chosen profession in an increasingly complex, culturally diverse state, national, and global society. TAMIU provides students with a learning environment anchored by the highest quality programs built on a solid academic foundation in the arts and sciences. To fulfill its mission, the University offers a range of baccalaureate and master's programs and the Doctor of Philosophy degree in International Business Administration. In addition to offering excellent undergraduate and graduate programs, the University pursues a progressive agenda for global study and understanding across all disciplines. The campus recently completed Phase V of its Master Plan and will soon begin construction on a Student Success Center. TAMIU, Texas' first new campus constructed in 25 years, represents a nearly \$200 million construction initiative.

The University of Texas Health Science Center campus is an extension university from UTHSC in San Antonio, Texas. The university offers Doctoral Degrees in the medical and dental fields.

| Education Facilities | High Schools | Middle Schools | Elementary Schools | Magnet Schools | Academy/ Other |
|----------------------|--------------|----------------|--------------------|----------------|----------------|
| Laredo ISD | 3 | 4 | 20 | 3 | 1 |
| United ISD | 4 | 9 | 26 | 3 | 1 |
| Parochial/Private | 4 | 5 | 29 | 0 | 0 |

Source: Laredo Development Foundation, Laredo Independent School District, United Independent School District

| Higher Educational Facilities | Miles | Degrees Offered |
|--|-------|-------------------------------|
| Laredo Community College | 0 | Associates, GED |
| Texas A&M International University | 0 | Bachelors, Masters, Doctorate |
| Texas A&M University - Kingsville | 120 | Bachelors, Masters, Doctorate |
| University of Texas at San Antonio | 150 | Bachelors, Masters, Doctorate |
| Texas State University - San Marcos | 200 | Bachelors, Masters, Doctorate |
| University of Texas at Austin | 230 | Bachelors, Masters, Doctorate |
| Texas A&M University - College Station | 345 | Bachelors, Masters, Doctorate |

Source: Laredo Development Foundation

Entertainment & Recreation Highlights

Laredo, Texas is known as the Gateway to Mexico. Crossing the border is easy and fun. Most travelers walk across the international bridge (parking is available on the Texas side near the bridge) and stroll to the tourist district, a convenience not found in any other border city. The two towns, Nuevo Laredo and Laredo, are known as "Los Dos Laredos" serving both the U.S. and Mexico.

Lake Casa Blanca International State Park - Hunting and fishing are good in the Laredo area. Lake Casa Blanca, a 1,500-acre lake built by Webb County on the outskirts of Laredo, provides diversified recreational opportunities. The lake yields black bass, catfish and other varieties of fish and is used for boating and water skiing. The adjacent park area provides a large swimming pool, picnic and game areas and an 18-hole public golf course and club house. Activities include camping, picnicking, lake swimming, boating, mountain biking, and fishing.

Falcon Lake, covering 86,905 acres, is located on the Rio Grande about 50 miles down-stream from Laredo. It also affords excellent fishing. Falcon State Park adjoins the lake.

Hunting – Many ranches in the Laredo area provide excellent deer hunting, and leasing land for hunting is a common practice and provides additional income to many ranchers.

LIFE Downs – Quarter horse race meets are held several times each year at the LIFE Downs track located at the Laredo International Fair and Exposition grounds near Lake Casa Blanca. Many thoroughbred horse owners and trainers stable their horses at LIFE Downs during winter months, where permanent stables can accommodate over 300 animals. The annual Laredo International Fair and Exposition attracts visitors from all parts of Texas and Mexico.

Laredo Entertainment Center – This multi-purpose facility has established itself as the premiere entertainment option in south Texas and Northern Mexico. It allows affordable, family-oriented entertainment for sporting events, concerts, trade shows, civic events, ice shows, circuses, boxing, rodeos and more. The 178,000 square foot, \$36.5 million facility seats 8,000 people for ice hockey and arena football, and up to 10,000 for concerts. It has 14 luxury suites, four meeting rooms and a private club for 200 charter members.

George Washington's Birthday Celebration – Since February 22, 1898, when a group called the Improved Order of Red Men staged a mock Indian attack, Laredo and its sister city, Nuevo Laredo, have commemorated Washington's Birthday with great fanfare. The city-wide celebration has changed over the years but current highlights include the Princess Pocahontas Pageant, in which a princess and her court are presented in traditional Native American dress, and the Society of Martha Washington, a colonial pageant and reenactment of the signing of the peace treaty of 1783. This celebration lasts 10 days.

Border Olympics – The annual Border Olympics Track Meet and Golf Tournament, which started in 1933, in which athletes from universities, colleges and high schools throughout Texas, New Mexico, Oklahoma, and Arkansas, as well as the Republic of Mexico compete, also attracts many tourists.

San Agustin Church – Part of Laredo's historic district, the current church building dates back to 1872 and contains genealogical records from the late 1700s.

Source: Laredo Development Foundation

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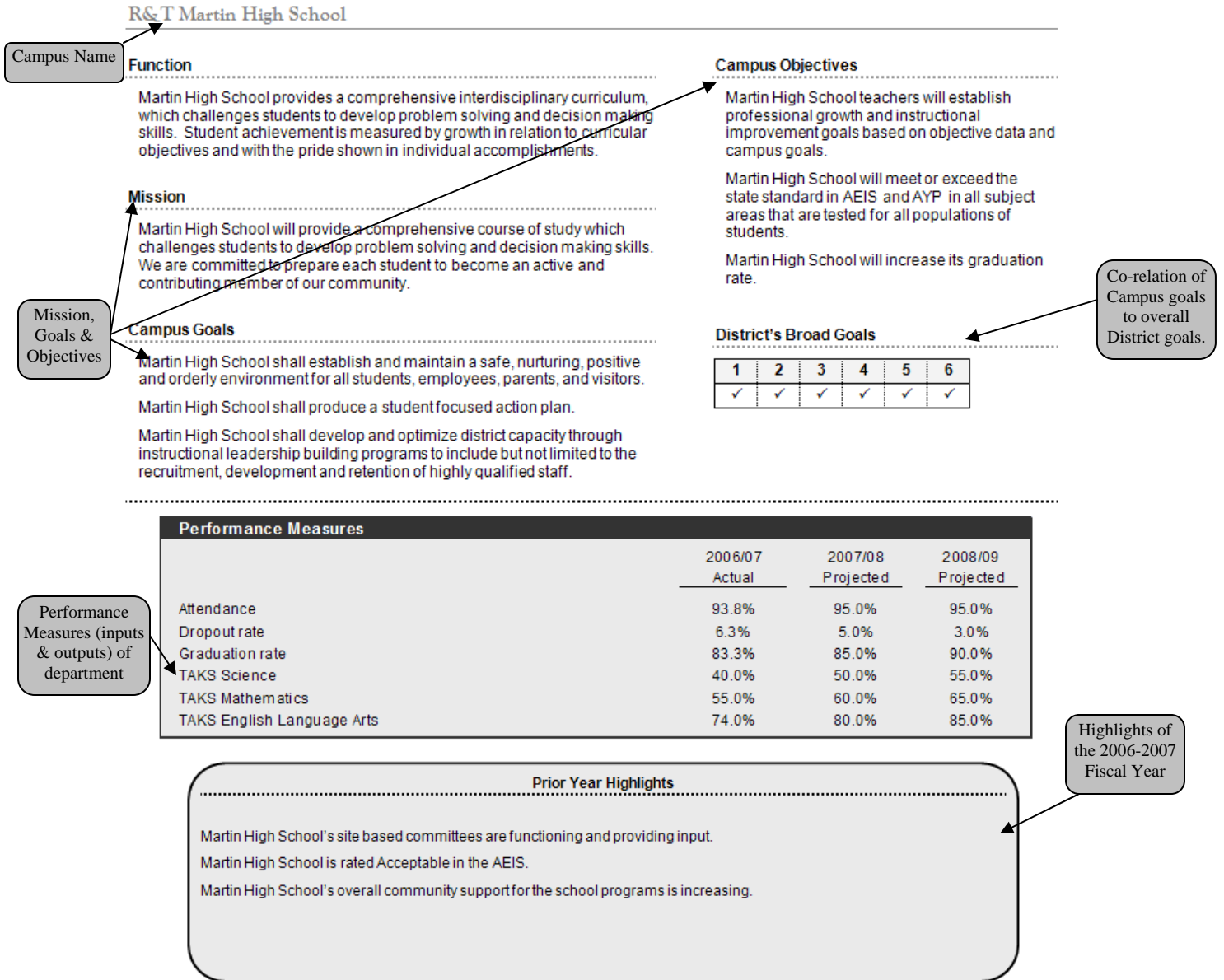
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OVERVIEW OF CAMPUS SECTION

This section presents an overview of the allocations for personnel and expenditures by campus. It also includes an overview of the functions carried out by the campuses; their individual mission, goals, and objectives; and highlights from the prior year. In addition, it includes a section on performance measures. Presented here is the information you will find for each campus:

(Page 1 of 2)



(Page 2 of 2)

Campus Name

R&T Martin High School

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 7,820,671 | 72.6% | \$ 7,755,157 | 70.8% | \$ 8,252,798 | 69.2% |
| Leadership | 849,279 | 7.9% | 924,169 | 8.4% | 985,649 | 8.3% |
| Support Services - Student Based | 931,933 | 8.6% | 1,014,801 | 9.3% | 1,048,961 | 8.8% |
| Support Services - Non-Student Based | 419,314 | 3.9% | 406,184 | 3.7% | 430,674 | 3.6% |
| Total | 10,021,197 | 93.0% | 10,100,312 | 92.2% | 10,718,082 | 89.8% |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 363,576 | 3.4% | 209,375 | 1.9% | 366,325 | 3.1% |
| Leadership | 10,516 | 0.1% | 5,681 | 0.1% | 7,800 | 0.1% |
| Support Services - Student Based | 66,099 | 0.6% | 76,468 | 0.7% | 90,670 | 0.8% |
| Support Services - Non-Student Based | 316,331 | 2.9% | 559,872 | 5.1% | 483,038 | 4.0% |
| Ancillary Services | 46 | 0.0% | 603 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 266,775 | 2.2% |
| Total | 756,567 | 7.0% | 851,999 | 7.8% | 1,215,608 | 10.2% |
| Total General Operating Fund | \$ 10,777,764 | 100.0% | \$ 10,952,311 | 100.0% | \$ 11,933,690 | 100.0% |

For each function, how much does the campus spend in payroll and non-payroll costs?

Allocation of campus personnel.

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Magnet School Director | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 4.00 | 4.00 | 5.00 |
| Program Coordinator | 1.00 | 1.00 | 1.00 |
| Counselor | 8.00 | 8.34 | 8.34 |
| Teachers | 137.55 | 110.62 | 127.62 |
| Diagnostician/Supv | 2.00 | 1.70 | 1.70 |
| Librarian | 2.00 | 2.00 | 2.00 |
| Asst. Phy. Therapist | | 0.15 | 0.15 |
| Occupational Therapists | 0.18 | 0.15 | 0.15 |
| Nurse | 2.00 | 2.00 | 2.00 |
| Social Worker | 0.32 | 0.16 | 0.16 |
| Speech Pathologist | 1.25 | 0.20 | 0.60 |
| Testing Facilitators | 1.00 | 1.00 | 1.00 |
| ESL/Bilingual Strategists | 1.00 | 1.00 | 2.00 |
| Inst. Spec./Intervention/Lit Coach | 2.34 | | |
| Clerks | 6.00 | 6.00 | 6.00 |
| Secretaries | 8.00 | 6.00 | 6.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 2.00 | 2.00 | 2.00 |
| Bookkeeper | 2.00 | 3.00 | 3.00 |
| Teacher Aides | 24.00 | 21.20 | 22.20 |
| Attendance Officers | 4.00 | 4.00 | 4.00 |
| Library Clerks | 3.00 | 3.00 | 3.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| PBX Operator | 1.00 | 1.00 | 1.00 |
| Technician/Computer Support | 2.00 | 2.00 | 2.00 |
| Custodians | 22.00 | 17.00 | 17.00 |
| Total | 240.64 | 201.52 | 221.92 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|----------------------|-------|
| Payroll | \$ 10,718,082 | 89.8% |
| Contracted Services | 520,977 | 4.4% |
| Supplies & Materials | 250,196 | 2.1% |
| Other Operating Expenses | 159,160 | 1.3% |
| Debt Service | 266,775 | 2.2% |
| Capital Outlay | 18,500 | 0.2% |
| Total | \$ 11,933,690 | |

How was the 2008-2009 Budget Allocated?

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|----------------------|-------|
| Regular Program | \$ 6,209,931 | 52.0% |
| Gifted & Talented | 585 | 0.0% |
| Career & Technology | 1,302,580 | 10.9% |
| Special Education | 1,444,383 | 12.1% |
| Bilingual/ESL | 191,963 | 1.6% |
| State Compensatory | 1,158,667 | 9.7% |
| Athletics | 346,929 | 2.9% |
| Undistributed | 1,278,652 | 10.7% |
| Total | \$ 11,933,690 | |

How much is allocated to each program?

DISTRICT MAP & SCHOOL DIRECTORY

1A. Dr. Leonides G. Cigarroa High School
2600 Zacatecas St.
Ph: (956) 795-3800 • Fax: (956) 795-3814

1B. LISD Magnet School for Engineering and Technology Education
2600 Zacatecas St.
Ph: (956) 795-3800 • Fax: (956) 795-3814

2A. Raymond & Tirza Martin High School
2002 San Bernardo Ave.
Ph: (956) 795-3850 • Fax: (956) 795-3860

2B. Dr. Dennis D. Cantu Health Science Magnet School
2002 San Bernardo Ave.
Ph: (956) 795-3876 • Fax: (956) 795-3875

3. Joseph W. Nixon High School
2000 Plum St.
Ph: (956) 795-3849 • Fax: (956) 795-3844

4. Laredo Early College High School at Texas A&M International University
5201 University Blvd.
Cowart Hall, Room 122
Ph: (956) 326-3146 • Fax: (956) 326-2925

5. Vidal M. Treviño School of Communications & Fine Arts
1701 Victoria St.
Ph: (956) 795-3325 • Fax: (956) 795-3330

6. Francisco S. Lara Academy
2901 Travis St.
Ph: (956) 795-3900 • Fax: (956) 726-0350

7. Francisco S. Lara Academy Annex
2219 Springfield Ave.
Ph: (956) 795-4150 • Fax: (956) 795-4152

8. Dr. Joaquin G. Cigarroa Middle School
2600 Palo Blanco St.
Ph: (956) 795-3700 • Fax: (956) 718-2208

9. Louis J. Christen Middle School
2001 Santa Maria Ave.
Ph: (956) 795-3725 • Fax: (956) 795-3732

10. Mirabeau B. Lamar Middle School
1818 Arkansas Ave.
Ph: (956) 795-3750 • Fax: (956) 795-3766

11. Memorial Middle School
2002 Marcella Ave.
Ph: (956) 795-3775 • Fax: (956) 795-3780

12. Antonio M. Bruni Elementary School
1508 San Eduardo Ave.
Ph: (956) 795-3910 • Fax: (956) 795-3913

13. Buenos Aires Elementary School
310 W. Locust St. (temporary)
Ph: (956) 795-3920 • Fax: (956) 795-3923

14. Leon Daiches Elementary School
1401 Green St.
Ph: (956) 795-3930 • Fax: (956) 795-3933

15. Anita T. Dovalina Elementary School
1700 W. Anna Ave.
Ph: (956) 795-3940 • Fax: (956) 795-3943

16. Francisco Farias Elementary School
1510 Chicago St.
Ph: (956) 795-3950 • Fax: (956) 795-3954

17. Demetrio D. Hachar Elementary School
2502 Gavelston St. (temporary)
Ph: (956) 795-3960 • Fax: (956) 795-3963

18. Heights Elementary School
2500 E. Ash St. (temporary)
Ph: (956) 795-3970 • Fax: (956) 795-3973

19. Jesus A. Kawas Elementary School
2100 S. Milmo Ave.
Ph: (956) 795-3980 • Fax: (956) 795-3982

20. John Z. Leyendecker Elementary School
1810 Bustamante St. (temporary)
Ph: (956) 795-3990 • Fax: (956) 795-3992

21. Honore Ligarde Elementary School
2800 S. Canada Ave.
Ph: (956) 795-4000 • Fax: (956) 795-4002

22. Christopher M. Macdonell Elementary School
1606 Benavides St.
Ph: (956) 795-4010 • Fax: (956) 795-4012

23. Joseph C. Martin Elementary School
1500 Monterey St.
Ph: (956) 795-4020 • Fax: (956) 795-4025

24. Clarence L. Milton Elementary School
2500 Ash St.
Ph: (956) 795-4030 • Fax: (956) 795-4033

25. Alma A. Pierce Elementary School
800 Eistetter St.
Ph: (956) 795-4050 • Fax: (956) 795-4053

26. Michael S. Ryan Elementary School
2401 Clark Blvd.
Ph: (956) 795-4060 • Fax: (956) 795-4061

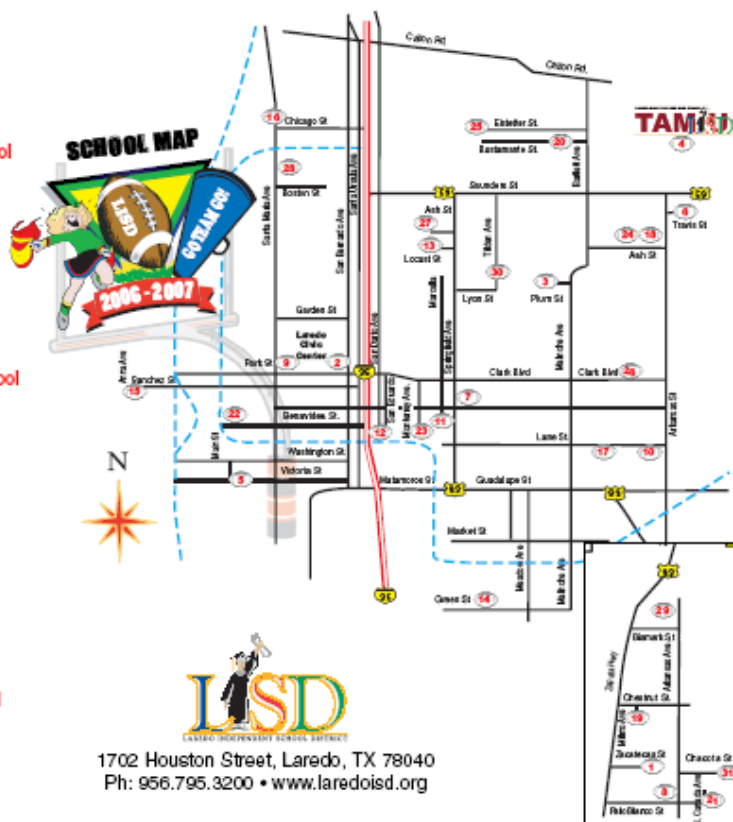
27. Tomas Sanchez/Hermelinda Ochoa Elementary School
211 E. Ash St.
Ph: (956) 795-4040 • Fax: (956) 795-4042

28. Santa Maria Elementary School
3817 Santa Maria St.
Ph: (956) 795-4080 • Fax: (956) 795-4082

29. Santo Niño Elementary School
2701 Bismark St.
Ph: (956) 795-4090 • Fax: (956) 795-4093

30. Katherine F. Tarver Elementary School
3000 Tilden Ave.
Ph: (956) 795-4100 • Fax: (956) 795-4103

31. Henry B. Zachry Elementary School
3200 Chacota St.
Ph: (956) 795-4120 • Fax: (956) 795-4122



1702 Houston Street, Laredo, TX 78040
Ph: 956.795.3200 • www.laredoisd.org

Function

Martin High School provides a comprehensive interdisciplinary curriculum, which challenges students to develop problem solving and decision making skills. Student achievement is measured by growth in relation to curricular objectives and with the pride shown in individual accomplishments.

Mission

Martin High School will provide a comprehensive course of study which challenges students to develop problem solving and decision making skills. We are committed to prepare each student to become an active and contributing member of our community.

Campus Goals

Martin High School shall establish and maintain a safe, nurturing, positive and orderly environment for all students, employees, parents, and visitors.

Martin High School shall produce a student focused action plan.

Martin High School shall develop and optimize district capacity through instructional leadership building programs to include but not limited to the recruitment, development and retention of highly qualified staff.

Campus Objectives

Martin High School teachers will establish professional growth and instructional improvement goals based on objective data and campus goals.

Martin High School will meet or exceed the state standard in AEIS and AYP in all subject areas that are tested for all populations of students.

Martin High School will increase its graduation rate.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|----------------------------|-------------------|----------------------|----------------------|
| Attendance | 93.8% | 95.0% | 95.0% |
| Dropout rate | 6.3% | 5.0% | 3.0% |
| Graduation rate | 83.3% | 85.0% | 90.0% |
| TAKS Science | 40.0% | 50.0% | 55.0% |
| TAKS Mathematics | 55.0% | 60.0% | 65.0% |
| TAKS English Language Arts | 74.0% | 80.0% | 85.0% |

Prior Year Highlights

Martin High School's site based committees are functioning and providing input.

Martin High School is rated Acceptable in the AEIS.

Martin High School's overall community support for the school programs is increasing.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 7,820,671 | 72.6% | \$ 7,755,157 | 70.8% | \$ 8,252,798 | 69.2% |
| Leadership | 849,279 | 7.9% | 924,169 | 8.4% | 985,649 | 8.3% |
| Support Services - Student Based | 931,933 | 8.6% | 1,014,801 | 9.3% | 1,048,961 | 8.8% |
| Support Services - Non-Student Based | 419,314 | 3.9% | 406,184 | 3.7% | 430,674 | 3.6% |
| Total | 10,021,197 | 93.0% | 10,100,312 | 92.2% | 10,718,082 | 89.8% |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 363,576 | 3.4% | 209,375 | 1.9% | 366,325 | 3.1% |
| Leadership | 10,516 | 0.1% | 5,681 | 0.1% | 7,800 | 0.1% |
| Support Services - Student Based | 66,099 | 0.6% | 76,468 | 0.7% | 90,670 | 0.8% |
| Support Services - Non-Student Based | 316,331 | 2.9% | 559,872 | 5.1% | 483,038 | 4.0% |
| Ancillary Services | 46 | 0.0% | 603 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 266,775 | 2.2% |
| Total | 756,567 | 7.0% | 851,999 | 7.8% | 1,215,608 | 10.2% |
| Total General Operating Fund | \$ 10,777,764 | 100.0% | \$ 10,952,311 | 100.0% | \$ 11,933,690 | 100.0% |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Magnet School Director | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 4.00 | 4.00 | 5.00 |
| Program Coordinator | 1.00 | 1.00 | 1.00 |
| Counselor | 8.00 | 8.34 | 8.34 |
| Teachers | 137.55 | 110.62 | 127.62 |
| Diagnostician/Supv | 2.00 | 1.70 | 1.70 |
| Librarian | 2.00 | 2.00 | 2.00 |
| Asst. Phy. Therapist | | 0.15 | 0.15 |
| Occupational Therapists | 0.18 | 0.15 | 0.15 |
| Nurse | 2.00 | 2.00 | 2.00 |
| Social Worker | 0.32 | 0.16 | 0.16 |
| Speech Pathologist | 1.25 | 0.20 | 0.60 |
| Testing Facilitators | 1.00 | 1.00 | 1.00 |
| ESL/Bilingual Strategists | 1.00 | 1.00 | 2.00 |
| Inst. Spec./Intervention/Lit Coach | 2.34 | | |
| Clerks | 6.00 | 6.00 | 6.00 |
| Secretaries | 8.00 | 6.00 | 6.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 2.00 | 2.00 | 2.00 |
| Bookkeeper | 2.00 | 3.00 | 3.00 |
| Teacher Aides | 24.00 | 21.20 | 22.20 |
| Attendance Officers | 4.00 | 4.00 | 4.00 |
| Library Clerks | 3.00 | 3.00 | 3.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| PBX Operator | 1.00 | 1.00 | 1.00 |
| Technician/Computer Support | 2.00 | 2.00 | 2.00 |
| Custodians | 22.00 | 17.00 | 17.00 |
| Total | 240.64 | 201.52 | 221.92 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|----------------------|-------|
| Payroll | \$ 10,718,082 | 89.8% |
| Contracted Services | 520,977 | 4.4% |
| Supplies & Materials | 250,196 | 2.1% |
| Other Operating Expenses | 159,160 | 1.3% |
| Debt Service | 266,775 | 2.2% |
| Capital Outlay | 18,500 | 0.2% |
| Total | \$ 11,933,690 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|----------------------|-------|
| Regular Program | \$ 6,209,931 | 52.0% |
| Gifted & Talented | 585 | 0.0% |
| Career & Technology | 1,302,580 | 10.9% |
| Special Education | 1,444,383 | 12.1% |
| Bilingual/ESL | 191,963 | 1.6% |
| State Compensatory | 1,158,667 | 9.7% |
| Athletics | 346,929 | 2.9% |
| Undistributed | 1,278,652 | 10.7% |
| Total | \$ 11,933,690 | |

Function

J. W. Nixon High School teachers, administrators, staff and business partners are committed to enhance the academic skills and social awareness of all students. We will provide a safe, orderly, and motivational environment conducive to effective teaching and learning.

Mission

J. W. Nixon High School has approximately 2000 students in the 9th through 12th grades. Students attend core academic and elective classes that enhance students' academic skills and social awareness to create productive and competitive citizens. Parents also play a key role in forming a learning partnership with teachers and administrators to ensure success in their children's education.

Campus Goals

J. W. Nixon High School will change the normalization of failure in all academic areas.

J. W. Nixon High School will teach the way each student learns through innovative teaching strategies.

J. W. Nixon High School will establish positive relationships with parents, teachers, and business partners.

Campus Objectives

All staff will work collaboratively to improve students' TAKS scores to meet and surpass the state standards through innovative curriculum, programs and campus initiatives.

All staff will work collaboratively in staff development trainings to implement innovative curriculum, programs and campus initiatives.

All staff will foster positive parent relationships to ensure student success for all students through parental meetings and activities.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--|-------------------|----------------------|----------------------|
| Increase passing rates in all academic areas. | 80% | 90% | 100% |
| Improve the way students learn through innovative teaching strategies. | 80% | 90% | 100% |
| Increase positive relationships with students, parents, teachers, and business partners. | 80% | 90% | 100% |
| TAKS ELA scores will improve to a minimum of 70%. | 79% | 85% | 90% |
| TAKS Math scores will improve to a minimum of 50%. | 55% | 60% | 70% |
| TAKS Science scores will improve to a minimum of 45%. | 26% | 45% | 50% |

Prior Year Highlights

Implementation of core area tutorials during school day.

Implementation of a collaborative planning period among (science and math teachers) and (English and social studies teachers) to mentor in teaching strategies.

Implementation of key concept vocabulary terms in the areas of Math and Science in ELA classes to aid in vocabulary development.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 8,167,507 | 72.1% | \$ 8,168,786 | 71.2% | \$ 8,352,369 | 69.6% |
| Leadership | 908,085 | 8.0% | 951,067 | 8.3% | 993,640 | 8.3% |
| Support Services - Student Based | 904,790 | 8.0% | 949,012 | 8.3% | 994,830 | 8.3% |
| Support Services - Non-Student Based | 457,707 | 4.0% | 443,466 | 3.9% | 476,235 | 4.0% |
| | <u>10,438,089</u> | <u>92.1%</u> | <u>10,512,331</u> | <u>91.6%</u> | <u>10,817,074</u> | <u>90.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 269,267 | 2.4% | 211,876 | 1.8% | 382,658 | 3.2% |
| Leadership | 2,265 | 0.0% | 4,424 | 0.0% | 4,800 | 0.0% |
| Support Services - Student Based | 76,309 | 0.7% | 64,781 | 0.6% | 50,755 | 0.4% |
| Support Services - Non-Student Based | 542,464 | 4.8% | 679,022 | 5.9% | 570,829 | 4.8% |
| Ancillary Services | - | 0.0% | 488 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 171,940 | 1.4% |
| | <u>890,305</u> | <u>7.9%</u> | <u>960,591</u> | <u>8.4%</u> | <u>1,181,982</u> | <u>9.9%</u> |
| | <u>\$ 11,328,394</u> | <u>100.0%</u> | <u>\$ 11,472,922</u> | <u>100.0%</u> | <u>\$ 11,999,056</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 6.00 | 2.00 | 6.00 |
| Program Coordinator | | 1.00 | 1.00 |
| Diagnostician/Supv | 1.00 | 1.95 | 1.95 |
| Counselor | 7.00 | 7.33 | 7.33 |
| Teachers | 153.42 | 124.86 | 136.86 |
| Librarian | 2.00 | 2.00 | 2.00 |
| Asst. Phy. Therapist | 0.20 | 0.20 | 0.20 |
| Occupational Therapists | | 0.05 | 0.05 |
| Nurse | 2.00 | 2.00 | 2.00 |
| Social Worker | | 0.10 | 0.10 |
| Speech Pathologist | 0.60 | 0.50 | 0.50 |
| ESL/Bilingual Strategists | 1.00 | 1.00 | 1.00 |
| Inst. Spec./Intervention/Lit Coach | 2.33 | | |
| Clerks | 10.00 | 7.00 | 8.00 |
| Secretaries | 4.00 | 4.00 | 4.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 3.00 | 3.00 | 3.00 |
| Bookkeeper | 2.00 | 2.00 | 2.00 |
| Teacher Aides | 17.00 | 20.20 | 20.20 |
| Attendance Officers | 4.00 | 4.00 | 4.00 |
| Library Clerks | 2.00 | 2.00 | 2.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| PBX Operator | 1.00 | 1.00 | 1.00 |
| Custodians | 22.00 | 20.00 | 20.00 |
| Total | 245.55 | 210.19 | 227.19 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|----------------------|-------|
| Payroll | \$ 10,817,074 | 90.1% |
| Contracted Services | 578,911 | 4.8% |
| Supplies & Materials | 319,900 | 2.7% |
| Other Operating Expenses | 102,478 | 0.9% |
| Debt Service | 171,940 | 1.4% |
| Capital Outlay | 8,753 | 0.1% |
| Total | \$ 11,999,056 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|----------------------|-------|
| Regular Program | \$ 6,296,427 | 52.5% |
| Gifted & Talented | 923 | 0.0% |
| Career & Technology | 1,515,256 | 12.6% |
| Special Education | 1,371,892 | 11.4% |
| Bilingual/ESL | 138,187 | 1.2% |
| State Compensatory | 1,007,555 | 8.4% |
| Athletics | 350,289 | 2.9% |
| Undistributed | 1,318,527 | 11.0% |
| Total | \$ 11,999,056 | |

Function

Cigarroa High School is located in South Laredo and has an enrollment of approximately 1600 students. This campus is composed of 99% Hispanic of which 97% fall in the economically disadvantaged student group. With a high limited English student population, this campus provides students with the programs that are designed to ensure successful learning. Our special education population makes up about 15% of our students and the Gifted and Talented group is about 10%.

Mission

Cigarroa High School will provide the students at this school with opportunities which will allow for the academic, career/technical, and personal/social development of the students thus enabling them to fulfill their academic potential and "Learn for Life".

Campus Goals

Dr. Leo G. Cigarroa High School will establish and maintain a safe, nurturing and orderly environment.

Dr. Leo G. Cigarroa High School will implement a student focused curriculum designed to increase student success.

Dr. Leo G. Cigarroa High School will implement community partnerships and promote parental involvement to increase high school completion rates and college/work readiness.

Campus Objectives

Dr. Leo G. Cigarroa High School will promote a focus on the whole student through enhancement of health and character education that will foster responsible citizens demonstrated by an increase in the graduation rate by 4% for all students.

Dr. Leo G. Cigarroa High School will implement programs and initiatives to help our students attain higher-order reading and thinking skills, and improve our assessment scores in all areas by 10%.

Dr. Leo G. Cigarroa High School will implement a parental involvement program where parents are full partners in the decisions affecting student learning and increase parent participation by 15%.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|------------------------------------|-------------------|----------------------|----------------------|
| 11th grade Mathematics TAKS scores | 70.1% | 80.1% | 85.0% |
| 10th grade Science TAKS scores | 29.2% | 70.0% | 90.0% |
| 11th grade Science TAKS scores | 43.3% | 70.0% | 90.0% |

Prior Year Highlights

There was an increase in all core area scores. DDA was used to monitor and diagnose instructional needs for all students. Teachers were trained in differentiating instruction to address student needs.

Special Ed. AEIS score reflects an increase of 70% to 97%. Our Special Ed. Department worked hard using modifications, differentiated instruction and student assistance in the classroom. This included using the DDA for continuous monitoring of student progress.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 6,829,417 | 67.6% | \$ 6,938,199 | 68.4% | \$ 7,237,834 | 67.3% |
| Leadership | 791,096 | 7.8% | 808,714 | 8.0% | 807,773 | 7.5% |
| Support Services - Student Based | 908,014 | 9.0% | 890,590 | 8.8% | 951,999 | 8.9% |
| Support Services - Non-Student Based | 403,038 | 4.0% | 420,919 | 4.2% | 404,197 | 3.8% |
| | <u>8,931,565</u> | <u>88.4%</u> | <u>9,058,422</u> | <u>89.3%</u> | <u>9,401,803</u> | <u>87.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 291,213 | 2.9% | 194,515 | 1.9% | 332,799 | 3.1% |
| Leadership | 999 | 0.0% | 200 | 0.0% | 4,000 | 0.0% |
| Support Services - Student Based | 57,251 | 0.6% | 79,443 | 0.8% | 49,705 | 0.5% |
| Support Services - Non-Student Based | 818,947 | 8.1% | 807,789 | 8.0% | 844,964 | 7.9% |
| Ancillary Services | 675 | 0.0% | - | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 112,581 | 1.0% |
| | <u>1,169,085</u> | <u>11.6%</u> | <u>1,081,947</u> | <u>10.7%</u> | <u>1,345,049</u> | <u>12.5%</u> |
| | <u>\$ 10,100,650</u> | <u>100.0%</u> | <u>\$ 10,140,369</u> | <u>100.0%</u> | <u>\$ 10,746,852</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 4.00 | 3.00 | 4.00 |
| Program Coordinator | 1.00 | 2.00 | 3.00 |
| Counselor | 8.00 | 5.33 | 7.33 |
| Teachers | 121.70 | 115.62 | 118.62 |
| Diagnostician/Supv | 1.60 | 1.60 | 1.60 |
| Librarian | 1.00 | 1.00 | 2.00 |
| Occupational Therapists | 0.09 | 0.05 | 0.05 |
| Asst. Phy. Therapist | 1.00 | 0.20 | 0.20 |
| Nurse | 2.00 | 2.00 | 2.00 |
| Social Worker | 0.13 | 0.12 | 0.12 |
| Speech Pathologist | 0.40 | 0.50 | 0.50 |
| ESL/Bilingual Strategists | 1.00 | 1.00 | 1.00 |
| Inst. Spec./Intervention/Lit Coach | 2.33 | | |
| Clerks | 5.00 | 4.00 | 4.00 |
| Secretaries | 4.00 | 3.00 | 3.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 2.00 | 2.00 | 2.00 |
| Bookkeeper | 2.00 | 3.00 | 3.00 |
| Teacher Aides | 19.00 | 16.00 | 21.00 |
| Attendance Officers | 4.00 | 3.00 | 4.00 |
| Library Clerks | 2.00 | 2.00 | 2.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| PBX Operator | 1.00 | 1.00 | 1.00 |
| Custodians | 17.00 | 16.00 | 16.00 |
| Total | 203.25 | 185.42 | 199.42 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|----------------------|-------|
| Payroll | \$ 9,401,803 | 87.5% |
| Contracted Services | 849,637 | 7.9% |
| Supplies & Materials | 278,702 | 2.6% |
| Other Operating Expenses | 104,129 | 1.0% |
| Debt Service | 112,581 | 1.0% |
| Capital Outlay | - | 0.0% |
| Total | \$ 10,746,852 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|----------------------|-------|
| Regular Program | \$ 5,442,775 | 50.6% |
| Gifted & Talented | 604 | 0.0% |
| Career & Technology | 1,008,394 | 9.4% |
| Special Education | 1,420,888 | 13.2% |
| Bilingual/ESL | 168,265 | 1.6% |
| State Compensatory | 815,109 | 7.6% |
| Athletics | 301,541 | 2.8% |
| Undistributed | 1,589,276 | 14.8% |
| Total | \$ 10,746,852 | |

Function

The VMT Magnet School is committed to strengthening the role the Arts play in community development. The school's curriculum extends beyond the classroom and students are encouraged to interweave their talents with the economic, cultural and civic fabric of the community. By promoting the arts and providing the public with opportunities to experience their work, students contribute to the cultural enrichment of their community.

Mission

The VMT Magnet School will provide a comprehensive course of study in the areas of communications, dance, music, theatre arts, and visual arts with an emphasis on creative development and artistic performance. The school will also provide a rigorous academic program that compliments the arts.

Campus Goals

VMT shall establish and maintain a safe, nurturing, positive and orderly environment for all students, employees, parents and visitors.

VMT shall develop and implement a total quality management process to continuously increase productivity and performance across the entire school system.

VMT shall produce a student focused action plan, designed to (a) integrate technology (b) improve district and student performance, for all student populations and (c) meet state and federal required accountability mandates to include AEIS and AYP measures by providing a TEKS focused curriculum.

Campus Objectives

VMT will promote a focus on the whole child through enhancement of programs in the areas of health, character education and an appreciation of the arts that will foster responsible citizens by increasing the graduation rate by 3%.

VMT will provide an integrated and differentiated curriculum to develop student's competencies in specific knowledge and analytical skills needed to increase students' achievement in AIES and AYP standards in all areas by 5% annually.

VMT will increase the number of students registering and participating in taking SAT/ACT/AP exams by 10% annually.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2004/05 Actual | 2005/06 Projected | 2006/07 Projected |
|--|-------------------|----------------------|----------------------|
| Community Art Shows | 3 | 3-4 | 4-5 |
| Community Concerts/Recitals | 5 | 5 | 6-7 |
| Community Play | 1 | 1 | 2 |
| TAKS Reading/ELA (as extracted from home schools) | 70.0% | 75.0% | 80.0% |
| TAKS Social Studies (as extracted from home schools) | 94.0% | 95.0% | 95-96% |
| TAKS Mathematics (as extracted from home schools) | 72.0% | 75.0% | 80.0% |

Prior Year Highlights

We were able to continue and expand our partnerships with the Laredo Center for the Arts and with Laredo Musical Theatre International.

We taught a college algebra class during the school day and are in communications with LCC and TAMIU to articulate or provide concurrent enrollment in our Communications classes (Photo Journalism, and Radio)

We provided 1-1/2 hours worth of entertainment/ performances for recruitment.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,155,887 | 70.3% | \$ 1,424,568 | 73.3% | \$ 1,501,293 | 71.3% |
| Leadership | 160,663 | 9.8% | 161,810 | 8.3% | 167,091 | 7.9% |
| Support Services - Student Based | 63,613 | 3.9% | 66,629 | 3.4% | 76,015 | 3.6% |
| Support Services - Non-Student Based | 123,851 | 7.5% | 129,141 | 6.6% | 142,842 | 6.8% |
| | <u>1,504,014</u> | <u>91.4%</u> | <u>1,782,148</u> | <u>91.7%</u> | <u>1,887,241</u> | <u>89.7%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 43,253 | 2.6% | 50,339 | 2.6% | 47,557 | 2.3% |
| Leadership | 3,345 | 0.2% | 3,245 | 0.2% | 3,400 | 0.2% |
| Support Services - Student Based | 5,796 | 0.4% | 3,551 | 0.2% | 4,499 | 0.2% |
| Support Services - Non-Student Based | 88,851 | 5.4% | 103,714 | 5.3% | 98,735 | 4.7% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 62,897 | 3.0% |
| | <u>141,244</u> | <u>8.6%</u> | <u>160,848</u> | <u>8.3%</u> | <u>217,088</u> | <u>10.3%</u> |
| | <u>\$ 1,645,258</u> | <u>100.0%</u> | <u>\$ 1,942,995</u> | <u>100.0%</u> | <u>\$ 2,104,329</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|-----------------------------|--------------|--------------|--------------|
| Magnet School Director | 1.00 | 1.00 | 1.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 29.00 | 29.03 | 30.03 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Registrar | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 3.00 | 2.00 | 2.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| Broadcast/Visual Arts Spec. | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Total | 46.00 | 45.03 | 46.03 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 1,887,241 | 89.7% |
| Contracted Services | 102,553 | 4.9% |
| Supplies & Materials | 34,988 | 1.7% |
| Other Operating Expenses | 10,650 | 0.5% |
| Debt Service | 62,897 | 3.0% |
| Capital Outlay | 6,000 | 0.3% |
| Total | \$ 2,104,329 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 1,724,603 | 82.0% |
| Special Education | 1,617 | 0.1% |
| State Compensatory | 63,397 | 3.0% |
| Undistributed | 314,712 | 15.0% |
| Total | \$ 2,104,329 | |

F.S. Lara Academy

Function

F.S. Lara Academy is a Discipline Alternative Education Program comprised of separate middle and high school facilities. Students from 6th through 12th grades are served at the designated campus. The combined schools have a principal, two assistant principals, twenty-five teachers, and two counselors.

Mission

The mission of F. S. Lara Academy is to develop and educate our students with a relevant and challenging curriculum by implementing a non-traditional instructional approach, integrating technology in the classroom, and providing a safe school environment.

Campus Goals

To improve the student academic performance of those assigned to the alternative education program for disciplinary reasons.

To coordinate social services available to meet student, family, and teacher needs.

To provide a safe environment conducive to learning.

Campus Objectives

Network with all community service agencies.

Improve parental involvement and increase awareness of community services for parents.

Eliminate the use of drugs and weapons on campus.

Train staff on the student code of conduct and implement the violence prevention plan.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------|-------------------|----------------------|----------------------|
| Student Enrollment | 460 | 500 | 500 |
| At-Risk Students | 100% | 100% | 100% |

Prior Year Highlights

Family Day – Once a month the Counseling Department invited social agencies in the community to inform parents on existing services.

Career Day – Community leaders were invited to present to students on available careers.

Mentoring Programs - A mentoring/buddy system was developed at the Middle School.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,335,386 | 59.2% | \$ 1,409,900 | 64.6% | \$ 1,215,288 | 44.8% |
| Leadership | 362,704 | 16.1% | 366,370 | 16.8% | 356,185 | 13.1% |
| Support Services - Student Based | 261,916 | 11.6% | 191,857 | 8.8% | 199,308 | 7.3% |
| Support Services - Non-Student Based | 99,828 | 4.4% | 103,395 | 4.7% | 104,109 | 3.8% |
| | <u>2,059,835</u> | <u>91.3%</u> | <u>2,071,521</u> | <u>94.9%</u> | <u>1,874,890</u> | <u>69.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 121,400 | 5.4% | 31,353 | 1.4% | 682,125 | 25.1% |
| Leadership | 360 | 0.0% | 175 | 0.0% | 4,900 | 0.2% |
| Support Services - Student Based | 34,242 | 1.5% | 29,460 | 1.3% | 68,875 | 2.5% |
| Support Services - Non-Student Based | 41,127 | 1.8% | 50,665 | 2.3% | 46,050 | 1.7% |
| Ancillary Services | - | 0.0% | - | 0.0% | 5,000 | 0.2% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 30,798 | 1.1% |
| | <u>197,129</u> | <u>8.7%</u> | <u>111,652</u> | <u>5.1%</u> | <u>837,748</u> | <u>30.9%</u> |
| | <u>\$ 2,256,964</u> | <u>100.0%</u> | <u>\$ 2,183,173</u> | <u>100.0%</u> | <u>\$ 2,712,638</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 2.00 | 2.00 |
| Counselor | 2.00 | 1.00 | 1.00 |
| Teachers | 24.20 | 20.20 | 23.20 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.16 | 0.29 | 0.29 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Secretaries | 2.00 | 1.00 | 1.00 |
| Registrar | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 6.00 | 5.00 | 5.00 |
| Attendance Officers | 1.00 | 1.00 | 0.50 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| Custodians | 4.00 | 4.00 | 4.00 |
| Total | 46.36 | 39.49 | 41.99 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 1,874,890 | 69.1% |
| Contracted Services | 48,499 | 1.8% |
| Supplies & Materials | 703,176 | 25.9% |
| Other Operating Expenses | 53,275 | 2.0% |
| Debt Service | 30,798 | 1.1% |
| Capital Outlay | 2,000 | 0.1% |
| Total | \$ 2,712,638 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Special Education | \$ 84,945 | 3.1% |
| State Compensatory | 2,570,880 | 94.8% |
| Undistributed | 56,813 | 2.1% |
| Total | \$ 2,712,638 | |

Function

The Laredo ISD Early College High School (ECHS) is a bold approach, based on the principle that academic rigor, combined with the opportunity to save time and money, is a powerful motivator for students to work hard and meet serious intellectual challenges. The ECHS blends high school and college in a rigorous yet supportive program, compressing the item it takes to complete a high school diploma and the first two years of college.

Mission

The mission of the Early College High School I to provide students with the cognitive skills and subject area knowledge that students need to master in order to succeed in today's colleges and universities.

Campus Goals

By the year 2010, Laredo Independent School District shall meet or exceed federal state and local mandates.

By the year 2010, Laredo Independent School District shall be recognized for a comprehensive student support system that promotes a safe and learning environment thru innovative safety programs.

By the year 2010, Laredo Independent School District shall be recognized for the strong use of Best Practices program, planning, monitoring, and use of data analysis to promote in a systematic approach to optimize the performance in all departments.

Campus Objectives

Early College High School will provide an integrated and differentiated curriculum to develop student's competencies in specific knowledge and analytical skills needed to increase student achievement in AEIS standard in all areas.

Early College High School will maximize revenues by 10%.

By May 2008, Early College High School will promote a safe, drug free environment that is conducive to learning, consequently reducing disciplinary and drug referrals by 5% per year, truancy by 2% and will maintain a dropout rate no higher than 1% overall.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|-----------------------------------|-------------------|----------------------|----------------------|
| Reading TAKS | 96% | 90% | 90% |
| Math TAKS | 90% | 90% | 90% |
| Attendance rate | 97% | 98% | 98% |
| Enrollment of Dual Credit Courses | 100% | 100% | 100% |

Prior Year Highlights

TEA Exemplary Rating.
TAKS Commended Performance.
12 Commended in Reading.
34 Commended in Math.
100% of students received university credit (Dual credit courses).

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|-------------------|---------------|----------------------|---------------|-------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 6,534 | 4.5% | \$ 31,876 | 9.7% | \$ 2,263 | 0.7% |
| Leadership | 153,412 | 105.1% | 143,287 | 43.4% | 159,316 | 50.0% |
| Support Services - Student Based | (14,046) | -9.6% | 9,272 | 2.8% | 13,986 | 4.4% |
| Support Services - Non-Student Based | - | 0.0% | 19,595 | 5.9% | 19,759 | 6.2% |
| | <u>145,900</u> | <u>100.0%</u> | <u>204,029</u> | <u>61.8%</u> | <u>195,324</u> | <u>61.3%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | - | 0.0% | 8,502 | 2.6% | 11,338 | 3.6% |
| Leadership | - | 0.0% | - | 0.0% | 2,000 | 0.6% |
| Support Services - Student Based | - | 0.0% | - | 0.0% | 3,500 | 1.1% |
| Support Services - Non-Student Based | - | 0.0% | 3,063 | 0.9% | 3,000 | 0.9% |
| Ancillary Services | - | 0.0% | - | 0.0% | - | 0.0% |
| Debt / Capital Outlay | - | 0.0% | 114,409 | 34.7% | 103,318 | 32.4% |
| | <u>-</u> | <u>0.0%</u> | <u>125,974</u> | <u>38.2%</u> | <u>123,156</u> | <u>38.7%</u> |
| | <u>\$ 145,900</u> | <u>100.0%</u> | <u>\$ 330,004</u> | <u>100.0%</u> | <u>\$ 318,480</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------------|------|--------------|--------------|
| Principal | | 1.00 | 1.00 |
| Counselor | | 1.00 | 1.00 |
| Teachers | | 10.00 | 15.00 |
| Occupational Therapists | | 0.01 | 0.01 |
| Nurse | | | 1.00 |
| Registrar | | 1.00 | 1.00 |
| Teacher Aides | | 1.00 | 1.00 |
| Attendance Officers | | | 0.50 |
| P/I Liaison | | | 1.00 |
| Custodians | | | 1.00 |
| Total | | 14.01 | 22.51 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|-------------------|-------|
| Payroll | \$ 195,324 | 61.3% |
| Contracted Services | - | 0.0% |
| Supplies & Materials | 4,500 | 1.4% |
| Other Operating Expenses | 15,338 | 4.8% |
| Debt Service | 103,318 | 32.4% |
| Capital Outlay | - | 0.0% |
| Total | \$ 318,480 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|-------------------|-------|
| Regular Program | \$ 174,954 | 54.9% |
| Special Education | 1,357 | 0.4% |
| State Compensatory | 118,210 | 37.1% |
| Undistributed | 23,959 | 7.5% |
| Total | \$ 318,480 | |

L. J. Christen Middle School

Function

L. J. Christen Middle School houses more than 1447 students in grades sixth, seventh and eighth. There are 173 employees which consist of administrators, teachers, teacher aides, office staff, cafeteria personnel, custodial staff, security guards and police officers. Christen prides itself with the motto, "Where Everybody is Somebody".

Mission

L. J. Christen Middle School will strive to be the most progressive middle school. We will maintain a strong and positive vision of success for all students by providing a challenging and rigorous curriculum through standard-based instruction.

Campus Goals

To strengthen and improve the academic performance implementing instructional programs based on TEKS, as measured by TAKS.

L. J. Christen Middle School shall achieve and maintain a fund balance that will support and enhance standard-based instruction.

L. J. Christen Middle School shall be a recognized campus by 2009 school year.

Campus Objectives

By May 2009, L. J. Christen Middle School will increase TAKS from (6th grade) 78% to 84%, (7th grade) 65% to 78%, (eighth grade) 76% to 84% to achieve all state and national mandates in the area of Reading/ELA and to meet the 2008-2009 required mandates.

By May 2009, L. J. Christen Middle School will ensure that 100% of materials and supplies purchased will support standard-based instruction and inquiry in all content areas.

By May 2009, L. J. Christen Middle School will decrease the dropout rate for grades 7th and 8th by 2% in order to keep students in a positive and safe learning environment.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | | | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------------------------|-------------------|----------------------|----------------------|
| Attendance rate | 96.0% | 97.0% | 98.0% |
| Drop out rate | 0.9% | 0.9% | 0.5% |
| Parental involvement | 15.0% | 20.0% | 25.0% |
| Reading TAKS scores | 74.0% | 82.0% | 84.0% |
| Mathematics TAKS scores | 57.0% | 73.0% | 75.0% |
| 8th grade Social Studies TAKS scores | 73.0% | 75.0% | 77.0% |

Prior Year Highlights

Scores on all areas of TAKS met an acceptable rating (Reading, Math, and Social Studies).

L. J. Christen met AYP (Academic Yearly Progress) requirements.

L. J. Christen's staff is 100% highly qualified.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 5,514,959 | 72.7% | \$ 5,681,752 | 72.2% | \$ 6,082,395 | 70.9% |
| Leadership | 616,686 | 8.1% | 593,244 | 7.5% | 612,335 | 7.1% |
| Support Services - Student Based | 617,546 | 8.1% | 614,049 | 7.8% | 648,420 | 7.6% |
| Support Services - Non-Student Based | 244,428 | 3.2% | 274,955 | 3.5% | 296,021 | 3.5% |
| | <u>6,993,618</u> | <u>92.2%</u> | <u>7,164,000</u> | <u>91.1%</u> | <u>7,639,171</u> | <u>89.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 131,460 | 1.7% | 178,585 | 2.3% | 290,363 | 3.4% |
| Leadership | 11,910 | 0.2% | 8,090 | 0.1% | 18,500 | 0.2% |
| Support Services - Student Based | 60,405 | 0.8% | 54,530 | 0.7% | 56,598 | 0.7% |
| Support Services - Non-Student Based | 384,086 | 5.1% | 461,426 | 5.9% | 417,600 | 4.9% |
| Ancillary Services | 189 | 0.0% | 864 | 0.0% | 2,500 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 150,652 | 1.8% |
| | <u>588,051</u> | <u>7.8%</u> | <u>703,494</u> | <u>8.9%</u> | <u>936,213</u> | <u>10.9%</u> |
| | <u>\$ 7,581,669</u> | <u>100.0%</u> | <u>\$ 7,867,495</u> | <u>100.0%</u> | <u>\$ 8,575,384</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 4.00 | 4.00 | 4.00 |
| Occupational Therapists | 0.09 | 0.10 | 0.10 |
| Monitor/LAP | 1.00 | 1.00 | 1.00 |
| Counselor | 4.00 | 4.00 | 4.00 |
| Teachers | 107.30 | 90.12 | 105.12 |
| Diagnostician/Supv | 1.60 | 0.80 | 1.20 |
| Librarian | 1.00 | | 1.00 |
| Occupational Therapists | 0.10 | 0.09 | 0.09 |
| Asst. Phy. Therapist | | 0.15 | 0.15 |
| Nurse | 2.00 | 2.00 | 2.00 |
| Social Worker | 0.18 | 0.36 | 0.16 |
| Speech Pathologist | 0.60 | | 0.80 |
| ESL/Bilingual Strategists | 1.00 | 0.50 | 0.50 |
| Inst. Spec./Intervention/Lit Coach | 2.50 | | |
| Clerks | 6.00 | 5.00 | 6.00 |
| Secretaries | 2.00 | 1.00 | 2.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 1.00 | 1.00 | 1.00 |
| Bookkeeper | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 20.00 | 21.20 | 25.20 |
| Attendance Officers | 3.00 | 2.00 | 2.00 |
| Library Clerks | 2.00 | 2.00 | 2.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 11.00 | 12.00 | 12.00 |
| Total | 175.37 | 152.32 | 175.32 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 7,639,171 | 89.1% |
| Contracted Services | 411,873 | 4.8% |
| Supplies & Materials | 221,588 | 2.6% |
| Other Operating Expenses | 86,100 | 1.0% |
| Debt Service | 150,652 | 1.8% |
| Capital Outlay | 66,000 | 0.8% |
| Total | \$ 8,575,384 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|---------------------|-------|
| Regular Program | \$ 5,206,525 | 60.7% |
| Gifted & Talented | 373 | 0.0% |
| Career & Technology | 218,377 | 2.5% |
| Special Education | 1,218,207 | 14.2% |
| Bilingual/ESL | 240,623 | 2.8% |
| State Compensatory | 758,410 | 8.8% |
| Athletics | 55,180 | 0.6% |
| Undistributed | 877,689 | 10.2% |
| Total | \$ 8,575,384 | |

Function

M. B. Lamar Middle School provides a comprehensive interdisciplinary curriculum which challenges students to develop problem solving and decision making skills. Student achievement is measured by growth in relation to curricular objectives and pride in individual accomplishments. The school's foundation is based on the belief that all education is the basis of success and high expectations lead to high achievement because our students have individual worth.

Mission

The Mission of M. B. Lamar is to educate its students by providing a relevant and challenging curriculum through innovative programs and effective use of all available resources.

Campus Goals

M. B. Lamar Middle School will lead the district's initiative toward continued improvement in academic performance of all students as measured by TAKS and other appropriate measures of gain.

M. B. Lamar Middle School will implement effective human resource practices that will result in ethical and fair employment practices, improved employee relations, retentions, and recruitment.

M. B. Lamar Middle School shall produce and implement a student focused curriculum action plan designed to integrate technology and surpass state and federal accountability mandates.

Campus Objectives

Increase student achievement in all national, state, and local assessments of all student populations, provide "Critical High Order Thinking" and the New Bloom's Taxonomy training, and initiate a mentoring program for target areas in math, reading, writing, science and social studies.

Maintain TAMIU Partnership, provide staff appreciation activities, and provide staff development to enhance a positive school climate.

Increase and integrate technology courses to all core areas thus increasing productivity in performance and awareness of post high school education.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| Increase the number of Special Education students passing TAKS/TAKS ALT/TAKS M. | 42.0% | 70.0% | 75.0% |
| Increase the number of Bilingual Education students passing the TAKS and TELPAS | 48.0% | 70.0% | 80.0% |
| Increase the implementation of Bloom's Taxonomy. | 100.0% | 100.0% | 100.0% |
| Increase percentage of students mastering Reading TAKS | 80.0% | 90.0% | 91.0% |
| Increase percentage of students mastering Math TAKS | 75.0% | 90.0% | 91.0% |
| Increase percentage of students mastering Writing TAKS | 90.0% | 90.0% | 91.0% |

Prior Year Highlights

One area of success has been attendance. Teachers monitor student attendance very closely and make the necessary referrals daily.

Due to full implantation of the accelerated reading campus wide initiative, M.B. Lamar Middle School increased the TAKS Reading scores from 74% to 77%.

Continued success in the writing program allowed M.B. Lamar Middle School to achieve a 90% mastery of all populations taking the Writing TAKS.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 5,604,849 | 75.4% | \$ 5,409,383 | 74.4% | \$ 5,920,759 | 74.9% |
| Leadership | 519,198 | 7.0% | 526,562 | 7.2% | 556,255 | 7.0% |
| Support Services - Student Based | 494,368 | 6.7% | 535,457 | 7.4% | 565,898 | 7.2% |
| Support Services - Non-Student Based | 262,311 | 3.5% | 215,101 | 3.0% | 229,785 | 2.9% |
| | <u>6,880,726</u> | <u>92.6%</u> | <u>6,686,503</u> | <u>91.9%</u> | <u>7,272,697</u> | <u>92.0%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 162,397 | 2.2% | 91,007 | 1.3% | 206,971 | 2.6% |
| Leadership | 8,717 | 0.1% | 7,065 | 0.1% | - | 0.0% |
| Support Services - Student Based | 39,969 | 0.5% | 34,116 | 0.5% | 24,617 | 0.3% |
| Support Services - Non-Student Based | 337,042 | 4.5% | 455,278 | 6.3% | 351,470 | 4.4% |
| Ancillary Services | 999 | 0.0% | 1,490 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 48,641 | 0.6% |
| | <u>549,124</u> | <u>7.4%</u> | <u>588,956</u> | <u>8.1%</u> | <u>632,699</u> | <u>8.0%</u> |
| | <u>\$ 7,429,850</u> | <u>100.0%</u> | <u>\$ 7,275,459</u> | <u>100.0%</u> | <u>\$ 7,905,396</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 3.00 | 2.00 | 3.00 |
| Monitor/LAP | 1.00 | | |
| Counselor | 4.00 | 5.00 | 5.00 |
| Teachers | 99.45 | 89.62 | 100.62 |
| Diagnostician/Supv | 1.40 | 0.70 | 0.70 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.09 | 0.19 | 0.19 |
| Asst. Phy. Therapist | 0.20 | 0.20 | 0.20 |
| Nurse | 2.00 | 2.00 | 2.00 |
| Social Worker | 0.15 | 0.10 | 0.10 |
| Speech Pathologist | 0.81 | 0.70 | 0.70 |
| ESL/Bilingual Strategists | 1.00 | | 0.50 |
| Inst. Spec./Intervention/Lit Coach | 2.00 | | |
| Clerks | 7.00 | 6.00 | 6.00 |
| Secretaries | 2.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 1.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 1.00 | 1.00 | 1.00 |
| Bookkeeper | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 18.00 | 19.20 | 22.20 |
| Attendance Officers | 3.00 | 2.00 | 2.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 12.00 | 9.00 | 9.00 |
| Total | 166.10 | 145.71 | 162.21 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 7,272,697 | 92.0% |
| Contracted Services | 345,193 | 4.4% |
| Supplies & Materials | 199,440 | 2.5% |
| Other Operating Expenses | 11,398 | 0.1% |
| Debt Service | 48,641 | 0.6% |
| Capital Outlay | 28,027 | 0.4% |
| Total | \$ 7,905,396 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|---------------------|-------|
| Regular Program | \$ 4,908,858 | 62.1% |
| Gifted & Talented | 736 | 0.0% |
| Career & Technology | 170,609 | 2.2% |
| Special Education | 1,300,398 | 16.4% |
| Bilingual/ESL | 133,441 | 1.7% |
| State Compensatory | 629,845 | 8.0% |
| Athletics | 48,309 | 0.6% |
| Undistributed | 713,200 | 9.0% |
| Total | \$ 7,905,396 | |

Dr. Joaquin G. Cigarroa Middle School

Function

Cigarroa Middle School is located in south Laredo and is situated in a very economically depressed area. Our student population has a high mobility rate and an enrollment that exceeds 1,400 students. The school offers a challenging and relevant curriculum which includes a wide range of extra-curriculum opportunities such as: UIL activities, technology, sports, music, band, art, foreign language and CATE courses.

Mission

Cigarroa Middle School will ensure "Educational Excellence" by providing all students with a relevant, challenging, and responsive curriculum that will enable all students to become self-actualizing.

Campus Goals

Cigarroa Middle shall meet or exceed federal, state, and local academic mandates.

Cigarroa Middle will provide a comprehensive student support system that promotes a safe learning environment.

Cigarroa Middle will increase student performance through the use of effective practices in planning, monitoring, and use of data analysis to optimize student performance.

Campus Objectives

To provide a challenging and relevant instructional program that is responsive to the needs of all students in order to ensure academic gains by 20%.

Teachers will utilize Learner-Centered, Inquiry-based instruction and effective strategies to increase TAKS scores by 20%.

80% of all professional development provided will address instructional and curricular needs in order to improve student achievement.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | ✓ | | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| Increase Reading scores | 69.0% | 76.0% | 83.0% |
| Increase Math scores | 62.0% | 71.3% | 80.7% |
| Improve attendance rate | 95.2% | 96.7% | 97.0% |
| Meet and exceed AYP requirements in Reading | 70.0% | 75.0% | 80.0% |
| Meet and exceed AYP requirements in Math | 65.0% | 67.0% | 70.0% |
| Exceed AYP attendance rate | 95.3% | 96.7% | 97.0% |

Prior Year Highlights

Increased scores in all areas and all special population groups.

Increased attendance rate by 1%.

Provided individualized Needs-Driven tutorials during the day and on Saturdays.

Teacher preparation for the implementation of the Collaborative Curriculum C-Scope.

New Principal. Added a self-managed, software program that is diagnostic and prescriptive for student TAKS preparation in all tested areas (Study Island).

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 5,345,542 | 75.1% | \$ 5,343,822 | 75.5% | \$ 5,791,210 | 74.1% |
| Leadership | 607,873 | 8.5% | 542,400 | 7.7% | 575,320 | 7.4% |
| Support Services - Student Based | 508,625 | 7.1% | 549,368 | 7.8% | 582,770 | 7.5% |
| Support Services - Non-Student Based | 260,633 | 3.7% | 267,860 | 3.8% | 283,844 | 3.6% |
| | <u>6,722,673</u> | <u>94.5%</u> | <u>6,703,451</u> | <u>94.8%</u> | <u>7,233,144</u> | <u>92.6%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 280,043 | 3.9% | 272,648 | 3.9% | 295,797 | 3.8% |
| Leadership | 13,801 | 0.2% | 8,708 | 0.1% | 15,500 | 0.2% |
| Support Services - Student Based | 61,256 | 0.9% | 53,246 | 0.8% | 44,160 | 0.6% |
| Support Services - Non-Student Based | 35,475 | 0.5% | 33,992 | 0.5% | 36,964 | 0.5% |
| Ancillary Services | 696 | 0.0% | 1,524 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 185,917 | 2.4% |
| | <u>391,271</u> | <u>5.5%</u> | <u>370,119</u> | <u>5.2%</u> | <u>579,338</u> | <u>7.4%</u> |
| | <u>\$ 7,113,944</u> | <u>100.0%</u> | <u>\$ 7,073,569</u> | <u>100.0%</u> | <u>\$ 7,812,482</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|---------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 3.00 | 4.00 | 3.00 |
| Counselor | 4.00 | 4.00 | 5.00 |
| Teachers | 101.20 | 96.46 | 103.96 |
| Diagnostician/Supv | 1.40 | 2.00 | 2.00 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.09 | 0.05 | 0.05 |
| Asst. Phy. Therapist | | 0.20 | 0.20 |
| Nurse | 2.00 | 1.00 | 2.00 |
| Social Worker | 0.13 | 0.12 | 0.12 |
| Speech Pathologist | 1.10 | 1.20 | 1.20 |
| Monitor/LAP | 1.00 | | |
| ESL/Bilingual Strategists | 1.00 | | 0.50 |
| Inst. Spec./Intervention/Lit Coach | 2.50 | | |
| Clerks | 5.00 | 4.00 | 6.00 |
| Secretaries | 3.00 | 3.00 | 2.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 1.00 | 1.00 | 1.00 |
| Bookkeeper | 1.00 | | 1.00 |
| Teacher Aides | 21.00 | 15.00 | 21.00 |
| Attendance Officers | 3.00 | 1.00 | 2.00 |
| Library Clerks | 1.00 | | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Broadcast/Visual Arts Spec. | 2.00 | | |
| Custodians | 11.00 | 11.00 | 12.00 |
| Total | 170.42 | 149.03 | 169.03 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 7,233,144 | 92.6% |
| Contracted Services | 39,187 | 0.5% |
| Supplies & Materials | 219,079 | 2.8% |
| Other Operating Expenses | 78,150 | 1.0% |
| Debt Service | 185,917 | 2.4% |
| Capital Outlay | 57,005 | 0.7% |
| Total | \$ 7,812,482 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|---------------------|-------|
| Regular Program | \$ 4,873,701 | 62.4% |
| Gifted & Talented | 427 | 0.0% |
| Career & Technology | 291,150 | 3.7% |
| Special Education | 1,128,425 | 14.4% |
| Bilingual/ESL | 227,390 | 2.9% |
| State Compensatory | 758,303 | 9.7% |
| Athletics | 48,619 | 0.6% |
| Undistributed | 484,467 | 6.2% |
| Total | \$ 7,812,482 | |

Memorial Middle School

Function

Memorial Middle School serves 823 students grades 6th - 8th. A total of 98 staff members serve the students. Challenges facing the campus include failure to meet AYP in the areas of Reading and Social Studies. The physical layout of the campus, 3 levels, is challenging for monitoring and safety.

Mission

Memorial Middle School will develop and educate students by providing a relevant and challenging curriculum through innovative programs and effective use of resources in a safe and nurturing environment.

Campus Goals

Memorial Middle School shall establish and maintain a safe, nurturing, positive and orderly environment through innovative safety programs.

Memorial Middle School will meet or exceed state, federal and local accountability systems.

Memorial Middle School will promote community partnerships and parental involvement to improve student performance.

Campus Objectives

Memorial Middle School will increase TAKS scores by 5% or more to achieve the state, federal and local accountability standards.

Memorial Middle School will promote, foster and monitor daily attendance to improve from 95% to 97%.

Memorial Middle School will reduce the number of disciplinary referrals by 20% from 258 to 200 referrals.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------------------------|-------------------|----------------------|----------------------|
| Reading TAKS scores | 63.0% | 75.0% | 70.0% |
| Writing TAKS scores | 63.0% | 65.0% | 70.0% |
| Social Studies 8th grade TAKS scores | 72.0% | 72.0% | 70.0% |
| Science 8th grade TAKS scores | 72.0% | 45.0% | 50.0% |
| Math TAKS scores | 47.0% | 50.0% | 55.0% |
| AEIS accountability rating | Acceptable | Acceptable | Acceptable |
| Adequate Yearly Progress (AYP) | Meet all | Meet all | Meet all |
| Attendance rate | 95.2% | 97.0% | 97.0% |

Prior Year Highlights

Assigned attendance clerks and truant officer to a specific grade level. Held a Triple A Rally, attendance incentive ceremony, every six weeks.

Three day mandatory weekly team planning including agendas and sign-ins to ensure student success.

Require every teacher to analyze their student data through DDA; such as CBA, mid-assessments, TAKS scores every six weeks.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 3,098,483 | 67.7% | \$ 3,237,542 | 68.5% | \$ 3,440,202 | 67.8% |
| Leadership | 489,899 | 10.7% | 484,843 | 10.3% | 505,298 | 10.0% |
| Support Services - Student Based | 353,132 | 7.7% | 368,740 | 7.8% | 384,247 | 7.6% |
| Support Services - Non-Student Based | 212,992 | 4.7% | 185,517 | 3.9% | 189,042 | 3.7% |
| | <u>4,154,507</u> | <u>90.8%</u> | <u>4,276,642</u> | <u>90.4%</u> | <u>4,518,789</u> | <u>89.0%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 110,301 | 2.4% | 96,747 | 2.0% | 141,337 | 2.8% |
| Leadership | 2,414 | 0.1% | 11,960 | 0.3% | 9,000 | 0.2% |
| Support Services - Student Based | 29,506 | 0.6% | 19,183 | 0.4% | 27,281 | 0.5% |
| Support Services - Non-Student Based | 278,308 | 6.1% | 323,815 | 6.8% | 305,594 | 6.0% |
| Ancillary Services | 976 | 0.0% | 744 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 73,243 | 1.4% |
| | <u>421,505</u> | <u>9.2%</u> | <u>452,449</u> | <u>9.6%</u> | <u>557,455</u> | <u>11.0%</u> |
| | <u><u>\$ 4,576,012</u></u> | <u><u>100.0%</u></u> | <u><u>\$ 4,729,091</u></u> | <u><u>100.0%</u></u> | <u><u>\$ 5,076,244</u></u> | <u><u>100.0%</u></u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 3.00 | 3.00 |
| Occupational Therapists | 0.08 | 0.03 | 0.08 |
| Monitor/LAP | 1.00 | 1.00 | 1.00 |
| Counselor | 2.00 | | 2.00 |
| Teachers | 54.20 | 47.75 | 61.25 |
| Diagnostician/Supv | 1.00 | 0.80 | 0.80 |
| Librarian | 1.00 | | 1.00 |
| Occupational Therapists | 0.09 | 0.08 | 0.03 |
| Asst. Phy. Therapist | 0.08 | | |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.15 | 0.15 |
| Speech Pathologist | 0.05 | 0.30 | 0.30 |
| ESL/Bilingual Strategists | 1.00 | | 0.50 |
| Inst. Spec./Intervention/Lit Coach | 2.00 | | |
| Clerks | 4.00 | 3.00 | 4.00 |
| Secretaries | 1.00 | | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Registrar | 1.00 | 1.00 | 1.00 |
| Bookkeeper | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 9.00 | 7.00 | 11.00 |
| Attendance Officers | 1.00 | 1.00 | 1.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | | 1.00 |
| Broadcast/Visual Arts Spec. | 1.00 | | |
| Custodians | 9.00 | 8.00 | 8.00 |
| Total | 96.64 | 78.11 | 102.11 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 4,518,789 | 89.0% |
| Contracted Services | 302,267 | 6.0% |
| Supplies & Materials | 128,663 | 2.5% |
| Other Operating Expenses | 48,141 | 0.9% |
| Debt Service | 73,243 | 1.4% |
| Capital Outlay | 5,141 | 0.1% |
| Total | \$ 5,076,244 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|---------------------|---------------------|-------|
| Regular Program | \$ 3,158,181 | 62.2% |
| Gifted & Talented | 323 | 0.0% |
| Career & Technology | 122,570 | 2.4% |
| Special Education | 544,714 | 10.7% |
| Bilingual/ESL | 150,494 | 3.0% |
| State Compensatory | 436,279 | 8.6% |
| Athletics | 39,922 | 0.8% |
| Undistributed | 623,761 | 12.3% |
| Total | \$ 5,076,244 | |

A. M. Bruni Elementary School

Function

A.M. Bruni Elementary students are provided Dual Language instruction with an array of instructional resources such as technology, Reading First, project TEEM, and Learning Center activities to enhance a biliterate and bicultural setting.

Mission

A.M. Bruni Elementary will develop lifelong learners who take pride in themselves and work hard to become responsible, contributing members of our society.

Department Goals

By the year 2010, Bruni Elementary shall meet or exceed federal, state, and local academic mandates.

By the year 2010, Bruni Elementary shall be recognized for a comprehensive support system that promotes a safe learning environment through innovative safety programs.

By the year 2010, Bruni Elementary shall be recognized for a comprehensive support system that promotes a safe learning environment through innovative safety programs.

Campus Objectives

Bruni Elementary will provide a differentiated curriculum, in all areas of instruction, in order to develop students needed knowledge and analytical skills, therefore, increasing achievement in AEES and AYP standards by 10% annually..

By May 2010, the number of incidents at Bruni Elementary involving violence, bullying, discipline referrals and student restraints will be reduced by 10% annually as measured by PEIMS report 425.

By May 2010, at least 90% of all students parents and family members at Bruni Elementary will participate in at least one school sponsored academic activity with their child..

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| Economically disadvantaged | 33% | 60% | 75% |
| Bilingual / Limited English Proficiency | 30% | 60% | 75% |
| Hispanic | 34% | 60% | 75% |
| 5th grade Science | 33% | 60% | 75% |
| 3rd - 5th grades Math | 53% | 70% | 80% |
| 3rd - 5th grades Reading | 78% | 85% | 90% |

Prior Year Highlights

Bruni Elementary provided staff development on the new curriculum collaborative C-Scope to promote student achievement.
Implementation of the Success Maker and other technology software to improve students' performance.
Utilization of reading and math interventionists to assist teachers with small group instructions and reinforcement of skills.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,095,272 | 69.0% | \$ 2,316,668 | 71.7% | \$ 2,505,962 | 71.2% |
| Leadership | 234,916 | 7.7% | 228,450 | 7.1% | 245,870 | 7.0% |
| Support Services - Student Based | 226,168 | 7.5% | 220,213 | 6.8% | 234,367 | 6.7% |
| Support Services - Non-Student Based | 136,329 | 4.5% | 139,170 | 4.3% | 130,481 | 3.7% |
| | <u>2,692,686</u> | <u>88.7%</u> | <u>2,904,501</u> | <u>89.9%</u> | <u>3,116,680</u> | <u>88.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 151,578 | 5.0% | 126,756 | 3.9% | 153,435 | 4.4% |
| Leadership | 4,552 | 0.1% | 2,192 | 0.1% | 7,500 | 0.2% |
| Support Services - Student Based | 32,790 | 1.1% | 46,242 | 1.4% | 50,678 | 1.4% |
| Support Services - Non-Student Based | 152,543 | 5.0% | 150,731 | 4.7% | 140,690 | 4.0% |
| Ancillary Services | 980 | 0.0% | 1,218 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 51,833 | 1.5% |
| | <u>342,442</u> | <u>11.3%</u> | <u>327,140</u> | <u>10.1%</u> | <u>405,136</u> | <u>11.5%</u> |
| | <u>\$ 3,035,128</u> | <u>100.0%</u> | <u>\$ 3,231,641</u> | <u>100.0%</u> | <u>\$ 3,521,816</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Program Coordinator | 1.00 | | |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 40.13 | 38.87 | 40.87 |
| Diagnostician/Supv | 0.80 | 0.50 | 0.50 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.10 | 0.26 | 0.26 |
| Asst. Phy. Therapist | | 0.15 | 0.15 |
| Nurse | 1.00 | | 1.00 |
| Social Worker | 0.16 | 0.14 | 0.14 |
| Speech Pathologist | 0.40 | 0.50 | 0.30 |
| ESL/Bilingual Strategists | 0.20 | 0.16 | 0.50 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 3.00 |
| Secretaries | 2.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 19.20 | 18.00 | 22.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| Crossing Guards | 6.00 | | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Total | 91.99 | 76.58 | 86.72 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,116,680 | 88.5% |
| Contracted Services | 156,657 | 4.4% |
| Supplies & Materials | 116,638 | 3.3% |
| Other Operating Expenses | 75,008 | 2.1% |
| Debt Service | 51,833 | 1.5% |
| Capital Outlay | 5,000 | 0.1% |
| Total | \$ 3,521,816 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,271,677 | 64.5% |
| Gifted & Talented | 31 | 0.0% |
| Special Education | 419,196 | 11.9% |
| Bilingual/ESL | 175,254 | 5.0% |
| State Compensatory | 325,814 | 9.3% |
| Undistributed | 329,844 | 9.4% |
| Total | \$ 3,521,816 | |

Function

Campus 102, Don Jose Gallego Elementary, home of the Mighty Ponies, is currently located at 520 Clark. At Don Jose Gallego Elementary, we place a strong emphasis on teamwork and increasing student achievement. Academics are at the forefront of all student activities. Parents and community leaders are informed, included, welcomed and valued as partners in education. A Positive school climate is fostered and nurtured at Don Jose Gallego Elementary.

Mission

Our mission is to develop and nurture each student's academic, social and emotional growth as needed to reach his/her full potential towards success by providing a relevant and challenging curriculum through, innovative programs and effective use of resources in a safe environment.

Department Goals

Provide educational experiences that will enable all students to learn, master and exceed standards in all local, state and national tests, strive for mastery of TEKS objectives, mastery of technology skills and thus reduce drop out rate and students, at risk.

Promote and increase parental and community involvement in the educational process through more community/ parent / student oriented activities.

Ensure that students are provided a safe positive environment, and that all personnel promote their professional and personal growth that will result in the opportunities to enhance their skills.

Campus Objectives

To maintain or exceed standards in all local, state and national tests, exceed the state's attendance standard enhance technology skills through the utilization of latest instructional programs, and increase the number of students taking TAKS and /or TAKS A.

To involve parents and community members in school related activities, act as classroom tutors, become active participants in the SBDM process, and involve law enforcement agencies in educating our students in dangers of drugs, weapons, and the consequences of criminal activities.

To acquire additional instructional supplies and programs, resource material, staff development training, audio-visual equipment, classroom furniture, and technology equipment.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---------------------|-------------------|----------------------|----------------------|
| Attendance | 96.8% | 97.5% | 98.8% |
| Enrollment | 615 | 750 | 700 |
| Membership | 600 | 614 | 686 |
| TAKS Reading scores | 68% | 75% | 80% |
| TAKS Math scores | 66% | 75% | 80% |
| TAKS Science scores | 51% | 75% | 80% |

Prior Year Highlights

Horizontal and vertical curriculum and resources alignment to address TEKS and TAKS objectives to improve TAKS scores in all tested subjects.

Design the curriculum in a deeply aligned way so that when the objectives are taught students can transfer that learning to a wide variety of situations.

Improved attendance rate by closely monitoring student absences on a daily basis.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,891,705 | 73.1% | \$ 2,107,942 | 68.6% | \$ 2,264,587 | 70.7% |
| Leadership | 208,000 | 8.0% | 244,236 | 8.0% | 243,111 | 7.6% |
| Support Services - Student Based | 202,751 | 7.8% | 243,535 | 7.9% | 276,702 | 8.6% |
| Support Services - Non-Student Based | 105,402 | 4.1% | 133,033 | 4.3% | 134,779 | 4.2% |
| | <u>2,407,858</u> | <u>93.1%</u> | <u>2,728,745</u> | <u>88.9%</u> | <u>2,919,179</u> | <u>91.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 68,034 | 2.6% | 63,897 | 2.1% | 71,397 | 2.2% |
| Leadership | - | 0.0% | 353 | 0.0% | 6,680 | 0.2% |
| Support Services - Student Based | 23,256 | 0.9% | 47,337 | 1.5% | 23,001 | 0.7% |
| Support Services - Non-Student Based | 86,457 | 3.3% | 229,466 | 7.5% | 127,780 | 4.0% |
| Ancillary Services | 532 | 0.0% | 958 | 0.0% | 2,500 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 53,830 | 1.7% |
| | <u>178,279</u> | <u>6.9%</u> | <u>342,011</u> | <u>11.1%</u> | <u>285,188</u> | <u>8.9%</u> |
| | <u>\$ 2,586,138</u> | <u>100.0%</u> | <u>\$ 3,070,756</u> | <u>100.0%</u> | <u>\$ 3,204,367</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 36.89 | 37.64 | 40.64 |
| Diagnostician/Supv | 0.30 | 0.40 | 1.00 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.06 | 0.22 | 0.22 |
| Asst. Phy. Therapist | | 0.20 | 0.20 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.16 | 0.13 | 0.13 |
| Speech Pathologist | 0.55 | 0.60 | 0.60 |
| ESL/Bilingual Strategists | 0.20 | 0.25 | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 2.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 18.20 | 14.20 | 20.20 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| Crossing Guards | 4.00 | | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 4.00 | 4.00 | 6.00 |
| Total | 79.36 | 71.64 | 84.24 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,919,179 | 91.1% |
| Contracted Services | 126,896 | 4.0% |
| Supplies & Materials | 80,429 | 2.5% |
| Other Operating Expenses | 15,850 | 0.5% |
| Debt Service | 53,830 | 1.7% |
| Capital Outlay | 8,183 | 0.3% |
| Total | \$ 3,204,367 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,025,195 | 63.2% |
| Gifted & Talented | 59,435 | 1.9% |
| Special Education | 355,770 | 11.1% |
| Bilingual/ESL | 157,008 | 4.9% |
| State Compensatory | 319,907 | 10.0% |
| Undistributed | 287,052 | 9.0% |
| Total | \$ 3,204,367 | |

Leon Daiches Elementary School

Function

Leon Daiches is located at 1401 Green. It is comprised of 614 pupils in Pre-kinder 3 through 5th grade. The demographics are 99.5% Hispanic, 90.9% LEP and 98.1% Economically Disadvantaged. Our dedicated staff consists of 2 administrators, 37.8 teachers, 18 paraprofessional, and other support staff.

Mission

We, the faculty and staff at Leon Daiches Elementary, develop and educate our students by providing a relevant and challenging curriculum through innovative programs and effective use of resources in a safe and nurturing environment..

Department Goals

- To meet or exceed federal, state, and local academic mandates.
- To be recognized for a comprehensive student support system that promotes a safe learning environment thru innovative safety programs.
- To be recognized for its partnerships with community institutions, business ethics, and parent groups that combine to support student achievement.

Campus Objectives

By May 2009, Daiches will provide an integrated and differentiated curriculum to develop student's competencies in specific knowledge and analytical skills needed to increase student achievement in AEIS and AYP standards in all areas from 6% to at least 10% annually and 55% to 75% in science.

By May 2009, Leon Daiches will focus on the whole child through enhancement of programs in the areas of health and character education that will foster responsible citizens by decreasing discipline referrals from 5% to 3% and will promote and foster daily attendance by 1% and reduce retention rate.

By May 2009, Leon Daiches will improve the liaison between community and business partnerships to effectively meet the needs of all students from 5% to 10% and will increase a parental involvement program from 5% to 10% where parents are full partners in the decision that affect student learning.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---------------------------------|-------------------|----------------------|----------------------|
| AEIS accountability rating | 87.0% | Recognized | Exemplary |
| Attendance rate | 96.2% | 98.0% | 98.0% |
| Enrollment | 584 | 600 | 604 |
| TAKS Reading - All Students | 70.0% | 75.0% | 90.0% |
| TAKS Mathematics - All Students | 70.0% | 75.0% | 90.0% |
| TAKS Writing - All Students | 87.0% | 90.0% | 95.0% |
| TAKS Science - All Students | 45.0% | 75.0% | 90.0% |

Prior Year Highlights

The campus went from an academically unacceptable campus to an acceptable campus.

There were significant gains in Reading and Math. The school earned a comparable improvement for mathematics from the state of Texas. Science went from a 17% passing to a 52% passing.

One of the assistant principals retired in December and was not replaced.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,991,756 | 68.5% | \$ 1,952,611 | 67.6% | \$ 2,049,745 | 66.5% |
| Leadership | 295,970 | 10.2% | 254,779 | 8.8% | 308,274 | 10.0% |
| Support Services - Student Based | 289,521 | 10.0% | 266,821 | 9.2% | 279,369 | 9.1% |
| Support Services - Non-Student Based | 116,179 | 4.0% | 134,450 | 4.7% | 131,058 | 4.3% |
| Ancillary Services | - | 0.0% | 11,647 | 0.4% | 5,069 | 0.2% |
| | <u>2,693,426</u> | <u>92.6%</u> | <u>2,620,308</u> | <u>90.7%</u> | <u>2,773,515</u> | <u>89.9%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 71,787 | 2.5% | 66,481 | 2.3% | 107,020 | 3.5% |
| Leadership | 976 | 0.0% | 2,420 | 0.1% | 4,400 | 0.1% |
| Support Services - Student Based | 25,771 | 0.9% | 27,958 | 1.0% | 44,958 | 1.5% |
| Support Services - Non-Student Based | 114,675 | 3.9% | 170,489 | 5.9% | 123,849 | 4.0% |
| Ancillary Services | 856 | 0.0% | 1,193 | 0.0% | 2,000 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 27,740 | 0.9% |
| | <u>214,065</u> | <u>7.4%</u> | <u>268,541</u> | <u>9.3%</u> | <u>309,967</u> | <u>10.1%</u> |
| | <u>\$ 2,907,491</u> | <u>100.0%</u> | <u>\$ 2,888,849</u> | <u>100.0%</u> | <u>\$ 3,083,482</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 2.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 35.43 | 34.37 | 41.37 |
| Diagnostician/Supv | 0.50 | 0.50 | 0.50 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.09 | 0.35 | 0.35 |
| Asst. Phy. Therapist | | 0.05 | 0.05 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.13 | 0.12 | 0.12 |
| Speech Pathologist | 0.51 | 0.40 | 0.40 |
| ESL/Bilingual Strategists | 0.20 | | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 2.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 3.00 | 2.00 | 3.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 17.00 | 14.00 | 17.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| Custodians | 4.00 | 4.00 | 5.00 |
| Crossing Guards | 4.00 | | 2.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Parental Monitors | 15.00 | | |
| Total | 94.86 | 68.79 | 84.04 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,773,515 | 89.9% |
| Contracted Services | 125,176 | 4.1% |
| Supplies & Materials | 99,151 | 3.2% |
| Other Operating Expenses | 38,900 | 1.3% |
| Debt Service | 27,740 | 0.9% |
| Capital Outlay | 19,000 | 0.6% |
| Total | \$ 3,083,482 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,119,501 | 68.7% |
| Gifted & Talented | 149 | 0.0% |
| Special Education | 232,260 | 7.5% |
| Bilingual/ESL | 130,302 | 4.2% |
| State Compensatory | 266,264 | 8.6% |
| Undistributed | 335,006 | 10.9% |
| Total | \$ 3,083,482 | |

F. Farias Elementary School

Function

Farias Elementary is a PK3 to 5th elementary school with an enrollment of 931 students. The majority of the students are Hispanic and come from low socioeconomic backgrounds. During the 2006-2007 the campus was rated academically unacceptable due to below level scores in Science. The campus was also AYP warned due to below performance standard in the Reading subgroup of LEP. The campus has TEA mandated plans in place and reorganized the staff to implement change and promote student success."

Mission

The mission of Farias Elementary is to teach for learning.

Department Goals

Farias Elementary will meet or exceed performance standards for AEIS and AYP by the end of 2008-2009.

Farias Elementary will meet state standard in all Special Population categories for percent of campus make-up.

Farias Elementary will provide a safe environment that promotes success. The campus will increase parental involvement and community support.

Campus Objectives

Farias Elementary will align the delivery of instruction to better meet students' needs and follow the CScope curriculum.

Farias Elementary will be a TAKS recognized campus and data will indicate 1st and 2nd grade students are prepared for the next grade with continued improvement in ITBS and Logramos scores.

The campus will be a safe and orderly facility that respects all members and visitors.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|-------------------|-------------------|----------------------|----------------------|
| Reading - LEP/AYP | 64% | 75% | 80% |
| Math | 54% | 70% | 75% |
| Science | 35% | 60% | 75% |

Prior Year Highlights

Decreased number of students identified as in need of Special Education.

Decreased number of LEP population by 23 students.

Increased number of student receiving TAKS recognized.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,902,351 | 72.6% | \$ 2,948,815 | 72.4% | \$ 3,135,374 | 72.9% |
| Leadership | 325,684 | 8.1% | 325,143 | 8.0% | 332,918 | 7.7% |
| Support Services - Student Based | 240,251 | 6.0% | 267,601 | 6.6% | 278,046 | 6.5% |
| Support Services - Non-Student Based | 177,931 | 4.5% | 162,766 | 4.0% | 156,006 | 3.6% |
| Ancillary Services | 24,291 | 0.6% | 34,812 | 0.9% | 15,150 | 0.4% |
| | <u>3,670,508</u> | <u>91.8%</u> | <u>3,739,137</u> | <u>91.8%</u> | <u>3,917,494</u> | <u>91.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 112,350 | 2.8% | 103,098 | 2.5% | 116,516 | 2.7% |
| Leadership | 4,702 | 0.1% | 5,987 | 0.1% | 9,000 | 0.2% |
| Support Services - Student Based | 44,459 | 1.1% | 34,047 | 0.8% | 50,248 | 1.2% |
| Support Services - Non-Student Based | 164,325 | 4.1% | 192,064 | 4.7% | 169,144 | 3.9% |
| Ancillary Services | 591 | 0.0% | 499 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 38,768 | 0.9% |
| | <u>326,427</u> | <u>8.2%</u> | <u>335,695</u> | <u>8.2%</u> | <u>384,676</u> | <u>8.9%</u> |
| | <u>\$ 3,996,936</u> | <u>100.0%</u> | <u>\$ 4,074,832</u> | <u>100.0%</u> | <u>\$ 4,302,170</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 2.00 | 2.00 |
| Occupational Therapists | 0.07 | 0.12 | 0.12 |
| Asst. Phy. Therapist | | 0.15 | 0.15 |
| Counselor | 2.00 | 1.00 | 2.00 |
| Teachers | 50.71 | 49.51 | 53.53 |
| Diagnostician/Supv | 0.50 | 0.60 | 0.60 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.15 | 0.14 | 0.14 |
| Speech Pathologist | 0.55 | 0.60 | 0.60 |
| ESL/Bilingual Strategists | 0.20 | 0.36 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | | 1.00 |
| Teacher Aides | 22.00 | 20.20 | 27.20 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Occupational Therapy Aide | 1.00 | | 1.00 |
| Custodians | 7.00 | 7.00 | 6.00 |
| Crossing Guards | 4.00 | | |
| Total | 106.18 | 93.68 | 106.54 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,917,494 | 91.1% |
| Contracted Services | 169,732 | 3.9% |
| Supplies & Materials | 92,470 | 2.1% |
| Other Operating Expenses | 44,706 | 1.0% |
| Debt Service | 38,768 | 0.9% |
| Capital Outlay | 39,000 | 0.9% |
| Total | \$ 4,302,170 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,846,636 | 66.2% |
| Gifted & Talented | 52,055 | 1.2% |
| Special Education | 475,784 | 11.1% |
| Bilingual/ESL | 197,457 | 4.6% |
| State Compensatory | 385,663 | 9.0% |
| Undistributed | 344,575 | 8.0% |
| Total | \$ 4,302,170 | |

Heights Elementary School

Function

Heights Elementary School is centrally located within the Laredo Independent School District. Already relocated to the new campus, the school houses 385 students from Pre-Kinder 3 to 5th grades. The campus is a state-of-the-art facility and has been furnished with new computers and furniture. The staff is now composed of 30 professional staff members and 32 non-professional staff members.

Mission

In keeping with our motto, we, the faculty of Heights Elementary School, strive on a daily basis, to provide each student with the opportunity to reach his or her potential.

Department Goals

In keeping with our motto, we, the faculty of Heights Elementary School, strive on a daily basis, to provide each student with the opportunity to reach his or her potential.

Heights Elementary School shall plan and implement a management process that will effectively and efficiently increase student performance, productivity and attendance.

Heights Elementary School will implement a student-focused curriculum designed to improve student performance by teaching TEKS through concept-based differentiated instruction to meet or exceed state and federal accountability measures.

Campus Objectives

Heights Elementary School's PEIMS report will reflect a 3% reduction in behavioral referrals per year. The school's staff will establish and maintain an environment which maximizes safety as evidenced by 100% implementation of the Crisis Management Plan.

Throughout the school year, Heights Elementary School staff will continue to implement a system based on the district's timelines, scope and sequence and instructional activities as evidenced by an overall 3% gain in all portions of the state tests and by meeting Adequate Yearly Progress.

Heights Elementary School students will strive to increase their overall academic achievement by 3% by receiving instructional support from teachers, staff and administration. The school will also meet Adequate Yearly Progress.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | | | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|-------------------------|-------------------|----------------------|----------------------|
| Campus AEIS report | Recognized | Acceptable | Recognized |
| AYP report | Met AYP | Met AYP | Met AYP |
| Attendance rate | 97.3% | 97.7% | 98.0% |
| TAKS Reading scores | 91.0% | 91.0% | 93.0% |
| TAKS Writing scores | 94.0% | 95.0% | 96.0% |
| TAKS Mathematics scores | 84.0% | 85.0% | 87.0% |

Prior Year Highlights

Although Heights Elementary School did not receive a Recognized rating for the 2006-2007 school year, overall, reading, math, and writing scores remained high ranging from 84% to 94%. Teacher will continue to work in all core areas tested with emphasis in science in order to be Recognized again.

Students continue to excel in academics and extracurricular activities such as UIL, sports, and choir.

Math and reading intervention teacher aides were hired through AMI and ARI Grant monies in order to provide additional assistance to students identified as needing extra intervention.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 904,292 | 57.5% | \$ 1,164,332 | 57.8% | \$ 1,301,002 | 59.3% |
| Leadership | 248,260 | 15.8% | 239,935 | 11.9% | 248,477 | 11.3% |
| Support Services - Student Based | 211,005 | 13.4% | 217,062 | 10.8% | 224,111 | 10.2% |
| Support Services - Non-Student Based | 94,009 | 6.0% | 140,001 | 7.0% | 138,173 | 6.3% |
| Ancillary Services | - | 0.0% | 20,189 | 1.0% | 8,787 | 0.4% |
| | <u>1,457,566</u> | <u>92.7%</u> | <u>1,781,518</u> | <u>88.5%</u> | <u>1,920,550</u> | <u>87.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 29,356 | 1.9% | 77,486 | 3.8% | 123,754 | 5.6% |
| Leadership | 2,342 | 0.1% | 1,907 | 0.1% | 2,272 | 0.1% |
| Support Services - Student Based | 11,042 | 0.7% | 35,316 | 1.8% | 15,700 | 0.7% |
| Support Services - Non-Student Based | 71,682 | 4.6% | 116,477 | 5.8% | 102,212 | 4.7% |
| Ancillary Services | 926 | 0.1% | 625 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 28,307 | 1.3% |
| | <u>115,347</u> | <u>7.3%</u> | <u>231,812</u> | <u>11.5%</u> | <u>273,245</u> | <u>12.5%</u> |
| | <u>\$ 1,572,913</u> | <u>100.0%</u> | <u>\$ 2,013,330</u> | <u>100.0%</u> | <u>\$ 2,193,795</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.06 | 0.21 | 0.21 |
| Counselor | 0.50 | 1.00 | 1.00 |
| Teachers | 19.80 | 20.97 | 24.97 |
| Diagnostician/Supv | | 0.25 | 0.25 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.10 | 0.10 |
| Speech Pathologist | 0.55 | 0.50 | 0.50 |
| ESL/Bilingual Strategists | 0.20 | | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 2.00 | 2.00 | 2.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | | 1.00 | 1.00 |
| Nurse Aides | | 0.40 | |
| Teacher Aides | 7.00 | 8.00 | 12.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 3.00 | 3.00 | 5.00 |
| Crossing Guards | 5.00 | | 3.00 |
| Parental Monitors | 28.00 | | |
| Total | 77.25 | 45.43 | 58.28 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 1,920,550 | 87.5% |
| Contracted Services | 100,807 | 4.6% |
| Supplies & Materials | 118,684 | 5.4% |
| Other Operating Expenses | 6,222 | 0.3% |
| Debt Service | 28,307 | 1.3% |
| Capital Outlay | 19,225 | 0.9% |
| Total | \$ 2,193,795 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 1,496,708 | 68.2% |
| Gifted & Talented | 133 | 0.0% |
| Special Education | 116,035 | 5.3% |
| Bilingual/ESL | 105,163 | 4.8% |
| State Compensatory | 170,900 | 7.8% |
| Undistributed | 304,856 | 13.9% |
| Total | \$ 2,193,795 | |

K. Tarver Elementary School

Function

Our school services students from PK-5th grade.

The approximate student enrollment for the 2008-2009 school year will be 690.

Mission

K. Tarver Elementary School strives to maintain its level of academic achievement through consistent improvement and innovation of classroom programs and resources in order to provide students with a high-quality education.

Department Goals

K. Tarver Elementary School will provide a student-focused curriculum designed to improve student performance by teaching TEKS through concept-based differentiated instruction in all subject areas.

K. Tarver Elementary School will provide a student-focused curriculum designed to improve student performance by teaching TEKS through concept-based differentiated instruction in all subject areas.

K. Tarver Elementary School will develop and optimize district capacity through instructional leadership-building programs to include, but not limited to, the recruitment, development, and retention of highly qualified staff.

Campus Objectives

K. Tarver Elementary School will provide an integrated and differentiated curriculum to develop individual student competencies in knowledge/analytical skills needed to meet achievement levels.

K. Tarver Elementary School will promote a safe, drug-free environment that is conducive to learning by reducing the number of discipline referrals, incident reports, and accident reports.

K. Tarver Elementary School will maintain the number of highly qualified teachers and para-professionals as required by NCLB at 100%.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--|-------------------|----------------------|----------------------|
| Safe school environment | Recognized | Recognized | Exemplary |
| School report card (AEIS) | Recognized | Recognized | Exemplary |
| Attendance rate | 97.5% | 98.0% | 98.2% |
| Sum of all grades tested in TAKS Reading | 88.0% | 89.0% | 90.0% |
| Sum of all grades tested in TAKS Math | 76.0% | 80.0% | 90.0% |
| Sum of all grades tested in TAKS Writing | 83.0% | 85.0% | 80.0% |
| Sum of all grades tested in TAKS Science | 64.0% | 70.0% | 80.0% |

Prior Year Highlights

K. Tarver Elementary School received a "recognized" rating from the Texas Education Agency for excellence in TAKS scores.

K. Tarver Elementary School was also awarded the Texas Educators Excellence Grant for the second time for comparable improvement in reading.

K. Tarver Elementary School received Gold performance Acknowledgement for excellence in student attendance.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,990,321 | 69.6% | \$ 2,026,442 | 70.9% | \$ 2,250,956 | 72.4% |
| Leadership | 250,297 | 8.7% | 256,186 | 9.0% | 257,865 | 8.3% |
| Support Services - Student Based | 182,966 | 6.4% | 198,189 | 6.9% | 210,967 | 6.8% |
| Support Services - Non-Student Based | 132,888 | 4.6% | 122,883 | 4.3% | 114,808 | 3.7% |
| Ancillary Services | 14,421 | 0.5% | 19,244 | 0.7% | 8,376 | 0.3% |
| | <u>2,570,892</u> | <u>89.8%</u> | <u>2,622,944</u> | <u>91.7%</u> | <u>2,842,972</u> | <u>91.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 132,095 | 4.6% | 65,861 | 2.3% | 92,791 | 3.0% |
| Leadership | 2,044 | 0.1% | 1,500 | 0.1% | 4,300 | 0.1% |
| Support Services - Student Based | 21,700 | 0.8% | 16,945 | 0.6% | 22,699 | 0.7% |
| Support Services - Non-Student Based | 134,899 | 4.7% | 151,677 | 5.3% | 102,962 | 3.3% |
| Ancillary Services | - | 0.0% | 951 | 0.0% | 2,000 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 40,458 | 1.3% |
| | <u>290,738</u> | <u>10.2%</u> | <u>236,934</u> | <u>8.3%</u> | <u>265,210</u> | <u>8.5%</u> |
| | <u>\$ 2,861,630</u> | <u>100.0%</u> | <u>\$ 2,859,877</u> | <u>100.0%</u> | <u>\$ 3,108,182</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.18 | 0.10 | 0.10 |
| Asst. Phy. Therapist | | 0.10 | 0.10 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 41.60 | 38.78 | 40.78 |
| Diagnostician/Supv | | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.20 | 0.20 |
| Speech Pathologist | 0.75 | 0.50 | 0.40 |
| ESL/Bilingual Strategists | 0.20 | 0.25 | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 15.00 | 10.00 | 18.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 5.00 | 5.00 |
| Crossing Guards | 4.00 | | |
| Total | 85.87 | 70.33 | 80.23 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,842,972 | 91.5% |
| Contracted Services | 101,028 | 3.3% |
| Supplies & Materials | 102,179 | 3.3% |
| Other Operating Expenses | 17,545 | 0.6% |
| Debt Service | 40,458 | 1.3% |
| Capital Outlay | 4,000 | 0.1% |
| Total | \$ 3,108,182 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,086,217 | 67.1% |
| Gifted & Talented | 52,934 | 1.7% |
| Special Education | 266,132 | 8.6% |
| Bilingual/ESL | 149,598 | 4.8% |
| State Compensatory | 303,119 | 9.8% |
| Undistributed | 250,182 | 8.0% |
| Total | \$ 3,108,182 | |

Function

J. Z. Leyendecker services Pre-K 3 thru 5th grade students. Our staff provides a well balanced educational program & prepares students to be successful. The instructional program provides bilingual education based on students needs and delivered by certified bilingual teachers. We are departmentalized in the 4th and 5th grades. For 2008 - 2009 J. Z. Leyendecker students will receive their academic instruction in a newly constructed campus at it's original location.

Mission

J. Z. Leyendecker promotes high expectations for all students within a safe & orderly environment.

Department Goals

J. Z. Leyendecker shall develop and implement a total quality management process to continuously increase effective productivity and performance across the entire school system.

J. Z. Leyendecker shall produce a student focused action plan, designed to (a) integrate technology (b) improve district & student performance for all student populations (c) meet state & federal required accountability mandates to include AEIS & AYP measures by providing a TEKS focused curriculum.

J. Z. Leyendecker shall promote community partnerships and parental involvement to improve student performance, productivity and effectiveness of the school system.

Campus Objectives

- * 0 Incident referral.
- * Comply with monthly fire drills.
- * Maintain exemplary ratings on annual accident report.
- * Increase % of students meeting standards for promotions.
- * Meet all federal and state standards.
- * Improve technology application skills.
- * Increase parental and community involvement through parental liaison.
- * Strengthen active parental participation (PTA).
- * Increase overall attendance rating.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------------------|-------------------|----------------------|----------------------|
| Community involvement projects | 7 | 0 | 1 |
| Literacy sessions | 2 | 2 | 4 |
| PTA Meetings | 7 | 6 | 7 |
| TAKS performance Reading | Unacceptable | Recognized | Exemplary |
| TAKS performance Math | Acceptable | Recognized | Exemplary |
| TAKS performance Science | Acceptable | Recognized | Exemplary |

Prior Year Highlights

Increase participation in TxBess mentoring Program. Increase student participation in Blocks I, II, & III from TAMIU.
Increase student performance in Accelerated Reader.
Increase performance in TPRI/Tejas LEE Comprehension skills.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,879,679 | 72.9% | \$ 1,846,087 | 73.2% | \$ 2,286,645 | 71.0% |
| Leadership | 234,035 | 9.1% | 237,641 | 9.4% | 248,039 | 7.7% |
| Support Services - Student Based | 217,160 | 8.4% | 227,802 | 9.0% | 223,044 | 6.9% |
| Support Services - Non-Student Based | 122,909 | 4.8% | 84,333 | 3.3% | 173,884 | 5.4% |
| | <u>2,453,783</u> | <u>95.2%</u> | <u>2,395,863</u> | <u>95.1%</u> | <u>2,931,612</u> | <u>91.0%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 47,930 | 1.9% | 70,838 | 2.8% | 45,281 | 1.4% |
| Leadership | 1,441 | 0.1% | 4,071 | 0.2% | 12,100 | 0.4% |
| Support Services - Student Based | 19,949 | 0.8% | 13,904 | 0.6% | 22,333 | 0.7% |
| Support Services - Non-Student Based | 52,099 | 2.0% | 34,033 | 1.4% | 130,927 | 4.1% |
| Ancillary Services | 1,546 | 0.1% | 1,564 | 0.1% | 1,500 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 77,884 | 2.4% |
| | <u>122,965</u> | <u>4.8%</u> | <u>124,409</u> | <u>4.9%</u> | <u>290,025</u> | <u>9.0%</u> |
| | <u>\$ 2,576,747</u> | <u>100.0%</u> | <u>\$ 2,520,272</u> | <u>100.0%</u> | <u>\$ 3,221,637</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.23 | 0.38 | 0.38 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 39.80 | 32.68 | 37.68 |
| Diagnostician/Supv | 0.20 | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.14 | 0.14 |
| Speech Pathologist | 0.90 | 0.20 | 0.50 |
| ESL/Bilingual Strategists | 0.20 | 0.34 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | | 1.00 | 2.00 |
| Teacher Aides | 25.00 | 14.00 | 18.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 3.00 | 7.00 |
| Crossing Guards | 4.00 | | 4.00 |
| Total | 93.47 | 65.14 | 84.30 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,931,612 | 91.0% |
| Contracted Services | 132,275 | 4.1% |
| Supplies & Materials | 66,146 | 2.1% |
| Other Operating Expenses | 12,520 | 0.4% |
| Debt Service | 77,884 | 2.4% |
| Capital Outlay | 1,200 | 0.0% |
| Total | \$ 3,221,637 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,103,201 | 65.3% |
| Gifted & Talented | 110 | 0.0% |
| Special Education | 398,337 | 12.4% |
| Bilingual/ESL | 106,308 | 3.3% |
| State Compensatory | 250,235 | 7.8% |
| Undistributed | 363,446 | 11.3% |
| Total | \$ 3,221,637 | |

C.M. Macdonell Elementary School

Function

C. M. Macdonell is a State of Texas "Recognized Campus" with an enrollment of 687 students. The campus is dual language and offers PreKinder - 5th grade. C. M. Macdonell had 35 classrooms, indoor gym, music room, cafeteria, two computer labs, CEI lab, and a faculty of 44 teachers.

Mission

C. M. Macdonell Elementary students will develop academically, socially, emotionally, and physically skilled students capable of functioning successfully in a changing world.

Campus Goals

LISD shall meet or exceed federal state and local academic mandates.

LISD shall be recognized for a comprehensive student support system that promotes a safe learning environment thru innovative safety programs.

LISD shall be recognized for its partnerships with community institutions, business ethics, and parent groups that combine to support student achievement.

Campus Objectives

C. M. Macdonell Elementary will provide an integrated and differentiated curriculum to develop student's competencies in specific knowledge in reading, math, science, and social studies needed to increase student performance to show a 2% increase annually in the AEIS and AYP reports.

C. M. Macdonell will promote a focus on the whole child through enhancement of programs in the areas of health and improvement of character education program PreKinder through 5th grades that will foster responsible citizens by decreasing discipline referrals by 2%.

C. M. Macdonell Elementary will develop effective and strategic partnerships with community and business entities to help meet the needs of all students from 5% to 10%.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|------------------------------------|-------------------|----------------------|----------------------|
| Attendance rate | 97.0% | 98.0% | 98.0% |
| TAKS results will increase overall | 80.0% | 85.0% | 90.0% |
| TAKS - A scores will improve | 50.0% | 75.0% | 76.0% |

Prior Year Highlights

C. M. Macdonell Elementary School is a "recognized campus".

Effective implementation of a dual language program.

Significant improvement across the board in T.P.R.I. / Tejas Lee.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,972,388 | 67.9% | \$ 2,009,964 | 68.1% | \$ 2,128,652 | 65.9% |
| Leadership | 250,010 | 8.6% | 242,241 | 8.2% | 256,281 | 7.9% |
| Support Services - Student Based | 223,406 | 7.7% | 231,125 | 7.8% | 285,981 | 8.9% |
| Support Services - Non-Student Based | 133,838 | 4.6% | 121,061 | 4.1% | 124,135 | 3.8% |
| | <u>2,579,643</u> | <u>88.8%</u> | <u>2,604,391</u> | <u>88.2%</u> | <u>2,795,049</u> | <u>86.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 147,715 | 5.1% | 159,922 | 5.4% | 208,924 | 6.5% |
| Leadership | 125 | 0.0% | 951 | 0.0% | 3,878 | 0.1% |
| Support Services - Student Based | 22,163 | 0.8% | 22,245 | 0.8% | 21,538 | 0.7% |
| Support Services - Non-Student Based | 153,868 | 5.3% | 163,225 | 5.5% | 143,959 | 4.5% |
| Ancillary Services | - | 0.0% | 1,977 | 0.1% | 4,000 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 53,976 | 1.7% |
| | <u>323,871</u> | <u>11.2%</u> | <u>348,320</u> | <u>11.8%</u> | <u>436,275</u> | <u>13.5%</u> |
| | <u>\$ 2,903,514</u> | <u>100.0%</u> | <u>\$ 2,952,711</u> | <u>100.0%</u> | <u>\$ 3,231,324</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.24 | 0.09 | 0.09 |
| Program Coordinator | 1.00 | | |
| Counselor | 1.00 | 2.00 | 1.00 |
| Teachers | 40.07 | 38.59 | 39.59 |
| Diagnostician/Supv | 0.50 | 0.20 | 0.20 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.16 | 0.16 |
| Speech Pathologist | 0.35 | 0.30 | 0.30 |
| ESL/Bilingual Strategists | 0.20 | 0.50 | 0.50 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 2.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | | 1.00 |
| Teacher Aides | 18.00 | 14.00 | 15.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | | 1.00 |
| Custodians | 6.00 | 5.00 | 5.00 |
| Crossing Guards | 4.00 | | 3.00 |
| Total | 88.50 | 71.84 | 77.84 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,795,049 | 86.5% |
| Contracted Services | 140,886 | 4.4% |
| Supplies & Materials | 177,719 | 5.5% |
| Other Operating Expenses | 21,178 | 0.7% |
| Debt Service | 53,976 | 1.7% |
| Capital Outlay | 42,516 | 1.3% |
| Total | \$ 3,231,324 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,041,155 | 63.2% |
| Gifted & Talented | 204 | 0.0% |
| Special Education | 352,047 | 10.9% |
| Bilingual/ESL | 158,186 | 4.9% |
| State Compensatory | 317,437 | 9.8% |
| Undistributed | 362,295 | 11.2% |
| Total | \$ 3,231,324 | |

C.L. Milton Elementary School

Function

Our Texas Acceptable campus houses approximately 879 students (99% Hispanic/100% free lunch) in grades pre-kindergarten through fifth. There are 120 teachers and support staff at our school. All classrooms, except the semi-departmentalized 3rd grade, are self-contained. We have 2 resource classrooms, one functional living skills unit, as well as speech, dyslexia, and occupational/physical therapy assistance programs who service all grade levels.

Mission

C. L. Milton Elementary will provide learning opportunities for all students to enhance their intellectual, physical, social and emotional abilities.

Campus Goals

C. L. Milton Elementary shall meet or exceed state and federal, state and local academic mandates.

C. L. Milton Elementary shall be recognized for a comprehensive student support system that promotes a safe learning environment through innovative safety programs.

C. L. Milton Elementary shall be recognized for its partnerships with community institutions, business entities, and parent groups that combine to support student achievement.

Campus Objectives

By May 2009, C. L. Milton will raise TAKS scores by 5% to achieve all state/national mandates in the areas of Reading, Writing, Math, Science and all other required mandates.

By May 2009, C. L. Milton will increase attendance by 3%.

By May 2009, C. L. Milton will increase parental involvement as full partners participating in the decisions that affect student learning by 20%.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------------|-------------------|----------------------|----------------------|
| TAKS Reading - 3rd grade | 89.0% | 90.0% | 90.0% |
| TAKS Reading - 4th grade | 78.0% | 80.0% | 80.0% |
| TAKS Reading - 5th grade | 82.0% | 85.0% | 85.0% |
| TAKS Math - 3rd grade | 61.0% | 70.0% | 70.0% |
| TAKS Math - 4th grade | 80.0% | 83.0% | 83.0% |
| TAKS Math - 5th grade | 83.0% | 85.0% | 85.0% |
| TAKS Writing - 4th grade | 87.0% | 88.0% | 88.0% |
| TAKS Science - 5th grade | 60.0% | 70.0% | 70.0% |

Prior Year Highlights

C.L. Milton Elementary had increased parental and community involvement as evidenced through sign in sheets. Attendance increased through extracurricular activities, community outreach programs, and student programs.

C.L. Milton Elementary had a significant increase in the 5th grade Science scores from 48% in 2006 to 60% in 2007.

C.L. Milton Elementary had an overall increase in the area of Mathematics from a 62% in 2006 to a 74% in 2007.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,650,057 | 68.3% | \$ 2,747,702 | 70.8% | \$ 3,030,941 | 71.4% |
| Leadership | 300,448 | 7.7% | 307,521 | 7.9% | 307,085 | 7.2% |
| Support Services - Student Based | 257,904 | 6.6% | 282,846 | 7.3% | 335,516 | 7.9% |
| Support Services - Non-Student Based | 133,783 | 3.4% | 143,081 | 3.7% | 137,327 | 3.2% |
| Ancillary Services | 25,012 | 0.6% | 36,746 | 0.9% | 15,993 | 0.4% |
| | <u>3,367,204</u> | <u>86.8%</u> | <u>3,517,897</u> | <u>90.7%</u> | <u>3,826,862</u> | <u>90.2%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 137,928 | 3.6% | 94,087 | 2.4% | 140,406 | 3.3% |
| Leadership | 7,975 | 0.2% | 7,422 | 0.2% | 10,000 | 0.2% |
| Support Services - Student Based | 26,159 | 0.7% | 19,919 | 0.5% | 23,944 | 0.6% |
| Support Services - Non-Student Based | 341,635 | 8.8% | 239,388 | 6.2% | 182,430 | 4.3% |
| Ancillary Services | 535 | 0.0% | 427 | 0.0% | 2,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 57,539 | 1.4% |
| | <u>514,233</u> | <u>13.2%</u> | <u>361,244</u> | <u>9.3%</u> | <u>416,319</u> | <u>9.8%</u> |
| | <u>\$ 3,881,437</u> | <u>100.0%</u> | <u>\$ 3,879,141</u> | <u>100.0%</u> | <u>\$ 4,243,181</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 2.00 | 2.00 |
| Counselor | 2.00 | 1.50 | 1.50 |
| Teachers | 51.66 | 47.09 | 51.09 |
| Diagnostician/Supv | 0.40 | 0.50 | 0.50 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.10 | 0.14 | 0.14 |
| Asst. Phy. Therapist | 0.06 | 0.10 | 0.10 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.16 | 0.12 | 0.12 |
| Speech Pathologist | 0.80 | 1.00 | 1.00 |
| ESL/Bilingual Strategists | 0.20 | 0.20 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 2.00 | 2.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 24.00 | 19.00 | 20.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Crossing Guards | 4.00 | | |
| Total | <u>107.38</u> | <u>91.65</u> | <u>96.65</u> |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,826,862 | 90.2% |
| Contracted Services | 187,346 | 4.4% |
| Supplies & Materials | 145,834 | 3.4% |
| Other Operating Expenses | 24,100 | 0.6% |
| Debt Service | 57,539 | 1.4% |
| Capital Outlay | 1,500 | 0.0% |
| Total | <u>\$ 4,243,181</u> | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,813,802 | 66.3% |
| Gifted & Talented | 58,587 | 1.4% |
| Special Education | 437,139 | 10.3% |
| Bilingual/ESL | 149,246 | 3.5% |
| State Compensatory | 389,288 | 9.2% |
| Undistributed | 395,119 | 9.3% |
| Total | <u>\$ 4,243,181</u> | |

Alma A. Pierce Elementary School

Function

Alma A. Pierce Elem. School has a membership of 918 students from PK 3-5th grade. The demographics of the campus are as follows: 99% hispanics 72% LEPs, 95% economically disadvantaged, 74% at-risk, 6%GTs, and 4% Sp.Ed. To meet the diverse needs of the students, the school implements bilingual education, gifted and talented, and intervention programs, such as CEI and Voyager. With the implementation of the Texas Reading First (K-3rd), the students receive research based reading instruction.

Mission

The mission of Alma A. Pierce Elementary School faculty and staff is to provide all students an opportunity to learn and succeed by creating a positive school climate.

Campus Goals

To produce a student focused action plan, designed to integrate technology, improve student performance for all student populations and meet state and federal required accountability mandates.

To strengthen campus capacity through a systemic staff development training.

To promote community partnership and parental involvement to improve student performance, productivity, and effectiveness of the school system.

Campus Objectives

To provide an integrated and differentiated curriculum to develop student's competencies in specific knowledge and analytical skills needed to increase student achievement in AEIS and AYP standards in all areas by 6% annually.

To provide a three day staff development training prior to the beginning of the school year.

To implement a parental involvement program where parents are full partners in the decisions that affect student learning.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| Hold family nights for parents of At-Risk students | 3 | 6 | 6 |
| Hire tutors to provide one-on-one assistance to At-Risk students | 11 | 5 | 5 |
| Provide staff development training for teachers in concept-based instruction | 5 | 6 | 7 |
| Sum of all grades tested in TAKS Reading, Math & Writing will increase by 10 points | Acceptable | Acceptable | Recognized |
| 100% of staff will participate in a week's staff development training | 100% | 100% | 100% |
| Parent and community participation in school activities will increase by 3% | 1% | 2% | 3% |

Prior Year Highlights

Third grade TAKS reading (Spanish) scores increased from 73% to 86.4% and TAKS reading (English) scores increased from 71% to 87.4%.

Fifth grade TAKS mathematics (English) scores increased from 65% to 88%; fifth grade TAKS mathematics (Spanish) scores increased from 20% to 80%. Fifth grade TAKS reading (English) scores increased from 52% to 82%.

Fourth grade TAKS mathematics (Spanish) scores increased from 40% to 60%.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,730,311 | 73.1% | \$ 2,792,247 | 73.8% | \$ 2,958,353 | 73.0% |
| Leadership | 297,177 | 8.0% | 300,077 | 7.9% | 315,277 | 7.8% |
| Support Services - Student Based | 237,663 | 6.4% | 227,256 | 6.0% | 235,103 | 5.8% |
| Support Services - Non-Student Based | 150,724 | 4.0% | 135,025 | 3.6% | 143,107 | 3.5% |
| Ancillary Services | 17,167 | 0.5% | 31,328 | 0.8% | 13,635 | 0.3% |
| | <u>3,433,042</u> | <u>92.0%</u> | <u>3,485,932</u> | <u>92.1%</u> | <u>3,665,475</u> | <u>90.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 100,263 | 2.7% | 82,247 | 2.2% | 132,240 | 3.3% |
| Leadership | 4,768 | 0.1% | 4,607 | 0.1% | 2,500 | 0.1% |
| Support Services - Student Based | 26,300 | 0.7% | 19,657 | 0.5% | 21,887 | 0.5% |
| Support Services - Non-Student Based | 168,178 | 4.5% | 190,237 | 5.0% | 170,293 | 4.2% |
| Ancillary Services | 631 | 0.0% | 605 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 58,031 | 1.4% |
| | <u>300,140</u> | <u>8.0%</u> | <u>297,353</u> | <u>7.9%</u> | <u>385,951</u> | <u>9.5%</u> |
| | <u>\$ 3,733,182</u> | <u>100.0%</u> | <u>\$ 3,783,285</u> | <u>100.0%</u> | <u>\$ 4,051,426</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 2.00 | 2.00 |
| Counselor | 2.00 | 2.00 | 2.00 |
| Teachers | 51.34 | 48.12 | 51.12 |
| Diagnostician/Supv | 0.60 | 0.30 | 0.30 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.21 | 0.46 | 0.46 |
| Asst. Phy. Therapist | 0.20 | 0.20 | 0.60 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.20 | 0.20 |
| Speech Pathologist | 0.55 | 0.60 | 0.20 |
| ESL/Bilingual Strategists | 0.20 | 0.25 | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 22.00 | 16.20 | 25.20 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 7.00 | 6.00 | 6.00 |
| Crossing Guards | 4.00 | | 3.00 |
| Total | 105.24 | 87.33 | 103.33 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,665,475 | 90.5% |
| Contracted Services | 164,653 | 4.1% |
| Supplies & Materials | 102,659 | 2.5% |
| Other Operating Expenses | 8,454 | 0.2% |
| Debt Service | 58,031 | 1.4% |
| Capital Outlay | 52,154 | 1.3% |
| Total | \$ 4,051,426 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,776,115 | 68.5% |
| Gifted & Talented | 385 | 0.0% |
| Special Education | 372,761 | 9.2% |
| Bilingual/ESL | 164,866 | 4.1% |
| State Compensatory | 406,021 | 10.0% |
| Undistributed | 331,278 | 8.2% |
| Total | \$ 4,051,426 | |

M.S. Ryan Elementary School

Function

Campus composed of PK3-5th, 888 enrollment. Program services include: Resource, Self contained, DIP, GT, Bil. and Reg. Ed., music, computer/tech, Reading 1st, Accelerated Reader, PE, Voyager, CEI lab, counseling, library, and Nursing. Staff includes: Principal & 2 asst. principals, 2 counselors, 1 librarian, 1 nurse, 1 tech trainer, 1 literacy coach, 2 class size reduction teachers, 1.5 DIP, 2 Resource, 2 self contained Assist Units, 51 teachers, 27 paras, 4 office clerks, & 6 custodians.

Mission

Ryan Elementary is committed to educating all its students toward lifelong learning by implementing a rigorous curriculum through multiple intelligence-interventions, increasing attendance, and promoting parental involvement through the effective use of resources in a safe and nurturing environment.

Campus Goals

M.S. Ryan Elementary School will establish and maintain an organizational climate that respects the dignity and worth of all people.

M.S. Ryan Elementary School will have a rigorous and challenging PK3 - 5th grade curriculum with standards-based instruction.

M.S. Ryan Elementary School will establish, support and maintain an environment within the community which maximizes safety for all students, employees and visitors.

Campus Objectives

The school will continue to promote the parental involvement program where parents are full partners in the decisions that affect student learning.

The school will set specific yearly standards to increase and promote student achievement in all national, state, district and campus assessments.

The school will implement identified research-based effective school practices.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--|-------------------|----------------------|----------------------|
| Reading, Math, Science, Writing Intervention Tutorials | 220 | 550 | 550 |
| Bilingual Program Implementation (PK3 - 5th) | 597 | 600 | 500 |
| At-Risk, Special Ed. Services (Resource, ARIA/DIP) | 749 | 600 | 590 |
| Attendance rate | 97.1% | 97.5% | 98.0% |
| 3rd, 4th and 5th grades tested in TAKS Reading | 90.0% | 85.0% | 90.0% |
| 3rd, 4th and 5th grades tested in TAKS Math | 90.0% | 85.0% | 90.0% |

Prior Year Highlights

Fifth grade Spanish Reading TAKS had a 100% score.

Significant improvement was made in 3rd and 5th grade TAKS scores.

Attendance improved from 97.1% in 2006-2007 to 97.50% in 2007-2008.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,615,207 | 71.7% | \$ 2,733,918 | 71.8% | \$ 3,003,076 | 72.5% |
| Leadership | 294,336 | 8.1% | 287,285 | 7.5% | 289,298 | 7.0% |
| Support Services - Student Based | 249,819 | 6.8% | 275,179 | 7.2% | 289,667 | 7.0% |
| Support Services - Non-Student Based | 123,843 | 3.4% | 150,102 | 3.9% | 146,843 | 3.5% |
| Ancillary Services | 35,195 | 1.0% | 60,618 | 1.6% | 26,383 | 0.6% |
| | <u>3,318,401</u> | <u>91.0%</u> | <u>3,507,101</u> | <u>92.1%</u> | <u>3,755,267</u> | <u>90.6%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 137,166 | 3.8% | 110,268 | 2.9% | 147,421 | 3.6% |
| Leadership | 5,861 | 0.2% | 3,756 | 0.1% | 7,500 | 0.2% |
| Support Services - Student Based | 25,500 | 0.7% | 21,217 | 0.6% | 21,431 | 0.5% |
| Support Services - Non-Student Based | 159,681 | 4.4% | 163,370 | 4.3% | 174,394 | 4.2% |
| Ancillary Services | 910 | 0.0% | 1,326 | 0.0% | 1,500 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 35,997 | 0.9% |
| | <u>329,117</u> | <u>9.0%</u> | <u>299,937</u> | <u>7.9%</u> | <u>388,243</u> | <u>9.4%</u> |
| | <u>\$ 3,647,518</u> | <u>100.0%</u> | <u>\$ 3,807,038</u> | <u>100.0%</u> | <u>\$ 4,143,510</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|---------------|
| Principal | 1.00 | | 1.00 |
| Assistant Principals | 2.00 | 2.00 | 2.00 |
| Counselor | 2.00 | 2.00 | 2.00 |
| Teachers | 53.94 | 50.04 | 54.04 |
| Diagnostician/Supv | 0.40 | 0.30 | 0.30 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | | 0.25 | 0.25 |
| Asst. Phy. Therapist | 0.06 | | |
| Nurse | 1.00 | | 1.00 |
| Social Worker | 0.14 | 0.10 | 0.10 |
| Speech Pathologist | | 0.50 | 0.50 |
| ESL/Bilingual Strategists | 0.20 | 0.20 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 3.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 19.00 | 20.00 | 25.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 5.00 | 6.00 | 6.00 |
| Crossing Guards | 6.00 | | 5.00 |
| Total | 104.74 | 92.39 | 109.39 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,755,267 | 90.6% |
| Contracted Services | 172,989 | 4.2% |
| Supplies & Materials | 108,237 | 2.6% |
| Other Operating Expenses | 44,624 | 1.1% |
| Debt Service | 35,997 | 0.9% |
| Capital Outlay | 26,396 | 0.6% |
| Total | \$ 4,143,510 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,733,916 | 66.0% |
| Gifted & Talented | 64,284 | 1.6% |
| Special Education | 446,753 | 10.8% |
| Bilingual/ESL | 147,732 | 3.6% |
| State Compensatory | 347,568 | 8.4% |
| Undistributed | 403,257 | 9.7% |
| Total | \$ 4,143,510 | |

Santa Maria Elementary School

Function

Santa Maria Elementary is located at 3817 Santa Maria Avenue in Laredo, Texas. The student population consists of 699 students in grades Pre-Kinder 3 through Fifth grade: 581 ELL students, 88 Non-LEP, 70 G.T., and 41 Recent Immigrants.

Mission

Santa Maria Elementary administration, faculty and staff pledge to provide all students with research-based instruction that will develop productive and vital citizens of our society.

Campus Goals

Santa Maria Elementary will plan and implement differentiated and research-based instruction with integrated technology that promotes response to intervention (RTI) to achieve student performance success of all students and meet required mandates in AEIS and AYP.

Santa Maria Elementary will promote community partnerships and parent involvement to improve student performance through an array of student activities and parent trainings.

Santa Maria Elementary will establish and maintain a safe, nurturing, positive and orderly environment for all students, employees, and visitors.

Campus Objectives

Santa Maria Elementary will have an active student support system (SSS) and research-based interventions to reduce the Special Education referrals and increase student performance 5% by the end of May, 2009.

Santa Maria Elementary will increase parent volunteers from 25 - 27+ to assist in curricular and extra-curricular activities by the end of May, 2009.

Santa Maria Elementary will reduce the number of incidents by 5% annually as measured in the PEIMS 425 disciplinary report by providing staff development in the areas of violence, bullying, discipline referrals and restraints by the end of May, 2009.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------|-------------------|----------------------|----------------------|
| Reading - Hispanic | 77% | 80% | 85% |
| Math - Hispanic | 77% | 79% | 81% |
| Writing - Hispanic | 95% | 96% | 97% |
| Science - Hispanic | 65% | 67% | 70% |

Prior Year Highlights

Santa Maria Elementary obtained 92% compliance in the district audit for the campus and student activity funds.

Gold performance acknowledgment in the AEIS report from the state: Commended on Mathematics, Commended on Science, and Comparable Improvement on Mathematics.

Santa Maria Chess Club obtained Regional Elementary Championships (1st), Elementary Junior Varsity (1st), Primary Championship (1st), and Primary Junior Varsity (2nd); State Elementary Championship (17th), Elementary Junior Varsity (14th), Primary Championship (11th), and Primary Junior Varsity (23rd).

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,146,112 | 72.8% | \$ 2,223,783 | 73.4% | \$ 2,389,517 | 71.4% |
| Leadership | 206,144 | 7.0% | 195,600 | 6.5% | 206,414 | 6.2% |
| Support Services - Student Based | 211,442 | 7.2% | 225,403 | 7.4% | 260,411 | 7.8% |
| Support Services - Non-Student Based | 130,705 | 4.4% | 116,509 | 3.8% | 142,160 | 4.2% |
| | <u>2,694,402</u> | <u>91.5%</u> | <u>2,761,296</u> | <u>91.2%</u> | <u>2,998,502</u> | <u>89.6%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 106,984 | 3.6% | 98,605 | 3.3% | 151,642 | 4.5% |
| Leadership | 2,952 | 0.1% | 1,551 | 0.1% | 2,151 | 0.1% |
| Support Services - Student Based | 33,397 | 1.1% | 40,995 | 1.4% | 47,965 | 1.4% |
| Support Services - Non-Student Based | 108,059 | 3.7% | 124,315 | 4.1% | 116,491 | 3.5% |
| Ancillary Services | 207 | 0.0% | 1,487 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 27,345 | 0.8% |
| | <u>251,599</u> | <u>8.5%</u> | <u>266,951</u> | <u>8.8%</u> | <u>346,594</u> | <u>10.4%</u> |
| | <u>\$ 2,946,001</u> | <u>100.0%</u> | <u>\$ 3,028,247</u> | <u>100.0%</u> | <u>\$ 3,345,096</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 42.30 | 39.09 | 41.09 |
| Diagnostician/Supv | 0.60 | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.14 | 0.19 | 0.19 |
| Asst. Phy. Therapist | 1.00 | 0.20 | 0.20 |
| Nurse | 1.00 | | 1.00 |
| Social Worker | 0.14 | 0.15 | 0.15 |
| Speech Pathologist | 0.55 | 0.60 | 0.60 |
| ESL/Bilingual Strategists | 0.20 | 0.25 | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | | 1.00 | 1.00 |
| Teacher Aides | 17.00 | 14.20 | 21.20 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 5.00 | 6.00 |
| Crossing Guards | 6.00 | | 5.00 |
| Total | 89.93 | 73.08 | 89.08 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,998,502 | 89.6% |
| Contracted Services | 120,031 | 3.6% |
| Supplies & Materials | 129,154 | 3.9% |
| Other Operating Expenses | 33,569 | 1.0% |
| Debt Service | 27,345 | 0.8% |
| Capital Outlay | 36,495 | 1.1% |
| Total | \$ 3,345,096 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,117,394 | 63.3% |
| Gifted & Talented | 471 | 0.0% |
| Special Education | 445,801 | 13.3% |
| Bilingual/ESL | 148,657 | 4.4% |
| State Compensatory | 292,292 | 8.7% |
| Undistributed | 340,481 | 10.2% |
| Total | \$ 3,345,096 | |

Santo Niño Elementary School

Function

Santo Niño Elementary is located in South Laredo and has an enrolment of approximately 855 students in PK-3 through 5th grade setting. Santo Nino is a Dual Language campus for PK-3 through 1st grade and offers a wide variety of innovative programs for all students.

Mission

Santo Niño Elementary will ensure "Educational Excellence" by providing all students with a relevant, challenging and responsive curriculum that will enable all students to become self-actualizing and successful participants in an information rich and global society.

Campus Goals

By the year 2010, Santo Niño shall meet or exceed federal, state and local academic mandates.

By the year 2010, Santo Niño shall be recognized for a comprehensive student support system that promotes a safe learning environment through innovative safety programs.

By the year 2010, Santo Niño shall be recognized for its partnerships with community institutions, business entities, and parent groups that combine to support student achievement.

Campus Objectives

Santo Niño Elementary will provide a student-centered curriculum designed to improve student performance in all areas by increasing TAKS/TAKS-A scores to 75% in Math, 75% in Reading, 85% in Writing and 75% in Science.

Santo Niño Elementary will promote a focus on the whole child through enhancement of programs in the areas of health and character education that will foster responsible students to reduce the number of retentions to 60 and increase attendance to 98%. Will use strategies to promote and foster attendance.

By September 2008, Santo Niño will increase parental involvement and make parents full partners with educators by increasing the number of parent volunteers.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|------------------------|-------------------|----------------------|----------------------|
| TAKS (All Tests Taken) | 67% | 75% | 80% |
| TPRI/Tejas Lee Results | 70% | 75% | 80% |
| Attendance | 96.3% | 98.0% | 98.5% |

Prior Year Highlights

Recipient of the Texas Educator Excellence Award.

Daily student attendance increased from last year.

All K-5th grade classrooms are equipped with a document camera and projector.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,668,027 | 73.0% | \$ 2,631,393 | 74.7% | \$ 2,862,738 | 71.4% |
| Leadership | 286,564 | 7.8% | 271,241 | 7.7% | 293,405 | 7.3% |
| Support Services - Student Based | 267,216 | 7.3% | 226,980 | 6.4% | 244,837 | 6.1% |
| Support Services - Non-Student Based | 112,514 | 3.1% | 127,538 | 3.6% | 135,213 | 3.4% |
| Ancillary Services | 791 | 0.0% | 22,656 | 0.6% | 12,315 | 0.3% |
| | <u>3,335,112</u> | <u>91.3%</u> | <u>3,279,808</u> | <u>93.1%</u> | <u>3,548,508</u> | <u>88.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 87,919 | 2.4% | 65,790 | 1.9% | 165,196 | 4.1% |
| Leadership | 3,653 | 0.1% | 1,769 | 0.1% | 6,500 | 0.2% |
| Support Services - Student Based | 43,729 | 1.2% | 10,501 | 0.3% | 35,808 | 0.9% |
| Support Services - Non-Student Based | 183,534 | 5.0% | 164,153 | 4.7% | 186,014 | 4.6% |
| Ancillary Services | 946 | 0.0% | - | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 67,285 | 1.7% |
| | <u>319,781</u> | <u>8.7%</u> | <u>242,214</u> | <u>6.9%</u> | <u>461,803</u> | <u>11.5%</u> |
| | <u>\$ 3,654,893</u> | <u>100.0%</u> | <u>\$ 3,522,021</u> | <u>100.0%</u> | <u>\$ 4,010,311</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 1.00 | 2.00 |
| Counselor | 2.00 | 1.00 | 1.00 |
| Teachers | 50.16 | 42.39 | 48.39 |
| Diagnostician/Supv | 0.50 | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.09 | 0.05 | 0.05 |
| Asst. Phy. Therapist | | 0.05 | 0.05 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.12 | 0.13 | 0.13 |
| Speech Pathologist | 0.65 | 0.60 | 0.60 |
| ESL/Bilingual Strategists | 0.20 | | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 26.00 | 21.00 | 26.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | | 1.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Crossing Guards | 4.00 | | 4.00 |
| Total | 107.72 | 83.62 | 101.87 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,548,508 | 88.5% |
| Contracted Services | 189,868 | 4.7% |
| Supplies & Materials | 110,275 | 2.7% |
| Other Operating Expenses | 44,375 | 1.1% |
| Debt Service | 67,285 | 1.7% |
| Capital Outlay | 50,000 | 1.2% |
| Total | \$ 4,010,311 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,640,929 | 65.9% |
| Gifted & Talented | 42,509 | 1.1% |
| Special Education | 360,247 | 9.0% |
| Bilingual/ESL | 195,564 | 4.9% |
| State Compensatory | 382,500 | 9.5% |
| Undistributed | 388,562 | 9.7% |
| Total | \$ 4,010,311 | |

D.D. Hachar Elementary School

Function

D. D. Hachar is temporarily located at 2502 Galveston (Old Lamar Middle School). Our student population is 544 in Pre-K 3 - 5th grade. We are housing 2 Autistic Units from Leyendecker, Itinerary Special Ed. staff & Mr. M. Sosa's office. 99.6% of our population is Hispanic, 96.2% Eco. Disadvantaged, 92.7% LEP, and 95.1% is at-risk. At this time our staff consists of 3 administrators, 32 teachers, 15 T.A.s, 6 office clerks, 5 custodians, 2 security guards and cafeteria personnel.

Mission

We, the faculty and staff at D. D. Hachar Elementary School, are committed to provide each student with the ability to achieve global success.

Campus Goals

D. D. Hachar Elementary will maintain a safe, nurturing, positive, and orderly environment that maximizes safety for all students, faculty staff, parents and visitors.

D. D. Hachar Elementary will produce a student focused action plan designed to integrate technology, improve student achievement, meet AEIS state standards and AYP Federal Accountability mandate measured by providing a TEKS based curriculum.

D. D. Hachar Elementary will develop campus capacity through instructional leadership building initiatives and staff development.

Campus Objectives

By May of 2009, D. D. Hachar will update the safety campus plan and will continue the implementation of CHAMPS discipline management plan that is scientific research based to insure the safety of all.

By May 2009, D. D. Hachar will provide a well-balanced curriculum to maximize student essential knowledge and skills to meet AEIS state standards, AYP Federal Accountability mandates and technology proficiencies.

By May 2009, D. D. Hachar will provide staff development that is scientifically research based to develop and retain highly qualified teachers and staff.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| AEIS | Acceptable | Recognized | Recognized |
| AYP | Met AYP | Met AYP | Met AYP |
| Attendance Rate | 97.1% | 98.0% | 98.0% |
| Reading TAKS - Sum of all grades tested | 74.0% | 82.0% | 90.0% |
| Math TAKS - Sum of all grades tested | 54.0% | 70.0% | 90.0% |
| 4th grade Writing TAKS | 89.0% | 90.0% | 98.0% |
| 5th grade Science TAKS | 59.0% | 70.0% | 90.0% |

Prior Year Highlights

D. D. Hachar met AYP Federal Mandate.

AEIS Acceptable Academic rating.

Gold Performance Acknowledgments in Attendance.

First year (2007-2008) implementation of CEI lab for all students in 1st-5th grade with Dyslexia or who are at risk of failing.

Newly employed Parental Liaison.

Increased number of parent volunteers.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,667,015 | 69.4% | \$ 1,748,292 | 70.5% | \$ 2,039,194 | 67.5% |
| Leadership | 311,029 | 13.0% | 317,025 | 12.8% | 315,138 | 10.4% |
| Support Services - Student Based | 186,476 | 7.8% | 185,906 | 7.5% | 189,869 | 6.3% |
| Support Services - Non-Student Based | 105,897 | 4.4% | 129,260 | 5.2% | 143,098 | 4.7% |
| Ancillary Services | 7,563 | 0.3% | 16,380 | 0.7% | 7,129 | 0.2% |
| | <u>2,277,979</u> | <u>94.9%</u> | <u>2,396,863</u> | <u>96.7%</u> | <u>2,694,428</u> | <u>89.2%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 37,907 | 1.6% | 32,757 | 1.3% | 112,291 | 3.7% |
| Leadership | 1,106 | 0.0% | 1,590 | 0.1% | 3,400 | 0.1% |
| Support Services - Student Based | 22,363 | 0.9% | 13,722 | 0.6% | 14,902 | 0.5% |
| Support Services - Non-Student Based | 61,618 | 2.6% | 33,469 | 1.4% | 128,839 | 4.3% |
| Ancillary Services | 454 | 0.0% | 280 | 0.0% | 2,700 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 64,569 | 2.1% |
| | <u>123,447</u> | <u>5.1%</u> | <u>81,819</u> | <u>3.3%</u> | <u>326,701</u> | <u>10.8%</u> |
| | <u>\$ 2,401,426</u> | <u>100.0%</u> | <u>\$ 2,478,682</u> | <u>100.0%</u> | <u>\$ 3,021,129</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 1.00 | 2.00 |
| Counselor | 2.00 | 1.00 | 1.00 |
| Teachers | 50.16 | 42.39 | 48.39 |
| Diagnostician/Supv | 0.50 | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.09 | 0.05 | 0.05 |
| Asst. Phy. Therapist | | 0.05 | 0.05 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.12 | 0.13 | 0.13 |
| Speech Pathologist | 0.65 | 0.60 | 0.60 |
| ESL/Bilingual Strategists | 0.20 | | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 26.00 | 21.00 | 26.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | | 1.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Crossing Guards | 4.00 | | 4.00 |
| Total | 107.72 | 83.62 | 101.87 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,694,428 | 89.2% |
| Contracted Services | 121,712 | 4.0% |
| Supplies & Materials | 67,587 | 2.2% |
| Other Operating Expenses | 60,833 | 2.0% |
| Debt Service | 64,569 | 2.1% |
| Capital Outlay | 12,000 | 0.4% |
| Total | \$ 3,021,129 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,030,793 | 67.2% |
| Gifted & Talented | 259 | 0.0% |
| Special Education | 312,782 | 10.4% |
| Bilingual/ESL | 125,927 | 4.2% |
| State Compensatory | 266,996 | 8.8% |
| Undistributed | 284,372 | 9.4% |
| Total | \$ 3,021,129 | |

J.C. Martin Elementary School

Function

J.C. Martin, Jr. Elementary School is located at 1600 Monterrey Ave. Our enrollment for 2006-2007 is 655 students. Our students' population includes grades Pre-K 3-5th grade. The campus is located in the L.I.S.D. southwest boundary. We are a school wide Title I designated campus with a high economically disadvantaged and bilingual population. Our campus is a feeder to memorial Middle and Nixon High School.

Mission

J.C. Martin, Jr. Elementary School plans and implements an instructional program which adapts to new technologies that will provide varied learning experiences and styles to meet individual needs.

Campus Goals

Goal II: L.I.S.D. shall develop and implement a total quality management process to continuously increase effective productivity and performance across the entire school system.

Goal III: L.I.S.D. shall produce a student focused action plan, designed to (a) integrate technology, (b) improve district and student performance, for all students' population and (c) meet state and federal required accountability mandates to include AEIS and AYP measures by providing a TEKS.

Goal V: L.I.S.D. shall maximize fiscal and human resources and will utilize sound fiscal planning for all campuses, departments and programs.

Campus Objectives

J.C. Martin, Jr. Elementary School will provide differentiated instruction to increase student achievement in AEIS and AYP standard.

J.C. Martin, Jr. Elementary School will provide adequate staff development that will impact student achievement.

J.C. Martin, Jr. Elementary will ensure that funds are spend efficiently and distributed equitably.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | ✓ | | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| Science TAKS - Sum of all grades tested | 43.0% | 55.0% | 65.0% |
| Attendance rate | 95.7% | 96.0% | 97.0% |
| Math TAKS - Sum of all grades tested | 58.0% | 60.0% | 65.0% |

Prior Year Highlights

J.C. Martin Elementary demonstrated improvement in TPRI/Tejas Lee through Reading 1st Grant Initiatives in 2007.

J.C. Martin Elementary met acceptable rating for attendance in AEIS in 2007.

J.C. Martin Elementary met adequate yearly progress in 2007.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,179,494 | 72.2% | \$ 1,992,899 | 71.8% | \$ 2,166,121 | 67.5% |
| Leadership | 239,626 | 7.9% | 249,254 | 9.0% | 246,532 | 7.7% |
| Support Services - Student Based | 249,055 | 8.2% | 278,914 | 10.0% | 282,663 | 8.8% |
| Support Services - Non-Student Based | 124,456 | 4.1% | 83,392 | 3.0% | 169,163 | 5.3% |
| | <u>2,792,631</u> | <u>92.5%</u> | <u>2,604,459</u> | <u>93.8%</u> | <u>2,864,479</u> | <u>89.3%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 87,093 | 2.9% | 103,128 | 3.7% | 112,186 | 3.5% |
| Leadership | 3,241 | 0.1% | 2,872 | 0.1% | 3,600 | 0.1% |
| Support Services - Student Based | 42,369 | 1.4% | 37,399 | 1.3% | 43,995 | 1.4% |
| Support Services - Non-Student Based | 94,169 | 3.1% | 29,253 | 1.1% | 127,160 | 4.0% |
| Ancillary Services | 915 | 0.0% | 229 | 0.0% | 2,500 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 53,549 | 1.7% |
| | <u>227,787</u> | <u>7.5%</u> | <u>172,881</u> | <u>6.2%</u> | <u>342,990</u> | <u>10.7%</u> |
| | <u>\$ 3,020,418</u> | <u>100.0%</u> | <u>\$ 2,777,340</u> | <u>100.0%</u> | <u>\$ 3,207,469</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 39.75 | 33.65 | 35.65 |
| Diagnostician/Supv | 0.30 | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.13 | 0.19 | 0.19 |
| Asst. Phy. Therapist | 0.20 | 0.10 | 0.10 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.15 | 0.13 | 0.13 |
| Speech Pathologist | 0.90 | 0.50 | 0.50 |
| ESL/Bilingual Strategists | 0.20 | 0.20 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 22.20 | 19.00 | 20.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 5.00 | 4.00 | 7.00 |
| Crossing Guards | 4.00 | | 2.00 |
| Parental Monitors | | | 11.00 |
| Total | 89.83 | 71.17 | 91.17 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,864,479 | 89.3% |
| Contracted Services | 129,966 | 4.1% |
| Supplies & Materials | 108,205 | 3.4% |
| Other Operating Expenses | 40,400 | 1.3% |
| Debt Service | 53,549 | 1.7% |
| Capital Outlay | 10,870 | 0.3% |
| Total | \$ 3,207,469 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,049,343 | 63.9% |
| Gifted & Talented | 283 | 0.0% |
| Special Education | 408,521 | 12.7% |
| Bilingual/ESL | 124,153 | 3.9% |
| State Compensatory | 262,390 | 8.2% |
| Undistributed | 362,779 | 11.3% |
| Total | \$ 3,207,469 | |

H.B. Zachry Elementary School

Function

H. B. Zachry was opened on February 11, 1977. It is composed of PreK-3 thru 5th grade classes. Students are afforded a well balanced education with an instructional program that provides for the needs of child through either a bilingual, special education, or regular program.

Mission

H. B. Zachry is committed to provide diversified educational experiences and equal opportunities for all students.

Campus Goals

Goal I: By the year 2010, H. B. Zachry shall meet or exceed federal, state, and local academic mandates.

Goal IV: By the year 2010, H. B. Zachry shall be recognized for the strong use of Best Practices program, planning, monitoring, and use of data analysis to promote in a systematic approach to optimize the performance of all departments.

Goal V: By the year 2010, H. B. Zachry shall be recognized for its partnerships with community institutions, business entities, and parent groups that combine to support student achievement.

Campus Objectives

Increasing percentage of students passing TAKS.

Increasing of 3rd and 5th grade reading and math TAKS mastery.

Increasing number of students mastering Science TAKS in 5th Grade.

Providing research based staff development.

Increasing the percent of teachers attending technology workshops.

Investing monies to provide teachers with updated technology resources.

Continue partnerships with Mr. H. B. Zachry to promote instructional achievement.

Continue partnerships with business community to motivate students to excel in their studies.

Continue parental involvement to increase academic achievements.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | ✓ | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|------------------------------|-------------------|----------------------|----------------------|
| TPRI / Tejas Lee Assessments | 51.0% | 80.0% | 85.0% |
| AYP / AEIS | 75.0% | 80.0% | 85.0% |
| Technology assesments | 87.0% | 90.0% | 92.0% |

Prior Year Highlights

Overall Increase in TAKS tests taken.

School report card showed meeting AYP standards.

Continuation usage of innovative technology resources, such as, Promethean Boards.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,250,762 | 73.4% | \$ 2,316,550 | 74.2% | \$ 2,532,727 | 73.1% |
| Leadership | 241,446 | 7.9% | 244,562 | 7.8% | 239,626 | 6.9% |
| Support Services - Student Based | 192,629 | 6.3% | 193,356 | 6.2% | 208,027 | 6.0% |
| Support Services - Non-Student Based | 136,291 | 4.4% | 122,356 | 3.9% | 121,193 | 3.5% |
| | <u>2,821,129</u> | <u>92.0%</u> | <u>2,876,824</u> | <u>92.1%</u> | <u>3,101,573</u> | <u>89.5%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 74,846 | 2.4% | 95,507 | 3.1% | 133,772 | 3.9% |
| Leadership | 2,507 | 0.1% | 2,763 | 0.1% | 1,000 | 0.0% |
| Support Services - Student Based | 29,630 | 1.0% | 21,459 | 0.7% | 28,514 | 0.8% |
| Support Services - Non-Student Based | 135,818 | 4.4% | 127,157 | 4.1% | 144,915 | 4.2% |
| Ancillary Services | 1,000 | 0.0% | 220 | 0.0% | 2,500 | 0.1% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 52,809 | 1.5% |
| | <u>243,800</u> | <u>8.0%</u> | <u>247,106</u> | <u>7.9%</u> | <u>363,510</u> | <u>10.5%</u> |
| | <u>\$ 3,064,929</u> | <u>100.0%</u> | <u>\$ 3,123,930</u> | <u>100.0%</u> | <u>\$ 3,465,083</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|-------|--------------|
| Principal | 1.00 | | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Counselor | 1.50 | 1.00 | 1.00 |
| Teachers | 42.32 | 42.61 | 43.61 |
| Diagnostician/Supv | 0.50 | 0.50 | 0.50 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | | 0.55 | 0.55 |
| Asst. Phy. Therapist | | 0.20 | 0.20 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.12 | 0.12 | 0.12 |
| Speech Pathologist | 0.65 | 0.30 | 0.30 |
| ESL/Bilingual Strategists | 0.20 | 0.20 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 3.00 | 3.00 | 3.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 20.00 | 21.00 | 23.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 5.00 | 5.00 |
| Crossing Guards | 4.00 | | 2.00 |
| Total | 93.29 | | 91.48 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,101,573 | 89.5% |
| Contracted Services | 148,952 | 4.3% |
| Supplies & Materials | 84,335 | 2.4% |
| Other Operating Expenses | 19,750 | 0.6% |
| Debt Service | 52,809 | 1.5% |
| Capital Outlay | 57,664 | 1.7% |
| Total | \$ 3,465,083 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,241,848 | 64.7% |
| Gifted & Talented | 94 | 0.0% |
| Special Education | 408,787 | 11.8% |
| Bilingual/ESL | 166,260 | 4.8% |
| State Compensatory | 322,714 | 9.3% |
| Undistributed | 325,380 | 9.4% |
| Total | \$ 3,465,083 | |

J.A. Kawas Elementary School

Function

J.A. Kawas Elementary School is comprised of 664 children in grades Pre-Kinder 3 thru 5th grade. We have a dedicated faculty and staff of 2 administrators, 40 teachers, 20 para-professionals and other support staff members. Aside from the general curriculum, J.A. Kawas is privileged to participate in the Texas Educators Excellence Grant, T.E.A. Reading First Grant, C.E.I. Program, Bilingual Programs, T.A.M.I.U. Mentoring Program, Dyslexia Program, Voyager and Accelerated Reading Program.

Mission

At J.A. Kawas Elementary School, we are committed to provide and deliver equal learning opportunities, for life-long success, for all students.

Campus Goals

LISD shall meet or exceed federal, state and local academic mandates.

LISD shall be recognized for a strong use of Best Practices program, planning, monitoring, and use of data analysis to promote in a systematic approach to optimize the performance of all departments (campus).

LISD shall be recognized for its partnerships with community institutions, business ethics, and parent groups that combine to support student achievement.

Campus Objectives

By the end of May 2009, J.A. Kawas will implement identified researched-based practices and preventive program for all students, employees and visitors in order to maintain a safe and positive climate at the campus.

By the end of May 2009, J.A. Kawas will provide a well-balanced integrated curriculum to develop the students' specific knowledge skills and competencies needed to increase achievement in all areas and become productive members of society.

By the end of May 2009, J.A. Kawas will provide systemic professional development programs that support the implementation of standards-based curriculum, instruction, assessment and technology.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | ✓ | ✓ | |

Performance Measures

| | 2006/07 | 2007/08 | 2008/09 |
|--------------------------|---------|-----------|-----------|
| | Actual | Projected | Projected |
| TAKS Reading - 3rd grade | 80.0% | 80.0% | 80.0% |
| TAKS Reading - 4th grade | 70.0% | 80.0% | 80.0% |
| TAKS Reading - 5th grade | 77.0% | 80.0% | 80.0% |
| TAKS Math - 3rd grade | 57.0% | 80.0% | 80.0% |
| TAKS Math - 4th grade | 68.0% | 80.0% | 80.0% |
| TAKS Math - 5th grade | 81.0% | 80.0% | 80.0% |
| TAKS Writing - 4th grade | 87.0% | 80.0% | 83.0% |
| TAKS Science - 5th grade | 55.0% | 80.0% | 80.0% |

Prior Year Highlights

Implementation of instructional programs such as Reading First Grant, Success Maker, C.O.W., C.E.I. Program, C-SCOPE, Voyager/Pasaportes, TPRI/Tejas Lee, Forde-Ferrier, Dual Language Instruction and ITBS Logramos.

Additions to the campus include Science Lab Manager, Parent Involvement Liaison and additional interventionist in the areas of Reading / Math for grades 4th and 5th.

Continue with the T.A.M.I.U. student-teacher program and the TX-BESS mentoring Program.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,125,973 | 73.5% | \$ 2,142,067 | 73.9% | \$ 2,280,040 | 72.1% |
| Leadership | 224,554 | 7.8% | 224,788 | 7.8% | 223,103 | 7.1% |
| Support Services - Student Based | 199,178 | 6.9% | 217,676 | 7.5% | 224,934 | 7.1% |
| Support Services - Non-Student Based | 119,614 | 4.1% | 123,511 | 4.3% | 115,159 | 3.6% |
| | <u>2,669,319</u> | <u>92.2%</u> | <u>2,708,043</u> | <u>93.5%</u> | <u>2,843,236</u> | <u>89.9%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 86,917 | 3.0% | 93,735 | 3.2% | 104,363 | 3.3% |
| Leadership | 5,378 | 0.2% | 1,782 | 0.1% | 6,000 | 0.2% |
| Support Services - Student Based | 34,310 | 1.2% | 26,139 | 0.9% | 38,403 | 1.2% |
| Support Services - Non-Student Based | 96,138 | 3.3% | 65,332 | 2.3% | 121,807 | 3.9% |
| Ancillary Services | 2,012 | 0.1% | 2,062 | 0.1% | 1,500 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 48,275 | 1.5% |
| | <u>224,754</u> | <u>7.8%</u> | <u>189,051</u> | <u>6.5%</u> | <u>320,348</u> | <u>10.1%</u> |
| | <u>\$ 2,894,073</u> | <u>100.0%</u> | <u>\$ 2,897,093</u> | <u>100.0%</u> | <u>\$ 3,163,584</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 39.92 | 38.39 | 40.39 |
| Diagnostician/Supv | 0.40 | 0.50 | 0.50 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.09 | 0.05 | 0.05 |
| Asst. Phy. Therapist | | 0.05 | 0.05 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.12 | 0.13 | 0.13 |
| Speech Pathologist | 0.75 | 0.60 | 0.60 |
| ESL/Bilingual Strategists | 0.20 | 0.34 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 1.00 | 1.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 20.00 | 16.00 | 21.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | | 1.00 |
| Custodians | 5.00 | 5.00 | 5.00 |
| Crossing Guards | 4.00 | | |
| Total | 87.48 | 74.06 | 81.92 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,843,236 | 89.9% |
| Contracted Services | 129,175 | 4.1% |
| Supplies & Materials | 99,705 | 3.2% |
| Other Operating Expenses | 35,193 | 1.1% |
| Debt Service | 48,275 | 1.5% |
| Capital Outlay | 8,000 | 0.3% |
| Total | \$ 3,163,584 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,061,580 | 65.2% |
| Gifted & Talented | 432 | 0.0% |
| Special Education | 373,511 | 11.8% |
| Bilingual/ESL | 147,985 | 4.7% |
| State Compensatory | 288,093 | 9.1% |
| Undistributed | 291,983 | 9.2% |
| Total | \$ 3,163,584 | |

Anita T. Dovalina Elementary School

Function

Anita T. Dovalina Elementary School is located on the western most edge of Laredo and has approximately 630 students enrolled. Dovalina's student population is comprised of Pre-K 3 through 5th grade students. The majority of the student population is economically disadvantaged and bilingual. Dovalina feeds into L. J. Christen Middle and R. T. Martin High School.

Mission

The mission of A. T. Dovalina Elementary School and its stakeholders is to ensure that the needs of students are met such that they experience success through academic achievements, personal growth and community involvement.

Campus Goals

Dovalina Elementary School will promote differentiated instruction to meet the needs of struggling students in all Pre-K 3 through 5th grade classrooms including integration of technology.

Dovalina Elementary School will promote higher order thinking skills strategies in all Pre-K 3 through 5th grade classrooms.

Dovalina Elementary School will provide opportunities for students to enrich and deepen their personal and academic growth.

Campus Objectives

Dovalina Elementary School will provide professional development to all teachers and staff in Higher Order Thinking strategies.

Dovalina Elementary School will provide differentiated instruction to all students to increase student performance.

Dovalina Elementary School will provide enrichment opportunities through academic and extra-curricular activities.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | ✓ | |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|---|-------------------|----------------------|----------------------|
| Reading TAKS - Sum of all grades tested | 61.0% | 70.0% | 75.0% |
| Math TAKS - Sum of all grades tested | 35.0% | 70.0% | 75.0% |
| Attendance | 96.9% | 97.0% | 98.0% |

Prior Year Highlights

A.T. Dovalina Elementary showed increase in Science student performance from 35% in 2005-2006 school year to a 45% in 2006-2007 school year.

A.T. Dovalina's attendance rate for the school was 96.9%.

A.T. Dovalina's student participation in TAKS/TAKS-I/SDAA II increased from 96.8% in 2005-2006 school year to 100% in 2006-2007.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 1,865,981 | 72.0% | \$ 1,992,747 | 74.4% | \$ 2,093,730 | 71.6% |
| Leadership | 198,405 | 7.7% | 194,850 | 7.3% | 206,025 | 7.0% |
| Support Services - Student Based | 177,875 | 6.9% | 183,527 | 6.9% | 195,004 | 6.7% |
| Support Services - Non-Student Based | 112,292 | 4.3% | 86,567 | 3.2% | 91,980 | 3.1% |
| | <u>2,354,553</u> | <u>90.9%</u> | <u>2,457,691</u> | <u>91.8%</u> | <u>2,586,739</u> | <u>88.4%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 95,054 | 3.7% | 82,836 | 3.1% | 129,001 | 4.4% |
| Leadership | 6,206 | 0.2% | 5,319 | 0.2% | 8,800 | 0.3% |
| Support Services - Student Based | 23,814 | 0.9% | 23,300 | 0.9% | 30,859 | 1.1% |
| Support Services - Non-Student Based | 109,832 | 4.2% | 108,288 | 4.0% | 118,161 | 4.0% |
| Ancillary Services | 904 | 0.0% | 480 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 50,635 | 1.7% |
| | <u>235,810</u> | <u>9.1%</u> | <u>220,223</u> | <u>8.2%</u> | <u>338,456</u> | <u>11.6%</u> |
| | <u>\$ 2,590,363</u> | <u>100.0%</u> | <u>\$ 2,677,914</u> | <u>100.0%</u> | <u>\$ 2,925,195</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | 1.00 | 1.00 |
| Counselor | 1.00 | | 1.00 |
| Teachers | 38.92 | 36.58 | 39.58 |
| Diagnostician/Supv | 0.40 | 0.40 | 0.40 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | 0.22 | 0.27 | 0.27 |
| Asst. Phy. Therapist | | 0.10 | 0.10 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.14 | 0.13 | 0.13 |
| Speech Pathologist | 0.63 | 0.40 | 0.20 |
| ESL/Bilingual Strategists | 0.20 | 0.14 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 2.00 | 2.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 1.00 | 2.00 | 2.00 |
| Nurse Aides | | 1.00 | 1.00 |
| Teacher Aides | 19.20 | 12.20 | 15.20 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| Custodians | 5.00 | 4.00 | 4.00 |
| Crossing Guards | 4.00 | | 4.00 |
| Parental Monitors | | | 1.00 |
| Total | 83.71 | 67.22 | 80.08 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 2,586,739 | 88.4% |
| Contracted Services | 130,097 | 4.4% |
| Supplies & Materials | 125,924 | 4.3% |
| Other Operating Expenses | 19,800 | 0.7% |
| Debt Service | 50,635 | 1.7% |
| Capital Outlay | 12,000 | 0.4% |
| Total | \$ 2,925,195 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 1,977,024 | 67.6% |
| Gifted & Talented | 165 | 0.0% |
| Special Education | 300,755 | 10.3% |
| Bilingual/ESL | 144,763 | 4.9% |
| State Compensatory | 283,341 | 9.7% |
| Undistributed | 219,147 | 7.5% |
| Total | \$ 2,925,195 | |

Honore Ligarde Elementary School

Function

H Ligarde Elementary . is located at 2800 S Canada with a 100 0/0 population of 743 students, campus consists of 40 classes pk3-5th with 2 Spec Ed contained units as well as a Lib., Cafeteria, Gym, Music Rm., Art Rm., CEI Lab, Pri & Inter Comp Labs & Science Lab. Faculty consists of 43 teachers, 2 coaches, 1 counselor, 1 librarian, 4 spec ed teachers, 1 diagnostician, 1 speech therapist, 1 nurse, 1 tech trainer, 25 paraprofessionals, 7 custodians, 4 office staff, 1 Assistant Principal & 1 Principal.

Mission

At Honore Ligarde Elementary School, we open the door to the future by providing educational excellence, individual guidance and equal opportunity for all.

Campus Goals

H Ligarde Elementary shall meet or exceed federal, state and local academic mandates.

By the year 2010, Honore Ligarde Elementary shall be recognized for a comprehensive student support system that promotes a safe learning environment thru innovative safety programs.

By the year 2010, Honore Ligarde Elementary shall be recognized for its partnership with community institutions, business entities, and parent groups that combine to support achievements.

Campus Objectives

Continue to expand our parent programs and community resources participation to strengthen our campus, families and student learning and provide them with a safe and orderly school climate where dignity and respect for all is established and maintained.

At Honore Ligarde Elem. all students' achievement will increase in all of the assessments given throughout the year.

100% of our Honore Ligarde Elementary staff will integrate child nutrition programs into the curriculum to promote a healthy life style for all students.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|--------------------|-------------------|----------------------|----------------------|
| Reading - Hispanic | 74% | 80% | 85% |
| Math - Hispanic | 60% | 75% | 80% |
| Writing - Hispanic | 64% | 75% | 80% |
| Science - Hispanic | 46% | 75% | 80% |

Prior Year Highlights

Implementation of instructional programs such as: Reading First Grant, Voyager, Success Maker, Parental Involvement Liaison, Writing & Computer classes for parents and extracurricular activities such as: basketball, cheerleading, football, volleyball, track, rondalla, ballet folklorico, Girl Scout, and Junior Achievement.

Parent involvement classroom & a science lab.

Partnership with TAMIU student-teacher program.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,264,332 | 70.1% | \$ 2,342,783 | 73.0% | \$ 2,565,742 | 73.0% |
| Leadership | 208,594 | 6.5% | 208,648 | 6.5% | 219,803 | 6.3% |
| Support Services - Student Based | 257,855 | 8.0% | 268,011 | 8.3% | 276,453 | 7.9% |
| Support Services - Non-Student Based | 145,799 | 4.5% | 132,711 | 4.1% | 125,821 | 3.6% |
| Ancillary Services | 25,737 | 0.8% | 34,839 | 1.1% | 15,163 | 0.4% |
| | <u>2,902,317</u> | <u>89.8%</u> | <u>2,986,991</u> | <u>93.0%</u> | <u>3,202,982</u> | <u>91.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 120,587 | 3.7% | 57,539 | 1.8% | 58,270 | 1.7% |
| Leadership | 7,760 | 0.2% | 8,808 | 0.3% | 7,300 | 0.2% |
| Support Services - Student Based | 21,624 | 0.7% | 15,685 | 0.5% | 23,153 | 0.7% |
| Support Services - Non-Student Based | 178,511 | 5.5% | 140,981 | 4.4% | 167,409 | 4.8% |
| Ancillary Services | 328 | 0.0% | 881 | 0.0% | 1,000 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 55,016 | 1.6% |
| | <u>328,810</u> | <u>10.2%</u> | <u>223,893</u> | <u>7.0%</u> | <u>312,148</u> | <u>8.9%</u> |
| | <u>\$ 3,231,127</u> | <u>100.0%</u> | <u>\$ 3,210,884</u> | <u>100.0%</u> | <u>\$ 3,515,130</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 1.00 | | 1.00 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Teachers | 42.57 | 38.26 | 43.26 |
| Diagnostician/Supv | 0.40 | 0.50 | 0.50 |
| Librarian | 1.00 | | 1.00 |
| Occupational Therapists | 0.09 | 0.55 | 0.55 |
| Asst. Phy. Therapist | | 0.20 | 0.20 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.13 | 0.13 | 0.13 |
| Speech Pathologist | 0.75 | 0.40 | 0.40 |
| ESL/Bilingual Strategists | 0.20 | 0.34 | 0.20 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 2.00 | 2.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 20.00 | 18.00 | 22.00 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 5.00 | 5.00 |
| Crossing Guards | 4.00 | | 1.00 |
| Total | <u>92.14</u> | <u>76.38</u> | <u>89.24</u> |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,202,982 | 91.1% |
| Contracted Services | 176,393 | 5.0% |
| Supplies & Materials | 64,639 | 1.8% |
| Other Operating Expenses | 16,100 | 0.5% |
| Debt Service | 55,016 | 1.6% |
| Capital Outlay | - | 0.0% |
| Total | <u>\$ 3,515,130</u> | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,197,579 | 62.5% |
| Gifted & Talented | 314 | 0.0% |
| Special Education | 426,888 | 12.1% |
| Bilingual/ESL | 157,603 | 4.5% |
| State Compensatory | 353,816 | 10.1% |
| Undistributed | 378,930 | 10.8% |
| Total | <u>\$ 3,515,130</u> | |

Function

Sanchez-Ochoa Elementary services over 800 students with many services and programs, including instructional and athletic programs. Also, we provide reading and math intervention services, such as COWs, CEI, My Reading Coach, Accelerated Reader, Reading First, Success Maker, Math Investigations, RiverDeep Math Program, FOSS, DSM Bridging to TAKS. We provide the students with after school tutorials, Saturday classes and prescriptive tutorials to help all students be successful.

Mission

We believe our obligation is to educate all students. Our school mission aims to provide a safe environment conducive to learning in order to achieve this goal. It is our expectation that all students reach their academic potential and are ready to meet the challenges facing them in the 21st century.

Campus Goals

Sanchez-Ochoa Elementary School will meet or exceed federal, state and local academic mandates. The campus will provide an integrated and differentiated curriculum to develop students' competencies in specific knowledge and analytical skills needed to increase student achievement.

Sanchez-Ochoa Elementary School will implement a comprehensive student support system that promotes a safe learning environment through innovative safety programs.

Sanchez-Ochoa Elementary School will form partnerships with community institutions, business entities and parents to support student achievement.

Campus Objectives

Campus administration, teachers, and staff will improve student performance by teaching TEKS and identifying areas of strengths and weaknesses in the curriculum for 90% of students' success.

The campus will provide an integrated and differentiated curriculum to develop students' competencies in specific knowledge and analytical skills needed to increase student achievement in AEIS and AYP standards in all areas by 90% annually in order to meet and exceed state and federal mandates.

The campus will integrate a comprehensive technology and fine arts program to include 100% participation.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Performance Measures

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Projected |
|-------------------------------|-------------------|----------------------|----------------------|
| Attendance | 97.3% | 97.5% | 98.5% |
| Membership | 855 | 878 | 888 |
| Enrollment | 871 | 900 | 900 |
| TAKS 3rd Grade Reading Scores | 66.0% | 75.0% | 80.0% |
| TAKS 4th Grade Reading Scores | 50.0% | 75.0% | 80.0% |
| TAKS 5th Grade Reading Scores | 58.0% | 75.0% | 80.0% |
| TAKS 3rd Grade Math Scores | 50.0% | 75.0% | 80.0% |
| TAKS 4th Grade Math Scores | 43.0% | 75.0% | 80.0% |
| TAKS 5th Grade Math Scores | 80.0% | 75.0% | 80.0% |
| TAKS 4th Grade Writing Scores | 65.0% | 75.0% | 80.0% |
| TAKS 5th Grade Science Scores | 26.0% | 75.0% | 80.0% |

Prior Year Highlights

Our campus works closely with Ms. Irma Flores external auditor from TEA, Dr. Romeo Romero school partner, Ms. Josie Torres, campus mentor and Ms. Sandra Lopez, TX PEP Mentor, in all efforts to improve campus scores.

Our teachers have been training visiting J.C. Martin Elementary teachers for training on the 5 E Model of instruction. Our teachers have been trained for the collaborative team for C-Scope curriculum.

Instructional Specialist, Bilingual Strategies, and Academic Deans from the central office have been providing enrichment activities, and tutoring sessions to assist our campus in improving scores.

General Operating Fund Expenditures

| | 2006/07 Actual | % of Total | 2007/08 Projected | % of Total | 2008/09 Budget | % of Total |
|--------------------------------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Payroll Costs by Function | | | | | | |
| Instructional | \$ 2,696,215 | 72.7% | \$ 2,852,038 | 72.3% | \$ 3,154,835 | 73.7% |
| Leadership | 322,841 | 8.7% | 304,572 | 7.7% | 297,161 | 6.9% |
| Support Services - Student Based | 282,377 | 7.6% | 294,487 | 7.5% | 339,035 | 7.9% |
| Support Services - Non-Student Based | 156,085 | 4.2% | 150,820 | 3.8% | 151,140 | 3.5% |
| | <u>3,457,518</u> | <u>93.3%</u> | <u>3,601,917</u> | <u>91.3%</u> | <u>3,942,171</u> | <u>92.1%</u> |
| Non-Payroll Costs by Function | | | | | | |
| Instructional | 55,715 | 1.5% | 107,925 | 2.7% | 82,955 | 1.9% |
| Leadership | 5,709 | 0.2% | 6,980 | 0.2% | 12,950 | 0.3% |
| Support Services - Student Based | 23,457 | 0.6% | 21,255 | 0.5% | 25,047 | 0.6% |
| Support Services - Non-Student Based | 164,018 | 4.4% | 206,391 | 5.2% | 179,052 | 4.2% |
| Ancillary Services | 950 | 0.0% | 2,373 | 0.1% | 1,500 | 0.0% |
| Debt / Capital Outlay | - | 0.0% | - | 0.0% | 36,191 | 0.8% |
| | <u>249,849</u> | <u>6.7%</u> | <u>344,923</u> | <u>8.7%</u> | <u>337,695</u> | <u>7.9%</u> |
| | <u>\$ 3,707,367</u> | <u>100.0%</u> | <u>\$ 3,946,841</u> | <u>100.0%</u> | <u>\$ 4,279,866</u> | <u>100.0%</u> |

Campus Staff (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------------|---------------|--------------|---------------|
| Principal | 1.00 | 1.00 | 1.00 |
| Assistant Principals | 2.00 | 2.00 | 2.00 |
| Counselor | 1.50 | 1.50 | 1.50 |
| Teachers | 46.45 | 43.39 | 48.39 |
| Diagnostician/Supv | 0.40 | 0.50 | 0.50 |
| Librarian | 1.00 | 1.00 | 1.00 |
| Occupational Therapists | | 0.60 | 0.60 |
| Nurse | 1.00 | 1.00 | 1.00 |
| Social Worker | 0.15 | 0.10 | 0.10 |
| Speech Pathologist | 1.05 | 1.90 | 1.90 |
| ESL/Bilingual Strategists | 0.20 | 0.14 | 0.25 |
| Inst. Spec./Intervention/Lit Coach | 4.00 | 1.00 | 1.00 |
| Clerks | 4.00 | 4.00 | 4.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| CEI/Computer Lab Manager | 2.00 | 2.00 | 2.00 |
| Nurse Aides | 1.00 | 1.00 | 1.00 |
| Teacher Aides | 24.20 | 21.20 | 29.20 |
| Library Clerks | 1.00 | 1.00 | 1.00 |
| P/I Liaison | 1.00 | 1.00 | 1.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Crossing Guards | 4.00 | | 1.00 |
| Total | 102.95 | 91.33 | 105.44 |

* 2008 FTEs as of 9/01/07

2008/09 General Operating Budget by Object

| | Budget | % |
|--------------------------|---------------------|-------|
| Payroll | \$ 3,942,171 | 92.1% |
| Contracted Services | 182,721 | 4.3% |
| Supplies & Materials | 99,783 | 2.3% |
| Other Operating Expenses | 8,000 | 0.2% |
| Debt Service | 36,191 | 0.8% |
| Capital Outlay | 11,000 | 0.3% |
| Total | \$ 4,279,866 | |

2008/09 General Operating Budget by Program

| | Budget | % |
|--------------------|---------------------|-------|
| Regular Program | \$ 2,809,514 | 65.6% |
| Gifted & Talented | 45,398 | 1.1% |
| Special Education | 486,944 | 11.4% |
| Bilingual/ESL | 189,119 | 4.4% |
| State Compensatory | 357,446 | 8.4% |
| Undistributed | 391,445 | 9.1% |
| Total | \$ 4,279,866 | |

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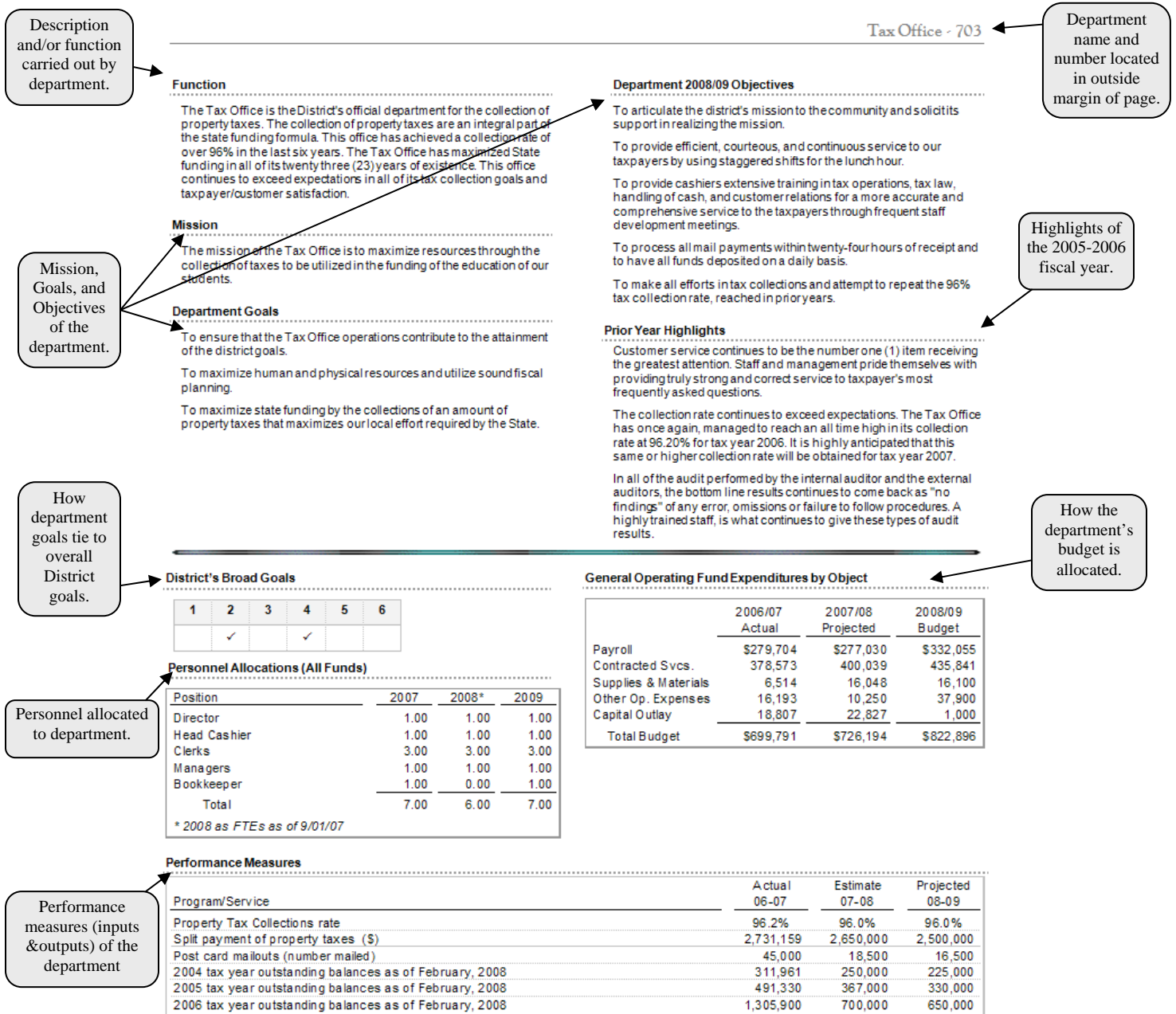
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OVERVIEW OF DEPARTMENTAL SECTION

This section is divided into subsections for each District Division. It presents an overview of allocations for personnel and expenditures by department. It also includes an overview of the functions carried out by departments; their individual mission, goals, and objectives; and highlights of the prior year. In addition, it includes a section on performance measures, which includes inputs and outputs.

The following illustration shows the information that you will find for each department.



Function

The PEP Program is designed to help the students become responsible and effective parents while completing their high school education and working toward productive careers. This is accomplished by coordinating home instruction services and extensive career and technology programs, counseling in career and academics, providing parenting classes, arranging transportation and acquiring resources from the community.

Mission

Through a unique educational approach that fosters confidence, knowledge and self-esteem the PEP Program will reduce the number of students who drop out of school due to pregnancy or parenthood.

Department Goals

Provide support services needed to recover or keep pregnant and parenting teens in school and help them graduate.

Increase PEP student parenting skills so that their child(ren) are successful and ready for school.

Help pregnant and parenting teens become self sufficient, responsible, job oriented and successful lifelong learners.

Department 2008/09 Objectives

Close monitoring of students services (special ed., CTE, home instruction, health and counseling) academics, grades and attendance in collaboration with school campus personnel will be conducted with immediate action taken to rectify situations such as truancy, thru calls, home visits and referrals.

Provide instruction related to knowledge and skills in child development and parenting Pregnancy and Newborn Journey, Nurturing Your New Born /Your Baby's First Year, Discipline, Challenge of Toddlers, Teen Dads as well as Self Help classes intended to help them become responsible and goal oriented.

Provide transportation to private day cares for students that lack resources to care for their children while they are in school and who are at risk of dropping out school.

Prior Year Highlights

Facilitated transition to post secondary education and careers by having two conferences (Fall and Spring) at TAMU were Texas Careers, LCC and TAMU offered PEP students career awareness.

Expanded the maternity and parenting classes at the three high schools, providing more individualized services.

81.3% of PEP participating seniors graduated.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-----------------------|--------------|--------------|-------------|
| Coordinator | 1.00 | 1.00 | 0.00 |
| Nurses | 1.00 | 1.00 | 0.00 |
| Program Administrator | 1.00 | 0.00 | 1.00 |
| Teacher Aides | 6.00 | 8.00 | 0.00 |
| PEP Daycare Director | 1.00 | 1.00 | 0.00 |
| Coordinator | 0.00 | 0.00 | 1.00 |
| Counselors | 1.00 | 0.00 | 1.00 |
| Liason Officer | 0.00 | 1.00 | 0.00 |
| PEP Daycare Director | 2.00 | 2.00 | 0.00 |
| Teacher Aides | 11.00 | 6.00 | 0.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Custodians | 0.00 | 1.00 | 0.00 |
| Total | 25.00 | 22.00 | 4.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$363,819 | \$273,870 | \$169,653 |
| Contracted Svcs. | 308 | 207 | 1,000 |
| Supplies & Materials | 5,421 | 1,759 | 2,500 |
| Other Op. Expenses | 927 | 606 | 3,000 |
| Capital Outlay | 3,480 | 1,402 | 0 |
| Total Budget | \$373,955 | \$277,845 | \$176,153 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Individual counseling, peer counseling and self-help program participation | 100% | 100% | 100% |
| Parent Education Participation | 100% | 100% | 100% |
| Provide transportation and childcare services | 18% | 18% | 20% |
| No. of recovered dropouts | 89% | 100% | 100% |
| No. of Senior PEP Participants | 31% | 34% | 34% |
| No. of Seniors Graduated | 81% | 83% | 100% |

Function

The Superintendent's Office is responsible for the coordination of the overall administration for the district.

Mission

The mission of the Laredo Independent School District is to ensure that all students achieve their potential and graduate as bilingual, bi-literate, and be responsible adults with the skills to succeed in higher education, the workforce, or the military.

Department Goals

LISD shall meet or exceed federal state and local academic mandates.

LISD shall achieve a fund balance equal to two month of operation's expenditure and shall achieve fiscal reporting recognition awards.

LISD shall be recognized for a comprehensive student support system that promotes a safe learning environment thru innovative safety programs.

LISD shall be recognized for its partnerships with community institutions, business ethics, and parent groups that combine to support student achievement.

LISD shall be recognized for its stable construction facilities program that support student achievement creating an environment conducive to student excelling.

Department 2008/09 Objectives

The Superintendent will monitor the progress of the Strategic Improvement Plan 2007-2010.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Superintendent | 1.00 | 1.00 | 1.00 |
| Asst. to the Superintendent | 0.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Specialist | 1.00 | 1.00 | 1.00 |
| Total | 4.00 | 5.00 | 5.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$381,535 | \$425,031 | \$418,294 |
| Contracted Svcs. | 15,442 | 1,497 | 16,632 |
| Supplies & Materials | 3,004 | 3,022 | 7,000 |
| Other Op. Expenses | 15,308 | 16,062 | 12,000 |
| Capital Outlay | 0 | 1,356 | 2,170 |
| Total Budget | \$415,289 | \$446,968 | \$456,096 |

Function

(1) Take minutes of board meetings; (2) Ensure that all board meetings are audio and video taped; (3) Transcribe board minutes for approval; (4) Prepare and post agendas for all board meetings in a timely manner; (5) Prepare and ensure delivery of agendas & supporting back-up materials; (6) Keep files of Board Members continuing ed. credit hours; (7) Arrange facilities for board, committee meetings & workshops; (8) Make travel arrangements; (9) responsible for election matters of the district.

Mission

The mission of the Laredo Independent School District is that all students graduate as bilingual, bi-literate, and be responsible adults with the necessary skills to succeed in higher education, the workforce, or the military.

Department Goals

To establish and maintain an organizational climate that respects the dignity and worth of all people.

To maintain a safe environment for all employees and visitors.

To maintain effective communication and interpersonal skills with district staff and the community as a whole.

Department 2008/09 Objectives

To ensure that all of the operations and directives of the Board of Trustees are followed.

To ensure that the district election process is followed.

Prior Year Highlights

Due to approval of the bond, campuses were opened at the beginning of the 2007-2008 school year.

District's Broad Goals (All Funds)

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Board Adm. Officer | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$74,104 | \$71,977 | \$59,179 |
| Contracted Svcs. | 14,078 | 12,346 | 13,475 |
| Supplies & Materials | 300 | 1,076 | 2,800 |
| Other Op. Expenses | 64,578 | 45,393 | 116,000 |
| Capital Outlay | 0 | 0 | 4,000 |
| Total Budget | \$153,060 | \$130,792 | \$195,454 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Posting of all Board Meeting Agendas | 100% | 100% | 100% |
| Composing of Board Meeting Minutes | 100% | 100% | 100% |
| Preparation & Facilitator for Elections | 100% | 100% | 100% |
| All Board Meeting agendas were prepared, posted, and completed | 100% | 100% | 100% |
| All Board Meeting minutes were composed and reviewed for corrections, additions and deletions | 100% | 100% | 100% |
| The Elections were facilitated and complied by the Elections Code, the Secretary of State and the Department of Justice as required by law | 100% | 100% | 100% |

Function

The Tax Office is the District's official department for the collection of property taxes. The collection of property taxes are an integral part of the state funding formula. This office has achieved a collection rate of over 96% in the last six years. The Tax Office has maximized State funding in all of its twenty three (23) years of existence. This office continues to exceed expectations in all of its tax collection goals and taxpayer/customer satisfaction.

Mission

The mission of the Tax Office is to maximize resources through the collection of taxes to be utilized in the funding of the education of our students.

Department Goals

To ensure that the Tax Office operations contribute to the attainment of the district goals.

To maximize human and physical resources and utilize sound fiscal planning.

To maximize state funding by the collections of an amount of property taxes that maximizes our local effort required by the State.

Department 2008/09 Objectives

To articulate the district's mission to the community and solicit its support in realizing the mission.

To provide efficient, courteous, and continuous service to our taxpayers by using staggered shifts for the lunch hour.

To provide cashiers extensive training in tax operations, tax law, handling of cash, and customer relations for a more accurate and comprehensive service to the taxpayers through frequent staff development meetings.

To process all mail payments within twenty-four hours of receipt and to have all funds deposited on a daily basis.

To make all efforts in tax collections and attempt to repeat the 96% tax collection rate, reached in prior years.

Prior Year Highlights

Customer service continues to be the number one (1) item receiving the greatest attention. Staff and management pride themselves with providing truly strong and correct service to taxpayer's most frequently asked questions.

The collection rate continues to exceed expectations. The Tax Office has once again, managed to reach an all time high in its collection rate at 96.20% for tax year 2006. It is highly anticipated that this same or higher collection rate will be obtained for tax year 2007.

In all of the audit performed by the internal auditor and the external auditors, the bottom line results continues to come back as "no findings" of any error, omissions or failure to follow procedures. A highly trained staff, is what continues to give these types of audit results.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | | ✓ | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|--------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Head Cashier | 1.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 3.00 | 3.00 |
| Managers | 1.00 | 1.00 | 1.00 |
| Bookkeeper | 1.00 | 0.00 | 1.00 |
| Total | 7.00 | 6.00 | 7.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$279,704 | \$277,030 | \$332,055 |
| Contracted Svcs. | 378,573 | 400,039 | 435,841 |
| Supplies & Materials | 6,514 | 16,048 | 16,100 |
| Other Op. Expenses | 16,193 | 10,250 | 37,900 |
| Capital Outlay | 18,807 | 22,827 | 1,000 |
| Total Budget | \$699,791 | \$726,194 | \$822,896 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Property Tax Collections rate | 96.2% | 96.0% | 96.0% |
| Split payment of property taxes (\$) | 2,731,159 | 2,650,000 | 2,500,000 |
| Post card mailouts (number mailed) | 45,000 | 18,500 | 16,500 |
| 2004 tax year outstanding balances as of February, 2008 | 311,961 | 250,000 | 225,000 |
| 2005 tax year outstanding balances as of February, 2008 | 491,330 | 367,000 | 330,000 |
| 2006 tax year outstanding balances as of February, 2008 | 1,305,900 | 700,000 | 650,000 |

Function

The Risk Management Department is staffed with one (1) professional, the Risk Manager, and one (1) para-professional, a Risk Management Clerk. It is a support department that procures and manages the district's insurance products necessary for the identification, categorization, evaluation, and management of identified risk exposures. Although multi-faceted and very diverse, the main duties entail the timely procurement and effective management of the districts' insurance products.

Mission

It is the mission of the Risk Management Department to implement sound fiscal risk management planning and practices in order to maximize all available resources and thus support the mission and goals of the district.

Department Goals

Support the mission of the district.

Support the District/Superintendent's Priority Goals.

Effectively manage all aspects of the district's Risk Management programs and duties in order to account for and maximize all available resources.

Department 2008/09 Objectives

To procure all insurance products on a timely basis.

To maintain the appropriate level of insurance for identified risk exposures.

To maintain an effective loss ratio on all insurances based on premiums paid, claims, utilization, risk exposures and market trends.

Prior Year Highlights

Obtained a Life and AD&D insurance renewal with double the benefits at the same price of last year.

Obtained a Property & Casualty insurance renewal with same benefits and an estimated savings in insurance premiums.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Coordinator | 1.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$120,270 | \$90,511 | \$119,327 |
| Contracted Svcs. | 24,550 | 24,603 | 88,467 |
| Supplies & Materials | 5,116 | 2,738 | 5,675 |
| Other Op. Expenses | 631,641 | 661,438 | 860,554 |
| Capital Outlay | 3,457 | 0 | 0 |
| Total Budget | \$785,034 | \$779,290 | \$1,074,023 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Health Insurance Loss Ratio | 0.81 | 0.77 | 0.81 |
| Life & ADD Loss Ratio | 0.59 | 0.57 | 0.58 |
| Property & Casualty Insurance Loss Ratio | 0.02 | 0.22 | 0.04 |
| Worker's Comensation Insurance Loss Ratio | 0.85 | 0.87 | 0.89 |
| Student Insurance Loss Ratio | 0.57 | 0.78 | 0.58 |
| ROCIP Insurance Loss Ratio | - | - | - |

Function

The Financial Management Department accounts and monitors the monthly payroll checks for all District employees, payments to all vendors, investments of all District resources, timely debt service payments, the accountability of all grants and resources generated by the School District.

Mission

To provide sound fiscal management practices in order to maximize available resources and provide for uses of those resources in a productive and efficient manner so that the District can provide quality services and education to its children.

Department Goals

Implement and monitor appropriate accountability measures to protect the resources of the district.

Implement a professional and personal growth program that will result in all employees to enhance their skills and abilities for the purpose of improving their promotional wage earnings capacities.

Implement effective human resources practices that will result in high morale, fair employment of personnel, improved employee relations, retention, and recruitment.

Department 2008/09 Objectives

The objective of the first goal is to adhere to the TEA Grant guidelines and regulations, invest all available resources in order to maximize interest earnings, provide monthly financial statements, and conduct annual inventory audits.

The objective of the second goal is to promote and allow staff development both local and in state, allow flexible working schedules so employees will be able to participate on the GED program offered by the District.

The objective of the third goal is to allow employees to visit the campuses and resolve issues on site, allow department meetings to discuss improvements, concerns, and encouraging staff to continue their education.

Prior Year Highlights

Received for the third time a rating of "Superior Achievement" under Schools FIRST (Financial Integrity Rating System of Texas)

GFOA awarded the Certificate of Achievement for Excellence in Financial Reporting.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------------------|-------|-------|-------|
| Chief Financial Officer | 1.00 | 1.00 | 1.00 |
| Financial Management Director | 1.00 | 1.00 | 1.00 |
| Acctg. & Budget Facilitator | 1.00 | 1.00 | 1.00 |
| Senior Accountants | 2.00 | 2.00 | 2.00 |
| Accountants | 4.00 | 4.00 | 4.00 |
| Supervisors | 2.00 | 2.00 | 2.00 |
| Jr. Accountant | 1.00 | 1.00 | 1.00 |
| Sr. Accounting Technician | 2.00 | 2.00 | 2.00 |
| Quality A. Specialist | 1.00 | 1.00 | 1.00 |
| Secretaries | 2.00 | 2.00 | 2.00 |
| Cashier | 1.00 | 1.00 | 1.00 |
| Clerks | 10.00 | 10.00 | 10.00 |
| Total | 28.00 | 28.00 | 28.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$1,162,464 | \$1,112,084 | \$1,266,873 |
| Contracted Svcs. | 55,278 | 80,889 | 68,981 |
| Supplies & Materials | 22,199 | 19,721 | 18,900 |
| Other Op. Expenses | 251,540 | 16,021 | 20,000 |
| Capital Outlay | 661 | 8,040 | 0 |
| Total Budget | \$1,492,141 | \$1,236,755 | \$1,374,754 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--------------------------|-----------------|-------------------|--------------------|
| Journal Entries | 1,020 | 1,580 | 1,600 |
| Budget Amendments | 152 | 116 | 100 |
| Budget Transfers | 803 | 508 | 500 |
| Accounts Payable Checks | 28,425 | 28,728 | 29,000 |
| Payroll Checks | 20,465 | 17,950 | 18,000 |
| Direct Deposits | 36,142 | 34,364 | 34,400 |
| Payroll Deduction Checks | 2,878 | 2,912 | 2,950 |
| Cash Receipts | 394 | 413 | 400 |

Function

It is the goal of the Department of Human Resources to implement effective practices that will result in high morale, fair employment of personnel and in excellent employee relations, retention and recruitment. To this end, the department performs a variety of essential functions, including management of the hiring process, recruitment, education assistance for employees, administrator and teacher mentoring, retirement/resignation processing, certain payroll activities, grievances& certification.

Mission

The mission of the Human Resources Department is to become widely recognized for its friendliness, professionalism, and competence. These attributes will enable the Human Resource Team to attract and retain the most talented and caring individuals for the benefits of children.

Department Goals

LISD shall develop and optimize district capacity through instructional leadership building programs to include but not limited to the recruitment, development and retention of highly qualified staff.

LISD shall maximize fiscal and human resources and will utilize sound fiscal planning for all campuses, departments and programs.

Department 2008/09 Objectives

LISD's GED/ESL program will continue to provide a highly educated workforce equipped to deliver high quality instruction.

Monetary assistance to recruit, develop, and retain highly qualified staff.

Will ensure that all instructional and support staff are highly qualified as required by the No Child Left Behind (NCLB).

Prior Year Highlights

Hired over 69 reading/math interventionist for the ARI/AMI grant.

Provided teacher start up kits worth \$50 for all new teachers to the district.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | ✓ | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|--------------|--------------|--------------|
| Executive Director | 1.00 | 1.00 | 1.00 |
| Coordinators | 6.00 | 6.00 | 6.00 |
| Specialists | 1.00 | 1.00 | 1.00 |
| Clerks/Receptionists | 7.00 | 6.00 | 8.00 |
| Secretaries | 1.00 | 0.00 | 2.00 |
| Technicians | 2.00 | 2.00 | 2.00 |
| H.R. Officer | 1.00 | 1.00 | 1.00 |
| Asst. H.R. Officer | 7.00 | 7.00 | 7.00 |
| Custodians | 6.00 | 6.00 | 6.00 |
| Bus Custodian/Aide | 1.00 | 1.00 | 1.00 |
| Security | 1.00 | 1.00 | 1.00 |
| Investigator | 0.00 | 2.00 | 1.00 |
| Total | 34.00 | 34.00 | 37.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|--------------------|----------------------|--------------------|
| Payroll | \$1,007,160 | \$1,190,630 | \$1,350,272 |
| Contracted Svcs. | 34,189 | 40,237 | 44,033 |
| Supplies & Materials | 18,533 | 14,410 | 15,250 |
| Other Op. Expenses | 29,604 | 26,222 | 25,721 |
| Capital Outlay | 9,694 | 189,974 | 17,500 |
| Total Budget | \$1,099,180 | \$1,461,473 | \$1,452,776 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| NCLB HQ teacher status | 99.76% | 99.29% | 100.00% |
| NCLB HQ teacher aide status | 100% | 100% | 100% |
| Participants - Substitute Staff Development | 124 | 394 | 450 |
| Participants - GED to PhD | | | |
| GED / BA to PhD | 27/207 | 17/10 | 22/0 |
| TxBESS trained teachers | 339 | 467 | 497 |
| Certification reimbursement | 326 | 175 | 220 |

Function

The Procurement department is responsible for purchasing all the necessary goods and services for the District in compliance with local and state procurement policies and laws. It must also work with departments to ensure the timely and effective delivery of goods and services to the District.

Mission

To procure the necessary products and services that will contribute to the education, advancement and safety of the District's students and staff.

Department Goals

To maximize resources and utilize sound financial planning.

Maintain a current list of RFP's, Bids, Coops and available vendors so departments can have the resources to process requisitions in a timely fashion.

To work with departments to minimize violation letters and ensure compliance with Procurement laws and guidelines.

Department 2008/09 Objectives

To advertise expiring RFP's no later than 90 prior to their expiration date.

To have District contracts located at the Procurement Department.

To lessen the time it takes for requisitions to be approved in accordance with procurement laws and guidelines.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Buyer | 1.00 | 1.00 | 1.00 |
| Senior Buyer | 1.00 | 1.00 | 1.00 |
| Clerk/Buyer | 3.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 7.00 | 7.00 | 7.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$333,655 | \$303,170 | \$336,034 |
| Contracted Svcs. | 4,269 | 4,358 | 6,790 |
| Supplies & Materials | 7,718 | 4,702 | 5,600 |
| Other Op. Expenses | 20,441 | 8,981 | 14,150 |
| Capital Outlay | 554 | 0 | 0 |
| Total Budget | \$366,636 | \$321,211 | \$362,574 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Purchase Orders | 10,408 | 12,712 | 12,800 |
| Request for Proposals | 130 | 160 | 170 |
| Buyer Certification | - | 1 | 4 |
| Collect all District contracts at the Procurement Department | - | 25 | 50 |
| Reduce procurement violation letters to departments | - | 30 | 15 |

Function

The Office of Communications operates much like a full-service public relations firm specializing in community relations, crisis management, Instructional Television (ITV) programming, media relations, printing/creative services, public affairs/governmental relations, public information, public relations issues management and consultation, publications and promotions, and special event planning.

Mission

To develop and foster effective, two-way communication between LISD and its internal and external constituencies; to create awareness and build support of district programs, services, and activities; and to promote student achievement by using all effective means of communications.

Department Goals

To increase communication strategies via print, video, audio, and Web to reach key stakeholders.

To develop, promote, and strengthen business and community partnerships to enhance trust and foster support of district wide programs, services, and activities.

To re-establish a positive image of the school district and increase employee morale.

Department 2008/09 Objectives

Within 12 months to produce and distribute every other month an electronic employees newsletter and a printed community newsletter, as well as brochures, publications, and reports related to student achievement, facilities construction, curriculum and instruction, and other key programs.

Within nine months to establish more opportunities for our superintendent to meet on a regular basis with key stakeholders such as elected officials, community leaders, parents, teachers, and students to discuss district and superintendent goals, common interests, student achievement and concerns.

Within six months to increase print advertisements in regional newspapers and electronic commercials in local radio and television stations related to student achievement and educational issues.

Prior Year Highlights

125th anniversary events such as the press conference, proclamation ceremony at City Hall and County Courthouse, General Session, Museum Exhibit, Parade Float and two employee picnics.

Five issues of Las Escuelas distributed at 33 schools and 35 local businesses and institutions plus delivery to 210 community leaders and media on our mailing list.

The Office of Communications coordinated and publicized various special events: Superintendent's Lunchline, End of Year Banquet, STAR Awards, Student Advisory Council meetings, Parental Involvement conferences, Toys for Tejanitos Distribution and numerous seasonal observances.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------------------------|-------------|-------------|-------------|
| Director | 1.00 | 0.00 | 1.00 |
| Communications Officer | 1.00 | 1.00 | 1.00 |
| Specialist/Comm. Relations | 1.00 | 1.00 | 1.00 |
| Web Service Spec. | 0.00 | 1.00 | 1.00 |
| Publication Designer | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 5.00 | 5.00 | 6.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$190,548 | \$250,118 | \$344,370 |
| Contracted Svcs. | 7,605 | 6,383 | 12,387 |
| Supplies & Materials | 12,097 | 10,058 | 13,000 |
| Other Op. Expenses | 14,219 | 13,854 | 18,500 |
| Capital Outlay | 9,572 | 5,957 | 1,000 |
| Total Budget | \$234,040 | \$286,371 | \$389,257 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Printed Materials/Publications | 1 | 18 | 33 |
| Special Events | 21 | 35 | 40 |
| Commercial/Graphics Artwork | 1,460 | 2,200 | 2,500 |
| Increase in level of discussion of vision, mission, and shared values among key stakeholders | NA | NA | NA |
| Increase in time management, efficiency, and level of productivity by staff | NA | NA | NA |
| Increase in number of publications | NA | 5 | 6 |

Function

The Safety & Occupational Health Department handles environmental conditions related to Indoor Air Quality, Integrated Pest Management, Asbestos, Safety Compliance and Regulations district-wide.

Mission

The mission of the Safety & Occupational Health Department is to provide & promote occupational health and safety within the school district and to provide safer and healthier ways of working to ensure appropriate environmental & healthy condition for the children, faculty & administrative personnel.

Department Goals

Financial Quality Assurance Management Component: Assist in the reduction of the number & cost of workers' compensation claims by 10% (District Goals & Objectives). Effectively manage the department to enhance performance and streamline operations.

Quality Assurance Enforcement Component: Timely preparation and submittal of required reports. Remain current in all changes to laws, department guidelines and best practices. Inspect and monitor District facilities for compliance with federal, state, & local safety & Occupational health regulations.

Quality Assurance Educational Component: Develop & promote a staff development program to improve department know-how. Develop & implement a staff development program to improve Designated Safety Officer know-how. Develop a department profile.

Department 2008/09 Objectives

Develop a system for surveillance of major occupational illnesses, injuries, exposures, and health hazards.

Increase occupational disease and injury prevention activities through workplace evacuations, interventions, and recommendations.

Providing workers, staff, and teachers with the adequate information, training, and capacity to prevent occupational disease and injuries.

Prior Year Highlights

Accident trends are decreasing, many of them being report only cases.

Workers' Compensation indemnity cases seem to have leveled off.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | ✓ | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Safety Officers | 2.00 | 1.00 | 2.00 |
| Nurses | 1.00 | 1.00 | 1.00 |
| Secretaries | 2.00 | 2.00 | 2.00 |
| Total | 5.00 | 4.00 | 5.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$212,091 | \$196,391 | \$255,950 |
| Contracted Svcs. | 56,279 | 18,666 | 19,149 |
| Supplies & Materials | 10,572 | 5,743 | 10,500 |
| Other Op. Expenses | 13,999 | 5,824 | 14,800 |
| Capital Outlay | 0 | 0 | 80,000 |
| Total Budget | \$292,942 | \$226,624 | \$380,399 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|-------------------------------------|-----------------|-------------------|--------------------|
| Accident Trends | 425 | 425 | 420 |
| Workers Compensation Indemity cases | 35 | 28 | 28 |

Function

The Division of Student Services is a multi department geared to provide direction for the district in student attendance accountability, security and discipline. The functions provided by these departments enable LISD to maintain a safe and orderly environment that guarantees the education of our students.

Mission

The mission of the LISD Student Services Department is to provide support for students, staff, families and community by reducing barriers that impact student success.

Department Goals

To establish procedures within our district that will ensure a safe, nurturing, positive and orderly environment for all students, parents and community.

To monitor student accountability in areas of attendance and discipline that will result in successful academic performance and reduce the dropout rate.

To provide support for families and parents in the areas of discipline, transfers (intra/inter), attendance, security and guidance/counseling programs.

Department 2008/09 Objectives

To create a supportive environment for students, parents, families, instructional staff and administrators that will have a positive impact on decisions affecting student learning.

To provide a discipline, safe, drug free environment for all district campuses. To continue implementation of discipline management program.

To restructure the attendance department to ensure compliance with the law to assist students and families needing additional resources.

Prior Year Highlights

Commenced re-structure of attendance program.

Implementation of district-wide Discipline Management Program: CHAMPS.

Implementation of law enforcement Digital Communications System.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|--------------------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Student Services Liaison | 0.00 | 1.00 | 1.00 |
| Specialists | 1.00 | 1.00 | 5.00 |
| Secretaries | 3.00 | 1.00 | 1.00 |
| Total | 6.00 | 4.00 | 8.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$222,582 | \$243,222 | \$379,234 |
| Contracted Svcs. | 20,962 | 21,696 | 27,601 |
| Supplies & Materials | 6,494 | 3,575 | 6,500 |
| Other Op. Expenses | 4,694 | 1,759 | 4,100 |
| Capital Outlay | 1,751 | 0 | 0 |
| Total Budget | \$256,482 | \$270,253 | \$417,435 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Ensures that transfers, enrollments and class size at elementary levels are in compliance. | weekly | weekly | weekly |
| Assist, monitor and ensure that all departments implement programs and initiatives successfully. | monthly | monthly | monthly |
| Collaborate and assist other departments to ensure that all campuses are safe. | weekly | weekly | weekly |
| Monitors attendance class size to maintain accountability | weekly | weekly | weekly |
| Provide support for all campuses in areas of safety, discipline and truancy. | daily | daily | daily |
| Implement programs to decrease drop out rate. | daily | daily | daily |

Function

A service department dedicated to assist the L.I.S.D. management professionally and efficiently at all levels in the effective discharge of their duties.

Mission

To support the Board of Trustees and administration in the effective discharge of their responsibility.

Department Goals

Conduct audits in accordance with the Audit Plan. The Audit plan includes compliance, operational, financial, efficient and effective audits.

Perform and report on special reviews as may be requested by the L.I.S.D. Board of Trustees, Superintendent of Schools, Administration, or others (i.e. TEA, School Attorney, State Auditor, etc.)

Provide training to district personnel to promote an understanding of adherence to policies, laws, regulations and application of internal controls to district operations.

Department 2008/09 Objectives

Direct and continue to improve the technical and administrative functions of the Internal Audit Department.

Develop an annual Audit Plan for the anticipated audit coverage for the upcoming fiscal year and conduct audits in accordance with the Audit Plan.

Stay current with the school district operations and audit functions by means of continued professional education.

Prior Year Highlights

Assist other departments through training to achieve an increase in the implementation of compliance guidelines accordingly with the state.

Performed special assignments requested by the superintendent and/or the Board of Trustees.

Accountability over campus student activity fund at the campus level has greatly improved due to audit coverage and awareness. For the most part, results of the campus audit scores range from 90-100.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Internal Auditor | 1.00 | 1.00 | 1.00 |
| Staff Auditors | 2.00 | 2.00 | 2.00 |
| Secretaries | 1.00 | 0.00 | 1.00 |
| Total | 4.00 | 3.00 | 4.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$168,614 | \$115,870 | \$212,290 |
| Contracted Svcs. | 1,674 | 3,317 | 3,257 |
| Supplies & Materials | 536 | 2,363 | 1,650 |
| Other Op. Expenses | 2,345 | 0 | 3,625 |
| Capital Outlay | 0 | 0 | 0 |
| Total Budget | \$173,168 | \$121,549 | \$220,822 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Conducted Campus & Student Activity Fund Audit Projects | 1 | 29 | 29 |
| Conducted Non-Campus Audits and other projects | 13 | 7 | 10 |
| Provided trainings to District personnel | 8 | 29 | 35 |
| Directed & continued to improve technical & administrative functions of the department | YES | YES | YES |
| Developed an Annual Audit Plan for anticipated audit coverage | 1 | 1 | 1 |
| Attended continuing professional education courses | 80 | 80 | 40 |

Function

The Hearings Department is charged with overseeing all areas of discipline that occur on district campuses. The department provides guidance to administration in the enforcement of local and state disciplinary rules and regulations, the dept. also ensures that students and their families receive proper Due Process and that all paperwork submitted by the campuses have been adequately filled and actions taken by the campus are in line with the infraction. The dept. also oversees PEIMS input.

Mission

To maintain a Disciplinary System that provides all students with a swift and fair due process in accordance with local discipline codes and TEA Chapter 37.

Department Goals

To provide consistency across the district in the application of disciplinary sanctions while observing the necessary rigor to prevent repeats.

Help decrease the number of cases district wide by working together with our district Police Dept., Juvenile Dept., JJAEP and counseling groups both in and out of school district.

To provide administration with all the assistance necessary to make their campuses safe and nurturing to all students.

Department 2008/09 Objectives

Continue to improve documentation used for the purpose of placement and their accessibility to all administrators.

To conduct in-services for administrators in the areas of discipline and prevention in an effort to better communicate our purpose of helping students.

Reduce the number of appeals by providing a just and consistent delivery of all cases heard.

Prior Year Highlights

The Hearings Office has set higher standards for the presentation of placement and expulsion hearings.

Placements and/or expulsions will not be accepted unless all supporting documentation is complete and accrue.

Improvements can be noticed in the PEIMS 425 Disciplinary Reports requested randomly.

Technology has been used to upgrade and facilitate communication district wide.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|--------------------------|-------|-------|------|
| Hearings Office Director | 0.00 | 1.00 | 1.00 |
| Att. Officer Supervisor | 1.00 | 1.00 | 0.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Attendance Officers | 4.00 | 4.00 | 0.00 |
| Juvenial Court | 4.00 | 2.00 | 0.00 |
| Coordinator | 0.00 | 1.00 | 0.00 |
| Total | 10.00 | 10.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$393,759 | \$345,508 | \$171,274 |
| Contracted Svcs. | 1,133 | 1,844 | 2,413 |
| Supplies & Materials | 2,263 | 407 | 1,000 |
| Other Op. Expenses | 747 | 243 | 500 |
| Capital Outlay | 1,220 | 1,252 | 0 |
| Total Budget | \$399,121 | \$349,255 | \$175,187 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Staff development sessions will be provided to administrators in charge of discipline to better understand policies and procedures | 2 | 2 | 2 |
| PEIMS 425 Disciplinary reports will be requested by the Hearings Office to review for accuracy. | 6/week | 6/week | 6/week |
| Placement and Expulsion documentation are scrutinized for accuracy and completion. | Individually | Individually | Individually |
| Improve placement and hearing packet preparation and increase quality of supporting documentation. | 98% | 99% | 100% |
| Reduce the number of appeals to the board on expulsion cases. | 1/year | 0 | 0 |

Function

The Fixed Asset/Custodial Services Department is responsible for making sure that all fixed assets acquired, transferred or disposed are accounted for. Fixed Assets is also responsible for the annual physical inventory. Custodial Services is responsible for making sure that all campuses have the appropriate number of custodians and that substitutes are available whenever a custodian is absent from a campus. Custodial Services is also responsible for the training of custodians.

Mission

The mission of the Fixed Assets/Custodial Services Department is to provide dynamic accountability practices of the district's fixed assets as well as rendering world class custodial services through a cost effective program that will assist in tearing down barriers in educating our students.

Department Goals

To balance the fixed assets subsidiary ledger to the general ledger.

To conduct annual inventories.

To monitor and adjust FTE's staffing formula to arrive at appropriate staffing level that is efficient and cost effective and provide training to all custodians.

Department 2008/09 Objectives

To ensure that no discrepancies are noted in the Letter to Management concerning the conciliation of the District's fixed assets between the General Ledger and the Subsidiary (Detail) Ledger.

To provide for the timely removal of fixed assets from the school and departments as requested by them.

To monitor custodial FTEs staffing formula to arrive at appropriate staffing level that is efficient and cost effective.

Prior Year Highlights

Champion Training Room is operational. Monthly training and staff development is provided not only to custodians but also to other district personnel.

Fixed Assets and Custodial Services Department continue to purchase riding, scrubbing and burnishing machines to improve floor cleaning and properly maintain the newly constructed schools. The department provides training for the custodians assigned to the new equipment.

Forklift has had a tremendous impact in our warehouse. The time to move equipment or rearrange items in the warehouse has been reduced significantly.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------------------|--------------|--------------|--------------|
| Director | 1.00 | 0.00 | 1.00 |
| Coordinator | 1.00 | 1.00 | 1.00 |
| Clerks | 5.00 | 5.00 | 5.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Trainer/Supervisor | 1.00 | 1.00 | 1.00 |
| Data Specialist | 1.00 | 1.00 | 1.00 |
| Custodians | 1.00 | 10.00 | 6.00 |
| Maintenance Helper | 0.00 | 0.00 | 1.00 |
| Security | 1.00 | 1.00 | 1.00 |
| Supervisors/Foreman | 1.00 | 0.00 | 1.00 |
| Sub. Inventory/Textbook Clerk | 3.00 | 0.00 | 2.00 |
| Sub. Custodian | 5.00 | 0.00 | 4.00 |
| Total | 21.00 | 20.00 | 25.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$629,564 | \$700,643 | \$729,934 |
| Contracted Svcs. | 19,333 | 8,799 | 10,187 |
| Supplies & Materials | 18,071 | 18,114 | 23,804 |
| Other Op. Expenses | 11,510 | 7,810 | 11,500 |
| Capital Outlay | 2,314 | 44,997 | 25,185 |
| Total Budget | \$680,792 | \$780,364 | \$800,610 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Removal of obsolete inventory items from campuses | Daily | Daily | Daily |
| Transfer inventory from one location to another | Daily | Daily | Daily |
| Conduct Custodial Quality Control Audits | Daily | Daily | Daily |
| Entered purchase orders into fixed asset database | Daily | Daily | Daily |
| Conduct Annual Inventory | Annually | Annually | Annually |
| Provide monthly custodial training | Monthly | Monthly | Monthly |

Function

The function of the Energy, Textbooks and Records Management is to follow the state adoption cycle to provide the schools with the best possible textbooks for instructional delivery of the state mandated curriculum and to follow the Texas State Library and Archives retention schedule and reduce energy consumption.

Mission

The mission of the Energy, Textbooks and Records Department is to provide, direction, assistance and ensure accountability with local, state, and federal requirements in the management of the district's textbooks, records and energy so that resources can be maximized in support of student learning.

Department Goals

To establish best practices within each of our facilities and campuses to produce a safe and productive learning environment while simultaneously providing prudent management of our financial and energy resources.

To lead the district's initiative toward continued improvement of academic performance for all students as measured by TAKS and other appropriate assessments of student gain and increase the number of students taking the SAT and ACT by providing textbooks & instructional materials on a timely basis.

To implement and monitor appropriate accountability measures to protect the resources of the district including, but not limited to money, materials, supplies, and equipment.

Department 2008/09 Objectives

Establish and communicate the expectation that all campus/department achieve and maintain the highest level of energy efficiency accountability by reducing cost by five percent at all district facilities and school campuses.

Align textbook evaluation tool to state curriculum standards and to ensure that textbooks recommended for adoption meet these standards in order to provide teachers and students with the best opportunities to improve on all academic performance and measures.

Ensure that all schools follow recommended records management and textbook procedures in order to ensure security of records and textbooks by implementing accessibility restricts in accordance with law, local policy and district regulations.

Prior Year Highlights

Staff attended the TCAT conference in Austin, Texas. Also, we have attended Best Practices trainings. Energy Director attended TASBO and attended presentations on energy and records management.

The development of Best Practices Energy Management Plan was approved by the Board of Trustees.

The department allowed for all employees to participate during staff meetings with their ideas for improvements.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------------------|-------|-------|-------|
| Director | 1.00 | 1.00 | 1.00 |
| Coordinator | 1.00 | 0.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Custodians | 1.00 | 1.00 | 1.00 |
| Security | 1.00 | 1.00 | 1.00 |
| Sub. Inventory/Textbook Clerk | 2.00 | 0.00 | 2.00 |
| Total | 10.00 | 6.00 | 10.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$276,210 | \$326,543 | \$576,975 |
| Contracted Svcs. | 9,983 | 16,073 | 10,310 |
| Supplies & Materials | 3,371 | 4,897 | 5,089 |
| Other Op. Expenses | 5,244 | 3,491 | 6,000 |
| Capital Outlay | 4,144 | 4,690 | 6,700 |
| Total Budget | \$298,952 | \$355,694 | \$605,074 |

Performance Measures

| Program/Service | Actual 03-04 | Estimate 06-07 | Projected 07-08 |
|---|-----------------|-------------------|--------------------|
| The department will deliver all newly adopted textbooks to the schools by the first day of class | 100% | 100% | 100% |
| The department will conduct a physical inventory to establish benchmarks for textbook losses | 100% | 100% | 100% |
| The department will develop a computer program to analyze energy accounts and expenditures | 100% | 100% | 100% |
| Our department will reduce the local dollar amount used to subsidize loss textbook costs | 99% | 100% | 100% |
| Our department will increase storage space within our warehouse by destroying records on a yearly basis according with the retention schedule | 0% | 100% | 100% |
| Our department will insure that all staff members participate in the district required trainings | 98% | 100% | 100% |

Function

The Bilingual Education Program is a full-time program of dual-language instruction that provides for learning academic skills in the primary language of the students of limited English proficiency/English Language Learners who are enrolled in the program and provides for carefully structured and sequenced mastery of English language skills. The ESL Program targets the ELL students in grades 6-12 in English.

Mission

The mission of the Laredo Independent School District is to ensure that all students achieve their potential and graduate as bi-literate, bilingual, and responsible adults with the skills to succeed in higher education, the workforce, or the military.

Department Goals

Provide an instructional program for all children that ensures fluency in English and Spanish, dual literacy, computer literacy and high academic achievement in all areas of the curriculum by the 12th grade.

Department 2008/09 Objectives

ELL student will become literate and competent in the comprehension, speaking, reading, and writing of the English language through the development of on grade level TEKS in both the primary language and English through effective first and second language strategies.

Attain academic skills in Mathematics, Science and Social Studies.

Ensure that we address their affective, linguistic and cognitive needs.

Prior Year Highlights

Balanced Dual Language Enhancement Program progressed to Kinder.

Adult ESL Classes for Parents at 3 High Schools.

Exited 3rd, 5th, 8th, 10th grade students fared well in TAKS English Reading.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Specialists | 1.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Data Specialists | 1.00 | 1.00 | 1.00 |
| Total | 5.00 | 5.00 | 5.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$155,514 | \$117,533 | \$208,854 |
| Contracted Svcs. | 1,700 | 39,106 | 16,774 |
| Supplies & Materials | 18,002 | 10,881 | 12,500 |
| Other Op. Expenses | 12,895 | 23,442 | 13,800 |
| Capital Outlay | 0 | 0 | 0 |
| Total Budget | \$188,111 | \$190,962 | \$251,928 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| TAKS Science Scores will be raised by 5% | 35% | 40% | 45% |

Function

The Fine Arts department oversees and provides support to all the Fine Arts programs in the district, this includes: 20 elementary Music programs 3 high school Bands 2 high school Orchestras and Mariachi groups, 4 middle school Bands and 2 Orchestras, all secondary Visual Art programs and the VMT Fine Arts Magnet program.

Mission

To expand our students' creativity in all areas of fine arts in order to provide students an avenue to express their artistic talents.

Department Goals

To develop the creative and artistic potential of all LISD students through the sequential development of the Fine Arts curriculum.

To instill in our students the importance Fine Arts has played in the development of humanity and the enjoyment it provides in our daily activities.

To nurture the aspirations of those students who intend to become professionally involved in a field of Art while developing understanding and knowledge; for those students with no intentions to follow a Fine Arts path, so they may become fine arts appreciators.

Department 2008/09 Objectives

The Fine Arts will begin preparing grounds for the implementation of an Art program at all 20 elementary schools. This program will be a structured Art frame which will follow TEA Art TEKS, in an attempt to foster and develop vocabulary, creative self expression and critical thinking skills.

Minimize 20% of all instrument repairs at the district level, as a result of the in services held dealing with emergency minor repairs in Band Halls.

Improve District and Community perception of the Fine Arts by providing graphic visual support that will enhance the general image of our mission as a Fine Arts advocate Department.

Prior Year Highlights

The Fine Arts was able to fix 153 band Instruments, 32String Instruments and tune 21 pianos during the course of the 2007-2008 at a cost \$15,024.37. This is a savings of \$50,799.00 from the year 2006-2007. Allowing Band Directors to have instruments in hands of students throughout the year.

Students Competition at Regional level surpassed the previous year. Orchestra placed place 2/3 of all members at each MS and HS Region Orchestras. One Orchestra and one Band student made the State concert selection at the TMEA Convention. Two bands were recognized for their Marching Performance.

LISD Art Students swept the Life downs Art contest receiving Best of Show and Grand Champion. Nixon and Cigarroa won OAP at District UIL competition and Nixon OAP Play advanced to the regionals.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Instrument Repair Specialist | 0.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 3.00 | 3.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$140,599 | \$101,634 | \$175,863 |
| Contracted Svcs. | 2,770 | 27,251 | 23,300 |
| Supplies & Materials | 8,064 | 3,412 | 6,800 |
| Other Op. Expenses | 3,799 | 3,134 | 7,700 |
| Capital Outlay | 369 | 0 | 2,000 |
| Total Budget | \$155,601 | \$135,431 | \$215,663 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Purchase of Band Instruments from PPFCO Funds for three High Schools and four Middle Schools | \$ 201,870 | \$ 442,724 | \$ 241,906 |
| Purchase of Orchestra Instruments from PPFCO Funds for two High Schools and three Middle Schools | \$ - | \$ 242,685 | \$ 252,315 |
| Music instruments repairs for all Bands, Orchestras and VMT Magnet School | \$ 65,824 | \$ 20,000 | \$ 25,000 |
| Consultant fees and travel for all areas of Fine Arts (Art, Dance, Music, Orchestra and Theater) | \$ - | \$ 600 | \$ 5,000 |
| Allocation of classroom time dedicated to Art Classes at Grades 3,4,5 for the year 2008-2009 utilizing the adopted SRA Art Connection Text | 0 | 0 | 45 Min/wk |

Function

The Physical Education Department has 67 teachers and 75 para-professionals teaching from the 3 year old students to the 12th grade.

Mission

To educate all students from 3 year old to 12th grade how to become physical fit and to gain an appreciation of sports and lifetime recreational activities.

Department Goals

To provide each student an opportunity to achieve an appreciation of physical fitness and sports.

To provide each student the opportunity to achieve a healthy lifestyle.

To promote high academic standards through physical education consisting of three components: Instruction, Student Practice and Assessment.

Department 2008/09 Objectives

Through participation of team sports in the physical education classes for a large proportion of students to participate in after school activities.

For the students to achieve an satisfactory status on the State Mandated Fitness Gram

To facilitate the district's initiative toward improvement of academic performance of all students through the use of TEKS related games and activities.

Prior Year Highlights

The Elementary Athletics had 11 Flag Football Champion from Kindergarten to fifth grade.

The Elementary Athletics had 18 Basketball Champions from Kindergarten to fifth grade.

The Elementary Athletics had 13 Track teams complete in the Boy's Club meet.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------------------|------|-------|------|
| Supervisors | 1.00 | 1.00 | 1.00 |
| Elementary Sports Coordinator | 0.00 | 0.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 3.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$80,751 | \$127,778 | \$134,639 |
| Contracted Svcs. | 675 | 0 | 200 |
| Supplies & Materials | 31,678 | 30,877 | 31,750 |
| Other Op. Expenses | 7,650 | 4,917 | 5,750 |
| Capital Outlay | 1,246 | 0 | 0 |
| Total Budget | \$122,000 | \$163,571 | \$172,339 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| # of students participating in after school activities | 1,760 | 1,800 | 1,850 |
| # of students participating in the hockey program with the Laredo Bucks | 3,000 | 3,200 | 3,400 |
| # of students achieving a satisfactory status on the Fitness Gram | 0% | 30% | 35% |

Function

The LISD At-Risk Plan includes the early identification of students according to the state's eligibility criteria, intervention services that are provided at the district and campus levels, and evaluation of the plan. Campus staff works in collaboration with parents and community resources to ensure the academic success of at-risk students. Other important elements of the plan at the secondary level include the dropout recovery and the leaver review carried out in the fall semester.

Mission

The mission of the LISD is that all students graduate.

Department Goals

All students at-risk of not completing high school are identified.

All students in at-risk situations are provided appropriate prescriptive interventions.

All students are provided with educational experiences that will enable them to graduate and pursue higher education or enter the workforce.

Department 2008/09 Objectives

Decrease number of at-risk students from 86.9% to 80%.

Increase the completion rate from 84.3% to 90%.

Maintain the dropout rate below 1% by improving the attendance rate from 95% to 98%.

Prior Year Highlights

An action plan dealing with the new NCES standards for reporting leavers has been implemented.

All counselors are included in the District Attendance Improvement Plan. All students absent more than 3 times are referred to the counselor.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

This program has no personnel.

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$0 | \$0 | \$0 |
| Supplies & Materials | 0 | 0 | 0 |
| Other Op. Expenses | 440 | 0 | 0 |
| Capital Outlay | 3,378 | 0 | 0 |
| Total Budget | \$3,818 | \$0 | \$0 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Early identification of students in at-risk situations | 86.90% | 80.00% | 75.00% |
| Monitor that students in at-risk situations are receiving prescriptive instructions. | 86.90% | 80.00% | 75.00% |
| Implement and verify dropout recovery efforts by conducting a Leaver Review at the secondary level. | 1.00% | 1.00% | 1.00% |
| Decrease number of at-risk students | 86.90% | 80.00% | 75.00% |
| Increase the completion rate (grades 9-12) | 84.30% | 85.80% | 90.00% |
| Maintain the dropout rate below 1% | 1.00% | 1.00% | 1.00% |

Function

The English Language Arts Department plans and coordinates educational strategies with campus principals, master teachers, and teachers. It also coordinates English Language Arts curricular revision, rewriting and course distribution as well as the development of other relevant district products and initiatives such as instructional timelines and benchmark assessments.

Mission

Every student in the Laredo Independent School District will be provided with a rigorous, challenging and relevant English Language Arts curriculum, high quality instructional English Language Arts materials and highly qualified teachers that have pedagogical skills and possess knowledge of English.

Department Goals

All students will be given the opportunity to attain high levels of English Language Arts understanding including reading on grade level.

Students will learn English Language Arts and Reading with understanding, actively building new knowledge from experience and prior knowledge.

Teachers will develop a knowledge base what students need to learn and then challenge and support them to learn it well.

Department 2008/09 Objectives

Provide opportunities for K-12 teachers to build a background in English Language Arts content knowledge and targeted skills needed for students success in English Language Arts.

Continuing to train and implement an English Language Arts program that develops the grammar and reading skills necessary.

Provide professional development training in researched based reading and writing interventions that will meet the needs of all students.

Prior Year Highlights

Administering Curriculum Benchmarks at regularly scheduled intervals for grades 1-12 for progress monitoring.

Development of disaggregated student data via the utilization of the District Data Analyzer.

Planning year for the 2008-2009 C-Scope Curriculum implementation and implementation of the online lesson planner.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|---------------------------------|------|-------|------|
| Dean | 1.00 | 1.00 | 1.00 |
| Reading First Prog. Coord. | 1.00 | 1.00 | 1.00 |
| Elementary Instructional Coord. | 1.00 | 0.00 | 0.00 |
| Secondary Instructional Coord. | 1.00 | 1.00 | 1.00 |
| Reading First Prog. Evaluator | 1.00 | 1.00 | 1.00 |
| Clerks | 2.00 | 1.00 | 1.00 |
| Total | 7.00 | 5.00 | 5.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$22,620 | \$71,321 | \$69,978 |
| Contracted Svcs. | 1,000 | 0 | 0 |
| Supplies & Materials | 332 | 887 | 1,400 |
| Other Op. Expenses | 664 | 118 | 600 |
| Capital Outlay | 0 | 1,174 | 0 |
| Total Budget | \$24,616 | \$73,500 | \$71,978 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|----------------------------------|-----------------|-------------------|--------------------|
| Increases in the TAKS Writing | 85% | 60% | 90% |
| Increase in the TAKS Reading/ELA | 73% | 76% | 90% |

Function

The Laredo ISD's Instructional Technology Department provides professional. Development opportunities, software technical assistance, and integration support to ensure proper implementation of technology and technology resources throughout the district. By ensuring equitable and efficient use of existing and emerging technologies, LISD provides all students, staff and our community access to a variety of technological resources in order to improve student achievement.

Mission

The mission of the Instructional Technology department is to provide campuses with integration support and technology resources that will enhance efficiency, effectiveness, and the performance of students, teachers, and administrators.

Department Goals

Teaching and Learning - LISD will have on-demand access to all appropriate technologies for students to complete activities that have been seamlessly integrated into all core content areas, for teachers to integrate emerging technologies in the teaching processes, and for staff to work effectively.

Educator Preparation and Development - LISD will provide professional development in technology which has been correlated to the SBEC technology standards.

Infrastructure for Technology - LISD will provide a secure, cost efficient technology infrastructure for every student and staff member with direct connectivity available in all rooms and web-based resources in multiple rooms.

Department 2008/09 Objectives

Integrate technology in all areas, including distance learning and digital content services for expanding curricular offerings, and meet the needs of all students.

Provide access to appropriately configured computer workstations to all students and staff in libraries, school offices, and in appropriate sites.

Provide training on the use of district wide teacher management tools – District Data Analyzer, cScope, Lesson Planner, Attendance software, campus webpage, workflow, portal and any new initiatives dealing with technology.

Prior Year Highlights

2007-2008 Leased new computers for new re-constructed campuses and replaced older computers.

2007-2008 Trained intensively on DDA, CSope, and Lesson Planner.

2007-2008 Introduced intelligent Classrooms - two secondary and two elementary Technology immersed classrooms.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|---------------------|------|-------|------|
| Director | 1.00 | 0.00 | 1.00 |
| Specialist Trainers | 2.00 | 3.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Technicians | 1.00 | 0.00 | 0.00 |
| Custodians | 1.00 | 1.00 | 1.00 |
| Total | 6.00 | 5.00 | 6.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$184,290 | \$191,776 | \$195,211 |
| Contracted Svcs. | 900 | 1,321 | 2,488 |
| Supplies & Materials | 4,741 | 1,672 | 5,000 |
| Other Op. Expenses | 1,595 | 0 | 1,000 |
| Debt Service | 0 | 0 | 538,498 |
| Capital Outlay | 0 | 0 | 0 |
| Total Budget | \$191,526 | \$194,769 | \$742,197 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Hours LISD professional staff trained during working hours on technology proficiencies. | 10498 | 28938 | 15000 |
| Hours LISD professional staff trained after working hours on technology for laptop credit hours. | 0 | 276 | 0 |
| Hours LISD para professionals trained during working hours on technology. | 2392 | 4916 | 3000 |
| Decreased ratio of student to computers in the campuses. | 3:1 | 2.5:1 | 2:1 |

Function

The Social Studies Department plans and coordinates educational strategies with campus principals, master teachers, and teachers. It also coordinates Social Studies curricular revision, rewriting and course distribution as well as the development of other relevant district products and initiatives such as instructional timelines and benchmark assessments.

Mission

Every student in the Laredo Independent School District will be provided with a rigorous, challenging and relevant Social Studies curriculum, high quality instructional Social Studies materials and highly qualified teachers that have pedagogical skills and possess knowledge of Social Studies content.

Department Goals

All students will be given the opportunity to attain high levels of Social Studies understanding and relevancy.

Students will learn Social Studies understanding, actively building new knowledge from experience and prior knowledge.

Teachers will develop a knowledge base of what students need to learn and then challenge and support them to learn it well.

Department 2008/09 Objectives

Provide opportunities for K-12 teachers to build a background in Social Studies content knowledge and targeted skills needed for students success.

Continuing to train and implement a Social Studies program that is relevant and meaningful.

Provide professional development training in researched based strategies and interventions that incorporate reading and writing.

Prior Year Highlights

Administering Curriculum Benchmarks at regularly scheduled intervals for grades 1-12 for progress monitoring.

Development of disaggregated student data via the utilization of the District Data Analyzer.

Planning year for the 2008-2009 C-Scope Curriculum implementation and the implementation of the on line lesson planner.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------|------|-------|------|
| Dean | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$506 | \$459 | \$2,628 |
| Contracted Svcs. | 0 | 0 | 0 |
| Supplies & Materials | 1,562 | 809 | 1,500 |
| Other Op. Expenses | 358 | 923 | 1,000 |
| Capital Outlay | 1,535 | 0 | 0 |
| Total Budget | \$3,962 | \$2,192 | \$5,128 |

Performance Measures

| Program/Service | Actual 03-04 | Estimate 06-07 | Projected 07-08 |
|--|-----------------|-------------------|--------------------|
| Analysis and disaggregation of district student assessment data from TAKS testing, local benchmarks, and multi-year Assessment Histories will be used to drive instruction, to target student weakness | 100% | 100% | 100% |
| Development and continual refinement of district initiated curriculum (C-Scope) reflecting more rigorous standards | 0% | 50% | 100% |
| Curriculum and instructional practices determined by data and student need geared at providing students with best opportunity to master student expectations via researched based interventions | 100% | 100% | 100% |
| Increases in the TAKS Social Studies ratings | 76% | 83% | 90% |

Function

The Math Department plans and coordinates educational strategies with campus principals, master teachers, and teachers. It also coordinates Math curricular revision, rewriting and course distribution as well as the development of other relevant district products and initiatives such as instructional time lines, and benchmark assessments.

Mission

Every student in the Laredo Independent School District will be provided with a rigorous, challenging and relevant science curriculum, high quality instructional math materials and technology, and highly qualified teachers that have pedagogical skills and possess knowledge of math content.

Department Goals

All students will be given the opportunity to attain high levels of mathematical understanding.

Students will learn math with understanding, actively building new knowledge from experience and prior knowledge.

Teachers will develop a knowledge base of what students need to learn and then challenge and support them to learn it well.

Department 2008/09 Objectives

Provide opportunities for K-12 teachers to build a background in math content knowledge and targeted skills needed for students success in mathematics.

Continuing to train and implement a system-wide, hands-on, inquiry-based and aligned Math program.

Provide professional development training in researched based interventions that will meet the needs of all students.

Prior Year Highlights

Administering Curriculum Benchmarks at regularly scheduled intervals for grades 1-12 for progress monitoring.

Development of disaggregated student data via the utilization of the District Data Analyzer.

Planning year for the 2008-2009 C-Scope Curriculum implementation and the implementation of the on line lesson planner.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------|------|-------|------|
| Dean | 1.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$2,668 | \$2,721 | \$4,277 |
| Contracted Svcs. | 0 | 0 | 314 |
| Supplies & Materials | 1,792 | 1,063 | 4,772 |
| Other Op. Expenses | 3,295 | 1,241 | 614 |
| Capital Outlay | 1,429 | 991 | 0 |
| Total Budget | \$9,184 | \$6,017 | \$9,977 |

Performance Measures

| Program/Service | Actual 03-04 | Estimate 06-07 | Projected 07-08 |
|--|-----------------|-------------------|--------------------|
| Analysis and disaggregation of district student assessment data from TAKS testing, local benchmarks, and multi-year Assessment Histories will be used to drive instruction, to target student weakness | 100% | 100% | 100% |
| Development and continual refinement of district initiated curriculum (C-Scope) reflecting more rigorous standards | 0% | 50% | 100% |
| Curriculum and instructional practices determined by data and student need geared at providing students with best opportunity to master student expectations via researched based interventions | 100% | 100% | 100% |
| Increases in the TAKS Math ratings | 60% | 73.5% | 90% |

Function

The Science Department plans and coordinates educational strategies with campus principals, master teachers, and teachers. It also coordinates Science curricular revision, rewriting and course distribution as well as the development of other relevant district products and initiatives such as instructional timelines, benchmark assessments and science fair.

Mission

Every student in the Laredo Independent School District will be provided with a rigorous, challenging and relevant science curriculum, high quality instructional science materials and technology, and highly qualified teachers that have pedagogical skills and possess knowledge of science content.

Department Goals

All students will be given the opportunity to attain high levels of scientific literacy.

Students will learn science with understanding, actively building new knowledge from experience and prior knowledge.

Teachers will develop a knowledge base what students need to learn and then challenge and support them to learn it well.

Department 2008/09 Objectives

Provide opportunities for K-12 teachers to build a background in science content knowledge and targeted skills needed for students to become scientifically literate.

Continuing to train and implement a system-wide hands-on, inquiry-based and aligned Science program.

Provide professional development training integrating appropriate science and technology equipment.

Prior Year Highlights

Administering Curriculum Benchmarks at regularly scheduled intervals for grades 1-12 for progress monitoring.

Development of disaggregated student data via the utilization of the District Data Analyzer.

Planning year for the 2008-2009 C-Scope Curriculum implementation and the implementation of the on line lesson planner.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------|------|-------|------|
| Dean | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$4,469 | \$959 | \$1,628 |
| Contracted Svcs. | 300 | 0 | 600 |
| Supplies & Materials | 4,763 | 2,138 | 2,400 |
| Other Op. Expenses | 1,492 | 2,582 | 2,500 |
| Capital Outlay | 0 | 2,317 | 0 |
| Total Budget | \$11,024 | \$7,996 | \$7,128 |

Performance Measures

| Program/Service | Actual 03-04 | Estimate 06-07 | Projected 07-08 |
|--|-----------------|-------------------|--------------------|
| Analysis and disaggregation of district student assessment data from TAKS testing, local benchmarks, and multi-year Assessment Histories will be used to drive instruction, to target student weakness | 100% | 100% | 100% |
| Development and continual refinement of district initiated curriculum (C-Scope) reflecting more rigorous standards | 0% | 50% | 100% |
| Curriculum and instructional practices determined by data and student need geared at providing students with best opportunity to master student expectations via researched based interventions | 100% | 100% | 100% |
| Increases in the TAKS Science accountability ratings | 60% | 73.5% | 90% |

Function

P-16 is an initiative that promotes the academic achievement of students and prepares them for postsecondary education and the workforce. It also assists the schools in creating a college going culture. P-16 has assisted in implementing Career Academies at three high schools for grade 9, continues work with dual enrollment through the local colleges, and provides career guidance and college information resources to the counselors, teachers, students, and parents.

Mission

Laredo ISD is committed to providing students with opportunities via a rigorous academic and technical curriculum through which they will acquire a strong academic foundation, knowledge and skills that will prepare them for postsecondary opportunities and for lifelong learning.

Department Goals

Provide educational experiences through school and community partnerships to meet the needs of all students that will enable them to graduate and to pursue higher education and/or enter the workforce.

Provide academic opportunities through which students will develop specific knowledge, skills, and competencies required for success in post secondary education and careers in the 21st century.

Promote student awareness of the career exploration and planning process and the various educational and training options that are available.

Department 2008/09 Objectives

Provide a career pathway system consisting of career awareness, career exploration, and career preparation that includes seamless career pathways between high school and higher education.

Promote enhanced career guidance by providing career and college resource materials to counselors, teachers, students, and parents.

Increase the number of high school graduates who enroll in institutions of higher learning.

Prior Year Highlights

Provided assistance to high schools for continued implementation of career academies including a site visit to a Corpus Christi high school.

Developed "Get Ready for Life Beyond High School" handbooks for students in middle school and in grades 9 and 10 and provided documents and information for a P-16 website.

Provided professional development and information on Achieve Texas, career guidance and career academies.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Coordinator | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$193,759 | \$86,880 | \$121,476 |
| Contracted Svcs. | 88 | 0 | 0 |
| Supplies & Materials | 5,195 | 2,462 | 2,400 |
| Other Op. Expenses | 7,487 | 2,379 | 5,600 |
| Capital Outlay | 3,010 | 0 | 0 |
| Total Budget | \$209,538 | \$91,721 | \$129,476 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Provide career pathways for counselors to utilize with students | 29 | 35 | 40 |
| Provide professional development for counselors and other educators on career guidance and small learning communities | 2 | 3 | 3 |
| Provide information to students, & parents on higher education | 3 | 4 | 5 |
| Increase the completion rate | 84% | 85% | 90% |
| Maintain the dropout rate | 1.5 | 1 | 1 |
| Increase the percentage of high school graduates enrolling in higher education institutions | 56% | 57% | 58% |

Function

The Department of Compliance and Accountability was established to ensure compliance with state and federal laws and regulations, develop higher administrative accountability systems that are designed to measure progress and identify strategies for continuous improvement.

Mission

The mission of the Department of Compliance and Accountability is to promote the development and implementation of quality education through technical assistance and monitoring of state and federal regulations so that all students reach higher levels of academic achievement.

Department Goals

The Department of Compliance and Accountability will actively monitor that campuses are following the state and federal requirements.

The Department of Compliance and Accountability will conduct campus accountability checks.

The Department of Compliance and Accountability will conduct district accountability checks.

Department 2008/09 Objectives

To make certain that compliance and accountability obligations will be a key measure of our district's success.

To provide assurance that goals and objectives are met with respect to the effectiveness and efficiency of district operations, the reliability of district reporting, and compliance with applicable laws and regulations.

Compliance and accountability arrangements will aim to ensure clarity of roles and clarity of communication about decisions and actions.

Prior Year Highlights

Established the Department of Administrative Accountability and Compliance.

Conducted and participated in the P.E.P. Spring Conference.

Conducted feasibility study on the day cares centers and made recommendation to outsource for efficiency purposes.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|--------------------|------|-------|------|
| Executive Director | 0.00 | 1.00 | 1.00 |
| Secretaries | 0.00 | 1.00 | 1.00 |
| Total | 0.00 | 2.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$66,472 | \$148,838 | \$151,689 |
| Contracted Svcs. | 0 | 0 | 0 |
| Supplies & Materials | 2,260 | 3,644 | 2,500 |
| Other Op. Expenses | 1,199 | 5,905 | 3,500 |
| Capital Outlay | 1,279 | 335 | 4,000 |
| Total Budget | \$71,210 | \$158,722 | \$161,689 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Ensure that the PEP program adheres to all education-related compliance monitoring, accountability standards, evaluation and the concepts of program improvement and accountability | | 90% | 100% |
| Ensure campus principals are in compliance with the PDAS Calendar | | 70% | 100% |
| Ensured that the district academic accountability system has established three parts: (1) setting measurable standards and goals, (2) assessing and monitoring progress towards those goals | | 70% | 100% |
| Implement a district wide standardized dress code | | 0% | 100% |
| Implement district wide closed campus | | 0% | 100% |
| Ensure that when noncompliance is detected, corrective actions are implemented to ensure compliance | | 70% | 100% |

Function

The department is made up of the following individuals: 1-Executive Director--Oversees all principals, the entire department including special ed, bilingual ed, library sciences and all the curriculum and instructional implementation in the district. 1-Director of Secondary Ed--Oversees all secondary principals, deans, GT/AP 1-Director of Elementary Ed--Oversees all elementary principals, instructional specialists, Reading First, Early Childhood.

Mission

The mission of the Department of Curriculum and Instruction is to provide all district campuses with support in all areas of curriculum. In instruction, the department provides support with resources, materials and lessons through the deans and instructional specialists.

Department Goals

The Curriculum and Instruction Department will maintain a TEKS based curricular program which will drive the instruction throughout the district. This curriculum will engage all students and will be conducive to a learning environment that fosters proper conduct and attendance.

The Curriculum and Instruction Department will produce a student focused action plan designed to improve district and student performance, for all populations.

The Curriculum and Instruction Department will maintain a TEKS based curriculum that will encourage innovative and research-based practices including the inclusion of technology.

Department 2008/09 Objectives

The Curriculum and Instruction Department will provide an integrated and differentiated curriculum that will develop academic capacity to ensure that all students have will improve academically.

The Curriculum and Instruction Department will provide resources and staff development opportunities aligned to performance indicators and implement a curricular program that will eliminate gaps for all subgroups. (Full implementation of Region I C-Scope / Curriculum Collaborative.)

The Curriculum and Instruction Department will conduct instructional audits and accountability measures that will ensure that instruction is learner-centered and differentiated.

Prior Year Highlights

Phase one implementation of Region One C-Scope/Curriculum Collaborative.

Better Understanding through hands on instruction and workshops by all principals of data and how to use the data to drive instruction. The use of the DDA has increased.

Very effective use of deans and instruction specialists on campuses to do small group instruction as well as modeling in the classroom, tutoring before, during and after school, providing resources and materials plus any other way requested by the teacher to improve instruction .

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|-------|-------|-------|
| Executive Director | 1.00 | 3.00 | 3.00 |
| Executive Principals | 3.00 | 0.00 | 0.00 |
| Assistant Director | 1.00 | 0.00 | 0.00 |
| Instructional Specialist | 0.00 | 15.00 | 14.00 |
| Teachers | 1.00 | 1.00 | 1.00 |
| Secretaries | 5.00 | 3.00 | 5.00 |
| Clerks | 0.00 | 2.00 | 2.00 |
| Trainers | 1.00 | 9.00 | 5.00 |
| Total | 12.00 | 33.00 | 30.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 8 |
|---|---|---|---|---|---|
| ✓ | | | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$260,096 | \$501,352 | \$552,124 |
| Contracted Svcs. | 57,126 | 12,100 | 14,888 |
| Supplies & Materials | 6,248 | 28,284 | 23,300 |
| Other Op. Expenses | 11,787 | 24,988 | 30,000 |
| Capital Outlay | 3,602 | 1,372 | 1,000 |
| Total Budget | \$338,859 | \$568,095 | \$621,312 |

Function

Laredo Independent School District has established a process for identifying and serving gifted and talented students for students in each grade level. Middle school students identified as Gifted and Talented are provided with a continuum of learning experiences through the courses offered in the Advanced Placement Program.

Mission

To challenge and enhance services for advanced learners, offer students a variety of curricular options during the course of the school day and outside of it, offer a continuum of learning experiences that will lead to the development of professional level products and/or performances.

Department Goals

To provide teacher training on the initial 30-hour GT training process, 6-hr GT update, TEKS training and differentiation of curriculum for the gifted and talented.

To implement and monitor appropriate accountability measures to protect the resources of the district including, but not limited to money, materials, supplies, and equipment.

To facilitate gifted & talented assessment implementation of State and District GT identification process.

Department 2008/09 Objectives

To ensure that all GT teachers, counselors and campus administrators are trained with appropriate professional development in order to better serve this sub-group.

Ensure that all monies are spent in compliance and that we adhere to local, state, and federal guidelines and procedures.

To follow the Texas State Plan at the recognized/exemplary levels for the nomination and identification process 100% of the time.

Prior Year Highlights

All AP teachers developed and submitted an approved course syllabus to CollegeBoard.

Created and implemented a uniformed plan for identifying and assessing GT students.

Implemented an accountability system to maintain GT teacher trainings and student records as mandated by TEA.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | ✓ | ✓ | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Director | 1.00 | 0.00 | 0.00 |
| Coordinator | 0.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$114,886 | \$92,304 | \$84,258 |
| Contracted Svcs. | 13,600 | 0 | 7,000 |
| Supplies & Materials | 599 | 15,344 | 6,250 |
| Other Op. Expenses | 9,790 | 5,010 | 10,250 |
| Capital Outlay | 1,618 | 6,911 | 1,500 |
| Total Budget | \$140,493 | \$119,569 | \$109,258 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| To sustain the state mandated of identified GT students throughout LISD | \$ 18,000 | \$ 20,000 | \$ 22,000 |
| Provide research-based staff development sessions to all GT stakeholders | \$ 20,000 | \$ 30,000 | \$ 32,000 |
| Promote an Administrative Reg. Policy supporting the requirements of a GT Program as mandates by TEA | \$ 25,000 | \$ 30,000 | \$ 32,000 |
| Increase the identification of our GT student population | 7% | 8% | 8.5% |
| Ensure that all teachers servicing GT students are GT trained | 100% | 100% | 100% |
| Promote a rigorous curriculum for students within the GT program | 95% | 95% | 96% |

Function

The department works with program directors in planning, organizing, promoting and providing quality professional development. Training is geared towards improving student achievement and providing support to administrators and teachers. The department keeps on-going records of all activities including abstracts and evaluations. The Electronic Registrar Online (ERO) is used whereby registrants can access the system to register for staff development sessions. Reports are then compiled monthly.

Mission

To develop a supportive environment of professional growth opportunities which will: 1)improve student achievement, 2)improve the quality of teaching, and 3)enhance the ability of individuals to manage district wide programs and student support programs.

Department Goals

Provide quality and relevant professional growth opportunities to increase the ability of staff members in their field(s) of specialization.

Plan purposeful, professional growth opportunities based on district/campus/individuals needs.

Improve student achievement.

Department 2008/09 Objectives

Provide training to promote learning and reflect best practices on the use of effective teaching strategies as identified by campus needs assessment.

Provide training which focuses on the knowledge, skills and attitudes required of teachers, administrators and staff to promote optimal student achievement.

Provide training that includes measures to enhance existing skills, practice new methods, study and conduct research and develop meaningful programs to improve professional performance, organizational development and student success.

Prior Year Highlights

Department compiles monthly reports for accountability. Reports include number of participants, number of credit hours and number of staff development trainings given for the month.

ERO usage has increased by 60%.

Department has increased the use of abstracts for reporting staff development offered by the district and the campuses.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$30,442 | \$35,309 | \$34,756 |
| Contracted Svcs. | 2,196 | 2,000 | 437 |
| Supplies & Materials | 4,140 | 3,199 | 6,000 |
| Other Op. Expenses | 4,449 | 1,678 | 6,500 |
| Capital Outlay | 4,616 | 2,009 | 0 |
| Total Budget | \$45,842 | \$44,196 | \$47,693 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Provide 150 hours of staff development in pedagogy for teachers. | | 150 hrs | 150 hrs |
| Provide 150 hours of staff development in teaching field for teachers. | | 150 hrs | 150 hrs |
| Provide 50 hours of staff development for administrators, teachers and support staff. | | 50 hrs | 50 hrs |
| Train 1000 teachers in pedagogy. | | 1000 | 1000 |
| Train 1000 teachers in teaching fields. | | 1000 | 1000 |
| Train 800 administrators, teachers and support staff. | | 800 | 800 |

Function

The Career & Technology Education (CTE) Program offers career awareness and skill-building courses in grades 7th - 12th. CTE students work with counselors to develop a four year plan that identifies courses in a career pathway. The CTE program coordinates and supports articulation agreements with higher education institutions to allow students to earn college credit while completing high school requirements. CTE teachers serve as instructors, advisors, and mentors for students.

Mission

The Career & Technology Education Program engages students in rigorous and challenging academic and technical education that includes the integration of academic, vocational and technical instruction. The program prepares students with basic skills required by business, industry and labor.

Department Goals

Maintain and expand business/industry/labor collaboration and partnerships to enhance opportunities for students and CTE program.

Collaborate with Laredo Community College through concurrent enrollment and seamless transition agreements to have students complete industry recognized certificates.

Provide teachers with opportunities to participate in industry related staff development to enhance their programs.

Department 2008/09 Objectives

Continue Focus Groups by industry to support communication and collaboration with community partners in different programs. Sign in sheets and agendas will document community participation

Continue to expand opportunities for students to participate in industry and community related activities. Activities and participation will be documented by teacher.

Continue to expand on opportunities for students to earn industry-recognized certificates.

Prior Year Highlights

Three hundred students earned industry recognized certificates that will help them once they enter the workforce.

Additional opportunities to earn industry recognized certificates were available to students.

Additional opportunities for community members to participate in school related activities were coordinated at the three high schools.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| PC H/S Support Specialist | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$118,683 | \$113,098 | \$114,997 |
| Contracted Svcs. | 1,652 | 2,048 | 4,350 |
| Supplies & Materials | 2,275 | 16,080 | 12,700 |
| Other Op. Expenses | 3,672 | 3,418 | 5,000 |
| Capital Outlay | 46,458 | 986 | 0 |
| Total Budget | \$172,739 | \$135,630 | \$137,047 |

Function

This department must ensure that LISD is compliant with non-discrimination federal mandate of §504 by identifying qualified students and have an IAP which is implemented by classroom teachers. It must identify students with characteristics of dyslexia and provide the identified students with instructional services that help them learn to read and overcome their learning difference as mandated by TEA. The department ensures that campus SSS committees comply with the required RTI process.

Mission

The mission of the department of §504, Dyslexia instructional program and RTI is to ensure that identified students are able to participate with their non-disabled peers; to assist in learning to overcome their individual learning differences; and that campus SSS committees follow RTI process.

Department Goals

Ensure that any student enrolled in LISD between ages 3 and 21 who has a physical or mental impairment which substantial limits in one or more of his/her major life activities, or has a record of such an impairment, or is regarded as having such an impairment as eligible for §504 and has an IAP.

Ensure that in accordance with Texas Education Agency's policies for Dyslexia and Related Disorders, students with characteristics of dyslexia are identified early and that these students are provided with an instructional program that addresses their specific learning needs as specified by TEA.

Ensure that the campus Student Support System committees implement the Response to Intervention process to provide interventions for any and all struggling students.

Department 2008/09 Objectives

To ensure that all students regardless of physical limitations have accessibility to all areas at their campus.

To ensure that all interventions for struggling students are done prior to a referral to any other program such as: §504; dyslexia or special education so that they may attain an equal opportunity to the general curriculum.

To provide guidance, support services and assistance to all campuses to ensure compliance with federal and state mandates; §504, dyslexia instructional program and response to intervention.

Prior Year Highlights

Three itinerant dyslexia teachers were assigned to the four middle schools during first block to provide Herman Method instruction to identified 6th grade dyslexics. Purpose of this was to focus on their completion of Set B and possibly exit out of the dyslexia instructional program.

Department monies made it possible for three dyslexia teachers to attend the Annual International Dyslexia Association Conference in November. Learning the latest research available will assist the teachers in providing instruction for dyslexic students.

The responsibility for overseeing the newly implemented Response to Intervention (RTI) was given to the department in early October. The RTI process is used to provide intervention to all struggling students.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------|------|-------|------|
| Coordinator | 1.00 | 2.00 | 1.00 |
| Dyslexia Assessor | 1.00 | 0.44 | 0.44 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.44 | 2.44 |

* 2008 as FTEs as of 9/01/07

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| §504, Dyslexia and/or RTI presentations are made to assist proper identification and assistance for students | 17 | 20 | 20 |
| Identified §504 students at all campuses | 317 | 285 | 290 |
| Identified dyslexic students at all campuses | 336 | 315 | 290 |
| Students have accessibility to all areas as their non-disabled peers | Yes | Yes | YES |
| Visits to all campuses are made at least once per month to ensure compliance with federal and state mandates | Monthly | Monthly | Monthly |
| Interventions are implemented for all students who are struggling as recommended by SSS | Yes | Yes | YES |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$178,178 | \$168,960 | \$162,112 |
| Contracted Svcs. | 3,551 | 1,885 | 5,000 |
| Supplies & Materials | 12,526 | 9,596 | 10,575 |
| Other Op. Expenses | 5,767 | 5,064 | 6,425 |
| Capital Outlay | 930 | 0 | 0 |
| Total Budget | \$200,952 | \$185,505 | \$184,112 |

Function

The testing department recognize the importance of the statewide secure testing program and is primarily responsible with facilitating all state activities for campus and district and central administration and placing a focus on data analysis of test results for program effectiveness.

Mission

The mission of the Testing Department is to ensure that the assessment program policies and procedures are observed uniformly and are applied equitably to all students.

Department Goals

Ensure an effective and efficient process for the administration of all state assessments, (Texas Assessment of Knowledge and Skills (TAKS), Texas Assessment of Academic Skills (TAAS) TAKS – Inclusive (TAKS-I), State-developed Alternative Assessment (SDAA II) and TELPAS.

Disaggregate and disseminate student data in a timely manner.

Assist principals and other campus administrators in interpreting AEIS and AYP report.

Department 2008/09 Objectives

Review T.E.A. guidelines as these relate to testing and evaluation.

Ensure the integrity of the state testing program.

Implement a framework for the desegregation of data to monitor instruction.

Prior Year Highlights

Specific staff development was provided for each individual test administration in order to minimize the amount of data presented at one time.

More detailed reports were produced and made available to campuses to facilitate training for new online testing.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Director | 0.00 | 1.00 | 1.00 |
| Coordinator | 1.00 | 0.00 | 1.00 |
| Officer | 1.00 | 0.00 | 1.00 |
| Secretaries | 1.00 | 3.00 | 2.00 |
| Total | 3.00 | 4.00 | 5.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$149,318 | \$187,433 | \$179,168 |
| Contracted Svcs. | 1,650 | 3,113 | 700 |
| Supplies & Materials | 36,297 | 38,850 | 53,500 |
| Other Op. Expenses | 4,309 | 3,750 | 8,000 |
| Capital Outlay | 16,350 | 3,589 | 3,000 |
| Total Budget | \$207,924 | \$236,735 | \$244,368 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Coordinate State Assessment: TAKS, TAKS-A, TAKS-M, TELPAS, Field Tests, TAAS | | 100% | 100% |
| Produced staff development training and workshops | | 100% | 100% |
| Provided district and campus reports | | 100% | 100% |
| Effective testing procedures to improve student performance on state assessments | | 100% | 100% |
| Principals and campus testing coordinators properly trained on testing procedures | | 100% | 100% |
| Informed general public and district stake holder of district status data | | 100% | 100% |

Function

The Parent Involvement Program is a component of Federal Programs, Title I. It is composed of a Parent Involvement Coordinator, a Parent Involvement Secretary, and twenty - eight Parent Liaisons. Each LISD campus has a full time Parent Liaison whose primary purpose is to assist the Campus Principal and the Parent Involvement Coordinator in all areas relating to Parent Involvement. The Program aims to promote a strong working relationship among the school, and the community.

Mission

The Parent Involvement Program seeks to engage parents and community as full partners in the education of students.

Department Goals

To encourage parents and community to become full partners in the education of students.

To recruit parent volunteers throughout the district and increase parent involvement district wide.

To promote adult and family literacy at strategically located campuses.

Department 2008/09 Objectives

To improve the relationship among the home, the school, and the community.

To improve student performance through increased parent involvement.

To improve family literacy thereby enabling parents to become active participants in decisions relating to the education of their children.

Prior Year Highlights

Added an additional parent liaison at the Early College High School bringing the total to twenty eight full time Parent Liaisons for the district.

Increased the numbers of parent volunteers thereby increasing parental involvement activities district wide.

Hosted a district wide Parent Involvement Conference on October 20, 2007 entitled " Home, School, and Community: Together We Can Make a Difference".

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Coordinator | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$1,343 | \$1,151 | \$1,128 |
| Supplies & Materials | 4,243 | 367 | 3,000 |
| Other Op. Expenses | 4,962 | 1,998 | 5,000 |
| Capital Outlay | 290 | 3,739 | 2,000 |
| Total Budget | \$10,839 | \$7,255 | \$11,128 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Number of parent volunteers through the district | 1,000 | 1,100 | 1,200 |
| Parents and community as full partner in education of students | 25% | 50% | 75% |
| Family literacy at strategically located campuses | 3 | 4 | 4 |
| Increase Parental Involvement per school | 25% | 100% | 100% |
| Increase services for neglected/delinquent homeless children at shelters | 25% | 100% | 100% |
| Implement Parental Involvement Advisory Council Meetings at the District Level | 50% | 100% | 100% |

Function

The Grant Development Office researches, plans, designs, and assists in the planning and development of grant proposals for the acquisition of new sources of funding through Federal, State and Local funding to address the needs of students as well as other district needs. In addition to grants, the Grant Development Office assists in applications for foundation requests.

Mission

The mission of the Grant Development Office is to develop and maintain a successful grant program that follows "Best Practices" and is aligned to District Goals and Objectives in a supportive role for the Stake Holders of Laredo Independent School District.

Department Goals

To increase district funding by actively seeking Federal, State and Local funding to enhance and support student achievement.

To actively pursue funds through seeking private foundation funds to support the educational goals and objectives of the district.

To increase professional development/training and awareness of grant writing opportunities and possible funding sources throughout the district.

Department 2008/09 Objectives

Research and provide measurable increases for all Federal, State and Local Program Grant Funding Opportunities and apply "best practices" to ensure feasibility and compliance with district and grant requirements.

Apply "best practices" to ensure measurable feasibility and compliance with district and grant requirements that support the educational goals and objectives of the district.

Provide measurable increases in professional development/training to all professionals and staff in fundamentals of grant writing.

Prior Year Highlights

Developed Grant Development Office Procedural Manual in order to promote "best practices".

Established Department Mission, Goals, and Objectives.

Established a presence on the World Wide Web for accessibility to a variety of resources regarding grants, funding sources, procedures, and general information.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Grant Writer/Researcher | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$15,114 | \$62,957 | \$67,966 |
| Supplies & Materials | 0 | 469 | 200 |
| Other Op. Expenses | 99 | 1,594 | 3,800 |
| Total Budget | \$15,214 | \$65,020 | \$71,966 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Number of proposals applied for | 5 | 10 | 22 |
| Number of proposals that are funded | 2 | 10 | 15 |
| Number of private foundation funding requests | 1 | 5 | 8 |
| Increase the number of proposal funding amounts by 10% | 6,000,000 | 7,600,000 | 8,360,000 |

Function

Campus Crime Stoppers has nine secondary school club sponsors and a coordinator who answers the phones to receive anonymous tips. The sponsors give the tips to administrator to investigate. If the tip solves or prevents a crime, the sponsor has the student board vote on the amount of reward to be paid and turns in a crime report and a police case report, if needed, to the district coordinator who prepares a reward check and delivers it to the drive through lane at a bank.

Mission

Campus Crime Stoppers works with the district police department and local law enforcement to prevent or solve crimes at schools by providing phone answered by club sponsors at each of the secondary schools so that students, employees, parents, and the public can call an anonymous tips.

Department Goals

To provide phones answered by a club sponsor at each secondary school so that students, employees, parents, and the public can call in tips and remain anonymous.

To work with school administrators and the LISD Police Department to ensure that criminal activity at any campus reported as an anonymous tip is promptly investigated.

To work with local law enforcement agencies to report tips that affect LISD and pertains to criminal activity off campus by students.

Department 2008/09 Objectives

To increase the number of tips received through aggressive advertising using flyers on campus and in the media through Public Service Announcements.

To increase the number of crimes solved or prevented on LISD property by offering rewards for anonymous tips called in to the ten phones at the secondary schools. .

To increase the cooperation between Crime Stoppers, the LISD Police Department and local law enforcement agencies in order to solve or prevent crimes at schools or school related activities.

Prior Year Highlights

Won Newsprint Competition, General News Story, Radio Competition, Best Public Service Announcement and Club Sponsor of the year at the state Campus Crime Stoppers Conference.

LISD Crime Stoppers, selected as one of the best in the state, hosted Attorney General Greg Abbott at Press Conference at Martin High School to announce that all schools, colleges, and universities should have a Crime Stoppers program.

District Coordinator was selected as the only Crime Stoppers Coordinator to make a presentation at the Attorney General's Safe Schools and Healthy Students Summit during February in corpus Christi, Texas.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Coordinator | 0.50 | 0.50 | 0.50 |
| Total | 0.50 | 0.50 | 0.50 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$37,684 | \$32,505 | \$20,217 |
| Contracted Svcs. | 1,676 | 89 | 300 |
| Supplies & Materials | -1,427 | 180 | 5,100 |
| Other Op. Expenses | 12,177 | 6,813 | 6,600 |
| Capital Outlay | 0 | 1,052 | 0 |
| Total Budget | \$50,110 | \$40,639 | \$32,217 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Anonymous Tips called in to Hotlines | 271 | 285 | 300 |
| Rewards paid for anonymous tips | \$4,780 | \$5,000 | \$5,200 |
| Stolen Property Recovered | \$ 7,365 | \$ 7,000 | \$ 7,200 |

Function

The Comprehensive Developmental Guidance program, which services students in Pre-K through 12, is delivered through four components: guidance curriculum, responsive services, individual planning and system support. The counselor's primary focus is to help students remove barriers that impede learning. Counselors work in collaboration with school staff, parents, and community to promote positive social behavior in students and student achievement.

Mission

The Comprehensive Developmental Guidance program will assist each student in his/her personal-social, academic and career development and is an integral part of the total educational program. It provides a systematic planned approach for helping students acquire and apply basic life skills.

Department Goals

The Comprehensive Developmental Guidance program assists all students fulfill their academic potential through: (1) development of a positive self image and a sense of responsibility towards self and others;

(2) acquisition of interpersonal, communication, decision making, problem solving, and coping skills;

(3) an awareness of the relationship between education and career opportunities and of their potential and limitations to set realistic goals to be successful in life.

Department 2008/09 Objectives

Increase the completion rate to 90% by maintaining the attendance rate above 98% and maintaining the dropout rate below 1%.

Promote activities related to student career choices and higher education including information at the secondary level on college admissions and entrance exams, financial aid, so as to increase the number of students pursuing higher education from 53.5% to 62.5%.

Increase the number of students taking college entrance exams from 62.4% to 68%.

Prior Year Highlights

Licensed Chemical Dependency Counselors continue to provide prevention and intervention services to students in grades 5-12 and also provide substance abuse awareness presentations to campus staff and parents.

The suicide prevention/intervention plan has been modified and has been presented to campus staff by the school counselors.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$116,144 | \$126,901 | \$129,375 |
| Contracted Svcs. | 545 | 3,400 | 2,886 |
| Supplies & Materials | 12,579 | 18,828 | 3,196 |
| Other Op. Expenses | 5,521 | 3,677 | 4,000 |
| Total Budget | \$134,789 | \$152,807 | \$139,457 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Provide staff development, including monthly meetings, addressing topics that will assist counselors in the implementation of the Guidance program as per state mandates | 10 | 12 | 12 |
| Monitor the work and services provided by counselors through periodic campus visits and by checking the counselors' weekly planners. | 8 | 9 | 10 |
| Collaborate with community entities in providing or improving guidance and counseling services. | 8 | 9 | 10 |
| Increase the completion rate to 90% | 84.0% | 85.0% | 90.0% |
| Maintain the dropout rate below 1% | 1.5% | 1.0% | 1.0% |
| Increase the number of graduates who enroll in institutions of higher learning | 53.5% | 60% | 60% |

Function

We assure compliance with board policies related to health requirements and services. Each campus is staffed with at least one RN to provide immediate response to students, staff or visitors experiencing health emergencies. Nurses provide individualized care to students experiencing alterations to health so that each student's chance for educational success is maximized. We link students to health resources as needed, and participate in campus wellness activities, and promote campus safety.

Mission

We improve each student's learning environment by providing holistic, compassionate, and non-judgmental health care to students and by pro-actively fostering safe and healthy campus communities.

Department Goals

Health Services Department's staffing, protocols, and clinic equipment will meet all practice standards set forth by the National Association of School Nurses.

Health Services Department will utilize information technology to chart student health information and to provide general information about school-related health issues to the school community.

Health Services Department will establish administrative procedures to ensure compliance with all board policies related to health requirements and services. Ongoing training related to policy compliance will be provided to health services staff and to campus administrators.

Department 2008/09 Objectives

Nurses will development individualized health plans for students with health concerns affecting student safety at school.

Health Services Department administrator will work with Information Technology staff to modify School Max health module. Modification will support inputting of state-mandated screenings and generation of state reports.

Health Services Department administrator and staff will work cooperatively with other departments to continue working so we can acquire monies to buy supplies needed so campuses can continue with training staff members.

Prior Year Highlights

All campuses RNs were trained in Automated External Defibrillator (AED).

Each campus was provided with an AED machine.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------|------|-------|------|
| Director | 0.00 | 0.00 | 0.50 |
| Coordinator | 0.50 | 0.00 | 0.00 |
| Nurses | 1.00 | 0.00 | 0.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Data Specialists | 1.00 | 1.00 | 2.00 |
| Total | 3.50 | 2.00 | 3.50 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$86,867 | \$116,845 | \$118,640 |
| Contracted Svcs. | 17,790 | 20,687 | 27,115 |
| Supplies & Materials | 51,122 | 30,896 | 28,154 |
| Other Op. Expenses | 3,163 | 3,286 | 3,000 |
| Capital Outlay | 3,462 | 0 | 0 |
| Total Budget | \$162,405 | \$171,714 | \$176,909 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Nurses have access to School Max within 1 month | 0% | 75% | 100% |
| Students and families have access to school health information via LISD website | 0% | 100% | 100% |
| Administrative regulations to assure compliance with health-related policies are established | 0% | 100% | 100% |
| Individualized health plans for students with health concerns affecting school safety | 20% | 100% | 100% |
| State-mandated health screenings will be input into School Max Module | 2% | 100% | 100% |
| Automated External Defibrillator program implemented district-wide | 0% | 100% | 100% |

Function

The Department of Transportation serves over 3,500 students and we transport them over 1,800 miles daily. LISD encompasses 13.83 square miles and has 30 educational institutions. The LISD vehicular fleet consists of 87 school buses and nearly 300 other vehicles. Over 580,000 miles are covered annually transporting students on their daily routes in addition to servicing about 3,000 field trips. Higher fuel costs are expected to continue through the next school year.

Mission

The LISD Transportation Department will provide safe, efficient and dependable transportation to the students and parents of the district.

Department Goals

Safety is the primary goal for the department and we expect to improve on our record, experiencing fewer accidents during the next school year.

Continued improvement of our District Maintenance Program is another of our department goals. The increased cost of repairs coupled with the increased cost of fuel makes it imperative to stay on top of our maintenance program in order to minimize our costs.

Enhancement of our training opportunities is our third department goal. Continually providing education and providing the tools to perform a better job pays back dividends in the quality of work realized. Our personnel are encouraged by seeing advancement from within whenever possible.

Department 2008/09 Objectives

Improvement in absenteeism and minimized tardiness is one of our department's objectives.

More efficient route management and reporting will enhance the student delivery system and help in ensuring a more cost effective and safe service for the students of the district.

The department will strive to effectively allocate equipment and personnel resources in support of instructional programs collaboratively developed by the district that will enhance student performance.

Prior Year Highlights

Field trips dropped significantly this year due to higher fuel costs, but we were still able to transport 101,442 students and 8,832 teachers on 2,270 trips. Except for an increase in UIL trips, regular field trips are expected to be less again next year.

Absences were reduced by 210 from the previous year, a 16% drop which greatly affected our productivity and efficiency.

Emergency evacuation training was provided twice this year, once in the fall semester for 24,862 students and 1407 teachers, and once in the spring semester for 24,537 students and 1392 teachers.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|---------------|---------------|---------------|
| Director | 1.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 4.00 | 3.00 |
| Secretaries | 2.00 | 1.00 | 1.00 |
| Data Specialists | 1.00 | 1.00 | 1.00 |
| Monitors | 2.00 | 0.00 | 2.00 |
| Technicians | 1.00 | 0.00 | 1.00 |
| Custodians | 1.00 | 1.00 | 1.00 |
| Dispatchers | 2.00 | 1.00 | 1.00 |
| Bus Driver/Bus Washer | 72.00 | 66.00 | 72.00 |
| Mechanic | 7.00 | 7.00 | 7.00 |
| Bus Aide | 68.00 | 66.00 | 68.00 |
| Security | 1.00 | 1.00 | 1.00 |
| Supervisors/Foreman | 2.00 | 2.00 | 2.00 |
| Safety Monitor | 1.00 | 2.00 | 1.00 |
| Trainer/Sub Bus Driver | 1.00 | 1.00 | 1.00 |
| Sub. Bus Drivers | 3.00 | 0.00 | 2.00 |
| Sub. Bus Aides | 8.00 | 0.00 | 8.00 |
| Total | 176.00 | 154.00 | 173.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|--------------------|----------------------|--------------------|
| Payroll | \$3,399,824 | \$3,152,586 | \$3,694,683 |
| Contracted Svcs. | 103,531 | 155,839 | 156,634 |
| Supplies & Materials | 416,136 | 564,262 | 708,800 |
| Other Op. Expenses | -343,890 | -369,775 | -225,000 |
| Capital Outlay | 1,789 | 0 | 7,000 |
| Total Budget | \$3,577,390 | \$3,502,911 | \$4,342,117 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---------------------------------|-----------------|-------------------|--------------------|
| Number of students transported | 4,383 | 3,500 | 3,300 |
| Number of school buses | 98 | 87 | 87 |
| Number of field trips | 3,335 | 2,453 | 2,175 |
| Number of days absent | 1,376 | 1,100 | 1,000 |
| Improvements in cost of repairs | 71,186 | 64,000 | 71,150 |
| Improvements in Worker's Comp. | 123,876 | 100,000 | 85,000 |

Function

The Department of Athletics is committed to providing programs that will be an integral part of the educational system. Our student athletes participating in our programs will acquire meaningful experiences that will prepare them for life beyond high school athletics.

Mission

The mission of the Laredo ISD Department of Athletics is to establish an athletic program that will provide our student athletes an environment that promotes and supports academic and personal achievement.

Department Goals

The Department of Athletics will increase public awareness of our various athletic activities and create a positive image about all our programs.

The Department of Athletics will increase professional growth for all coaches by attending clinics and workshops to improve leadership skills.

The Department of Athletics will increase opportunities to expose and engage as many students possible in athletic activities at the elementary and middle school levels.

Department 2008/09 Objectives

Our high school coaches will work with middle school coaches to instill values of fitness, teamwork, competition and school pride.

The Department of Athletics will provide staff development to all coaches to create a positive coaching environment that allows for professional growth and development.

The Department of Athletics will work with elementary campuses to enhance the leadership skills of elementary parent volunteers.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|---------------------------------|-------|-------|-------|
| Director | 1.00 | 1.00 | 1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 2.00 |
| Bookkeeper/Sr. Acct. Technician | 1.00 | 1.00 | 1.00 |
| Groundskeeper | 9.00 | 9.00 | 8.00 |
| Total | 13.00 | 13.00 | 13.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$440,100 | \$453,932 | \$476,982 |
| Contracted Svcs. | 5,422 | 10,665 | 17,669 |
| Supplies & Materials | 6,101 | 15,496 | 6,960 |
| Other Op. Expenses | 135,719 | 121,200 | 123,713 |
| Capital Outlay | 6,000 | 1,866 | 0 |
| Total Budget | \$593,343 | \$603,159 | \$625,324 |

Function

The Division of Special Education provides support and guidance to all districts campuses and departments. The Division has the responsibility of providing information to district administrators and staff which ensure the district's compliance with all federal and state laws, and in providing assistance with dispute resolution.

Mission

The Division of Special Education will ensure compliance with federal and state regulations, and provide accurate diagnostics, effective therapy and support to all district campuses and departments to promote the successful education of all district students.

Department Goals

The Division of Special Education will promote compliance with federal and state laws with respect to Special Education and related services.

The vision of the Division of Special Education is to be responsive to the district, community, and student's need in the provision of diagnostic assessments and therapy.

The Division of Special Education will promote best practices in instructional services for students with disabilities.

Department 2008/09 Objectives

To provide practical information geared toward ensuring compliance with federal and state laws.

To provide accurate diagnostic evaluations and eligibility determinations.

To stay abreast of assistive technology advancements for instructional support.

Prior Year Highlights

Implemented a web-based data management ARD/IEP System.

Reduced Special Education identification rate from previous year, while supporting campuses through assistance of Special Education Campus Coordinators and Behavior Specialists.

Continued innovative instructional support through Assistive Technology and campus support.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------------------------|--------------|--------------|--------------|
| Director | 1.00 | 0.00 | 1.00 |
| Supervisors | 4.00 | 3.00 | 4.00 |
| Diagnosticians | 0.10 | 0.00 | 0.00 |
| Asst. Occupational Therapist | 2.00 | 1.00 | 1.00 |
| Sociologists | 1.00 | 1.00 | 1.00 |
| Speech Pathologists | 0.05 | 0.00 | 0.00 |
| Teachers | 0.05 | 0.00 | 0.00 |
| Campus Coordinator | 8.00 | 7.00 | 7.00 |
| Behavioral Interv. Specialist | 2.00 | 1.00 | 0.00 |
| Clerks | 20.00 | 21.00 | 23.00 |
| Secretaries | 3.00 | 3.00 | 3.00 |
| Bookkeeper Technician | 1.00 | 1.00 | 1.00 |
| Coordinator | 1.00 | 2.00 | 2.00 |
| Social Worker | 0.00 | 0.10 | 0.10 |
| Asst. Tech. Spec. | 0.00 | 1.00 | 1.00 |
| Clerks | 3.00 | 0.00 | 0.00 |
| Total | 46.20 | 41.10 | 44.10 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|--------------------|----------------------|--------------------|
| Payroll | \$1,563,043 | \$1,492,386 | \$1,581,032 |
| Contracted Svcs. | 48,523 | 52,148 | 40,274 |
| Supplies & Materials | 28,101 | 17,239 | 26,722 |
| Other Op. Expenses | 10,424 | 10,407 | 14,000 |
| Capital Outlay | 12,025 | 3,642 | 0 |
| Total Budget | \$1,662,117 | \$1,575,823 | \$1,662,028 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| Number of students with Special Education needs served | 2,925 | 2,900 | 2,300 |
| Reduction in over representation of students identified as eligible for Special Education | 11.3% | 10.0% | 9.4% |
| Increase in Standard outcomes with TAKS (Reading) | 39.0% | 53.0% | 60.0% |
| Increase in Standard outcomes with TAKS (Math) | 33.0% | 39.0% | 41.0% |
| Increase in Standard outcomes with TAKS (Writing) | 67.0% | 74.0% | 75.0% |
| Increase in Standard outcomes with TAKS (Science) | 19.0% | 27.0% | 35.0% |
| Increase in Standard outcomes with TAKS (Social Studies) | 27.0% | 54.0% | 60.0% |

Function

The Dept. of Library Media Services coordinates services at all campus libraries in support of the instructional subject areas. It communicates and supports expectations to all librarians that are consistent with district goals to meet a recognized rating from TLA including providing support regarding library service issues. It develops and maintains a plan for professional growth by providing in-services and workshops for all Librarians and Library Assistants including technology training.

Mission

The mission of the Library Media Services is to function as an integral part of the total educational program. The libraries serve students, faculty, administration, staff, and parents. Librarians work in partnership with the academic departments to enhance the learning experience outside the class.

Department Goals

To improve our libraries by meeting or exceeding state standards for recognized status, which include staffing patterns, library collection ratio, the use of technology, and up-to-date library collections.

To enhance student techniques for acquiring information, knowledge and skills conducive to life-long learning.

To provide instruction and guidance in the use of research materials by using the reference area of the library as well as all sections of the library and the online databases.

Department 2008/09 Objectives

LISD libraries will systematically update the library collections annually to meet state recognized status in accordance with student ratio and campus quota. They will also adhere to the library recognized state standards for recommended staffing and facilities at district and campus levels.

LISD libraries will promote and facilitate the usage of the Accelerated Reader Program by providing a wide selection of English and Spanish reading materials as well as leisure reading to encourage students to become independent readers.

LISD will provide library personnel with specialized Professional Development and training including the Alexandria, Accelerated Reader Program (Ren Place online version), and the STAR Reading Assessment Program (campuses who have the program).

Prior Year Highlights

The district's average age of the collections has increased from 1997 in 2006-2007 to 1998 in 2007-2008 meeting a recognized status in the average age area.

All twenty seven campuses have the online version of the Accelerated Reader (Ren Place). All twenty elementary campuses have the online version of the STAR Ren Place Program.

All LISD libraries received monies for the purchase of library books. The total amount was \$689,552.00. For Fiscal Year 2008-2009 the Finance Department will allocate the recommended budget for library books from state compensatory funds.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-------------|------|-------|------|
| Director | 1.00 | 1.00 | 1.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$143,518 | \$139,541 | \$146,819 |
| Contracted Svcs. | 2 | 0 | 437 |
| Supplies & Materials | 1,005 | 4,226 | 2,000 |
| Other Op. Expenses | 6,395 | 5,113 | 5,500 |
| Capital Outlay | 2,554 | 0 | |
| Total Budget | \$153,475 | \$148,880 | \$154,756 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---|-----------------|-------------------|--------------------|
| All library collections are weeded out in order to maintain updated collections that meet library state standards | 10,885 | 8,419 | 5,000 |
| Elementary, Middle and High Libraries follow a flexible schedule | 100% | 100% | 100% |
| Implementation and participation in the Accelerated Reader Program at all campuses | 100% | 100% | 100% |
| The average age of the library collections will meet or exceed a recognized status | 1997 | 1998 | 1999 |
| All LISD libraries use the Alexandria Program to monitor and keep record of the number of books circulated | 225,165 | 230,000 | 232,000 |
| All LISD libraries have received adequate funding for the purchase of library books | \$757,682 | \$689,552 | \$400,000 |

Function

The Printing/Creative Services Dept. is in constant demand to meet the printing needs of the district. Printing requests for the following are received throughout the year; registration forms, letterheads, business cards, carbonless forms, envelopes, invitations, brochures, booklets, newsletters postcards, pamphlets, bookkeeping forms, banners, posters, review and testing materials; graduation, scholarship, and awards night invitations, programs and graduation tickets.

Mission

The mission of the LISD Printing/Creative Services Dept. is to assist the district campuses and departments in promoting the districts educational programs and initiatives by producing quality printed and commercial materials.

Department Goals

To continuously increase effective productivity and job performance.

To maintain an organizational climate that respects the dignity and worth of all people.

To implement a professional and personal growth program that will result in all employees having the opportunity to enhance their skills and abilities for the purpose of improving their promotional and wage earning capabilities.

Department 2008/09 Objectives

To maintain and surpass the high quality standard of services necessary for the communication process by yielding maximum quality printed and commercial materials.

To reduce and eventually eliminate the departments needs to outsource production and services by utilizing more effective and efficient equipment and machinery.

To yield professional grade products by utilizing state of the art equipment as well as sophisticated technology to design publications to showcase individual departments and campuses.

Prior Year Highlights

Provided banner printing services to the campuses and departments at very affordable prices.

Printed TAKS review material throughout the school year and "Phonics Take Home Readers" material in English and Spanish.

Printed the Middle and High School Curriculum Bulletin.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-----------------------|--------------|--------------|--------------|
| Supervisor | 1.00 | 1.00 | 1.00 |
| Comm./Graphic Artists | 3.00 | 2.00 | 2.00 |
| Clerks | 1.00 | 1.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Printer | 6.00 | 6.00 | 7.00 |
| Total | 12.00 | 11.00 | 12.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$336,296 | \$327,600 | \$421,848 |
| Contracted Svcs. | 73,493 | 64,953 | 88,417 |
| Supplies & Materials | 15,719 | 7,389 | 23,480 |
| Other Op. Expenses | 216 | 53 | 600 |
| Capital Outlay | 25,864 | 26,778 | |
| Total Budget | \$451,589 | \$426,772 | \$534,345 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| 4 COLOR PRESS: covers, brochures, business cards, stationary postcards, graduation and scholarship programs | 954,658 | 939,412 | 954,658 |
| RIZOGRAPH and BLACK/WHITE COPIES: testing material, booklets, brochures, fast copy material | 5,144,123 | 5,910,966 | 5,571,594 |
| OFFSET DUPLICATORS: NCR forms, programs, invitations, envelopes, stationary, registration forms | 4,405,050 | 4,625,302 | 4,625,302 |
| 4 COLOR PRESS: continue to produce commercial and award winning quality material in full color | 954,658 | 939,412 | 954,658 |
| RIZOGRAPH and BLACK/WHITE COPIES: maintain and exceed outgoing requests; continue to duplicate materials as needed | 5,144,123 | 5,910,966 | 5,571,594 |
| OFFSET DUPLICATORS: continue to produce high quality materials | 4,405,050 | 4,625,302 | 4,625,302 |

Function

ITV produces instructional videos to support the district's academic curriculum, inform the community of services provided by the departments, highlight the outstanding achievements of our schools, students, and employees and special interest videos to meet the superintendent's priority goals. ITV also ensures the videotaping and audio production of all district-wide meetings and events, provide copies of video and audio tapes, and meet all other communication needs via our cable channel 18.

Mission

The mission of Laredo ISD/ITV is to reinforce, support and enrich the challenging classroom curriculum by producing instructional programming involving our employees, students, and parents as well as highlighting and informing the community on what our district is all about via our cable channel 18.

Department Goals

- Increase viewer ship of our district's ITV programming.
- Broadcast LIVE educational shows and events.
- Increase middle and high school student participation.

Department 2008/09 Objectives

Within twelve months, produce top quality educational programs that are aligned to the district's academic curriculum and Superintendent's goal.

Within twelve months, extend current evening air time to target parents and other school stakeholders with specific educational programming.

Within twelve months, in conjunction with The City of Laredo and Time Warner, broadcast school board meeting and other events LIVE on Channel 18.

Prior Year Highlights

Received numerous gold and silver star awards from the Texas School Public Relations Association.

Increased air time of public service announcements and Instructional Programming on KGNS, KLDO and City of Laredo Public Access Channel.

Additional passenger van acquired facilitated the transportation for students and staff to meet all production assignments.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | ✓ | ✓ | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------|------|-------|------|
| Teachers | 1.00 | 0.00 | 0.00 |
| Clerks | 1.00 | 0.00 | 0.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| ITV Technicians | 5.00 | 4.00 | 5.00 |
| Program Controller | 0.00 | 1.00 | 1.00 |
| Sp. Projects Producer | 0.00 | 1.00 | 1.00 |
| ITV Technical Director | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 8.00 | 9.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$291,315 | \$283,779 | \$307,679 |
| Contracted Svcs. | 4,162 | 7,107 | 10,233 |
| Supplies & Materials | 8,342 | 6,828 | 5,262 |
| Other Op. Expenses | 6,711 | 7,305 | 8,045 |
| Capital Outlay | 27,752 | 22,203 | 13,000 |
| Total Budget | \$338,281 | \$327,223 | \$344,219 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Instructional Shows and other Programming | 220 | 190 | 200 |
| Video and Audio Tape Dubs | 265 | 240 | 250 |
| Board Meetings, DEIC, Special Call Meetings and Finance Committee Meetings | 70 | 70 | 75 |
| Informal/Formal Feed Back | 150 | 155 | 160 |
| Demand on Program Dubs | 265 | 240 | 250 |
| Increase number of dubs for meetings | 165 | 240 | 250 |

Function

The department provides a centralized location where all incoming and outgoing mail is received, sorted, and delivered to the appropriate campuses or departments.

Mission

The mission of the Postal Services Department is to engage in best practices that will provide the district with optimal services by maintaining communications to key internal and external groups via the US Postal Services.

Department Goals

Our department will establish and maintain an organizational climate that respects the dignity and worth of all employees.

Our department will provide efficient postal services throughout the school year, including summer school program.

Our department will improve our postal inter-district services with the use of the latest technology to speed the delivery and shipping of mail so schools and departments may receive their mail on a timely basis.

Department 2008/09 Objectives

Our department will establish and communicate the expectation that employees treat each other with courtesy and respect in an effort to provide the best services possible.

Our department will align the postal services with the United State Postal Services standards in order to provide the LISD with the best communication process through the entire school year, including summer programs.

Our department will establish the technology needs in order to upgrade the entire postal service.

Prior Year Highlights

Despite the increase of postal services, our department has continued to provide and meet the demands of our district's needs.

We have just acquired a state of the art new postal machine that is more efficient and thus will provide better services for our district.

All employees have been cross trained on the job requirements to improve the performance and productivity within the department.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|------------------------------|------|-------|------|
| Clerks | 1.00 | 0.00 | 1.00 |
| Total | 1.00 | 0.00 | 1.00 |
| * 2008 as FTEs as of 9/01/07 | | | |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$21,914 | \$16,023 | \$27,155 |
| Contracted Svcs. | 4,478 | 2,576 | 4,000 |
| Supplies & Materials | 63,651 | 51,882 | 65,000 |
| Other Op. Expenses | 19 | 0 | 0 |
| Total Budget | \$90,062 | \$70,481 | \$96,155 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Provide surveys to review and enhance the postal services operations | 98% | 98% | 99% |
| Establish an alternate route in case of emergencies | 100% | 100% | 100% |
| Provide a computer and software program to reduce mailing costs | 95% | 95% | 99% |
| Reduce postal services operations cost by cross-training staff from other campuses and departments | 99% | 100% | 100% |

Function

IT dept. is responsible for the installation of all Instructional software, hardware and network connectivity for all campuses. IT is also responsible for all Administrative software, hardware, network connectivity, Internet Access and telephone services (I/P Telephony, and pots lines, ISDN, PRI, T-1, DS-3, CSME, Giga Man, Deca Man and OC-3). Major software programs are PEIMS, Student Information software, Finance and HR software, Web Page Design, Workflow, District Data Analyzer and Portal Tech.

Mission

To support core instructional and business needs of the district through the development, implementation, day to day use, and support of new technologies and information systems; to provide the integrated exchange of data with internal and external stakeholders; to identify emerging technologies.

Department Goals

To help strengthen the Instructional program with the integration of Technology in the in the classroom and the Administrative offices with Technology support.

Provide quality instructional and administrative technology for students, staff and community including acquisition and maintenance of appropriate hardware and software.

To establish and maintain a safe environment of all students employees and visitors through the use of technology.

Department 2008/09 Objectives

Achieve a 98% network uptime at the core. Achieve a 12 hour response time on lab hardware and software. Achieve a 12 hour response time on network issues. Achieve a 12 response time on printers.

Establish standards for all district computer hardware, networking hardware, infrastructure design. Evaluate software systems and recommend new software systems based on district requirements.

Maintain current internet filtering software, network security software, video surveillance cameras video conferencing hardware and I/P Telephony in the classrooms.

Prior Year Highlights

Full Implementation of ICUE Grading System.

Upgrade DDA to 64 Bit Processor.

Set up of PEIMS web site & student information system web site.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | ✓ | ✓ | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|--------------------------------|-------|-------|-------|
| Chief Technology Officer | 1.00 | 1.00 | 1.00 |
| Trainer | 0.00 | 1.00 | 1.00 |
| Coordinators | 2.00 | 2.00 | 2.00 |
| Specialists | 1.00 | 0.00 | 1.00 |
| Programs/Systems Analysts | 8.50 | 8.50 | 8.00 |
| Webmasters/Web Svc. Spec. | 2.00 | 1.00 | 1.00 |
| Database Analysts | 1.00 | 1.00 | 1.00 |
| Network Security/PC Comm Spec. | 2.00 | 2.00 | 2.00 |
| Network Administrator | 1.00 | 1.00 | 1.00 |
| Receptionists | 2.00 | 2.00 | 2.00 |
| Secretaries | 1.00 | 2.00 | 2.00 |
| PC H/S Specialists | 21.00 | 20.50 | 23.00 |
| Network Technicians | 4.00 | 4.00 | 4.00 |
| Custodians | 1.00 | 1.00 | 1.00 |
| | 47.50 | 47.00 | 50.00 |

* 2008 as FTEs as of 9/01/07

District's Broad Goals

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$2,046,730 | \$2,076,248 | \$2,392,486 |
| Contracted Svcs. | 1,107,641 | 939,612 | 1,201,160 |
| Supplies & Materials | 134,203 | 145,349 | 64,589 |
| Other Op. Expenses | 37,039 | 26,821 | 34,328 |
| Capital Outlay | 225,969 | 84,306 | 784,523 |
| Total Budget | \$3,551,582 | \$3,272,336 | \$4,477,086 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|-------------------|-----------------|-------------------|--------------------|
| Total Work Orders | 20,324 | 23,000 | 25,000 |
| Workorders Closed | 94.3% | 95.0% | 96.0% |

Function

The Division of Operations is responsible to expedite and complete in-coming work orders submitted by the schools through the district's automated system. The Division of Operations is responsible and exists to provide maintenance and repair services for the district's facilities as well as instructional and janitorial supplies.

Mission

The Division of Operations shall ensure that all school district campuses, buildings, equipment and grounds are kept in optimum service and working conditions so that all students, staff, support personnel and the public are provided with a safe, comfortable environment that is conducive to learning.

Department Goals

Utilization of Best Maintenance Practices to promote and support the Missions and Goals of the district.

Implementation of Special Projects and Preventive Maintenance Crews to better serve the district.

Operate all programs and projects assigned to the DIVISION OF OPERATIONS with efficiency, innovation and implement cost effective measures.

Department 2008/09 Objectives

Will promote training and coaching to all employees to create a positive environment and thru this mechanism the creation of a "TOTAL QUALITY" philosophy.

Activities will be scheduled and prioritized based on analysis of the population affected by the equipment failure and its associated cost, to ensure the financial stability of the department and the comfort and safety of the students.

Administrative processes associated with the maintenance tasks (Purchase Orders, R.F.P.'s, Shipping and Receiving materials, etc., will be evaluated, analyzed and corrected to ensure faster results and a better accountability and control of projects.

Prior Year Highlights

As part of the District's Improvement Plan - Vision 2010, Division of Operations has defined strategies with the objective of improving all current processes which will ensure work orders are addressed within a reasonable time.

Changes will expedite the work requests reducing waiting periods and unnecessary steps. To achieve our objectives we identified 3 main elements that need to be controlled efficiently: Administrative processes, personnel, parts/supplies inventory.

Teamwork has been our priority due to the fact that this benefits the whole department and ultimately the District. Clear lines of communication were established among supervisor/employees in order to ensure a positive environment.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------------------------------|---------------|---------------|---------------|
| Director | 1.00 | 1.00 | 1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 |
| Supervisors | 1.00 | 1.00 | 1.00 |
| Facilities/Quadrant Officer | 3.00 | 3.00 | 3.00 |
| Energy Manager | 1.00 | 1.00 | 1.00 |
| Clerks/Secretaries/Receptionists | 17.00 | 15.00 | 15.00 |
| Manager/Supervisors/Foreman | 7.00 | 7.00 | 7.00 |
| Repairmen | 6.00 | 5.00 | 5.00 |
| Electrician/Plumbers | 12.00 | 12.00 | 12.00 |
| Fenceman/Glazier/Welder | 3.00 | 4.00 | 4.00 |
| Floor Repairman/Carpenter | 9.00 | 9.00 | 9.00 |
| Technician | 10.00 | 10.00 | 10.00 |
| Locksmith | 2.00 | 2.00 | 2.00 |
| Maintenance/Crew | 36.00 | 33.00 | 36.00 |
| Mason/Mechanics | 4.00 | 3.00 | 3.00 |
| Painter | 6.00 | 6.00 | 6.00 |
| Custodians | 3.00 | 2.00 | 2.00 |
| Inspector | 0.00 | 0.00 | 1.00 |
| Tractor Operator | 0.00 | 1.00 | 1.00 |
| Sub. Maintenance Helpers | 1.00 | 0.00 | 1.00 |
| Total | 123.00 | 116.00 | 121.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|--------------------|----------------------|--------------------|
| Payroll | \$3,180,916 | \$3,284,164 | \$3,662,326 |
| Contracted Svcs. | 593,389 | 346,936 | 447,736 |
| Supplies & Materials | 532,414 | 520,350 | 455,680 |
| Other Op. Expenses | 41,507 | 12,547 | 10,000 |
| Capital Outlay | 43,637 | 3,781 | 23,140 |
| Total Budget | \$4,391,863 | \$4,167,778 | \$4,598,882 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|---------------------------|-----------------|-------------------|--------------------|
| Purchase Orders Received | 1,088 | 953 | 1,000 |
| Purchase Orders Delivered | 30,557 | 14,163 | 16,000 |
| Special Events | 83 | 63 | 85 |
| Work Orders | 7,272 | 15,000 | 15,500 |
| Alarm Work Orders | 100 | 123 | 150 |

Function

The Plant Facilities & Support Services Department oversees the operations of the district. The department has the responsibility of ensuring that the district's students are educated in a safe & nurturing environment by providing proper nutrition, transportation, and facilities.

Mission

It is the mission of the Plant Facilities & Support Services Department to see that all departments/campuses of LISD are kept at the highest level of operations. The support Services Dept. will make sure that all district concerns are addressed efficiently & to the best of their ability.

Department Goals

The Plant Facilities & Support Services will utilize, Best Practices to promote & support the missions & goals of the district. Building innovative & positive habits through continuous Education, Engineering, & Enforcement.

The Plant Facilities & Support Services Department will stay abreast of all new technological advancements that may impact LISD in a positive manner.

The Plant Facilities & Support Services is to ensure that all students, staff, & visitors of LISD are provided with a safe environment in which both staff & students can enhance their personal skills and abilities.

Department 2008/09 Objectives

To provide a safe & healthier way of working, thus ensuring appropriate environment & health conditions for all students, staff, and visitors of LISD.

To ensure that all food served at our schools meets the Nutrient Standards Menu Guidelines & is served at a safe and appropriate temperature while being aesthetically appealing.

To conduct state-of-the art learning facilities that will enable students to receive a formative education that will aspire and prepare students to succeed in life.

Prior Year Highlights

Technology systems implemented for inventory & production records at all campuses. Cafeteria decoration & furniture installed at secondary schools. Dietary counseling service implemented.

Opening of new campuses D.D. Hachar Elementary, Leyendecker Elementary, Christen Middle Band hall, Memorial Athletic Field, Martin Main Building, and J.C. Martin Elementary.

Implementing changes in Construction Department where all functions of project flow through the architect except computer wiring & phone service.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | ✓ | | | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|--------------------|------|-------|------|
| Executive Director | 1.00 | 0.00 | 1.00 |
| Assistant Director | 1.00 | 0.00 | 0.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 1.00 | 2.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$204,562 | \$83,047 | \$160,863 |
| Contracted Svcs. | 0 | 46 | 0 |
| Supplies & Materials | 420 | 4,246 | 5,000 |
| Other Op. Expenses | 9,298 | 4,733 | 10,000 |
| Capital Outlay | 0 | 3,279 | 0 |
| Total Budget | \$214,280 | \$95,351 | \$175,863 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Work orders completed | 14,250 | 16,224 | 17,500 |
| Number of school routes | 70 | 120 | 120 |
| Meals per labor hour | 36 | 28 | 28 |
| Division of Operations man hrs. | 12 | 13 | 13 |
| # of students transported/route | 55 | 62 | 68 |
| Increase schools with Food Court choices | 6 | 6 | 8 |

Function

The Construction Department is a specialized program responsible for monitoring, inspecting, and coordinating various aspects of construction including but not limited to logistics, Engineering, Architecture, TEA rules, fire building, and ADA codes. The purpose is to be in compliance and ensure that the quality of construction is maintained at a high standard and within budget.

Mission

To plan, design, and construct state-of-the-art educational facilities for LISD that not only provide "a safe and nurturing environment," but that it also be conducive for learning and stimulate the student's interest and creativity.

Department Goals

By the year 2010, the Laredo Independent School District shall be recognized for its stable construction facilities program that support student achievement creating an environment conducive to student excelling.

To implement and administer the successful completion of LISD's \$144 Million Bond "Building a world of Opportunities" Capital Bond Program. This program will construct educational facilities that will support teachers in providing quality instruction.

To implement and administer successful completion of LISD's Public Facilities Corporation, 2005 \$60 Million Bond Series, \$57 Million bond programs, and QZAB's funds projects. These programs will construct educational facilities to improve instruction and provide an excellent teaching environment.

Department 2008/09 Objectives

LISD's Construction Department will monitor the completion of 95% of its approved construction projects by the year 2010, whether it be replacement or renovations while adhering to School District and Texas Education Agency building and safety codes.

The implementation of a plan of action that enables the Construction Department to prepare a feasibility and facility study for all projects that includes a reasonable budget, complete assessment, and proper compliance per all applicable construction codes to provide adequate educational facilities.

The Construction Department will coordinate the formation of committee's that will review the construction project's scope, assignment to Architect/Engineer to projects, final construction plans, feasibility cost estimates, and recommendation to the Board to ensure accountability & best value.

Prior Year Highlights

The substantial completion of Heights and Gallegos Elementary Schools and Christen Middle Phase II Main Building renovations. The commencement of DD Hachar, Leyendecker, and JC Martin Elementary Schools in addition to Martin High Phase III Main Building, Memorial Athletic Field, and Nixon OCR.

The preparation of feasibility cost estimates pertaining to projects under the \$60 and \$57 million bonds. The projects are Shirley Field, Martin Field House, Transportation Facility, Food Service Facility, VMT/Fine Arts. The Early College, Science Labs, and ECC projects are under the \$57 million.

The completion of various landscaping and irrigation projects at Farias, Daiches, and Ryan Elementary Schools. The design and feasibility estimates for Cigarroa and Nixon Track Fields, Cigarroa, Martin, and Lamar OCR projects. Needs assessment for Nixon and Lamar Middle master plans & parking lots.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| | | | | | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|----------------------------------|------|-------|------|
| Program Administrator | 1.00 | 1.00 | 1.00 |
| Construction Buyer | 1.00 | 1.00 | 1.00 |
| Coordinators/Inspectors/Analysts | 4.00 | 3.00 | 4.00 |
| Clerks | 1.00 | 0.00 | 1.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Inspector/Plans Examiner | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 7.00 | 9.00 |

* 2008 as FTEs as of 9/01/07

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--------------------------------------|-----------------|-------------------|--------------------|
| Quality Assurance Inspections | \$ 177,895 | \$ 221,609 | \$ 162,156 |
| Contract Administration | \$ 89,931 | \$ 87,682 | \$ 87,682 |
| Performance of Construction Projects | \$ 102,204 | \$ 168,634 | \$ 108,241 |
| Completion of Construction Projects | 85% | 88% | 92% |

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$430,029 | \$387,123 | \$435,418 |
| Contracted Svcs. | 776 | 48 | 0 |
| Supplies & Materials | 5,057 | 5,237 | 240 |
| Other Op. Expenses | 9,143 | 1,069 | 6,760 |
| Capital Outlay | 2,804 | 0 | 6,000 |
| Total Budget | \$447,808 | \$393,476 | \$448,418 |

Function

The primary function of the Police Department is the Safety and the Security of all students, employees, Staff and to minimize criminal activity.

Mission

The Mission of the Laredo ISD Police Department is to ensure the Safety and Welfare of all students, faculty, staff and visitors if the School District.

Department Goals

- To provide a secure environment and maximize student learning.
- To assist campus by creating volunteer group of parents to help deter any offenses by patrolling the campus interior and exterior.
- To enhance the recruitment of Explorers and to retain those already in the program.

Department 2008/09 Objectives

- To reduce gang activity in our schools through presenting and educating parents and staff.
- To provide parent volunteers with training on patrol tactics and determine areas if need as per Administrative.
- To provide parents a program to include emergency operations, technology, Community Service, Traffic Control, Physical Fitness, Court, Corrections, Victimization and other areas related to law enforcement.

Prior Year Highlights

- Independent rank structure for the Police Department.
- Creation of security forms to be filled out on every campus visit. These forms will be implemented for Security Assessment purposes. The forms will serve as a guide to field supervisors in maintaining our campus safe. These forms will require school administration signature.
- Implementation of the bike patrol.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | | ✓ | | ✓ | |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|-----------------|--------|--------|--------|
| Chief of Police | 1.00 | 0.00 | 1.00 |
| Lieutenant | 0.00 | 0.00 | 1.00 |
| Sergeant | 0.00 | 0.00 | 3.00 |
| Secretaries | 1.00 | 1.00 | 1.00 |
| Police Officers | 26.00 | 21.00 | 22.00 |
| Investigators | 1.00 | 0.00 | 0.00 |
| K-9 Handlers | 3.00 | 1.00 | 2.00 |
| Specialist | 1.00 | 1.00 | 1.00 |
| Custodian | 0.00 | 1.00 | 1.00 |
| Security Guards | 86.00 | 75.00 | 87.00 |
| Total | 119.00 | 100.00 | 119.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$2,935,948 | \$2,625,838 | \$3,126,858 |
| Contracted Svcs. | 58,899 | 10,886 | 14,116 |
| Supplies & Materials | 80,555 | 74,440 | 86,325 |
| Other Op. Expenses | 12,873 | 2,260 | 6,082 |
| Capital Outlay | 11,029 | 5,847 | 0 |
| Total Budget | \$3,099,303 | \$2,719,272 | \$3,233,381 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Collaborate with local law enforcement agencies in creating programs to reduce crime | 90% | 95% | 97% |
| Work with other departments to maximize security and safety for our schools and students | 78% | 85% | 90% |
| Reduce traffic congestion around our schools during arrival and dismissal of class | 93% | 95% | 97% |
| Reduce violence in our schools | 85% | 95% | 97% |
| Continue to decrease the number of criminal cases cleared | 92% | 95% | 97% |
| Work with LISD Crime Stoppers Program to increase tips | 90% | 93% | 95% |

Function

CNP provides meals at no charge to all students and low cost to adults. Nutrition promotion activities and healthy choices increase awareness of healthy eating. Free Summer Food Service Program meals through schools and community sites aide in family food security. As a self funded program, CNP supports the financial goals of the district.

Mission

To provide nutritious appealing safe meals to students and staff in a pleasing environment that encourages healthy food choices and enhances learning.

Department Goals

Transition to a ready-food (cook-chill) distribution system required in the new school construction project plans leading to designing and building a modern food distribution center that will serve the district for the future.

Rebuild fund balance to pay for equipment in the new facility. Approximately three million dollars is needed for equipment. CNP fund balance can accumulate approximately \$500,000 per year with good management controls.

Maintain high nutritional integrity of foods consistent with Dietary Guidelines and USDA regulations, good customer service and high standards of food safety.

Department 2008/09 Objectives

Close Central Kitchen production and redistribute to three high schools.
Relocate CK warehousing to US Cold Storage and 1118 Main Street.
Relocate CK Administration, Transportation and Maintenance to temporary quarters.
Maintain staffing and productivity standards without increasing FTE's.
Reduce rental fees while closing current location.
Reduce warehouse fees through direct delivery.
Approach Dietary Guidelines recommendations on fiber, sodium and cholesterol.
Replace use of 2% milk by 50% with increased use of 1% or skim milk.
Increase whole grains to 50% of grain products offered and increased variety of fruits and vegetables.

Prior Year Highlights

Architectural plans and construction estimates were developed to use the existing site for the new facility after visiting similar type facilities. Transition plans to vacate the site are underway.

Campus based accounting was implemented to focus on food cost, labor and supplies used at each individual campus. Warehouse inventory has decreased with careful menu planning using USDA Commodities and direct delivery to schools.

Coordinated School Health Specialist has developed Coordinated School Health Team and procedures for campus wellness health assessment and planning. Training and monitoring of food sales has been implemented.

District's Broad Goals

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Personnel Allocations (All Funds)

| Position | 2007 | 2008* | 2009 |
|---------------------------------|--------|--------|--------|
| Director | 1.00 | 1.00 | 1.00 |
| Supervisors/Coordinators | 2.00 | 2.00 | 2.00 |
| Dietician/Nutritionist | 2.00 | 2.00 | 2.00 |
| Clerks/Secretaries | 10.00 | 11.00 | 8.00 |
| Support Technician | 1.00 | 1.00 | 1.00 |
| Bookkeepers/Support/Specialists | 3.00 | 2.00 | 2.00 |
| Electrician/Technician | 2.00 | 2.00 | 2.00 |
| Maintenance/Crew | 2.00 | 2.00 | 2.00 |
| Managers/Asst. Mgrs. | 33.00 | 30.00 | 33.00 |
| Supervisors/Foreman | 4.00 | 5.00 | 5.00 |
| Cooks/Bakers & Helpers | 22.00 | 5.00 | 19.00 |
| Preparation | 1.00 | 1.00 | 1.00 |
| Sanitation/Sub. Helpers | 9.00 | 3.00 | 5.00 |
| Servers/Substitute Servers | 178.00 | 206.00 | 224.00 |
| Storeroom Helper | 3.00 | 2.00 | 2.00 |
| Cashiers/Sub. Cashiers | 30.00 | 0.00 | 0.00 |
| Truck Drivers/Sub Truck Drivers | 23.00 | 16.00 | 18.00 |
| Warehouse Helpers | 2.00 | 1.00 | 0.00 |
| Total | 328.00 | 292.00 | 327.00 |

* 2008 as FTEs as of 9/01/07

General Operating Fund Expenditures by Object

| | 2006/07 Actual | 2007/08 Projected | 2008/09 Budget |
|----------------------|-------------------|----------------------|-------------------|
| Payroll | \$5,495,354 | \$5,702,197 | \$6,592,352 |
| Contracted Svcs. | 1,126,402 | 692,903 | 719,762 |
| Supplies & Materials | 5,637,754 | 5,249,882 | 5,998,483 |
| Other Op. Expenses | 41,660 | 40,824 | 88,400 |
| Debt Service | 810,000 | 830,645 | 0 |
| Capital Outlay | 693,687 | 439,495 | 229,357 |
| Total Budget | \$13,804,858 | \$12,955,946 | \$13,628,354 |

Performance Measures

| Program/Service | Actual 06-07 | Estimate 07-08 | Projected 08-09 |
|--|-----------------|-------------------|--------------------|
| Increase CNP fund equally for equipment of new facility | 1,304,882 | 683,601 | 1,183,601 |
| Meals per labor hour (MPLH) High School / Middle School / Elementary | 14/16/17 | 15/17/19 | 16/18/20 |
| Percent Meal Participation High School / Middle School / Elementary | 52/87/96 | 58/84/95 | 80/85/95 |
| Plan for Cook-Chill Facility, percent completed | 50% | 75% | 90% |
| Number of persons Level 1 Certified by Texas Association of School Nutrition | 22 | 150 | 204 |
| Implementation of Wellness Policy | 70% | 75% | 100% |

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SUPPLEMENTARY SECTION
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TEA SUMMARY OF FINANCES (VERSION 7.0)
PRELIMINARY 2008-09 ESTIMATE OF STATE AID WORKSHEET

This State template is a tool provided by TEA to make the budgeting process easier. The data entry section contains prior year data, including total tax collections and estimated refined ADA.

The Student Count Data Section calls for budget year data and contains the refined ADA, the Special Education FTE's and the other special programs which are estimates for the District's budget year. All the information gathered is used to calculate the basic grant or allotment per student.

| Prior-Year Data: | |
|--|---------------|
| 2005-06 M&O Adopted Tax Rate | 1.3829 |
| 2005-06 Transportation Allotment | 402,043 |
| 2005-06 NIFA Allotment | 0 |
| "Greater of" Hold Harmless Revenue per WADA | 4,667 |
| Is "Greater of" Above From TEA's "S1", "S2", or "S3" calculations? | 3 |
| 2006-07 Total Refined ADA | 22,473.4750 |
| 2006-07 Adjusted Total Refined ADA | 22,473.4750 |
| 2005 Adjusted CPTD Value | 1,723,802,592 |
| 2006-07 Transportation Allotment | 334,358 |
| 2006-07 NIFA Allotment | 0 |
| 2006-07 I&S Tax Collections | 4,277,648 |
| 2006-07 EDA Local Share | 272,221 |
| 2006-07 IFA Local Share for Bonded Debt | 3,156,779 |
| Chapter 41 Data: | |
| 2000-01 Adjusted Hold Harmless Tax Base per WADA | 0 |
| 1992-93 M&O Tax Collections | 0 |
| 1992-93 CED Distribution | 0 |
| 1992-93 Chapter 36 WADA | 0.0000 |
| 1991 CPTD Property Value | 0 |

| 2007-08 & 2008-09 Data: | | |
|---|----------------|----------------|
| Student Counts: | 2007-08 | 2008-09 |
| Refined ADA (PreK - 12) | 22,668.650 | 22,400.0000 |
| Refined ADA (Grades 9 thru 12 only) | 5,397.800 | 5,200.0000 |
| Special Education Instructional Arrangement FTEs: | | |
| Homebound (Code 01) | 1.669 | 1.6690 |
| Hospital Class (Code 02) | 0.000 | 0.0000 |
| Speech Therapy (Code 00) | 24.966 | 24.9660 |
| Resource Room (Code 41,42) | 835.324 | 835.3240 |
| S/C Mild/ Mod/ Severe (Code 43,44) | 186.237 | 186.2370 |
| Off Home Campus (Codes 91-98) | 0.000 | 0.0000 |
| VAC (Code 08) | 5.581 | 5.5810 |
| State Schools (Code 30) | 0.000 | 0.0000 |
| Nonpublic Contracts | 0.000 | 0.0000 |
| Res Care & Treatment (Code 81-89) | 0.000 | 0.0000 |
| Full-time Early Childhood (Code 45) | 0.000 | 0.0000 |

| | | |
|--------------------------------|------------|-------------|
| Mainstream ADA | 176.900 | 176.9000 |
| Career & Technology FTEs | 474.000 | 474.0000 |
| Compensatory Ed Enrollment | 22,296.000 | 22,296.0000 |
| FTEs of Pregnant Students | 14.600 | 14.6000 |
| Bilingual ADA | 15,725.300 | 15,725.3000 |
| G & T Enrollment | 2,082.000 | 2,082.0000 |
| Public Ed Grant Student ADA | 0.000 | 0.0000 |
| New Instructional Facility ADA | 0.000 | 0.0000 |

Property Value Data:

CPTD Value ("T2")
 CPTD Value Adjusted for Decline (see Cell J67)
 CPTD Adjusted for Grade

| Tax Year 2006 | Tax Year 2007 |
|---------------|---------------|
| 1,883,008,169 | 2,033,691,119 |
| 1,883,008,169 | 2,033,691,119 |
| 1,883,008,169 | 2,033,691,119 |

Tax Collection Data:

M&O Compressed Rate
 M&O Adopted Tax Rate (see NOTE in Cell J73)
 M&O Tax Collections @Adopted M&O Rate
 I&SBudgeted Tax Collections

| 2007-08 | 2008-09 |
|------------|------------|
| 0.9220 | 0.9219 |
| 1.0400 | 1.0400 |
| 21,094,000 | 21,980,892 |
| 4,666,838 | 4,877,590 |

Other Data:

Highest Grade Taught
 Square Miles
 Miles From Nearest HS
 Unadjusted Cost of Ed Index
 Transportation Allocation
 TSD Students
 TSB Students
 Total Tax Levy
 Reduction for WADA Sold
 Charge for AP Testing
 Charge for Comp Ed Projects
 Charge for Spec. Ed. Project
District Status - 'Y' if Ch 41 (note Column G - see instructions)
New Chapter 41 district? (see instructions in Cell J93)
 Tuition Pd If < 12 Grades
 Bond Payment
 # WADA Sold to a Chapter 41 District
 Payments From a Chapter 41 District
 Portion of District's Gross Profit Sent to Another Entity
 Number of Teachers, Librarians, Nurses, and Counselor FTEs
 # of Full-time Employees (excluding admin & teachers, etc)
 # of Part-time Employees (excluding administrators)

| 2007-08 | 2008-09 |
|------------|------------|
| 12 | 12 |
| 17 | 17 |
| 0 | 0 |
| 1.1600 | 1.1600 |
| 334,358 | 334,358 |
| 0.0000 | 0.0000 |
| 0.0000 | 0.0000 |
| 26,132,995 | 26,132,995 |
| 0 | 0 |
| 1,205 | 1,205 |
| 236,844 | 236,844 |
| 31,192 | 31,192 |
| n | n |
| n | n |
| 0 | 0 |
| 19,088,391 | 19,079,408 |
| 0.0000 | 0.0000 |
| 0 | 0 |
| 0 | 0 |
| 1,751.0000 | 1,751.0000 |
| 2,044 | 2,044 |
| 77 | 77 |

Chapter 41 Data:

Enrollment
 # of Non-Resident Students Who Are Charged Tuition
 Taxes Paid to Tax Increment Fund, if any
 CAD Cost
 CAD Cost Paid by Partner(s), if applicable
 # of Resident Students Being Educated by Another District
 for which the District is Paying Tuition
 Amount of Tuition Paid per Student
 New Instructional Facilities Allotment

| 2007-08 | 2008-09 |
|---------|---------|
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |

This section includes calculated data to generate total TEA revenues.

CALCULATED DATA SECTION:

Total Refined ADA
Total Adjusted Refined ADA *
 Total Special Ed FTEs
 Total Spec Ed Weighted FTEs
 Regular Program ADA
 Minimum ADA

| 2007-08 HB1 | 2008-09 HB1 |
|-------------|-------------|
| 22,668.6500 | 22,400.0000 |
| 22,668.6500 | 22,400.0000 |
| 1,053.7770 | 1,053.7770 |
| 3,210.6943 | 3,210.6943 |
| 21,140.8730 | 20,872.2230 |
| 0.0000 | 0.0000 |

* The Total Adjusted Refined ADA in Cells D10 and E10 is calculated assuming there will not be sufficient funds available to recognize ADA declines at the 2% level. The .98 multiplier in the formula in these cells has been changed to .9681, which is the multiplier that was used for the 2005-06 school year.

Small District Adj Weight
 Basic Allotment (BA)
 Adjusted Basic Allotment (ABA)
 Small District Adjustment
 Mid-Sized District Adjustment
 Adjusted Allotment (AA)
 Tax Collection Limit for DTR
 Weighted ADA (WADA)
 Weighted ADA (WADA) for Mid-size Chapter 41 Districts Under HB 1
 Total M&O Tax Effort
HB 1:
 Amount of M&O Taxes Collected per Penny of Adopted Rate
 M&O Collections Attributed to Compressed Rate (or lower rate, if applicable)
 Tax Effort @ Compressed Rate (or lower rate, if applicable)
DTR for First Level of Tier II (compressed rate - .86)
 # of M&O Pennies Adopted Above Compressed Rate (max = 4 in 07-08; 6 in 08-09)
 M&O Collections Attributed to # of Pennies (max = 4 in 07-08; 6 in 08-09) Above Compressed Rate
DTR for Second Level of Tier II
 # of M&O Pennies Beyond the 4 Pennies Above the Compressed Rate
 M&O Collections Attributed to the Pennies Beyond the 4 or 6 Pennies Above the Compressed Rate
DTR for Third Level of Tier II

 LR for First Level of Tier II
 LR for Second Level of Tier II
 LR for Third Level of Tier II

| 2007-08 HB1 | 2008-09 HB1 |
|-------------|-------------|
| 0.00025 | 0.00025 |
| 3,135 | 3,218 |
| 3,491 | 3,584 |
| 3,491 | 3,584 |
| 0 | 0 |
| 3,491 | 3,584 |
| | |
| 33,170.8341 | 32,888.0162 |
| 33,170.8341 | 32,888.0162 |
| 1.0608 | 1.0207 |
| | |
| 192,060 | 199,587 |
| 17,707,696 | 18,399,936 |
| 0.9404 | 0.9048 |
| 0.0620 | 0.0619 |
| 4.0000 | 6.0000 |
| 768,241 | 1,197,523 |
| 0.0408 | 0.0589 |
| 7.8014 | 5.8100 |
| 1,498,338 | 1,159,601 |
| 0.0796 | 0.0570 |
| | |
| | |
| 1,167,203 | 1,258,855 |
| 768,241 | 1,197,523 |
| 1,498,338 | 1,159,601 |

Hold Harmless Level per WADA
4,667

2007-08 & 2008-09 WADA (2007-08 = Greater of D28 or D29) (2008-09 = Greater of E28 or E29)

HB 1 Hold Harmless Base Level (2007-08 = D66 * D68) (2008-09 = D66 * E68)

Salary Allotment

High School Allotment

TEA's Revenue Target

| | |
|--------------------|--------------------|
| 33,170.8341 | 32,888.0162 |
| 154,808,283 | 153,488,372 |
| 4,377,500 | 4,377,500 |
| 1,484,395 | 1,430,000 |
| 160,670,178 | 159,295,872 |

| HB 1 Total Revenue -- The following are TEA's "S4" calculations | 2007-08 HB1 | 2008-09 HB1 |
|---|--------------------|--------------------|
| Tier I State Aid Under HB 1 | 93,450,195 | 94,104,879 |
| Tier II State Aid Under HB 1 | 6,327,393 | 6,358,990 |
| \$110 per WADA Entitlement | 3,648,792 | 3,617,682 |
| New Salary Transition Entitlement | 0 | 0 |
| Hold Harmless Additional State Aid | 0 | 0 |
| Additional Aid for School Employee Benefits | 0 | 0 |
| Net Gain Retained From Chapter 41 Partnership (see Cell F100) | 0 | 0 |
| M&O Tax Collections @ Compressed Rate | 17,707,696 | 18,399,936 |
| Chapter 41 Recapture @ Compressed Rate | 0 | 0 |
| HB 1 Total State/Local "S4" Revenue | 121,134,076 | 122,481,487 |
| Additional State Aid for Tax Reduction (TEC 42.2516(b)) | 39,536,102 | 36,814,385 |
| Adjustments to Additional State Aid for Tax Reduction (see calculations beginning on row 122 below) | 0 | 0 |
| Total Additional State Aid for Tax Reduction | 39,536,102 | 36,814,385 |
| Penalty for Setting M&O Tax Rate Less Than Compressed Rate | 0 | 0 |
| Reduction to HB 1 Total State/Local Revenue ("excess" revenue) | 0 | 0 |

Gain From Option 4 Chapter 41 Partnership:**Section 42.2516(d) - Gain Using Compressed Rate + Up to \$.04, if applicable**

| | 2007-08 HB1 | 2008-09 HB1 |
|---|--------------------|--------------------|
| Tier I State Aid | 93,450,195 | 94,104,879 |
| Tier II State Aid (Levels 1 & 2) | 11,911,656 | 15,034,175 |
| M&O Taxes Collected | 18,475,937 | 19,597,459 |
| Total State/Local Revenue | 123,837,788 | 128,736,513 |
| WADA | 33,170.8341 | 32,888.0162 |
| State/Local Revenue per WADA | 3,733 | 3,914 |
| Number of WADA Sold to Chapter 41 District(s) | 0.0000 | 0.0000 |
| Charge for Selling WADA | 0 | 0 |
| Payments Received From Chapter 41 District(s) | 0 | 0 |
| Gross Profit From Option 4 Chapter 41 Partnership | 0 | 0 |
| Note: If district retains this net gain, the HB 1 hold harmless amount or 'excess' amount will be decreased/increased accordingly. If district sends all of this amount to another entity, there will be no offset to the HB 1 hold harmless amount or to the 'excess' amount. | | |
| Portion of Gross Profit Sent to Another Entity | 0 | 0 |
| Net Profit from Option 4 Chapter 41 Partnership | 0 | 0 |

Note: For the applicable year, this amount will reduce the district's Additional State Aid for Tax Reduction in Cell D88 and/or E88 by the same amount, or if applicable, increase the district's 'excess' revenue in Cells D93 and/or E93 by the same amount.

Included in this report is the summary of revenues the district is estimated to generate for the budget year. It is broken down by program intent codes, which include: regular block grant, special education, career and applied technology, gifted and talented, bilingual, state compensatory, and transportation. The sum of all these programs equal to the total cost of Tier I.

To calculate Tier I State aid, the local share is subtracted from Tier I. The addition of Tier I, Tier II, HB 1 Additional Aid, Existing Debt Allotment (EDA), Instructional Facilities Allotment (IFA), Technology allotment, and Pre-K – K grant program allotment equal to the total state aid the district is estimated to receive.

Summary of Finances
2008-09 School Year

Basic Information:

| | |
|--|---------------|
| Total Refined ADA (adj. for decline, if applicable) | 22,400.0000 |
| Special Education FTE | 1,053.7770 |
| Career & Technology FTE | 474.0000 |
| Regular Program ADA | 20,872.2230 |
| CPTD Property Value | 2,033,691,119 |
| Adjusted CPTD Property Value | 2,033,691,119 |
| Unadjusted Cost of Education Index | 1.1600 |
| Adjusted Cost of Education Index | 1.1600 |
| Total M&O Tax Collections | 21,980,892 |
| <hr/> | |
| Regular Block Grant | 74,806,047 |
| Regular Special Education Block Grant | 11,507,128 |
| Other Special Education Allotments: | |
| Mainstream Special Education Allotment | 697,411 |
| Residential Care & Treatment Allotment | 0 |
| State Schools Allotment | 0 |
| Non-public Contracts Allotment | 0 |
| Less: Charge for Dist. Share of ECI Project | (31,192) |
| Career & Technology Block Grant | 2,293,402 |
| Gifted & Talented Block Grant | 481,690 |
| Less: Charge for Dist. Share of AP Tests | (1,205) |
| Compensatory Education Block Grant | 15,981,773 |
| Compensatory Ed Pregnant Allotment | 126,107 |
| Less: Charge for Share of TEC 42.152 Projects | (236,844) |
| Bilingual Education Block Grant | 5,635,948 |
| Public Education Grant Allotment | 0 |
| New Instructional Facilities Allotment (NIFA) | 0 |
| Transportation | 334,358 |
| <hr/> | |
| Total Cost of Tier I | 111,594,623 |
| LESS: Local Share | 17,489,744 |
| Tier I State Aid | 94,104,879 |
| <hr/> | |
| Tier II State Aid for First Level @\$37.42 | 6,358,990 |
| Tier II State Aid for Second Level @\$50.98 | 8,675,185 |
| Tier II State Aid for Third Level @\$31.95 | 4,831,852 |
| Total Tier II State Aid | 19,866,027 |
| <hr/> | |
| Continuation of \$110 per WADA Allotment: | 3,617,682 |
| <hr/> | |
| If district is Budget Balanced or Chapter 41: | |
| Less: Gain Resulting From Amendment to | |
| Article VII, Section 5 of the Texas Constitution | 0 |
| Net \$110 per WADA Allotment | 3,617,682 |

This page identifies total State aid and details the amounts to be accounted for in each fund and revenue code.

Summary of Finances, Cont'd
2008-09 School Year

| | |
|--|--------------------|
| Existing Debt Allotment | 3,496,290 |
| Instructional Facilities Allotment (IFA) | 13,923,633 |
| Technology Allotment | 659,008 |
| Additional State Aid for Tax Reduction (Sec 42.2516(b)(1)) | 36,814,385 |
| Salary Allotment (\$2,500 x # Teachers, etc) (Sec 42.2516(b)(2)) | 4,377,500 |
| High School Allotment (\$275 x Gr 9-12 ADA) (Sec 42.2516(b)(3)) | 1,430,000 |
| Penalty for Setting M&O Rate Less Than Compressed Rate | 0 |
| Reduction for "Excess" Revenue | 0 |
| Staff Allotment (\$500 x F-T employees + \$250 x P-T emp) | 1,041,250 |
| HB 1 (80th Session) Rider 86 Allotment per WADA (\$23.63) | 777,144 |
| Other Programs | |
| "New" Salary Transition Entitlement (set to zero) | 0 |
| Hold Harmless Additional State Aid (set to zero) | 0 |
| Additional State Aid for Employee Benefits (set to zero) | 0 |
| Transfer Payment to TX School for the Deaf | 0 |
| Transfer Payment to TX School for the Blind | 0 |
| State Aid Reduction for WADA Sold | 0 |
| Total Other Programs | 0 |
| TOTAL STATE AID - ALL FUNDS | 174,300,297 |

| | | |
|---------------------|--|--------------------|
| Fund / Revenue Code | Recap of State Aid By Funding Source: | |
| 199 / 5811 | Available School Fund | 5,848,512 |
| 199 / 5812 | Foundation School Fund (FSF) - See Recap Below | 148,942,854 |
| | Total State Aid - Fund 199 | 154,791,366 |
| 411 / 5829 | TIF Fund (Technology Allotment) | 659,008 |
| | Total State Aid - Fund 411 | 659,008 |
| 429 | High School Allotment - Fund 429 | 1,430,000 |
| | (may be 423 thru 428 rolled up to 429 in PEIMS) | |
| 599 | Chapter 46 Existing Debt Allotment | 3,496,290 |
| 599 | Chapter 46 Instructional Facilities Allotment | 13,923,633 |
| | Total State Aid - Fund 599 | 17,419,923 |
| | TOTAL STATE AID - ALL FUNDS | 174,300,297 |
| | Recap of FSF Funding Source: | |
| | Tier I State Aid | 94,104,879 |
| | Total Tier II State Aid | 19,866,027 |
| | Additional State Aid for Tax Reduction (Sec 42.2516(b)(1)) | 36,814,385 |
| | Less: High School Allotment (separate fund code) | (1,430,000) |
| | Staff Allotment (\$500 x F-T employees + \$250 x P-T emp) | 1,041,250 |
| | Rider 86 Allotment (\$23.63 per WADA) | 777,144 |
| | \$110 per WADA Allotment | 3,617,682 |
| | Total Other Programs | 0 |
| | Penalty for Setting M&O Rate Less Than Compressed Rate | 0 |
| | Reduction for "Excess" Revenue | 0 |
| | Less: Available School Fund | (5,848,512) |
| | | 148,942,854 |

The following section provides a summary of Total State/Local Maintenance and Operations (M&O) revenue. It includes our estimated M&O and the State's estimated M&O. It also details how much funds we are estimated to get for Existing Debt Allotment (EDA) and for Instructional Facilities Allotment (IFA). The EDA is based on how much we collect in taxes and our debt ratio. The IFA is based on an application submitted to TEA.

| | |
|---|--------------------|
| SUMMARY OF TOTAL STATE/ LOCAL M&O REVENUE: | |
| M&O Revenue From State (not including Fund 599) | 156,880,374 |
| M&O Revenue From Local Taxes (net of recapture and up to compressed rate) | 18,399,936 |
| M&O Revenue From Local Taxes (for first \$.04 (\$.06 in 08-09) above compressed rate; no recapture) | 1,197,523 |
| M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.04 (or \$.06)) | 1,159,601 |
| 2007-08 TOTAL STATE/ LOCAL M&O REVENUE | 177,637,434 |
| Less: Credit Balance Due State (See FSF balance above) | 0 |
| 2007-08 NET TOTAL STATE/ LOCAL M&O REVENUE | 177,637,434 |

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:

This District's Cost per WADA:

| | |
|--|--------------|
| State's Share of Tier I | 94,104,879 |
| Tier II Aid (including Level 2) | 19,866,027 |
| Total Taxes Collected (including taxes collected on the \$.04 above the compressed rate) | 20,757,060 |
| Total Revenue | 134,727,966 |
| WADA | 32,888.0162 |
| COST PER WADA | 4,097 |

Number of WADA District Allowed to Sell:

| | |
|--|--------------------|
| Portion of State Aid Paid From Foundation Fund | 152,560,536 |
| Cost per WADA | 4,097 |
| WADA DISTRICT CAN SELL | 37,241.0684 |

Cost per Weighted Average Daily Attendance (WADA) is to be used when calculating gain on sale of WADA

Maximum total of WADA the school district can sell.

Laredo Independent School District

where ED_i = the state's share of the new Existing Debt Allotment
 ADA = the district's ADA for the applicable year
 EDTR = the district's existing debt rate
 DPV = the district's adjusted CPTD value for the applicable year

| Data Section: (from Data Entry, Calc Data, & IFA worksheets) | | 2007-08 | 2008-09 |
|--|--|---------------|---------------|
| 1. | 2006-07 I & S Tax Collections | 4,277,648 | 4,277,648 |
| 2. | 2006-07 Local Share of EDA | 272,221 | 272,221 |
| 3. | 2006-07 Local Share of IFA Awarded for Bonded Debt | 3,156,779 | 3,156,779 |
| 4. | Excess I&S Tax Collections (Line 1 - Line 2 - Line 3) (if negative, Line 4 = 0) | 848,648 | 848,648 |
| 5. | Actual Debt Service Payment for Eligible Bonded Debt * (SEE NOTE BELOW) | 19,088,391 | 19,079,408 |
| 6. | State/Local Share of IFA Awarded for Bonded Debt | 14,358,523 | 14,358,523 |
| 7. | Estimated ADA | 22,668.6500 | 22,400.0000 |
| 8. | CPTD Property Value for the Applicable Year | 1,883,008,169 | 2,033,691,119 |
| 9. | 2005 CPTD Property Value | 1,723,802,592 | 1,723,802,592 |

Calculation of EDTR Limit:

| | | | |
|-----|---|--------|--------|
| 10. | Rate Used to Determine Maximum Limit If all debt is being covered by IFA, Line 10=0, ELSE, [(Line 2 + Line 4) / (Line 9 / 100)] | 0.0650 | 0.0650 |
| 11. | Rate Needed for All Eligible Debt If all debt is being covered by IFA, Line 11=0, ELSE, [(Line 5 - Line 6) / \$35 / Line 7 / 100] | 0.0596 | 0.0602 |
| 12. | Allowed Rate (Lesser of Line 10 or Line 11, or \$.29) | 0.0596 | 0.0602 |

| | | | |
|-----|---|-----------|-----------|
| 13. | State/ Local Share of Allotment (\$35 x Line 7 x Line 12 x 100) | 4,729,868 | 4,720,885 |
| 14. | Local Share of Allotment (Line 12 * (Line 8 / 100) NOTE: The district must budget ** and collect I&S taxes in the amount of this local share in order to receive the full state's share. | 1,122,555 | 1,224,595 |
| 15. | Maximum State's Share of Allotment (Line 13 - Line 14) | 3,607,313 | 3,496,290 |
| 16. | EDA Entitlement (same as Line 15 unless I&S taxes less than EDA local share on Line 14). NOTE: The EDA entitlement on Line 16 must be taken into account when setting the district's I&S tax rate. | 3,607,313 | 3,496,290 |

**** NOTE:** The amount budgeted may include (1) I&S taxes to be collected, (2) I&S taxes collected beginning with the 1999-2000 school year that were in excess of the district's EDA and/or IFA local shares, and (3) M&O taxes collected beginning with the 1999-2000 school years that were in excess of the amount needed to generate state aid.

**Worksheet for Estimating Instructional Facilities Allotment
2007-08 & 2008-09 School Years**

The following IFA data (Notice of Allotment Amount and eligible debt payment) may not reflect the latest information available from the Division of State Funding.
If this IFA data is incorrect, please contact Cynthia Hegemier-Boggs at (512) 463-9238.

| EDA Eligible (based on 04-05 eligibility) (bonded debt only) | | Bonds | Lease-Purchase | | |
|--|--------------------------------|--|----------------|--|---------------|
| 1.a Award #1: | <input type="text" value="Y"/> | Notice of Allotment Amount | 5,155,243 | 0 | |
| | | Eligible Debt Payment | 5,481,311 | 0 | |
| | | Limitation (lesser amt) | 5,155,243 | 0 | |
| 1.b Award #2: | <input type="text" value="Y"/> | Notice of Allotment Amount | 5,174,604 | 0 | |
| | | Eligible Debt Payment | 5,134,681 | 0 | |
| | | Limitation (lesser amt) | 5,134,681 | 0 | |
| 1.c Award #3: | <input type="text" value="N"/> | Notice of Allotment Amount | 0 | 2,335,517 | |
| | | Eligible Debt Payment | 0 | 320,745 | |
| | | Limitation (lesser amt) | 0 | 320,745 | |
| 1.d Award #4: | <input type="text" value="N"/> | Notice of Allotment Amount | 0 | 87,600 | |
| | | Eligible Debt Payment | 0 | 85,450 | |
| | | Limitation (lesser amt) | 0 | 85,450 | |
| 1.e Award #5: | <input type="text" value="N"/> | Notice of Allotment Amount | 0 | 158,336 | |
| | | Eligible Debt Payment | 0 | 152,048 | |
| | | Limitation (lesser amt) | 0 | 152,048 | |
| 1.f Award #6: | <input type="text" value="N"/> | Notice of Allotment Amount | 0 | 1,646,500 | |
| | | Eligible Debt Payment | 0 | 1,642,400 | |
| | | Limitation (lesser amt) | 0 | 1,642,400 | |
| 1.g Award #7: | <input type="text" value="N"/> | Notice of Allotment Amount | 0 | 434,993 | |
| | | Eligible Debt Payment | 0 | 433,240 | |
| | | Limitation (lesser amt) | 0 | 433,240 | |
| 1.h Award #8: | <input type="text" value="N"/> | Notice of Allotment Amount | 0 | 2,084,063 | |
| | | Eligible Debt Payment | 0 | 2,084,063 | |
| | | Limitation (lesser amt) | 0 | 2,084,063 | |
| 1.i Award #9: | <input type="text" value="0"/> | Notice of Allotment Amount | 4,068,599 | 0 | |
| | | Eligible Debt Payment | 4,068,599 | 0 | |
| | | Limitation (lesser amt) | 4,068,599 | 0 | |
| 2. Estimated ADA (400 minimum) | | 2007-08 | 22,668,6500 | 2007-08 | 22,668,6500 |
| 3. CPTD Value for Applicable Year | | 2007-08 | 1,883,008,169 | 2007-08 | 1,883,008,169 |
| | | 2008-09 | 2,033,691,119 | 2008-09 | 2,033,691,119 |
| | | Bonds | | Lease-Purchase | |
| | | Bonds | | Lease-Purchase | |
| Calculation of Allotment: | | Using Same Notice of Allotments and Eligible Debt Payments | | Using Same Notice of Allotments and Eligible Debt Payments | |
| 4. Limitation on Assistance (sum of "Limitations" above) | | 2007-08 | 14,358,523 | 2007-08 | 4,717,946 |
| 5. Local Revenue Generated by \$.01 tax rate (Line 3 / 10,000) | | 2007-08 | 188,301 | 2007-08 | 188,301 |
| 6. Local Revenue per \$.01 per ADA (Line 5 / Line 2) | | 2007-08 | 8.3067 | 2007-08 | 8.3067 |
| 7. State's Share of \$35 per ADA Yield (\$35 - Line 6) | | 2007-08 | 26.6933 | 2007-08 | 26.6933 |
| 8. State's Share Expressed as Percentage (Line 7 / 35) | | 2007-08 | 0.7627 | 2007-08 | 0.7627 |
| 9. Maximum State Share of IFA (Line 8 x Line 4) | | 2007-08 | 10,950,769 | 2007-08 | 3,598,221 |
| NOTE: The state's share on Line 9 must be taken into account when setting the district's I&S tax rate. | | | | | |
| 10. Local share of IFA (Line 4 - Line 9) | | 2007-08 | 3,407,754 | 2007-08 | 1,119,725 |
| NOTE: The district must budget * and collect I&S taxes in the amount of the Line 10 (for bonds) in order to receive the full state share. | | | | | |
| WARNING: LOCAL SHARE OF IFA IS GREATER THAN I&S TAX COLLECTIONS LESS EDA LOCAL SHARE (@ \$.29). DISTRICT WILL NOT GET FULL IFA STATE SHARE. | | | | | |
| 11. IFA Entitlement (for bonds) | | 2007-08 | 10,950,769 | 2007-08 | 10,429,519 |
| (same as Line 9 unless I&S taxes less EDA local share @ \$.29, if applicable, is less than IFA local share on Line 10) | | | | | |

* NOTE: The amount budgeted may include (1) I&S taxes collected in 2005-06, (2) I&S taxes collected beginning with the 1999-00 school year that were in excess of the amounts necessary to pay the district's share of actual debt service payments on bonds in those years and were not used to generate other state aid, and (3) M&O taxes collected beginning with the 1999-00 school year that were excess of the amount eligible to be used to generate state aid.

POSSIBLE FUNCTION GROUPS FOR AGGREGATE PER-STUDENT SPENDING

The following schedule reflects General Fund and Debt Service Fund.

| 2007-2008 ACTUAL BUDGET | | | 2008-2009 "PROPOSED" BUDGET | | |
|--|------------------------|------------------------|--|------------------------|------------------------|
| | Aggregate Expenditures | Per Pupil Expenditures | | Aggregate Expenditures | Per Pupil Expenditures |
| <u>INSTRUCTION</u> | | | <u>INSTRUCTION</u> | | |
| 11 Instruction | \$ 102,240,153 | \$ 4,176 | 11 Instruction | \$ 105,334,139 | \$ 4,217 |
| 12 Instructional Resources and Media Services | 4,694,083 | 192 | 12 Instructional Resources and Media Services | 4,679,922 | 187 |
| 13 Curriculum and Instructional Staff Dev. | 229,814 | 9 | 13 Curriculum and Instructional Staff Dev. | 584,999 | 23 |
| 95 Juvenile Justice Alternative Ed. Prog | 195,784 | 8 | 95 Juvenile Justice Alternative Ed. Prog | 175,000 | 7 |
| Total | \$ 107,359,834 | \$ 4,386 | Total | \$ 110,774,060 | \$ 4,435 |
| <u>INSTRUCTIONAL SUPPORT</u> | | | <u>INSTRUCTIONAL SUPPORT</u> | | |
| 21 Instructional Administration | \$ 3,208,566 | \$ 131 | 21 Instructional Administration | \$ 3,557,518 | \$ 142 |
| 23 School Leadership | 10,837,693 | 443 | 23 School Leadership | 11,721,206 | 469 |
| 31 Guidance and Counseling | 6,516,392 | 266 | 31 Guidance and Counseling | 6,785,976 | 272 |
| 32 Social Work Services | 1,730,801 | 71 | 32 Social Work Services | 1,752,628 | 70 |
| 33 Health Services | 1,711,598 | 70 | 33 Health Services | 1,781,396 | 71 |
| 36 Cocurricular Activities | 3,447,507 | 141 | 36 Cocurricular Activities | 4,031,580 | 161 |
| Total | \$ 27,452,557 | \$ 1,121 | Total | \$ 29,630,304 | \$ 1,186 |
| <u>CENTRAL ADMINISTRATION</u> | | | <u>CENTRAL ADMINISTRATION</u> | | |
| 41 General Administration | \$ 5,653,511 | \$ 231 | 41 General Administration | \$ 7,385,744 | \$ 296 |
| Total | \$ 5,653,511 | \$ 231 | Total | \$ 7,385,744 | \$ 296 |
| <u>DISTRICT OPERATIONS</u> | | | <u>DISTRICT OPERATIONS</u> | | |
| 51 Plant Maintenance and Operations | \$ 19,937,292 | \$ 814 | 51 Plant Maintenance and Operations | \$ 21,240,354 | \$ 850 |
| 52 Security and Monitoring Services | 3,096,141 | 126 | 52 Security and Monitoring Services | 3,909,570 | 157 |
| 53 Data Processing Services | 2,588,340 | 106 | 53 Data Processing Services | 3,316,595 | 133 |
| 34 Pupil Transportation | 2,319,320 | 95 | 34 Pupil Transportation | 4,497,592 | 180 |
| 35 Food Services | 12,447,951 | 508 | 35 Food Services | 13,594,294 | 544 |
| Total | \$ 40,389,044 | \$ 1,650 | Total | \$ 46,558,405 | \$ 1,864 |
| <u>DEBT SERVICE</u> | | | <u>DEBT SERVICE</u> | | |
| 71 Debt Service | \$ 26,838,781 | \$ 1,096 | 71 Debt Service | \$ 28,739,149 | \$ 1,151 |
| Total | \$ 26,838,781 | \$ 1,096 | Total | \$ 28,739,149 | \$ 1,151 |
| <u>OTHER</u> | | | <u>OTHER</u> | | |
| 61 Community Services | \$ 409,587 | \$ 17 | 61 Community Services | \$ 237,432 | \$ 10 |
| 81 Facilities Acquisitions | 175,808 | 7 | 81 Facilities Acquisitions | 899,308 | 36 |
| 91 Contracted Instr. Ser. Between Public Schools | - | - | 91 Contracted Instr. Ser. Between Public Schools | - | - |
| 92 Incr. Cost Assoc. with Ch 41 School Districts | - | - | 92 Incr. Cost Assoc. with Ch 41 School Districts | - | - |
| 93 Pymts to Fiscal Agents for Shared Serv. Arrg. | - | - | 93 Pymts to Fiscal Agents for Shared Serv. Arrg. | - | - |
| 97 Pymts to Tax Incr. Funds | - | - | 97 Pymts to Tax Incr. Funds | - | - |
| 99 Inter-governmental Charges not Defined | - | - | 99 Inter-governmental Charges not Defined | - | - |
| Total | \$ 585,395 | \$ 24 | Total | \$ 1,136,740 | \$ 46 |
| <u>OTHER FINANCING SOURCES</u> | | | <u>OTHER FINANCING SOURCES</u> | | |
| Other Uses | \$ 500,000 | \$ 20 | Other Uses | \$ - | \$ - |
| Total | \$ 500,000 | \$ 20 | Total | \$ - | \$ - |
| TOTAL BUDGET | \$ 208,779,122 | \$ 8,529 | TOTAL BUDGET | \$ 224,224,402 | \$ 8,978 |

MINIMUM REQUIRED EXPENSE ANALYSIS OF THE GENERAL OPERATING FUND FOR 2008-2009

Texas Education Agency requires districts to spend a minimum percentage of state revenues for programs during the fiscal year. The chart below illustrates the different program grants received from the state. The first column is the amount that the District expects to receive during fiscal year 2008-2009; next to it is the minimum expense requirement. The third section indicates the amount and percent that the District budgeted and the last shows the difference between budgeted and minimum expense requirements.

As you can see, the District appropriates in excess of minimum state requirements with the exception of Bilingual Education. The Finance department will make the necessary modifications in appropriations to meeting the minimum amount required in this program. The excess appropriations are paid through other sources of revenue such as property tax collections.

| Program Grants | TEA Template Summary Finance | Minimum Amount Required to Spend | | Appropriation | | Difference Appropriated Over/(Under) | |
|----------------------------------|---------------------------------------|-------------------------------------|----------------|----------------|---------|--|---------|
| | | Percent | Amount | Amount | Percent | Amount | Percent |
| Regular Block Grant | \$ 74,806,047 | 100% | \$ 74,806,047 | \$ 91,749,698 | 122.7% | \$ 16,943,651 | 22.7% |
| Gifted & Talented | 480,485 | 85% | 408,412 | 476,169 | 116.6% | 67,757 | 16.6% |
| Career & Technology | 2,293,402 | 90% | 2,064,062 | 4,770,546 | 231.1% | 2,706,484 | 131.1% |
| Serv. to Students w/Disabilities | 12,173,347 | 85% | 10,347,345 | 18,860,285 | 182.3% | 8,512,940 | 82.3% |
| Accelerated Education | 15,871,036 | 85% | 13,490,381 | 16,055,805 | 119.0% | 2,565,424 | 19.0% |
| Bilingual Education | 5,635,948 | 85% | 4,790,556 | 4,678,680 | 97.7% | (111,876) | -2.3% |
| Transportation | 334,358 | 100% | 334,358 | 4,342,117 | 1298.6% | 4,007,759 | 1198.6% |
| | \$111,594,623 | | \$ 106,241,161 | \$ 140,933,300 | | \$ 34,692,139 | |

ACADEMIC EXCELLENCE INDICATOR SYSTEM
2006-2007 DISTRICT PROFILES

| | Laredo | United | Harlandale | Edgewood |
|--|-----------|-----------|------------|-----------|
| STUDENTS | | | | |
| Total Students, Enrollment Count | 24,795 | 37,671 | 14,100.00 | 11,906.00 |
| % Economically Disadvantaged | 96.5 | 72.4 | 91.50 | 96.5 |
| % At Risk Students | 86.9 | 68.5 | 64.60 | 75.2 |
| % LEP Students | 68.7 | 45.9 | 14.40 | 19.7 |
| % in Special Education Programs | 11.2 | 11.3 | 11.50 | 12.8 |
| % in Bilingual Education Programs | 68.1 | 44.6 | 12.70 | 17.5 |
| % in Vocational Education Programs | 18.4 | 30.3 | 29.40 | 18.0 |
| % in Gifted/Talented Programs | 7.4 | 9.8 | 6.50 | 7.3 |
| Percent of Students by Ethnicity | | | | |
| African American | 0.1 | 0.2 | 0.60 | 1.4 |
| Hispanic | 99.5 | 97.7 | 95.60 | 97.5 |
| White | 0.3 | 1.6 | 3.60 | 1.0 |
| Other | 0.1 | 0.5 | 0.20 | 0.1 |
| Attendance Rate, 2004 | 95.8 | 96.2 | 95.00 | 94.7 |
| Dropout Rate (Gr 7-8), 2004 | 0.8 | 0.1 | 0.20 | 0.30 |
| Graduates, Class of 2004 | 959 | 1,644 | 694.00 | 495 |
| 2007 TAKS | | | | |
| All Tests Taken, 2007, All Students | 46 | 60 | 58.00 | 57 |
| Reading/English Language Arts | 73 | 81 | 85.00 | 82 |
| Writing | 85 | 92 | 90.00 | 91 |
| Mathematics | 60 | 71 | 65.00 | 66 |
| Science | 43 | 65 | 60.00 | 61 |
| Social Studies | 76 | 86 | 86.00 | 82 |
| 2007 TAKS Passing by Ethnicity | | | | |
| African American Students | 57 | 69 | 62.00 | 56 |
| Hispanic Students | 46 | 60 | 57.00 | 57 |
| White Students | 66 | 79 | 67.00 | 64 |
| Native American Students | - | 83 | 67.00 | - |
| Asian/Pacific Islander Students | 92 | 86 | 99.00 | - |
| Economically Disadvantaged Students | 46 | 56 | 57.00 | 58 |
| LEP Students | 39 | 37 | 56.00 | 56 |
| At Risk Students | 40 | 41 | 42.00 | 46 |
| Special Education Students | 31 | 44 | 37.00 | 49 |
| COLLEGE ADMISSION TESTS (Class of 2007) | | | | |
| SAT/ACT, Percent Tested | 62.4 | 79.7 | 39.30 | 62.0 |
| SAT/ACT, Percent Above Criterion | 3.3 | 5.9 | 6.40 | 5.4 |
| SAT Average | 805.0 | 836.0 | 847.00 | 831.0 |
| ACT Average | 16.3 | 18.2 | 19.00 | 16.5 |
| STAFF | | | | |
| Count of All Staff | 3,933.40 | 5,435.80 | 2,036.40 | 1,844.80 |
| % Central Administration Staff | 0.90 | 0.20 | 1.00 | 0.20 |
| % Campus Administration Staff | 2.30 | 2.20 | 2.40 | 2.40 |
| % Professional Support Staff | 9.90 | 7.90 | 46.80 | 411.40 |
| % Teachers | 41.30 | 41.70 | 58.60 | 59.10 |
| % Educational Aides | 12.10 | 11.50 | 9.50 | 6.50 |
| % Auxiliary Staff | 33.50 | 36.40 | 32.00 | 34.50 |
| % Minority Staff | 96.70 | 96.10 | 75.00 | 82.80 |
| Average Salary of Staff | | | | |
| Central Administration Staff | 74,403.00 | 82,215.00 | 83,378.00 | 98,384.00 |
| Campus Administration Staff | 68,158.00 | 65,675.00 | 68,669.00 | 64,776.00 |
| Professional Support Staff | 51,763.00 | 56,713.00 | 55,486.00 | 51,913.00 |
| Teachers | 46,236.00 | 44,209.00 | 47,578.00 | 44,927.00 |

| South San Antonio | Brownsville | Edinburg | McAllen | Eagle Pass |
|-------------------|-------------|-----------|-----------|------------|
| | | | | |
| 9,786 | 48,284 | 28,677 | 24,558 | 13,816 |
| 90.9 | 94.6 | 85.6 | 70.2 | 86.9 |
| 82.4 | 69.6 | 61.4 | 61.6 | 67.4 |
| 16.8 | 42.6 | 30.9 | 32.1 | 38.4 |
| 9.9 | 11.7 | 9.2 | 7.4 | 8.0 |
| 15.6 | 38.8 | 29.7 | 31.8 | 35.5 |
| 14.1 | 21.8 | 17.4 | 21.8 | 24.0 |
| 4.5 | 5.8 | 7.1 | 8.4 | 8.1 |
| | | | | |
| 1.5 | 0.2 | 0.3 | 0.5 | 0.1 |
| 95.8 | 97.9 | 96.9 | 91.1 | 97.6 |
| 2.4 | 1.5 | 2.1 | 6.4 | 1.0 |
| 0.3 | 0.4 | 0.7 | 2.0 | 1.3 |
| 94.6 | 96.3 | 96.1 | 95.9 | 95.1 |
| 1.0 | 1.2 | 0.1 | 0.6 | 0.7 |
| 418 | 1,916 | 1,197 | 1,213 | 717 |
| | | | | |
| 49 | 65 | 63 | 67 | 70 |
| 80 | 85 | 85 | 86 | 87 |
| 91 | 93 | 92 | 93 | 95 |
| 57 | 75 | 71 | 76 | 78 |
| 52 | 65 | 63 | 69 | 71 |
| 84 | 88 | 85 | 85 | 87 |
| | | | | |
| 51 | 74 | 83 | 68 | 50 |
| 48 | 64 | 62 | 65 | 70 |
| 56 | 79 | 78 | 83 | 88 |
| 40 | 82 | - | 40 | 43 |
| 71 | 92 | 89 | 91 | 99 |
| 48 | 64 | 60 | 62 | 68 |
| 44 | 49 | 49 | 43 | 52 |
| 43 | 50 | 41 | 47 | 51 |
| 31 | 38 | 47 | 32 | 59 |
| | | | | |
| 53.4 | 49.9 | 86.0 | 75.9 | 45.1 |
| 5.4 | 7.8 | 6.2 | 16.5 | 6.9 |
| 822.0 | 871.0 | 946.0 | 979.0 | 864.0 |
| 17.2 | 17.9 | 17.0 | 18.2 | 17.8 |
| | | | | |
| 1,421.00 | 7,029.90 | 3,944.50 | 3,454.00 | 1,991.50 |
| 1.00 | 0.40 | 0.20 | 1.20 | 0.50 |
| 3.00 | 2.80 | 1.50 | 2.20 | 1.80 |
| 7.20 | 7.60 | 8.40 | 8.90 | 7.00 |
| 47.10 | 45.00 | 46.50 | 49.80 | 43.30 |
| 12.30 | 12.40 | 12.00 | 9.40 | 14.10 |
| 29.40 | 31.70 | 31.40 | 28.40 | 33.40 |
| 79.40 | 91.00 | 94.60 | 82.90 | 95.00 |
| | | | | |
| 75,658.00 | 82,151.00 | 94,291.00 | 68,941.00 | 90,622.00 |
| 62,628.00 | 62,080.00 | 69,028.00 | 66,467.00 | 64,785.00 |
| 53,544.00 | 57,045.00 | 55,628.00 | 53,178.00 | 54,605.00 |
| 46,259.00 | 45,501.00 | 44,651.00 | 48,122.00 | 46,511.00 |

ACADEMIC EXCELLENCE INDICATOR SYSTEM (Continued)
2006-2007 DISTRICT PROFILES

| | Laredo | United | Harlandale | Edgewood |
|--|-------------|-------------|-------------|-------------|
| TEACHERS | | | | |
| Total Teacher Count | 1,625.00 | 2,267.70 | 953.90 | 764.50 |
| Number of Students per Teacher | 15.30 | 16.60 | 14.80 | 15.60 |
| Average Years Experience of Teachers | 12.60 | 9.30 | 11.60 | 10.60 |
| Percent Teachers with Advanced Degrees | 15.20 | 14.00 | 31.20 | 25.30 |
| Teacher Turnover Rate | 9.50 | 9.00 | 13.50 | 19.60 |
| Percent of Teachers by Ethnicity | | | | |
| African American Teachers | 0.30 | 0.40 | 2.40 | 4.10 |
| Hispanic Teachers | 93.30 | 91.40 | 60.60 | 66.90 |
| White Teachers | 5.20 | 6.70 | 36.10 | 27.50 |
| Other Ethnicity Teachers | 1.30 | 1.50 | 0.90 | 1.60 |
| Percent of Teachers by Program | | | | |
| Regular Education | 50.60 | 54.60 | 69.10 | 67.90 |
| Special Education | 9.60 | 10.00 | 14.00 | 13.40 |
| Compensatory Education | 1.30 | 0.20 | 0.40 | 6.50 |
| Bilingual/ESL Education | 27.60 | 25.00 | 8.60 | 6.70 |
| Career & Technology Education | 4.10 | 5.30 | 4.90 | 2.80 |
| Gifted/Talented Education | 4.50 | 4.80 | 2.00 | 2.70 |
| Other | 2.10 | - | 1.00 | - |
| Taxes & Revenues | | | | |
| Tax Property Value-Standardized Total Per Pupil (after exemptions) | 75,943 | 21,199 | 75,272 | 66,676 |
| Total Revenue Per Pupil, All Funds | 9,953 | 8,470 | 9,296 | 9,697 |
| Total Revenue, All Funds | 237,882,963 | 301,844,854 | 133,590,869 | 116,945,702 |
| % State Revenues | 61.3 | 48.5 | 65.2 | 64.8 |
| % Local Tax Revenues | 11.6 | 33.5 | 13.2 | 11.2 |
| % Other Local & Intermediate Revenues | 8.7 | 4.5 | 3.3 | 5.5 |
| % Federal Revenues | 18.5 | 13.4 | 18.3 | 18.5 |
| Fund Balance | | | | |
| Fund Balance-End of Year (2005-2006 Audited) | 8,620,000 | 35,132,691 | 11,756,198 | 23,428,628 |
| 2006-07 Fund Balance-End of Year to Total Budgeted | | | | |
| General Fund Expenditure Percent | 4.50 | 14.00 | 10.50 | 25.00 |
| Expenditures | | | | |
| Total Expenditures, All Funds | 205,488,348 | 256,292,843 | 118,835,932 | 107,630,707 |
| % Instruction | 57.6 | 56.6 | 54.1 | 53.7 |
| % Central Administration | 3.1 | 3.5 | 2.9 | 3.5 |
| % School Leadership | 5.0 | 6.0 | 6.9 | 4.7 |
| % Plant Maintenance & Operations | 9.5 | 9.6 | 10.9 | 10.2 |
| Instruction Expenditures, All Funds | 118,273,330 | 145,001,847 | 64,279,305 | 57,791,389 |
| Instruction Expenditures Per Pupil, All Funds | 4,755 | 4,069 | 4,473 | 4,792 |
| Instructional Expenditures Ratio | 65 | 63 | 62 | 62 |
| Total Expenditures, General Fund | 166,403,744 | 210,011,968 | 101,603,015 | 90,061,000 |
| Total Per Pupil Expenditures, General Fund | 6,689.0 | 5,893.0 | 7,070.0 | 7,468.0 |
| Percent of Expenditures by Program (All Funds) | | | | |
| Athletics/Related Activities | 1.7 | 2.0 | 1.4 | 1.9 |
| Regular | 57.2 | 59.8 | 53.8 | 46.5 |
| Special Education | 12.9 | 15.4 | 14.0 | 15.3 |
| Compensatory | 21.2 | 15.1 | 18.6 | 23.7 |
| Bilingual | 3.8 | 3.0 | 6.8 | 8.9 |
| Career & Technology | 2.9 | 3.6 | 2.4 | 2.6 |
| Gifted & Talented | 0.3 | 0.4 | 0.4 | 0.3 |
| Other | - | 0.7 | 2.4 | 0.9 |

| South San Antonio | Brownsville | Edinburg | McAllen | Eagle Pass |
|-------------------|-------------|-------------|---------------|--------------|
| 827.40 | 3,166.20 | 1,835.70 | 1,720.90 | 862.50 |
| 14.60 | 15.20 | 15.60 | 14.30 | 16.00 |
| 11.90 | 11.60 | 11.50 | 13.00 | 11.70 |
| 30.30 | 14.20 | 12.50 | 17.70 | 17.20 |
| 11.50 | 8.30 | 9.80 | 9.90 | 7.50 |
| 2.10 | 0.20 | 0.30 | 0.70 | - |
| 64.60 | 85.10 | 91.40 | 73.40 | 91.10 |
| 32.10 | 14.00 | 8.00 | 25.10 | 8.10 |
| 1.20 | 0.70 | 0.30 | 0.80 | 0.80 |
| 54.00 | 47.40 | 43.60 | 49.90 | 73.20 |
| 9.90 | 13.40 | 8.50 | 8.30 | 8.10 |
| 6.10 | 1.40 | 2.30 | 2.50 | 0.40 |
| 16.80 | 30.90 | 30.20 | 28.10 | 9.30 |
| 4.00 | 4.40 | 4.50 | 4.70 | 4.50 |
| 7.10 | 2.00 | 6.70 | 4.60 | 4.30 |
| 2.20 | 0.50 | 4.10 | 1.80 | 0.20 |
| 98,542 | 91,161 | 141,595 | 209,777 | 95,350 |
| 9,551 | 8,747 | 8,833 | 8,574 | 7,864 |
| 92,196,474 | 421,480,197 | 241,419,570 | 209,102,259 | 108,056,091 |
| 59.4 | 64.5 | 55.0 | 42.3 | 63.0 |
| 17.7 | 14.1 | 24.2 | 36.8 | 15.4 |
| 5.2 | 2.8 | 3.0 | 5.4 | 1.7 |
| 17.7 | 18.6 | 17.8 | 15.6 | 20.0 |
| 20,010,845 | 99,630,833 | 25,792,968 | 16,863,722 | 6,393,187 |
| 27.00 | 23.30 | 11.60 | 9.40 | 6.40 |
| 76,779,734 | 373,730,838 | 214,801,318 | 193,155,144 | 104,954,797 |
| 58.2 | 56.3 | 55.2 | 58.0 | 56.1 |
| 3.2 | 2.6 | 2.6 | 2.7 | 3.4 |
| 5.2 | 5.1 | 4.3 | 5.0 | 4.9 |
| 9.3 | 10.2 | 10.2 | 9.0 | 9.1 |
| 44,663,131 | 210,525,874 | 118,659,019 | 112,044,937 | 58,923,266 |
| 4,627 | 4,369 | 4,341 | 4,594 | 4,288 |
| 64 | 65 | 64 | 66 | 64 |
| 63,129,696 | 322,530,074 | 184,794,215 | 165,277,799.0 | 89,739,245.0 |
| 6,540.0 | 6,693.0 | 6,761.0 | 6,777 | 6,531 |
| 2.2 | 2.7 | 3.0 | 2.9 | 2.9 |
| 45.8 | 55.5 | 40.3 | 37.3 | 54.1 |
| 14.8 | 16.4 | 11.8 | 12.5 | 11.2 |
| 21.4 | 18.1 | 19.7 | 16.5 | 21.1 |
| 9.8 | 2.6 | 18.8 | 18.9 | 2.4 |
| 3.7 | 3.0 | 4.0 | 4.8 | 3.8 |
| 2.3 | 0.3 | 1.7 | 6.0 | 3.5 |
| - | 1.4 | 0.6 | 1.10 | 0.90 |

**COMPARISON OF PEER DISTRICTS OPERATING COSTS BY FUNCTION
USING REFINED AVERAGE DAILY ATTENDANCE (ADA)**

| Function | Laredo ISD | United ISD | Eagle Pass ISD | Edgewood ISD | Edinburg ISD | Harlandale ISD |
|-------------|------------|------------|----------------|--------------|--------------|----------------|
| Refined ADA | 24,795.00 | 37,671.00 | 13,816.00 | 11,906.00 | 28,677.00 | 14,100.00 |

| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
|--|------------|-------|-------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|
| 11- Instruction | 89,861,982 | 54.0% | 122,729,665 | 58.4% | 49,073,828 | 54.7% | 43,973,750 | 48.8% | 97,956,024 | 53.0% | 50,966,770 | 50.2% |
| 21- Instructional Leadership | 3,068,081 | 1.8% | 3,485,860 | 1.7% | 1,092,371 | 1.2% | 1,621,689 | 1.8% | 2,118,963 | 1.1% | 1,115,263 | 1.1% |
| 23- School Leadership | 10,236,865 | 6.2% | 14,300,083 | 6.8% | 5,024,658 | 5.6% | 4,958,883 | 5.5% | 8,353,140 | 4.5% | 7,867,341 | 7.7% |
| 31-Guidance, Counseling & Evaluation Serv. | 9,547,544 | 5.7% | 12,237,244 | 5.8% | 3,879,521 | 4.3% | 4,701,294 | 5.2% | 10,002,742 | 5.4% | 6,173,854 | 6.1% |
| 41- General Administration | 6,095,721 | 3.7% | 8,825,850 | 4.2% | 3,517,008 | 3.9% | 3,801,842 | 4.2% | 5,528,149 | 3.0% | 3,370,977 | 3.3% |
| 51- Plant Maintenance and Operations | 19,124,508 | 11.5% | 24,088,561 | 11.5% | 9,162,724 | 10.2% | 10,793,381 | 12.0% | 21,650,302 | 11.7% | 12,844,526 | 12.6% |
| 52- Security and Monitoring Services | 3,246,342 | 2.0% | 3,662,213 | 1.7% | 1,815,198 | 2.0% | 1,591,432 | 1.8% | 2,588,678 | 1.4% | 1,181,641 | 1.2% |

NOTES:

- Comparison based on District similarities in student enrollment, student performance, and community and student demographics.
- LISD includes only General Operating Fund expenditures and no Special Revenue Funds.

Source: AEIS Report & TEA Summary of Finances (FY 2002-2007)

RESOLUTION LEVYING A TAX RATE

I move that property taxes be increased by the adoption of a tax rate of \$1.27400 per \$100 valuation.

A RESOLUTION LEVYING A TAX RATE

FOR THE LAREDO INDEPENDENT SCHOOL DISTRICT

FOR THE TAX YEAR 2008

BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES

OF THE LAREDO INDEPENDENT SCHOOL DISTRICT THAT:


We, the BOARD OF TRUSTEES of the LAREDO INDEPENDENT SCHOOL DISTRICT; do hereby adopt a tax rate on \$100 valuation For the school district for tax year 2008 as follows:

| | |
|-------------------|--|
| \$ 1.04000 | For the purpose of maintenance and operation |
| <u>\$ 0.23400</u> | For the payment of principal and interest on the debt of this school district. |
| \$1.27400 | Total tax rate |

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

The Tax Assessor/Collector, Rodolfo Sanchez, is hereby authorized on this the 17th day of September, 2008 to assess and collect the property taxes of the LAREDO INDEPENDENT SCHOOL DISTRICT.




John Peter Montalvo, President
LISD Board of Trustees


Guillermina Montes, Secretary
LISD Board of Trustees

WEBB COUNTY APPRAISAL DISTRICT VALUATION

DATE: 04/18/2008
TIME: 15:27:49

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX DIVISION
2007 ISD SUMMARY WORKSHEET
240/Webb
240-901/Laredo ISD

PAGE: 001
REPT: PTS265
VRSN: W

| CATEGORY | LOCAL TAX ROLL VALUE | 2007 WTD MEAN RATIO | 2007 PTD VALUE ESTIMATE | 2007 VALUE ASSIGNED |
|-----------------------------|-------------------------|------------------------|----------------------------|------------------------|
| A. SINGLE-FAMILY RESIDENCES | 1,184,119,746 | .9304 | 1,272,699,641 | 1,184,119,746 |
| B. MULTIFAMILY RESIDENCES | 151,477,394 | .9695 | 156,242,799 | 151,477,394 |
| C. VACANT LOTS | 65,134,039 | N/A | 65,134,039 | 65,134,039 |
| D. RURAL REAL (TAXABLE) | 678,970 | .9993 | 679,474 | 678,970 |
| F1. COMMERCIAL REAL | 639,300,272 | .9620 | 664,553,297 | 639,300,272 |
| F2. INDUSTRIAL REAL | 3,668,080 | N/A | 3,668,080 | 3,668,080 |
| G. OIL,GAS,MINERALS | 186,700 | N/A | 186,700 | 186,700 |
| J. UTILITIES | 84,234,990 | N/A | 84,234,990 | 84,234,990 |
| L1. COMMERCIAL PERSONAL | 182,929,238 | .9861 | 185,507,796 | 182,929,238 |
| L2. INDUSTRIAL PERSONAL | 41,550,460 | N/A | 41,550,460 | 41,550,460 |
| M. MOBILE HOMES | 14,570,360 | N/A | 14,570,360 | 14,570,360 |
| N. INTANGIBLE PERS/UNCERT | 0 | N/A | 0 | 0 |
| O. RESIDENTIAL INVENTORY | 0 | N/A | 0 | 0 |
| S. SPECIAL INVENTORY | 9,540,170 | N/A | 9,540,170 | 9,540,170 |
| SUBTOTAL | 2,377,390,419 | | 2,498,567,806 | 2,377,390,419 |
| LESS TOTAL DEDUCTIONS | 343,699,300 | | 371,103,387 | 343,699,300 |
| TOTAL TAXABLE VALUE | 2,033,691,119 | | 2,127,464,419 | 2,033,691,119 T2* |

* THIS DISTRICT IS IN YEAR 1 OF THE GRACE PERIOD.

| CATEGORY D DETAIL | LOCAL TAX ROLL | RATIO | PTD VALUE |
|----------------------------|----------------|-------|-----------|
| MARKET VALUE NON-QUALIFIED | | | |
| ACRES & FARM/RANCH IMP | 677,400 | N/A | 677,400 |
| PROD VALUE QUALIFIED ACRES | 1,570 | .7570 | 2,074 |
| TAXABLE VALUE | 678,970 | | 679,474 |

*THE TAXABLE VALUES SHOWN HERE WILL NOT MATCH THE VALUES REPORTED BY YOUR APPRAISAL DISTRICT

NOTE: SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

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GLOSSARY SECTION
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ACRONYMS

The following is a list of acronyms used throughout this budget document.

| | | | |
|---------------|--|-------------|--|
| ADA | Average Daily Attendance | I&S | Interest and Sinking |
| AEIS | Academic Excellence Indicator System | IFA..... | Instructional Facilities Allotment |
| AP | Advanced Placement | ISD..... | Independent School District |
| ARD..... | Admission, Review, Dismissal | IT | Information Technology Department |
| ASBO | Association of School Business Officials | ITV | Instructional Television Department |
| CATE..... | Career and Applied Technology | LAP | Learning Assistance Program |
| CD | Certificate of Deposit | LEP | Limited English Proficiency (Bilingual) |
| CIP..... | Capital Improvement Program | LISD | Laredo Independent School District |
| CNP | Child Nutrition Program | M&O | Maintenance and Operations |
| CPR | Cardio Pulmonary Resuscitation | MBIA..... | Municipal Bond Investors Assurance |
| CPTD..... | Certified Property Tax Division | PEIMS | Public Education Information Management System |
| DDA..... | District Data Analyzer | PFC..... | Public Facilities Corporation |
| DTR | Districts Enrichment Tax Rate | PPFCO..... | Public Property Finance Contractual Obligation |
| EDA..... | Existing Debt Allotment | QZAB | Qualified Zone Academy Bond |
| EOC..... | End of Course | ROCIP | Rolling Owner Controlled Insurance Program |
| ESL..... | English as a Second Language | ROTC | Reserved Officers Training Core |
| FASRG | Financial Accountability System Resource Guide | SBDM..... | Site-Based Decision Making |
| FEISTER | Financial Excellence Indicator System of Texas | SRO | School Resource Officer |
| FIRST | Financial Indicator Rating System of Texas | TAAS..... | Texas Assessment of Academic Skills |
| FTE..... | Full Time Equivalent | TASB..... | Texas Association of School Boards |
| FY | Fiscal Year | TEA | Texas Education Agency |
| GAAP | Generally Accepted Accounting Procedures | TAKS..... | Texas Assessment of Knowledge & Skills |
| GASB | Governmental Accounting Standards Board | TEKS | Texas Essential Knowledge & Skills |
| GED..... | General Educational Development | TRS..... | Teacher Retirement System |
| GFOA | Government Finance Officers Association | UIL | University Interscholastic League |
| GT..... | Gifted & Talented | WADA..... | Weighted Average Daily Attendance |
| | | YTD..... | Year-to-Date |

GLOSSARY

This glossary contains definitions of terms, both financial and non-financial, which have been used in this budget document. This glossary is arranged alphabetically with proper cross-referencing as deemed necessary.

Academic Excellence Indicator System (AEIS): Texas Education Code 39.053 requires every district's board of trustees to: (a) publish an annual report describing the district's educational performance on the AEIS (Academic Excellence Indicator System) indicators, (b) hold a hearing for public discussion of the report, and (c) widely disseminate the report within the district.

Accountability: The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry it represents, to justify the raising of public resources and the purpose for which they are used.

Accounting Systems: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of the school district.

Accrual Basis Accounting: Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

Ad Valorem Taxes: Taxes imposed in proportion to the value of assessed property.

Admission, Review, Dismissal (ARD): A committee consisting of principals, parents, teachers, and diagnostician to review services and the educational plan for students with disabilities.

Allocation: A part of a site-based appropriation that is designated for expenditure by specific organizational units and/or for special purposes, activities, or objects.

Annual Budget: A budget applicable for a single year.

Appropriation: Budget dollars that have been set aside for a particular expenditure (salaries, instructional supplies, capital outlay, etc.).

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.

Arbitrage: The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assets: Property owned by the District which has monetary value.

Audit: A comprehensive examination as to the manner in which the government resources were actually utilized concluding in a written report of its findings. (1) A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. (2) A performance audit consists of a review of how well the government met its stated goals. (3) An accounting audit is intended to ascertain whether financial statements fairly present financial positions and results of operations.

Average Daily Attendance (ADA): Average Daily Attendance is the quotient of the sum of attendance for each day of the minimum number of days of instruction as described under section 2501a divided by the minimum number of days of instruction.

Balance Sheet: A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specific date.

Base Budget: An on-going expense for personnel, contractual services and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of Trustees.

Beginning Balance: The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year or ending balance.

Board of Trustees: The elected or appointed body that has been created according to state law and vested with responsibilities for educational activities.

Bond: A debt embodying a written promise to pay a specified sum of money, the face value or principal, at a specific date or dates in the future (maturity date), together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. Bonds are typically used for long-term debt to pay for specific capital expenditures, e.g. buses, band equipment, and classroom furniture.

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.

Budgetary Accounts: Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.

Capital Assets: District assets of significant value and having a useful product life of 10 years or more. These assets are also known as fixed assets.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a capital program is in operation, it will be the first year thereof. A capital program is sometimes referred to as a capital budget.

Capital Expenditures: Expenditures used by a company to acquire or upgrade physical assets such as equipment, property, buildings, etc. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis.

Capital Improvement Program (CIP): The construction plan for the school district.

Capital Outlay: Expenditures that result in the acquisition of, or addition to, fixed assets. In this district, a fixed asset is defined as a tangible item whose expected life is two or more years and whose value exceeds \$500 per item. Exceptions to value limitations are software (\$1,500 or more per item) and catalogued library materials. The capital items below \$5,000 per item are changed to supplies before submission to the state as required by PEIMS guidelines.

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.

Career and Technology Education (CATE): Career and Technology Education refers to a body of courses that are designed to help students identify careers and build skills necessary for success in the world of work. Students who graduate after participating in CT courses will be prepared to go directly to work, technical school, or attend two-year or four-year colleges to continue their career preparation.

Cash Accounting-Cash Basis: A basis of accounting which recognizes revenues when received and expenditures when paid.

Certificate Of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified interest rate.

Certificate of Obligation: Debt instrument secured by the ad-valorem taxing power of a District. Short-term or long-term debt, pending on the particular project, which is authorized by the Board of Trustees and does not require prior voter approval.

Community Services: Those services which are provided to the community as a whole or some segments of the community and which are not restricted to the public schools or adult education programs.

Compensatory Education: Program and instructional services designed for at-risk students. These programs and services are funded with State Compensatory Education funds.

Contingency: A budgetary reserve set aside for emergencies or un-foreseen expenditures not otherwise budgeted.

Contractual Services: Goods and services acquired under which the District receives from an internal service fund or an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

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: LEVY Taxes levied for the current fiscal period.

Debt Service Fund: The fund which is used for the retirement of long-term debt and its interest. This fund is sometimes referred to as a "Sinking Fund".

Deficit: A deficit is the excess of expenditures over revenues during a single accounting period, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Department: A major administrative division of the District that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: (1) Expiration in the service life of capital assets attributable to normal wear and tear, deterioration and in-adequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Disbursement: Payment for goods and services in the form of cash or by check.

Districts Enrichment Tax Rate (DTR): DTR of the school district which is determined by subtracting the amounts specified in subsection B from the total amount of maintenance and operations taxes collected by the school district for the applicable school year and dividing the difference by the quotient of the districts taxable value of property as determined under subchapter M, chapter 403 government code or if applicable under section 42.2521, divided by 100.

Division: An organization unit within a department's structure respecting the major functional divisions of work.

Effective Tax-Rate: The rate which will generate the same tax levy next year from the properties on this year's tax roll.

Encumbrance: Funds which are set aside or committed for a future expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved

English as a Second Language (ESL): This is a program designed specifically for students who speak a language other than English as their first language. It is intended to enhance the learning ability of limited English proficiency students to the extent that they become competent in the comprehension, speaking, reading, and composition of the English language.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditures.

Existing Debt Allotment (EDA): A grant from the Texas Education Agency for the purpose of financing the principal and interest payments for eligible bonds issued in years prior to 1999.

Expenditure: Decrease in the use of net financial resources for the purpose of acquiring and providing goods and services.

Expenses: Charges incurred, whether paid or unpaid, for operation, maintenance, or interest, and other charges that are presumed to benefit the current fiscal period.

Fees: Charges for services rendered.

Financial Accountability System Resource Guide (FASRG): This is an accounting guide produced by TEA for school districts to use as a reference.

Financial Excellence Indicator System of Texas (FEISTER): Used to provide financial, academic program management, and resource allocation data.

Financial Indicator Rating System of Texas (FIRST): This is a rating system for school districts in the area of finance.

Fiscal Year: The twelve-month period designated by the District signifying the beginning and ending period for recording financial transactions. The District has specified September 1st and August 31st as its fiscal year.

Fixed Assets: Assets of a long-term nature that are intended to continue to be held or used such as land, buildings, machinery, furniture, and other equipment.

Fixed Costs: A fixed cost, e.g. rent, which does not change with increases or decreases in the amount of services provided.

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 versus Plant Maintenance and Operation.

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 therein.

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.

Funding Source: A funding source is the specifically identified dollars allocated to meet budgeted requirements and expenses.

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 Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of operation of the government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting.

Gifted & Talented: Students participating in a Gifted & Talented program, which offers a challenging, differentiated, and extended curriculum to develop higher-order thinking skills and encourage independence and decision-making.

Grant: A contribution, either money or material goods, made by and outside entity or a governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Indirect Cost: A necessary expense for the functioning of the organization as a whole that cannot be directly assigned to one service.

Instructional Facilities Allotment (IFA): A grant from the Texas Education Agency for the purpose of financing the principal and interest payments for eligible bonds for the construction and repair of schools.

Interest and Sinking (I&S): The total amount expended or to be expended by a taxing unit from property tax revenues to pay principal of and interest on debts or other payments required by contract to secure the debts and, if the unit is created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, payments on debts that the unit anticipates incurring in the next calendar year.

Inventory: A detailed listing of property currently held by the District showing quantities, descriptions, and values of the property, and units of measure and unit prices.

Investments: Securities and real estate purchased and held for the production of revenues in the form of interest, dividends, rentals and/or base payments.

Learning Assistance Program (LAP): This is a department that deals with in-school suspension for middle school students.

Levy: (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be paid, renewed or refunded at some future date. The term does not include encumbrances.

Maintenance and Operations (M&O): Any lawful purpose other than debt service for which a taxing unit may spend property tax revenues.

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.

Objective: Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Official Budget: The annual budget as is adopted by the Board of Trustees.

Operating Budget: The portion of the budget that pertains to daily operations that provides basic service for the fiscal year.

Personnel Services: All costs related to compensating employees of the District including employee benefit costs, e.g. District contributions for retirement, social security, and health & life insurance.

Positions Authorized: Full-time and part-time positions budgeted in the personnel services category and included in the Department “Man-Years.”

Program Improvement: The addition of new equipment, personnel or other expenditures aimed at improving the level of service or expanding services.

Property Tax Rate: The property tax rate consists of two elements: (1) the maintenance and operation rate (M&O) and (2) the debt service or interest and sinking rate (I&S).

Proprietary Fund: An account that shows actual financial position and operations as distinguished from budgetary accounts, e.g. actual assets, liabilities, reserves, fund balances, and revenues & expenditures.

Public Education Information Management System (PEIMS): Each district shall provide a system of information required for the administration of a uniform accounting system to be reported to the State of Texas.

Public Property Finance Contractual Obligation: Section 271 of the Local Government Code allows school districts to issue contractual obligations for the acquisition of personal property. Section 271 also allows real property or improvements to real property to be financed with personal property contractual obligations and through lease-purchase agreements.

Purchase Order System: District’s system of using documents authorizing the delivery of specified merchandise or services and making a charge for them.

Qualified Zone Academy Bond (QZAB): The purpose of paying all or a portion of the District’s costs incurred in connection with the repair, rehabilitation, renovation, and replacement of school facilities at the Qualified Zone Academy Bond which consists of Martin, Nixon, and Cigarroa High.

Reconciliation: A detailed analysis of changes of revenue or expenditure balances within a fund.

Requisition: A written request from a department to the purchasing office for specified goods or services. This action precedes the authorization of a purchase order.

Retained Earnings: The equity accounting reflecting the accumulated earnings of the various funds.

Revenues: Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers; increases in net total assets of a proprietary fund type from other than expenses, refunds, capital contributions, and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Risk Management: (1) An organized attempt to protect a governmental entity against accidental loss in the most economical methods. (2) The liability, either realized or potential, related to the District’s day-to-day operations.

Rolling Owner Controlled Insurance Program (ROCIP): A program where the school district purchases insurances for it’s construction projects and reduces the award of the construction contract in an effort to reduce insurance costs over construction costs.

School Board: 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.

School Resource Officer (SRO): This is an officer (police department officer or sheriff officer) contracted by LISD with the City of Laredo or Webb County to improve safety at the schools.

Site-Based Decision Making (SBDM): That process in which the most effective decisions are made by those who will actually implement the decisions. The belief is that people involved at the campus level have a greater opportunity to identify problems, develop problem resolution and change strategy than people located off-campus. Site-based decision making concepts also recognize that people at the campus level are more likely to internalize change and to support its implementation if they are involved in the decision making than if they are not. The objective of site-based decision-making is to improve student performance and to enhance accountability. Each campus should have the freedom to set its own educational objectives, consistent with the school district's goals.

Special Revenue: A fund used to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when and where they are legally mandated.

Tax Levy: The total amount of funds to be raised by general property taxes for operating and debt service purposes specified in the Annual Tax Ordinance that is determined by the Webb County Appraisal District.

Tax Rate: The amount of tax levied for each \$100.00 of assessed property valuation.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Despite the tax roll and the assessment roll, the official list showing the valuation placed those figures in the tax roll, being frequently combined, each maintains its separate and distinguishable form.

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.

Teacher Retirement System (TRS): An agency of the state of Texas to establish a program of benefits for member retirees and other beneficiaries of the retirement system and to establish rules for membership and the management and operation of the system.

Texas Assessment of Academic Skills (TAAS): A statewide assessment program test and end-of-course examinations. TAAS measures the statewide curriculum in reading and mathematics at grades 3 through 8 and the exit level; in writing in grade 4-8, and the exit level; and in science and social studies at grade 8. Spanish version TAAS test are administered at grades 3 through 6. Satisfactory performance on the TAAS exit level tests is prerequisite to a high school diploma.

Texas Assessment of Knowledge & Skills (TAKS): Texas Assessment of Knowledge and Skills. TAKS is an examination for students in grades 3-11 that measures knowledge and skills taught in public schools, and which is used to allow students to progress to the next higher grade.

Texas Education Agency (TEA): The purpose of TEA is to carry out the educational functions specifically delegated under the following: (1) the agency shall administer and monitor compliance with education programs required by federal or state law, including federal funding and state funding for those programs; (2) the agency shall conduct research, analysis, and reporting to improve teaching and learning; (3) the agency shall conduct hearings involving state school law at the direction and under the supervision of the commissioner; (4) the agency shall implement pilot programs established by this title; (5) the agency shall carry out the duties relating to the investment capital fund under Section 7.024; (6) the agency shall develop and implement a teacher retirement program as provided by Section 21.004; (7) the agency shall carry out duties under the Texas Advanced Placement Incentive Program under Subchapter C, Chapter 28; (8) the agency shall carry out duties relating to adult education, driver education and regional day school programs for the deaf; (9) the agency shall review budgets, audit reports, and other fiscal reports as required.

Texas Essential Knowledge and Skills (TEKS): TEKS are standards established by TEA for teaching academic subjects, and include details about the way in which information is presented to students in Texas schools.

Tier I: Tier I is each school district's share of the foundation school program to be able to be eligible to receive foundation school fund payment.

Tier II: Tier II is a guarantee yield component of the foundation school program which provides each school district with the opportunity to provide the basic program and to supplement that program at a level of its own choice. Each school district is guaranteed a specified amount per weighted student in state and local funds for each cent of tax effort over that required for the districts local fund assignment up to the maximum specified by state law.

Transfer: Transfers are the authorized exchanges of cash or other resources between same functions.

Unit Cost: The cost required to produce a specific product or unit of service.

University Interscholastic League (UIL): The UIL is the governing body over inter-school contests in Texas. The UIL organizes and supervises contests that assist in preparing students for citizenship. It aims to provide healthy, character-building, educational activities carried out under rules providing for good sportsmanship and fair play for all participants. Contests are supervised in the areas of academics, athletics, and music.

Voucher: A document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

Weighted Average Daily Attendance (WADA): The number of students in weighted average daily attendance which is calculated by dividing the sum of the school districts allotments under subchapter B and C less any allotment to the district for transportation, any allotment under section 42.158 and 50% of the adjustment under section 42.102 by the basic allotment for the applicable year.

Yield: The rate of annual income returned on an investment, expressed as a percentage.

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A new planning horizon



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It is the policy of the Laredo Independent School District not to discriminate on the basis of race, color, national origin, religion, gender, limited English proficiency, or handicapping condition in its programs.