

# 2016-2017 ANNUAL BUDGET BOOK

FISCAL YEAR  
September 1, 2016-August 31, 2017



FINANCE

MONEY

VALUE



INVESTMENT



GOALS

%

$\sqrt{3}$

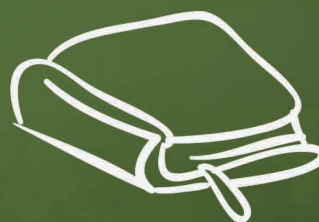
EDUCATION

1 2 3

$E=MC^2$

TIME

GROWTH





# **Laredo Independent School District**

Laredo, Texas

## **2016-2017 Annual Budget**

*For Fiscal Year*

*September 1, 2016 – August 31, 2017*

Issued by:  
Division of Finance

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## TABLE OF CONTENTS

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<b>BUDGET PRESENTATION AWARDS .....</b>	<b>v</b>
<b>CITIZEN’S GUIDE TO OUR BUDGET .....</b>	<b>vi</b>
<b>RECOGNITION .....</b>	<b>vii</b>
 <b>INTRODUCTORY SECTION</b>	
Executive Summary.....	1
District Officials, Staff & Consultants.....	15
Superintendent’s Biography .....	16
Board of Trustees Biographies .....	18
 <b>ORGANIZATIONAL SECTION</b>	
District Profile .....	23
Boundary Map .....	24
Organizational Chart .....	25
District’s Mission, Goals & Objectives .....	26
Budget Administration & Financial Policies .....	27
Budget Development Process .....	37
2016-2017 Budget Calendar .....	41
Capital Improvement Plan.....	44
Budgetary Control & Basis of Accounting.....	48
 <b>FINANCIAL SECTION</b>	
District’s Funds Structure & Fund Types .....	53
Governmental Funds Selected Items Summary .....	55
Governmental Funds - All Fund Types Summary .....	56
General Fund .....	58
General Operating Fund .....	61
Child Nutrition Program Fund .....	66
ERATE Fund.....	69
Athletics Fund .....	71
Technology Fund.....	74
Debt Service Fund .....	76
Special Revenue Funds.....	84
Capital Projects Fund .....	91
Capital Improvement Program .....	99
Impact of Capital Projects to the General Operating Fund.....	103
Internal Service Fund .....	104
 <b>INFORMATIONAL SECTION</b>	
General Operating Fund - Major Revenue Sources.....	107
Debt Service Fund – Major Revenue Sources .....	112
Major Revenue Assumptions.....	114
Trends & Forecasts.....	115
Appraisal Roll & Property Values.....	123
Property Tax Rates & Tax Levies Comparison .....	124
LISD Property Tax Rates and Tax Levies .....	125
LISD Property Tax Levies & Collections .....	126
District’s Principal Taxpayers .....	127
Analysis of Budget’s Effect on Taxpayers .....	128
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Expenditures (1).....	129
Ratio of Net General Bonded Debt to Net Bonded Debt per Average Daily Attendance (ADA) .....	130
Administrative Cost Ratio .....	131

General Governmental Revenues (Last 10 Fiscal Years) .....	132
General Governmental Expenditures (Last 10 Fiscal Years) .....	134
Student Enrollment - Historical & Projected.....	136
District Personnel .....	138
Student Demographics.....	141
Academic Performance .....	142
Annual Dropout, Attendance & Completion Rates .....	145
Community Profile .....	146
Location.....	146
Local History.....	146
Population .....	147
Education .....	148
Income .....	148
Housing .....	149
Hotel Statistics.....	149
Labor Statistics.....	149
Major Employers.....	150
Finance .....	150
Tourism .....	150
Transportation .....	150
Governmental Structure and Public Safety .....	152
Utilities and Public Works .....	152
Healthcare .....	152
Education Facilities .....	153
Entertainment & Recreation Highlights .....	154

## **CAMPUSES SECTION**

Overview of Campus Section .....	155
School Directory.....	157
001 – Martin High School .....	158
002 – J.W. Nixon High School.....	160
003 – Dr. L. Cigarroa High School .....	162
004 – Vidal M. Treviño School of Communications and Fine Arts .....	164
007 – F.S. Lara Academy .....	166
008 – Early College High School .....	168
011 – Jose A. Valdez High School .....	170
041 – L.J. Christen Middle School .....	172
042 – M.B. Lamar Middle School.....	174
043 – Dr. Joaquin G. Cigarroa Middle School .....	176
044 – Memorial Middle School.....	178
101 – A.M. Bruni Elementary School .....	180
102 – Don Jose Gallego Elementary School .....	182
104 – Leon Daiches Elementary School.....	184
105 – F. Farias Elementary School.....	186
106 – Heights Elementary School .....	188
107 – K. Tarver Elementary School .....	190
108 – J.Z. Leyendecker Elementary School .....	192
109 – C.M. Macdonell Elementary School .....	194
110 – C.L. Milton Elementary School.....	196
111 – Alma A. Pierce Elementary School .....	198
112 – M.S. Ryan Elementary School .....	200
115 – Santa Maria Elementary School .....	202
116 – Santo Niño Elementary School.....	204
119 – D.D. Hachar Elementary School .....	204
120 – J.C. Martin Elementary School.....	208

121 – H.B. Zachry Elementary School.....	210
122 – J.A. Kawas Elementary School .....	212
123 – Anita T. Dovalina Elementary School.....	214
124 – Honore Ligarde Elementary School .....	216
125 – Sanchez/Ochoa Elementary School.....	218

## DEPARTMENTAL SECTION

Overview of Departmental Section .....	221
006 – Pregnancy, Education & Parenting .....	222
701 – Superintendent’s Office .....	223
702 – Board of Trustees .....	224
703 – Tax Office.....	225
726 – Risk Management.....	226
727 – Financial Management .....	227
728 – Human Resources .....	228
729 – Procurement Department .....	229
730 – Office of Communications .....	230
732 – Student Services Department.....	231
733 – Internal Auditor .....	232
734 – Postal Department .....	233
735 – Hearings Officer .....	234
736 – Fixed Assets & Custodial Services .....	235
737 – Textbooks & Records Management .....	236
738 – Performance Arts Center .....	237
802 – Bilingual Education Program .....	238
805 – Fine Arts / U.I.L .....	239
806 – Elementary Physical Education .....	240
808 – English Language Arts .....	241
811 – Instructional Technology .....	242
813 – Social Studies Department.....	243
814 – Mathematics Department.....	244
815 – Science Department.....	245
816 – Early Childhood.....	246
817 – Attendance Department .....	247
820 – Innovative Programs.....	248
833 – Department of Elementary Education .....	249
834 – Department of Secondary Education .....	250
835 – Curriculum & Instruction .....	251
836 – Gifted and Talented .....	252
837 – Staff Development.....	253
838 – Career and Technology Education.....	254
844 – 504 Services / Dyslexia .....	255
846 – Testing & Assessment .....	256
848 – Parental Involvement.....	257
849 – Grants .....	258
873 – Crime Stoppers .....	259
874 – Guidance & Counseling.....	260
876 – Health Services .....	261
877 – Pupil Transportation .....	262
878 – Athletics Department.....	263
879 – Special Education .....	264
881 – Library & Media Services .....	265
882 – Printing & Creative Services .....	266
883 – Instructional Television .....	267
934 – Information Technology .....	268
936 – Division of Operations.....	269

937 – Plant Facilities & Support Services .....	270
938 – LISD Construction Department .....	271
943 – LISD Police Department .....	272
946 – Child Nutrition Program .....	273

**SUPPLEMENTARY SECTION**

TEA Summary of Finances (Release 5.0) Preliminary 2016-2017 Estimate of State Aid Worksheet .....	275
Possible Function Groups for Aggregate Per-Student Spending .....	281
Minimum Required Expense Analysis of the General Operating Fund for 2016-2017.....	282
Comparison of Peer Districts Operating Costs by Function using Refined Average Daily Attendance (ADA) .....	283
Comparison of Peer Districts by 2014-2015 Texas Academic Performance Report.....	284
Resolution Levying a Tax Rate .....	288
Webb County Appraisal District Affidavit.....	289
Webb County Appraisal District Valuation.....	290

<b>ACCRONYMS</b> .....	291
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<b>GLOSSARY</b> .....	293
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Laredo Independent School District  
Texas**

For the Fiscal Year Beginning

**September 1, 2015**

A handwritten signature in black ink, reading "Jeffrey R. Enos".

Executive Director

**Distinguished Budget Presentation Award**

The Government Financial Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Laredo Independent School District, Texas for its annual budget for the fiscal year beginning September 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy documents, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## CITIZEN'S GUIDE TO OUR BUDGET

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### 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	\$75,334
Less Homestead Exemption	25,000
Less Local 10 % Homestead Exemption	<u>7,533</u>

Total Taxable Value	<b>\$ 42,801</b>
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LISD Tax Rate    \$ 1.3897

**\$42,801** = **\$428.01** x \$1.3897 = **\$594.81** Total Property Tax Due  
\$100

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

The effect is \$4.25 per year.                      (**\$428.01** x \$1.3997) = \$599.09 minus **\$594.84** = \$4.25

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

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



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## RECOGNITION

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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 2016-2017 Annual Budget:

Nohemi Abrego  
Flor Ayala, CPA  
Adolfo Gonzalez IV  
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Reveca Zarazua

We would also like to recognize the Information Technology Department for providing numerous reports and queries that assisted in the development of this budget document, the Human Resources, and Tax Office Departments for making available all information we requested.

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**INTRODUCTORY SECTION**  
**TABLE OF CONTENTS**

---

Executive Summary .....	1
District Officials, Staff & Consultants .....	15
Superintendent's Biography.....	16
Board of Trustees Biographies .....	18



702 Houston St. • Laredo, Texas 78040 • Ph. 956-273-1000

Dr. A. Marcus Nelson  
*Superintendent of Schools*

November 14, 2016

**Board of Trustees**

Dr. Cecilia M. Moreno  
President, District 5

Hector J. Noyola  
Vice President, District 3

Jesus Martinez  
Secretary, District 2

**Trustees**

Jose A. Valdez  
Trustee, District 1

Ricardo Garza  
Trustee, District 4

Hector J. Garcia  
Trustee, District 6

Jose R. Perez, Jr.  
Trustee, District 7

Board of Trustees and Taxpayers of  
Laredo Independent School District  
1702 Houston St.  
Laredo, TX 78040

Dear Board Members and Taxpayers:

We are pleased to submit the final Laredo Independent School District's Annual Budget for fiscal year 2016-2017. This budget presents the district's financial and operational plan.

Our staff has developed a financial plan for the 2016-2017 General Operating Fund, Child Nutrition Fund, Athletic Fund, ERATE Fund, Technology 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, construction funds, and proprietary fund for fiscal year 2016-2017.

This Annual Budget for 2016-2017 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 the 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. To receive this award, 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. GFOA presented its Distinguished Budget Presentation Award to Laredo Independent School District for its 2015-2016 Annual Budget, making it the seventeenth year the District receives this award. We believe our current budget continues to conform to GFOA's requirements for submission and are respectfully submitting it to this organization for evaluation and suggestions for improvement.

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 campuses and departments. The expectations are high and this budget provides funding for the improvement of students, staff, and fiscal performance.

In this budget, you will see evidence of efforts to assure that the school district meets or exceeds state and federal standards 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**

### **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.

### **District Goals**

- Goal I The school district will continue to develop, implement and monitor a quality educational program including curriculum, instruction, assessment and professional development which considers the specific needs of each Laredo I.S.D. student and the community, supports high academic standards and addresses state and federal accountability requirements.
- Goal II The school district will provide all students with a safe and nurturing learning environment that promotes attendance, character building and high achievement.
- Goal III The school district will encourage and promote a climate that engages families in the education of their children and establish a process that cultivates open and timely communication with our public.
- Goal IV The school district shall implement a Health and Wellness Program designed to improve the general health of children and adults by promoting practices that lead to living healthy, active lifestyles.
- Goal V The school district will continue to seek all possible avenues to contain and/or reduce costs of all initiatives in order to best represent the financial interests of the taxpayers. In addition, the school district will effectively manage financial resources, and conduct program evaluations that will support providing quality educational experiences for LISD students.
- Goal VI The Human Resources will actively pursue and hire highly qualified personnel and provide support that encourages growth, improvement and increased student achievement.
- Goal VII The Plant Facilities Department will ensure that students and staff are provided with quality support services as well as secure, properly maintained, energy efficient facilities that are conducive to academic achievement.

## **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 20th. The budget must be adopted by the Board of Trustees, inclusive of amendments, no later than August 31<sup>st</sup>. Minutes from the district board meetings will be used by the Texas Education Agency to record the adoption of and amendments to the budget. 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. The budget must be itemized in detail according to purpose of expenditure (function), classification (object), and be prepared according to Generally Accepted Accounting Principles (GAAP).

A district may adopt a tax rate before receipt of a certified appraisal roll and before the adoption of the budget. If the district elects to adopt a tax rate before adopting a budget, the district must publish a notice and hold a meeting for the purpose of discussing the proposed tax rate and then following the adoption of the tax rate must publish a notice and hold another public meeting before the district may adopt a budget. 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.

### **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 where information is compiled and analyzed to assess the performance of each individual campus and department as well as the District as a whole.

The budgeting process for Laredo Independent School District was initiated on September 2015, complying with 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 in 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 Division of Finance in the budget process as they developed salary estimates utilizing established staffing guidelines. Personnel units (FTEs) were allocated to each campus based on student membership following state mandated ratios, as applicable.

Following the initial budget development process and through a series of workshops with the Superintendent and Board of Trustees, the final budget proposal was approved on August 25, 2016 and implemented on September 1, 2016.

### **Amending the Budget**

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

### **Significant Changes**

The overall budget did experience significant changes for the 2016-2017 budget year. The District experienced an increase in net taxable value of \$60,972,827 or 2.93% due to an increase in non-homesite improvements. For fiscal year 2016-2017, the Board of Trustees approved a decrease to the Interest and Sinking tax rate of 0.58 cents, from \$0.3555 to \$.34970. The decrease in the Interest and Sinking tax rate is due to the increase in the District's net taxable value. The District opted to move 5.81 "copper" pennies over to the compressed rate in order to reduce the fractionally-funded penalty imposed against the Basic Allotment. This is the second year the District exercised this option and the movement generated an increase 4,127,619 in state aid.

## Legislative Issues

The State of Texas held its 84rd legislative session in 2015 which passed House Bill 1 (HB 1). HB 1, the budget bill, included \$1.5 billion for the Foundation School Program (FSP) above the \$2.3 billion for enrollment growth: \$1.2 billion for the basic allotment increase to \$5,140 for both years of the biennium, \$55 million for an additional round of IFA (2017), and \$47.5 million for the new IFA program, \$200 million for fractional funding (districts with compressed tax rates), and Guaranteed Yield increases. HB 1 highlights are illustrated below.

	2014-2015	2015-2016	2016-2017
Basic Allotment	\$5,040	\$5,140	\$5,140
Austin Yield (first 6 cents above compressed)	\$61.86	\$74.28	\$77.53

## 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 and a Proprietary Fund. It is important to note that the Board of Trustees approves annual budgets for the General Funds 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 of Trustees approval; thus, the information presented on these funds is for information purposes only. The Proprietary Fund budget is not subject to the Board of Trustees approval and are presented for information purpose.

The following table summarizes and compares all the proposed Governmental Funds and Proprietary Fund's estimated expenditures for fiscal year 2015-2016 with the proposed budgets for fiscal year 2016-2017:

All Governmental Funds Breakdown	2015-2016 Estimated	2016-2017 Budget	Percent Change
Budgets Subject to Board Approval:			
General Funds	\$ 223,759,337	\$ 228,472,655	2.11%
Debt Service Funds	26,945,062	26,953,113	0.03%
Budgets Not Subject to Board Approval:			
Special Revenues Funds	30,237,979	26,844,498	-11.22%
Capital Projects Funds	8,233,231	74,618,699	806.31%
<b>Total Governmental Funds</b>	<b>\$ 289,175,609</b>	<b>\$ 356,888,965</b>	<b>23.42%</b>
<b>All Proprietary Funds Breakdown</b>	<b>2015-2016 Estimated</b>	<b>2016-2017 Budget</b>	<b>Percent Change</b>
Budgets Not Subject to Board Approval:			
Internal Service Fund	\$ 18,883,412	\$ 19,467,870	3.10%
<b>Total Proprietary Funds</b>	<b>\$ 18,883,412</b>	<b>\$ 19,467,870</b>	<b>3.10%</b>

The following table summarizes the projected revenues, expenditures, other financing sources & uses, and beginning and ending fund balances of all governmental funds and proprietary fund for fiscal year 2016-2017:

	General	Special Revenues	Debt Service	Capital Projects	Internal Service	Total - All Funds
Revenues	\$ 225,312,676	\$ 25,529,194	\$ 27,235,352	\$ 260,954	\$ 19,531,958	\$ 297,870,134
Expenditures	228,472,655	26,844,498	26,953,113	74,618,699	19,467,870	376,356,835
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(3,159,979)	(1,315,304)	282,239	(74,357,745)	64,088	(78,486,701)
Other Financing Sources (Uses)	925,388	614,189	409,888	(1,949,465)	-	-
Fund Balance, Beginning	72,917,831	922,384	5,560,497	76,307,210	4,464,888	160,172,810
Fund Balance, Ending	\$ 70,683,240	\$ 221,269	\$ 6,252,624	\$ -	\$ 4,528,976	\$ 81,686,109
Percent Change in Fund Balance	-3%	-76%	12%	-100%	1%	-49%

The estimated 3% decrease in fund balance for the General Funds is due to the ERATE Fund and the Technology Fund projection to utilize fund balance to finance its 2016-2017 operations. The 76% decrease for the Special Revenue Funds was caused by the Regional Day School for the Deaf Grant, Advanced Placement Incentives, Dr. Hochman Grant, Advertising and Campus Activity funds projection to utilize fund balance to finance their 2016-2017 programs. The estimated 12% increase in fund balance for the Debt Service Fund is due to the General Operating fund annual reserve contribution for the Qualified Zone Academy Bond principal payment due in August 2021. The Capital Projects Funds are also financing their fiscal year 2016-2017 projects with fund balance. The estimated 1% increase in fund balance for the Internal Service Fund is due to the projected health insurance contributions being greater than the projected medical and prescription claims for the 2016-2017 fiscal year.

#### **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, ERATE Fund, Athletics Fund, and Technology Fund.

The schedule below compares fiscal year 2016-2017 budgeted expenditures with prior year estimated expenditures for all General Funds. Overall, expenditure appropriations are projected to increase by \$4,763,318 or 2.13%. The 499.39% increase in the ERATE Fund is due to the appropriation of the balances for Rounds 13, 14, and 15. It also includes anticipated funding for Round 19. The 10.33% increase in the Child Nutrition Program Fund is due to an increase in food costs associated with the implementation of a dinner program in fiscal year 2016-2017. The 24.33% increase in appropriations for the Technology Fund is due to a proposed purchase of computer equipment that will enhance student instruction. The 14.06% decrease in appropriations in the Athletics Fund is due to a one-time increase in transfers in to the Athletic Fund in 2015-2016. The number of varsity teams experiencing a higher level of success generated higher expenditures for travel, game expenses, and transportation.

General Funds Breakdown	2015-2016 Estimated	2016-2017 Budget	Percent Change
General Operating Fund	\$ 202,228,981	\$ 201,376,448	-0.42%
Child Nutrition Program Fund	18,927,715	20,883,321	10.33%
ERATE Fund	775,712	4,649,556	499.39%
Athletics Fund	1,714,330	1,473,330	-14.06%
Technology Fund	112,600	140,000	24.33%
Total General Funds	\$ 223,759,337	\$ 228,522,655	2.13%



The following table summarizes projected revenues, expenditures, other financing sources & uses, and beginning and ending fund balances for all General Funds.

	Child Nutrition Program	ERATE	Athletics	Technology	General Operating	Total General Funds
Revenues	\$ 20,833,321	\$ 150,000	\$ 202,000	\$ 500	\$ 204,126,855	\$ 225,312,676
Expenditures	20,833,321	4,649,556	1,473,330	140,000	201,376,448	228,472,655
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	(4,499,556)	(1,271,330)	(139,500)	2,750,407	(3,159,979)
Other Financing Sources (Uses)	-	2,404,465	1,271,330	-	(270,407)	3,405,388
Fund Balance, Beginning	3,794,849	2,095,091	159,000	165,577	66,703,314	72,917,831
Fund Balance, Ending	\$ 3,794,849	\$ -	\$ 159,000	\$ 26,077	\$ 69,183,314	\$ 73,163,240

## Balanced Budget

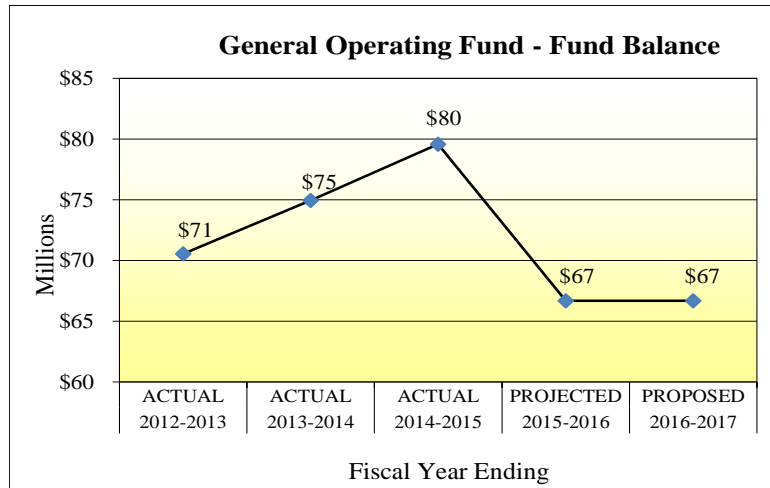
Laredo Independent School District operates under a balanced budget practice. This means that for each fund, expenditures are not to exceed revenues. It is the District's policy, goal, and sound financial management practice to adopt a balanced budget every fiscal year. As indicated on the summary below, the District is adopting a balanced budget for fiscal year 2016-2017.

### General Operating Fund with Comparative Data for Prior Years

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Projected	2016-2017 Proposed
Revenues	\$ 183,999,489	\$ 189,594,364	\$ 197,488,488	\$ 207,565,926	\$ 204,126,855
Expenditures	178,647,431	181,316,233	189,903,377	202,228,981	201,376,448
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	5,352,058	8,278,131	7,585,111	5,336,945	2,750,407
Other Financing Sources (Uses)	(22,254,140)	(3,885,980)	(2,947,143)	(18,231,569)	(2,750,407)
Net Changes in Fund Balances	(16,902,082)	4,392,151	4,637,968	(12,894,624)	-
Fund Balance, Beginning	87,469,900	70,567,818	74,959,970	79,597,938	66,703,314
Fund Balance, Ending	\$ 70,567,818	\$ 74,959,970	\$ 79,597,938	\$ 66,703,314	\$ 66,703,314

### **Projected General Operating Fund Balance**

The District is projecting to end fiscal years 2015-2016 and 2016-2017 with an estimated fund balance of \$66,703,314. This represents a \$12,894,624 or 16.20% decrease from the 2014-2015 ending fund balance. The decrease in fund balance is correlated to the appropriations of committed fund balance as a one-time transfer out to the Capital Projects Fund to fund the construction of the administrative building and renovations to the Aquatics Center and Martin High School Baseball Field. It is the District's goal to meet or exceed an undesignated unassigned fund balance of at least two months operations costs estimated at approximately \$34,000,000 or 16.65% of the total budget. Currently, the District has the appropriate fund balance and continues to have measures in place to achieve and/or maintain this goal, such as on-going review of staffing formulas and closing all unnecessary vacant positions for the new fiscal year.



### **About the 2016-2017 District Budget**

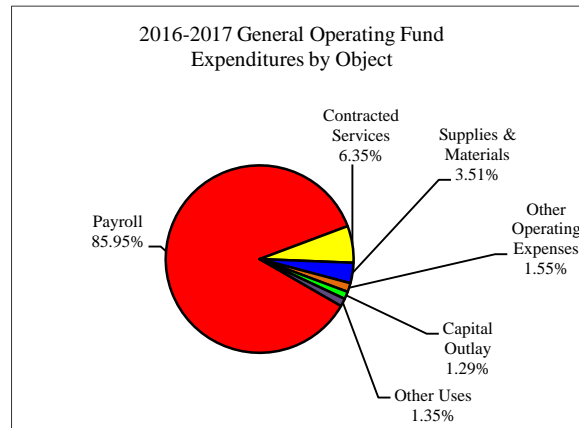
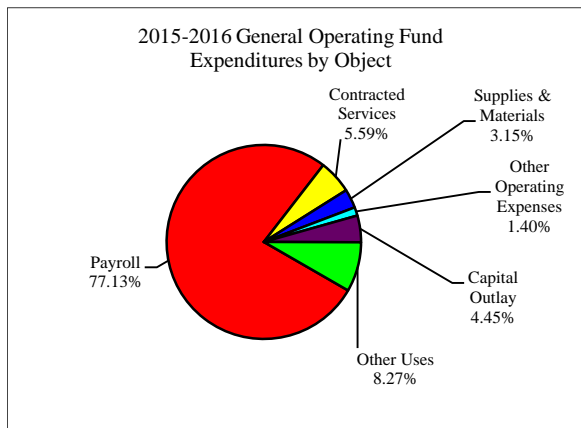
Below are a few highlights of the District that will provide a general overview of the assumptions and the basis for projections of the 2016-2017 fiscal year. In order to prepare the annual budget, Laredo ISD developed projections on expenditure levels, revenues levels, taxable values, tax collections, state revenues, student enrollment and demographics.

### **Expenditure Levels**

**General Operating Fund** – The 2016-2017 fiscal year appropriation levels for the General Operating Fund are projected at \$201,376,448 and estimated other uses (transfers out to other funds) at \$2,750,407, for a total of \$204,126,855 which represents a 7.41% or \$16,345,195 decrease from 2015-2016 levels. The \$7,166,852 or 73% decrease in capital outlay is due to one-time capital outlay purchases that were approved by the Board in 2015-2016. These one-time items included \$3,090,312 for projectors, \$390,000 for Special Education classrooms cameras, \$555,870 in computer equipment for Martin High School, \$200,000 in security cameras, \$932,000 in playground canopies, and \$1,597,000 in fleet replacement. The 85% decrease in transfers out is mainly due to a one-time transfer out to the Capital Projects Fund to fund the construction of the administrative building and renovations to the Aquatics Center and Martin High School Baseball Field in fiscal year 2015-2016. The 3% increase in payroll is due to the Board approved employee raises for fiscal year 2016-2017.

**Comparison of General Operating Fund Expenditures by Object**

Object	2015-2016		2016-2017		Variance	
	Estimated	%	Budget	%	Amount	%
Payroll	\$170,045,917	77.1%	\$175,451,429	86.0%	\$5,405,512	3%
Contracted Services	12,331,273	5.6%	12,954,446	6.3%	623,173	5%
Supplies & Materials	6,949,396	3.2%	7,170,745	3.5%	221,349	3%
Other Operating Expenses	3,093,725	1.4%	3,158,010	1.5%	64,285	2%
Capital Outlay	9,808,670	4.4%	2,641,818	1.3%	(7,166,852)	-73%
Other Uses	18,243,069	8.3%	2,750,407	1.3%	(15,492,662)	-85%
<b>Total Expenditures</b>	<b>\$220,472,051</b>	<b>100%</b>	<b>\$204,126,855</b>	<b>100%</b>	<b>(\$16,345,196)</b>	<b>-7.41%</b>



**Child Nutrition Program (CNP) Fund** – For 2016-2017, the District budgeted \$20,833,321 for the Child Nutrition Program expenditures, 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 meal. Total revenues are projected to increase by \$1,957,096 or 10% due to the implementation of a dinner program for fiscal year 2016-2017. The Child Nutrition Program is estimating to serve 2,486,916 breakfast meals, 3,745,906 lunches and 553,000 dinners.

**ERATE Fund** – This fund accounts for funds awarded by the Schools and Libraries Division of the Federal Government. These fund will allow Districts to provide for infrastructure for networking computers or to access the Internet. The ERATE Fund currently has Rounds 13, 14, 15, and 19 budgeted for fiscal year 2016-2017 in the amount of \$4,649,556 and are considered on-going projects. The District plans to spend the appropriated funding during the 2016-2017 fiscal year.

**Athletics Fund** – This fund is part of the General Fund that accounts for expenditures associated with all co-curricular 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 \$202,000 for fiscal year 2016-2017. In addition, a transfer-in of \$1,271,330 from the General Operating Fund will help finance its operations. Fiscal year 2016-2017 has an expenditure budget of \$1,473,330 for co-curricular and extra-curricular activities.

**Technology Fund** – This fund accounts for technological software or equipment purchases that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials. For fiscal year 2016-2017 the District budgeted \$140,000 for technology expenses. The District is projecting to deplete the fund balance in fiscal year 2017-2018 and thereafter transfer all expenses to the General Operating Fund.

**Debt Service Fund** – The District budgeted \$26,953,113 for fiscal year 2016-2017. Resources in the Debt Service Fund must and will 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.

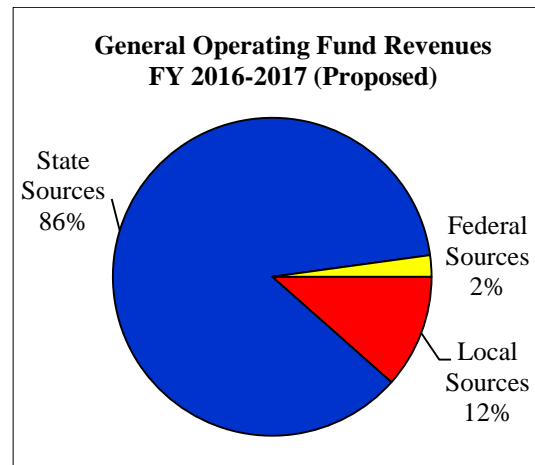
**Special Revenues Funds** – Appropriations for these funds are restricted to, or designated for, specific purposes by a grantor. For fiscal year 2016-2017, the District's appropriation is \$26,844,498. Note: The District provides information to the Board of Trustees on all District grants, but they do not approve an annual budget for these funds.

**Capital Projects Funds** – For fiscal year 2016-2017, the District is appropriating \$74,618,699 for the repair, rehabilitation, renovation, and replacement of school facilities funded by the General Operating Fund, Instructional Facilities Allotment (IFA), and Existing Debt Allotment (EDA). It is important to note that these funds are capital project budgets.

**Internal Service Fund** – This fund accounts for good or services provided to other funds, agencies, or departments of the primary government and component units, or to other governments, on a cost reimbursement basis. On June 13, 2013, the school district moved from a fully funded health insurance program to a self-funded program. This fund is used to account for the insurance premiums and claims. For fiscal year 2016-2017 the District is appropriating \$19,467,870 for insurance premiums and claims.

## 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 \$204,126,855 for the 2016-2017 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 12% and federal sources 2%. The recommended budget includes a projected increase in local revenues of 0.65%, a decrease in state revenues of 1.94% and a decrease in federal revenues of 2.16% over the 2015-2016 estimates. The fiscal year 2016-2017 state revenue projections are based on an estimated average daily attendance (ADA) of 22,200 students.



Revenue Source	2015-2016		2016-2017		Percent Change
	Projected	%	Proposed	%	
Local Revenues	\$ 23,409,943	11%	\$ 23,561,607	12%	0.65%
State Revenues	179,620,363	87%	176,127,604	86%	-1.94%
Federal Revenues	4,535,630	2%	4,437,644	2%	-2.16%
<b>Total General Operating Fund Revenues</b>	<b>\$ 207,565,936</b>	<b>100%</b>	<b>\$ 204,126,855</b>	<b>100%</b>	<b>-1.66%</b>

### **Local Revenues**

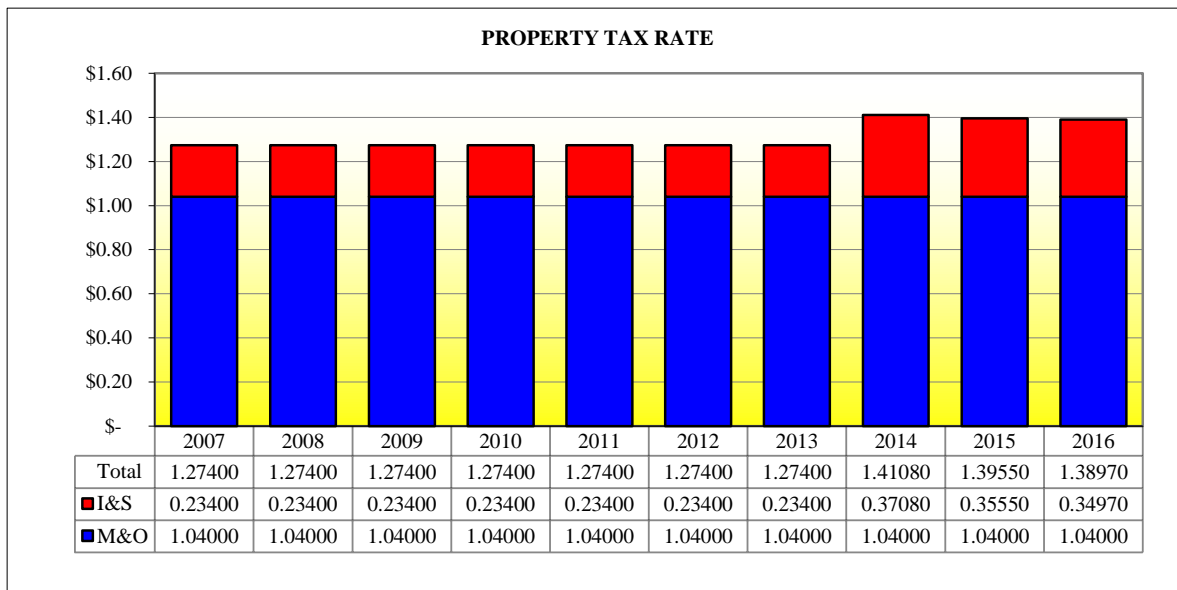
Local revenues are projected to increase by 0.65%. Local revenues are expected to increase by \$151,644 (0.65%) from a projected \$23,409,943 in fiscal year 2015-2016 to a proposed \$23,561,607 for fiscal year 2016-2017. This is mainly due to an increase in net taxable value for non-homesite improvements. In addition, the District did not budget an amount for the Permanent School Fund, since these funds are not earmarked for operations. The

Permanent School Funds that the District receives are part of the restricted fund balance for the General Operating Fund to be used for construction projects and /or debt service payments.

**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 2016-2017 fiscal year, the proposed District tax rate is \$1.38970, a decrease of 0.58 cents from prior year. The decrease in the Interest and Sinking tax rate is due the increase in net taxable value.

Tax Year	2015	2016	Inc/(Dec)
Maintenance and Operations	\$ 1.04000	\$ 1.04000	-
Interest and Sinking	0.35550	0.34970	(0.00580)
<b>Total Tax Rate</b>	<b>\$ 1.39550</b>	<b>\$ 1.38970</b>	<b>(0.00580)</b>

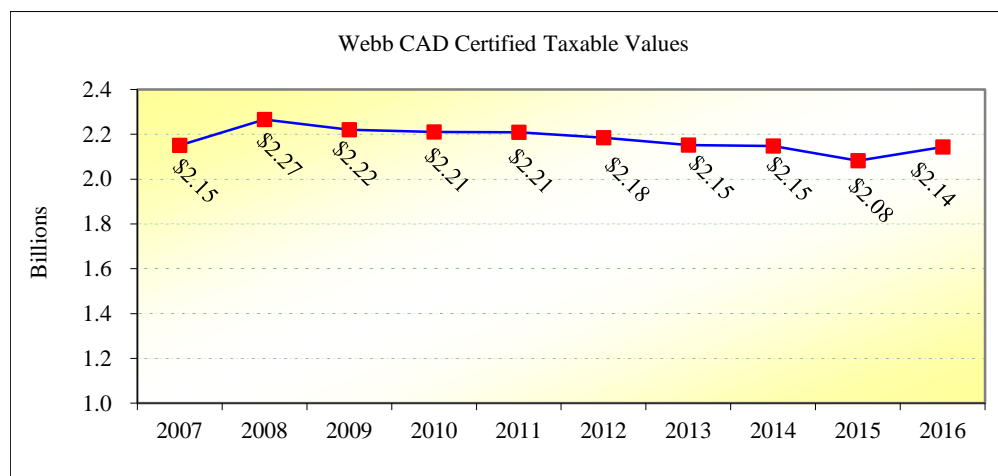
The chart below illustrates the tax rate history:



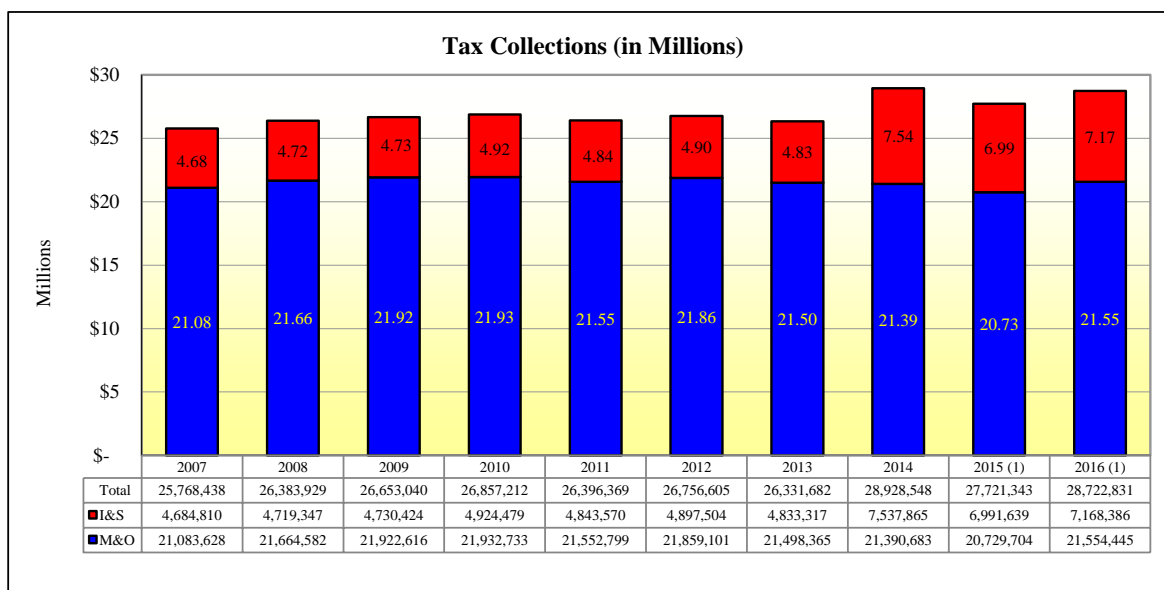
**Taxable Value** – The Webb County Appraisal District certifies the taxable value from which the district begins to develop the estimates for local effort needed to generate state funds. The District encountered an increase in taxable value. The net taxable value (assessed value minus total exemptions) for tax year 2016 is \$2,143,041,612, a 2.93% increase over the tax year 2015. For the past seven years the District has experienced a loss in taxable value, however, this year the increase in taxable value is mainly due to an increase in non-homesite improvements.

For the 2015 tax year, the taxable value was \$2,082,068,785, a decrease of \$65,321,664 or 3.04% over the \$2,147,390,449 in tax year 2014. The reduction in taxable value was due to SB1. SB1 increased the state homestead exemption from \$15,000 to \$25,000, with expected savings to the average homeowner of approximately \$125 per year. For the 2014 tax year, the net taxable value was \$2,147,390,449, a decrease of \$4,851,778 or 0.23% over the \$2,152,242,227 in tax year 2013. The reduction in taxable value was due to an increase in exemptions. This equates to a \$127,568 reduction in total revenues. Tax year 2013 had a net taxable value of \$2,184,263,660, a decrease of \$32,021,433 or 1.47% over the \$2,184,263,660 in tax year 2012. The reduction in taxable value was due to a decrease in property values. Tax year 2012 had a decrease of \$24,170,508 or 1.09% over the \$2,208,434,168 in tax year 2011 due to an increase in exempt properties and disabled veterans exemptions. Tax year 2011 had a decrease of \$2,100,578 or 0.10% over the \$2,210,534,746 in tax year 2010. Tax year 2010 had a decrease of \$8,964,350 or 0.40% over the \$2,219,499,096 in tax year 2009. The reduction in taxable value was due to an increase in various

exemptions. Tax year 2009 experienced a \$46 million decrease in taxable value over the previous year. The reduction in taxable value was due to House Bill 3613 which provided an exemption of the total appraised value of the homesteads of Texas veterans who have received a 100 percent disability rating or are considered unemployable by the U.S. Department of Veterans Affairs effective for the 2009 tax year. In addition, the Board of Trustees approved an additional local 10% homestead exemption beginning with tax year 2009 and governmental agencies acquired properties that are now 100% tax exempt.



**Tax Collections** – The percentage of collections used to estimate the tax revenues is 96%. The District's tax collection goal is to exceed 96%. This is a realistic approach given the history of the District's collection effort. The next graph summarizes tax collection efforts over the past 10 years. Please note that the amounts are represented in millions.



- 1) Tax collections for 2015 & 2016 are estimated amounts.
- 2) I&S represents the Interest and Sinking for outstanding debt and M&O represents the Maintenance and Operations rate for the District

### **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 fiscal year 2016-2017, the District is estimating to receive \$186,988,378 in total State Aid for all funds. Total State Aid for the General Operating Fund for 2016-2017 is projected at \$167,265,763 which is comprised of the Available School Fund (ASF), and Foundation School Fund (FSF).

The State of Texas held its 84rd legislative session in 2015 which passed House Bill 1 (HB 1). HB 1 contained the changes to the funding elements for the FSP in 2015-17 biennium. Although State funding formulas are complex, the standard calculations are as follow:

**Tier I State Aid** – The Tier I of the FSP is made up of several allotments, including those for regular basic education, special education, career and technical education, bilingual/English as a Second Language education, compensatory education, gifted and talented education, Public Education Grants, transportation, and new instructional facilities. Tier I also includes an allotment for specialized programs at the high school level, the high school allotment. Basic Allotment and Regular Program Allotments. Under previous law, the basic allotment was set at \$5,040 and increased to \$5,140 for 2015–16 and 2016–17. 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 the compressed tax rate of \$0.98 per \$100 of assessed taxable property value. The remainder represents the State's share of Tier I funding. A district's wealth level significantly factors 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 \$152,557,401 (calculated by subtracting the local share of \$20,264,204 from the total cost of Tier I of \$172,821,605).

**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 two different guaranteed levels of combined state and local funding are calculated as follows:

Level 1 (L1) = the greater of Austin ISD's property wealth per student: for 2015–2016, this amount was \$74.28 and for 2016-2017, this amount is \$77.53 per WADA or the amount of district tax revenue per WADA per cent of tax effort generated for this level of guaranteed yield funding for the last school year. A district may generate L1 funding for only six pennies of tax effort above its CTR. These pennies are sometimes called golden pennies because they are the pennies of tax effort for which a district is able to generate the highest level of enrichment funding. Most school districts can access four of the six pennies at the discretion of the local school board. Because of restrictions in the Texas Tax Code, access to the fifth and sixth pennies of enrichment usually requires voter approval. Level 2 (L2) = a fixed amount set by statute. This amount is \$31.95 per WADA. Districts may generate L2 funding for any pennies of tax effort above its CTR plus six pennies. The L2 pennies of tax effort are sometimes called copper pennies because they generate a lower level of enrichment funding than the golden pennies do. Enrichment at this level typically requires voter approval. For 2016-2017 the District is projecting Tier II state aid of \$13,752,429 for the \$74.28 level and \$0 for the \$31.95 level. The District is not receiving funds under the \$31.95 level, because the District opted to move 5.81 "copper" pennies over to the compressed rate in order to reduce the fractionally-funded penalty imposed against the Basic Allotment. This movement generated an increase of \$4,127,619 in state aid.

**Chapter 46 Existing Debt Allotment (EDA) State Aid** – The EDA program provides funding to school districts for debt service payments on eligible bonded debt. Eligibility is determined by the date of first payment made on general obligation bonds issued by a school district. Bonds for which the first payment was made before the end of a state biennium are eligible to receive EDA funding beginning with the following biennium. The amount of funding is determined by the district's I&S tax effort during the last year of the preceding state biennium. A school district does not need to apply to receive EDA funding, and there is no award cycle, as there is for the IFA program. Payments to establish eligibility must be included in the debt service schedule reported to the Municipal Advisory Council of Texas (MAC of Texas). The TEA determines the EDA funds to which a school district is entitled based on I&S tax collection and bond data that the agency receives from the MAC of Texas and through Public Education Information Management System reporting. The 2016-2017 budget includes \$7,104,766 from EDA funding.

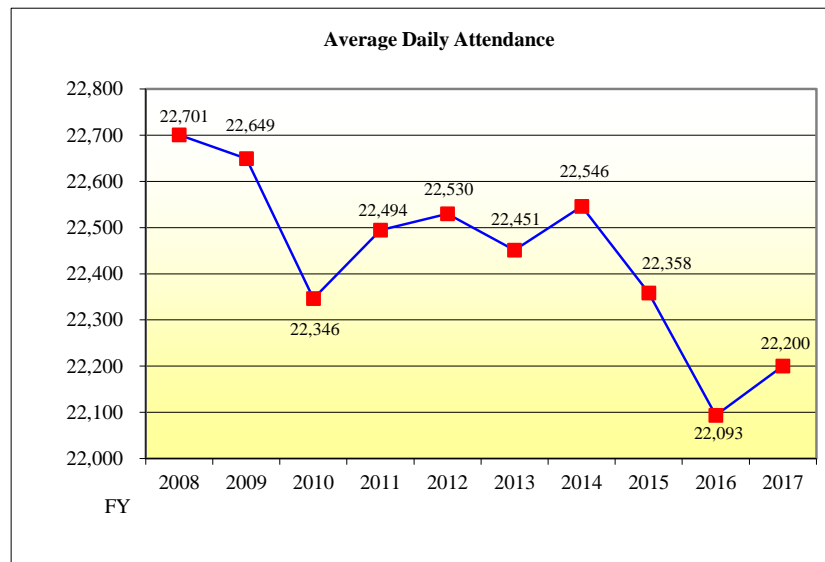
**Chapter 46 Instructional Facilities Allotment (IFA) State Aid** – The IFA program provides funding to school districts for debt service payments on debt associated with the purchase, construction, renovation, and expansion of instructional facilities. Districts use this funding to make annual debt service payments on qualifying bonds and lease-purchase agreements. To receive IFA program assistance, a district must apply to the TEA. IFA-supported debt must support the construction of instructional facilities. State aid is reduced for expenditures on non-instructional facilities. Laredo ISD currently receives IFA funding and estimates to receive \$12,617,850 for the 2016-2017 school year.

## Student Enrollment & Demographics

Laredo ISD is an urban school district within 13 square miles. We are surrounded by a border to the country of Mexico and the neighboring United Independent School District. The District is comprised of 20 elementary schools, 4 middle schools, 3 high schools, 1 non-traditional high school, and 1 early college high school. 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 2016-2017, the District is projecting an average daily attendance (ADA) of 22,200 students. The increase of 43 students will generate approximately \$260,580 in state aid from fiscal year 2014-2015.

Enrollment Demographics	2008	2009	2010	2011	2012	2013	2014	2015	2016*	2017*
ADA	22,701	22,649	22,346	22,494	22,530	22,451	22,546	22,358	22,093	22,200
Economically Disadvantaged	96.0%	96.5%	97.2%	97.1%	97.2%	97.5%	97.7%	91.7%	96.4%	96.4%
Bilingual Students	67.7%	66.4%	63.8%	61.3%	59.4%	58.4%	58.3%	59.1%	62.5%	61.9%
Career & Technology	17.0%	23.8%	20.0%	17.1%	19.7%	21.0%	20.6%	22.2%	20.0%	20.2%
Special Education	10.0%	8.9%	8.0%	7.5%	7.3%	7.6%	7.7%	7.9%	8.5%	8.2%
Gifted & Talented	7.5%	7.8%	8.0%	7.5%	7.7%	6.9%	6.1%	6.4%	7.3%	7.2%

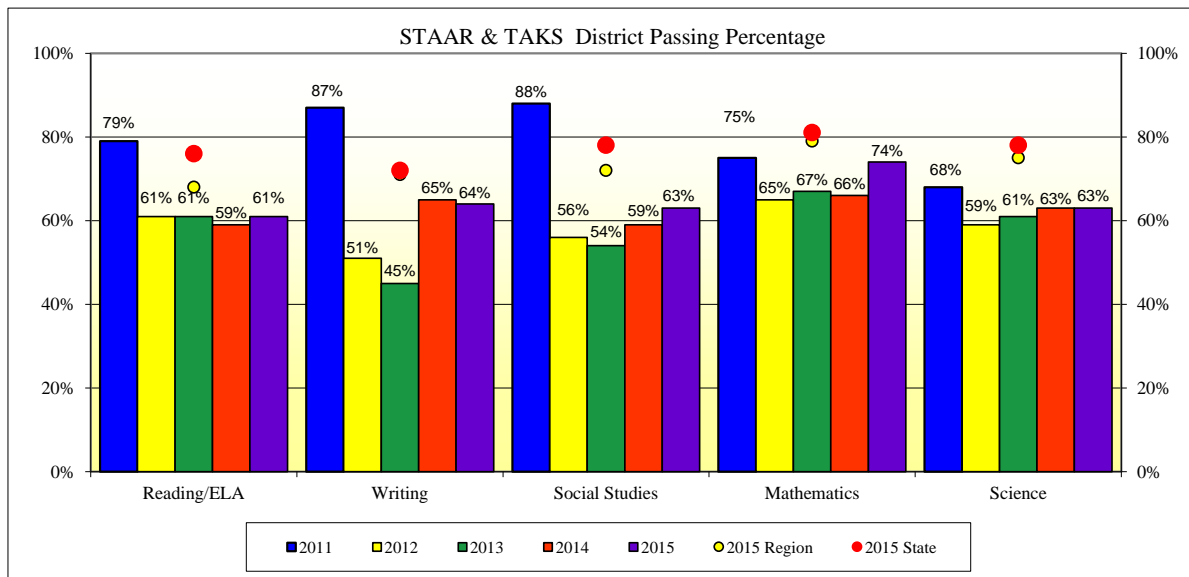
\* Estimated Percentages



## Performance Measures

The State of Texas Assessments of Academic Readiness (STAAR™) replaced the Texas Assessment of Knowledge and Skills (TAKS). The STAAR program includes annual assessments for reading and mathematics (grades 3–8), writing (grades 4 and 7), science (grades 5 and 8), social studies (grade 8) and an end-of-course assessments for English I, English II, Algebra I, biology and U.S history. The new tests were implemented in the 2011–2012 school year. Detailed STAAR and TAKS 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 2016-2017 Budget Highlights

**Health Insurance** – For fiscal year 2016-2017, the District’s employer contribution increased from \$336.17 to \$348.00 per month or \$4,176.4 per year. The employee benefits and employee contribution remained constant from fiscal year 2015-2016 year.

**Teacher Salary Increases** - On May 16, 2016, The Board of Trustees approved a step and a \$750 increase for full-time classroom teachers, librarians, school nurses, and any other positions on a teacher salary schedule. The aggregate cost of this salary increase was approximately \$2,133,730.

**Other Professionals and Para-Professionals Salary Increases / Salary Pay Plan** – Professional employees were approved a 2% increase from the midpoint for an approximate amount of \$574,492. Para-professional employees were approved a 4% increase from the midpoint for an approximate amount of \$1,737,436. The total cost of these salary increases was approximately \$2,311,928.

### Final Comments

Developing and preparing a budget is a very complex and tedious process that requires many collaborative planning work sessions with campuses, staff, Superintendent, the Board of Trustees, and the community. I am very proud that we have adopted a balanced budget. I owe special appreciation and recognition to our entire Division of Finance staff for leading our budget process. I also especially thank our Board of Trustees for providing the high level of leadership and for clearly being outstanding and responsible stewards of the District’s tax-payer dollars.

Respectfully,

A. Marcus Nelson, Ed.D.  
Superintendent of Schools

## DISTRICT OFFICIALS, STAFF & CONSULTANTS

### ELECTED OFFICIALS

Board of Trustees	Length of Service	Occupation
Dr. Cecilia May Moreno President	6 Years	Retired Educator
Hector J. Noyola Vice President	2 Years	Executive Director
Jesus Martinez Secretary	7 Years	Retired Educator
Jose A. Valdez Trustee	18 Year	Retired
Ricardo Garza Trustee	3 Years	Business Owner
Hector J. Garcia Trustee	6 Years	Manager
Jose R. Perez Trustee	8 Years	Retired Educator

### ADMINISTRATIVE OFFICIALS

Name	Position	Appointed
A. Marcus Nelson, Ed.D	Superintendent of Schools	Appointed Jul. 2009
Flor Ayala, CPA	Chief Financial Officer	Promoted Nov. 2011
Veronica Castillon	Director of Communications & Community Relations	Promoted Jul. 2008
Elva Margarita Martinez	Executive Director of Student Services	Hired Mar. 2013
Miguel Munoa	Chief Technology Officer	Hired Jul. 2011
Roberta G. Ramirez	Chief of Staff	Reassigned Jan. 2016
Dr. Sylvia Rios	Chief Academic Officer	Hired Jan. 2016
Angel Velasquez	Chief Facilities & Operations Officer	Promoted Aug. 2013

### CONSULTANTS & ADVISORS

Financial Advisor .....	Estrada Hinojosa & Company, Inc. Dallas and San Antonio, Texas
Bond Counsel .....	J. Cruz & Associates, LLC and Winstead, P.C. Laredo and San Antonio, Texas
Certified Public Accountants .....	Weaver and Tidwell, LLP Fort Worth, Texas
General Counsel .....	Kazen, Meurer & Perez, Attorneys-at-Law Laredo, Texas

## SUPERINTENDENT'S BIOGRAPHY

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**Marcus Nelson, Ed.D.**  
**Superintendent of Schools**

Dr. A. Marcus Nelson is currently Superintendent of Schools for the Laredo Independent School District. This urban school system serves over 25,500 students on 33 campuses including 20 elementary schools, four middle schools, three comprehensive high schools, three magnet schools, an alternative education academy, a nationally recognized Early College High School located on the campus of Texas A&M International University, and the new Jose A. Valdez High School, non-traditional high school. Laredo, Texas is located on the North bank of the Rio Grande River and is the U.S. principal port of transportation entry into Mexico. Since his arrival in 2009, Laredo ISD has accomplished several noteworthy achievements. He has reorganized the central office for higher efficiency, reduced the district personnel costs by over \$2 million, and improved academic achievement to exceptional levels including having one of the few exemplary high schools in the State of Texas. In 2010, Laredo ISD reached unprecedented academic gains with 43% of the schools earning the state's

top recognized and exemplary ratings. Dr. Nelson has also launched the district's Non-Traditional High School that is specifically designed to meet the needs of students who have not been successful in LISD comprehensive high schools. This online credit recovery program personalizes the education for every student and recaptures students who have dropped out of high school for various reasons.

Nelson elevated the academic rigor in Laredo ISD by creating a college readiness initiative, which improved the number of Advanced Placement Exams taken by LISD students over 47%. This leadership has also produced substantial increases in test scores, student attendance, the number of college scholarships, and graduation rates. The district now provides universal pre-kindergarten for children beginning at three years of age. All high school students receive a laptop computer. He also created the "Hammer Bowl" which recognizes the oldest football rivalry in Laredo.

In November, 2013, a bond referendum of \$125 million was approved by record-breaking 75% of LISD's voters. This transaction has provided the school district with a performing arts center, a swimming pool, a baseball field, a renovated middle school, and a new elementary school. A few months later, the district's bond rating was upgraded to AA- from A+.

Prior to his position at Laredo ISD, Dr. Nelson served as the Chief Academic Officer and second-in-command for the Judson Independent School District. During his tenure at Judson ISD, Nelson was part of a senior leadership team that was responsible for quadrupling the number of Recognized/Exemplary campuses according to the Texas Education Agency. Over the course of his career, he has also served as an elementary, middle, and high school teacher, middle school vice principal, high school assistant principal, high school principal, and Director of Secondary Schools.

At each stage of his career, Dr. Nelson has been an agent for change and instructional alignment. As an award-winning urban Superintendent and nationally renowned former high school principal, Dr. Nelson has inspired audiences throughout the country with his powerful message of positive thinking, team work, and resiliency. This San Antonio native has earned several college degrees including an undergraduate degree from Abilene Christian University, two master's degrees, and a Doctorate in Educational Administration from Texas A&M University – Commerce.

Dr. Nelson has found ways to be a leader outside the classroom as well. In 2011, the League of United Latin American Citizens (LULAC) recognized Dr. Nelson with the Tejano Achiever Award in Laredo, Texas for his

extraordinary community service. In 2006, Dr. Nelson was awarded the “Change The World” Award from Abilene Christian University (ACU). This honor was given to 100 alumni that “quietly make a difference in small and large ways in their communities and throughout the world.” In 2009, he received the coveted Grover C. Morlan Award given annually by ACU’s Department of Education and Kappa Delta Pi, the education honor society. Recipients are alumni who have made significant contributions or improvements in the field of education. Dr. Nelson was also recognized as the 2013 Young Alumnus of the Year at ACU and 2014 Region One Superintendent of the Year.

Dr. Nelson’s commitment to public education is evident in his work with various organizations devoted to supporting underprivileged students and their communities. He is currently an advisory member of the Board of Directors for Laredo Boys and Girls Clubs and an active member of the Laredo Kiwanis Club, LULAC, and the Laredo Chamber of Commerce Board of Directors. While working in Austin area schools, Dr. Nelson served as a board member for the Boys and Girls Club of the Greater Austin Area and Big Brothers Big Sisters of Central Texas. In addition, he is a life member of Omega Psi Phi Fraternity, Inc., a fraternal organization dedicated to uplifting their respective chapter cities.

## BOARD OF TRUSTEES BIOGRAPHIES

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**Dr. Cecilia May Moreno**  
**District 5, President**

Dr. Cecilia Moreno was elected to the Laredo ISD Board of Trustees in November, 2010, and served as Vice President of the Board from December 2012 to November 2014. She was named President of the Board on November 12, 2015.

Dr. Moreno is recently retired as Purchasing Agent for Webb County. A former educator, Dr. Moreno worked at LISD for 39 years, and served as Superintendent of Schools for Carrizo Springs Consolidated Independent School District for five years, giving her a total of 44 years of public school experience. She was a Laredo City Council member for 10 years and served as the mayor pro-tem for the city.

In 1997, former Texas Governor George Bush appointed Dr. Moreno to the Teachers Retirement System of Texas Board of Trustees. In May, 2007, The Texas State Senate confirmed the appointment of Dr. Moreno, to the Texas Woman's University (TWU) Board of Regents. She will serve on the TWU governing board until Feb. 1, 2013.

Dr. Moreno was named a TWU Distinguished Alumna in 2003 and has been inducted into the Laredo Commission for Women's Hall of Fame and the LULAC Hispanic Heritage Hall of Fame. She is a member of the Texas Association of School Administrators, LULAC Council No. 12, Webb County Heritage Foundation, and the Laredo Center for the Arts. Dr. Moreno's accomplishments were included in the Smithsonian Institute's Traveling Exhibit entitled, "Our Journeys/Our Stories." In this exhibit, TAMIU Portraits of Alumni Achievements showcased the university's outstanding alumni who achieved their dreams and serve as role models and mentors to the next generations of students.

A graduate of Martin High School, Dr. Moreno earned a bachelor's and master's degree from TWU, an MBA in accounting from Laredo State University and her doctorate of education from Texas A&M University at Kingsville.

She is married to Samuel Moreno, a former Memorial Middle School principal. They have five children and 10 grandchildren.

She represents Gallego Elementary, Heights Elementary, and Memorial Middle Schools.

"It is a privilege to serve the needs of our local youth as a member of the Board of Trustees for District 5. As a career educator, counselor, mother and grandmother, I understand the importance of receiving a quality education. My inspiration are the children who fill our classrooms and the desire they have to participate in school activities. My greatest desire is to see all our students graduate from high school and continue with the higher education necessary for their career choice. May they hold great memories of their LISD school years and may the school involvement they experience help them become model contributing community members," stated Moreno.



**Hector J. Noyola**  
**District 3, Vice President**

Hector J. Noyola was elected to the LISD Board of Trustees for District 3 in November, 2014. He was named Vice President in November 12, 2015.

A graduate of Martin High School, Noyola received a Bachelor's of Science in Education from Texas A&I Kingsville in 1965. Mr. Noyola is currently the Executive Director of the Boys and Girls Clubs of Laredo.

An active member of the community, Noyola has given his time and talents to the Texas Workforce, Angel of Hope, Inc., Airport Advisory Board, LULAC, and the Optimist Club.

His three children, Veronica Yvette, Clarissa Laura, and Hector Jr., are all LISD educators.

Mr. Noyola is the school board trustee for District 3, which includes Bruni Elementary School, J.C. Martin Elementary School, and Sanchez/Ochoa

Elementary School.

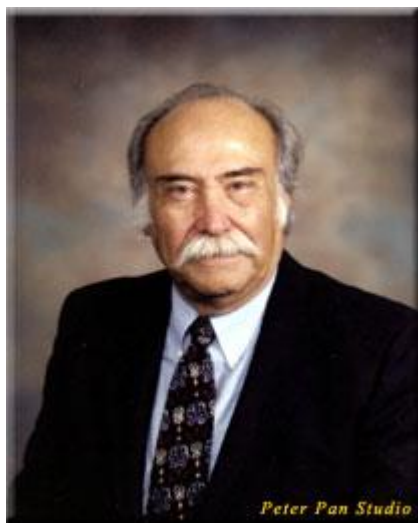


**Jesus Martinez**  
**District 2, Secretary**

Jesus Martinez was elected to Place 2 of the LISD Board of Trustees on November 4, 2008. He was appointed President of the Board on November 12, 2014. He grew up in the neighborhood he now represents. After graduating from Martin High School and serving as a medic and pharmacist in the U.S. Army, Mr. Martinez earned degrees in science education, school administration, counseling and psychology. He worked as a science teacher and assistant principal at MHS for over 20 years.

As a businessman, Mr. Martinez was instrumental in developing and managing The Laredo Ranch Store, U.S. Postal Contract Station, Apartment Manager and Private Counseling Practice. He has volunteered his time as a Cub Scout Master, 4-H Club sponsor, elementary school coach, board member of the LULAC Housing Project and Juvenile Detention Center. He was president of the LULAC #624 and Laredo Chapter of the Texas State Teachers Association.

Martinez dedicates most of his spare time to the students of LISD because he believes "Students must be motivated to appreciate education before effective learning can be achieved." Mr. Martinez is the school board trustee for Daiches Elementary School, Dovalina Elementary School and Macdonell School.



**Jose A. Valdez**  
**District 1, Trustee**

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. He was named Vice President of the Board on November 12, 2014.

He is also the former 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.

He is married to the former Romana Castillo. They have two sons, and two daughters, and 12 grandchildren. Mr. Valdez earned his Bachelors degree in 2012.

"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.

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**Ricardo Garza**  
**District 4, Trustee**

Ricardo "Rick" Garza was elected to the Laredo ISD Board of Trustees for District 4 in November, 2012. He was named Board Secretary on November 12, 2014.

A product of LISD and a 1981 graduate of Nixon High School, Garza received a bachelor's in Science Degree from Southwest Texas State University in 1986. Mr. Garza currently is owner/operator of Twins Mechanical, Inc.

An active civic leader, Garza has volunteered in various leadership positions with the Laredo Under Seven Flags Rotary Club (Paul Harris Fellow), City of Laredo Airport Committee, Laredo Beautification Committee, City of Laredo Transportation Committee, and the Laredo Center for the Arts. He also served as founding member of the Washington's Birthday Celebration Association/Streets of Laredo

Jamboozie Celebration and Laredo Proud Campaign.

Mr. Garza and his wife, Adelina Flores Garza, have two children, Hannah Victoria and Sarah Sophia.

"I'm honored to be serving the children of our community," Garza said. "It is my obligation as a member of the LISD Board of Trustees to make sure that all of our students have access to a quality education."

Mr. Garza represents District 4 which includes Alma Pierce Elementary, K. Tarver Elementary, and Nixon High Schools.





**Hector J. Garcia**  
**District 6, Trustee**

Hector “Tito” Garcia was elected to the Laredo ISD Board of Trustees in November, 2010. He served as Board President from December 2012 to November 2014.

A graduate of J.W. Nixon High School, Mr. Garcia is currently employed as the assistant general manager at La Posada Hotel. For more than 25 years, he worked for both LISD and UISD.

Mr. Garcia served as a Laredo City Council member from 2002-2010. While on the City Council, he worked on issues and concerns important to the neighborhoods in his district. He understands the importance of education and the need to provide students with the opportunity to attend higher education.

An active member of the community, Garcia has volunteered his time to events such as the Border Olympics, Jalapeno Festival, Borderfest, Jamboozie and the Washington’s Birthday Celebration. Garcia also founded the Sister Cities Youth Advisory Committee. He is currently president of the Laredo Main Street Association.

“I am committed to providing the neighborhoods of LISD with every available resource to secure each student with every opportunity to receive a quality education,” stated Garcia. As the District 6 representative, Mr. Garcia represents D.D. Hachar Elementary School, Milton Elementary School, Ryan Elementary School, and Lamar Middle School.



**Jose R. Perez**  
**District 7, Trustee**

Jose R. Perez was elected to the Laredo ISD Board of Trustees for District 7 in November, 2008, and served as President of the Board January, 2012 to December 2012.

A former LISD educator of 36 years, Perez received a bachelor’s degree in Bilingual Education from Texas A&I University in Laredo. He also holds a master’s degree in Educational Administration from Laredo State University. He began his career with the district as a teacher at Daiches Elementary and Lamar Middle Schools. He served as assistant principal at M.S. Ryan Elementary School.

Perez also worked as an administrator with the Division of Operations and was Director of Transportation. Most recently, he was the Director of the Fixed Assets Department with the district. He also served as a member of the Laredo City Council from 1990 to 1998.

Mr. Perez and his wife, Idalia, have five children, Monica, Joe, Rebecca, Agapito, and Jerry. “Our students deserve the best education possible,” stated Perez.

“As a member of the board, I promise that I will work tirelessly with the district’s administration, faculty, and staff to help the students achieve their goals.” Mr. Perez is the school board trustee for District 7, which includes Kawas Elementary School, Ligarde Elementary School, Santo Niño Elementary School, Zachry Elementary School, Cigarroa Middle School, and Cigarroa High School.



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**ORGANIZATIONAL SECTION**  
**TABLE OF CONTENTS**

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District Profile .....	23
Boundary Map .....	24
Organizational Chart.....	25
District’s Mission, Goals & Objectives .....	26
Budget Administration & Financial Policies .....	27
Budget Development Process .....	37
2016-2017 Budget Calendar .....	41
Capital Improvement Plan .....	44
Budgetary Control & Basis of Accounting .....	48

## **DISTRICT PROFILE**

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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 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 two 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 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 encourage students to pursue careers in the engineering and technology industries. 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. The Non-Traditional High School and F. S. Lara Academy are the district's alternative education schools.

### **ENROLLMENT**

Our projected enrollment for school year 2016-2017 is 24,199 students of which 6,010 students are projected to be enrolled at the high school level, 4,707 at the middle school level, and 13,482 at the elementary level.

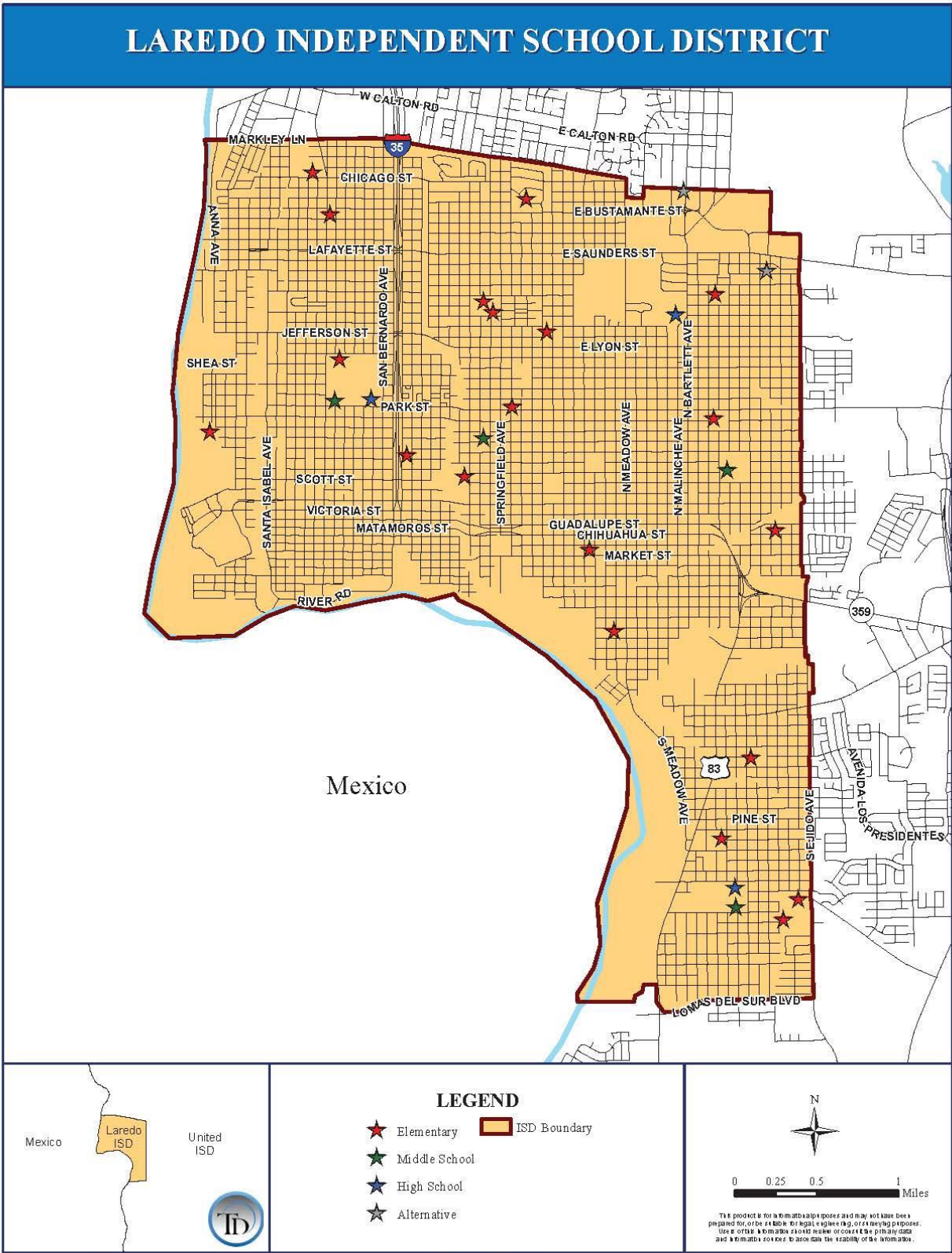
Over 96.4% of our students are classified as economically disadvantaged; 61.9% as Bilingual, 8.2% as Special Education, and 7.2% participate in Gifted and Talented courses. In addition, 20.2% of high school students take career and technology courses.

### **BELIEFS**

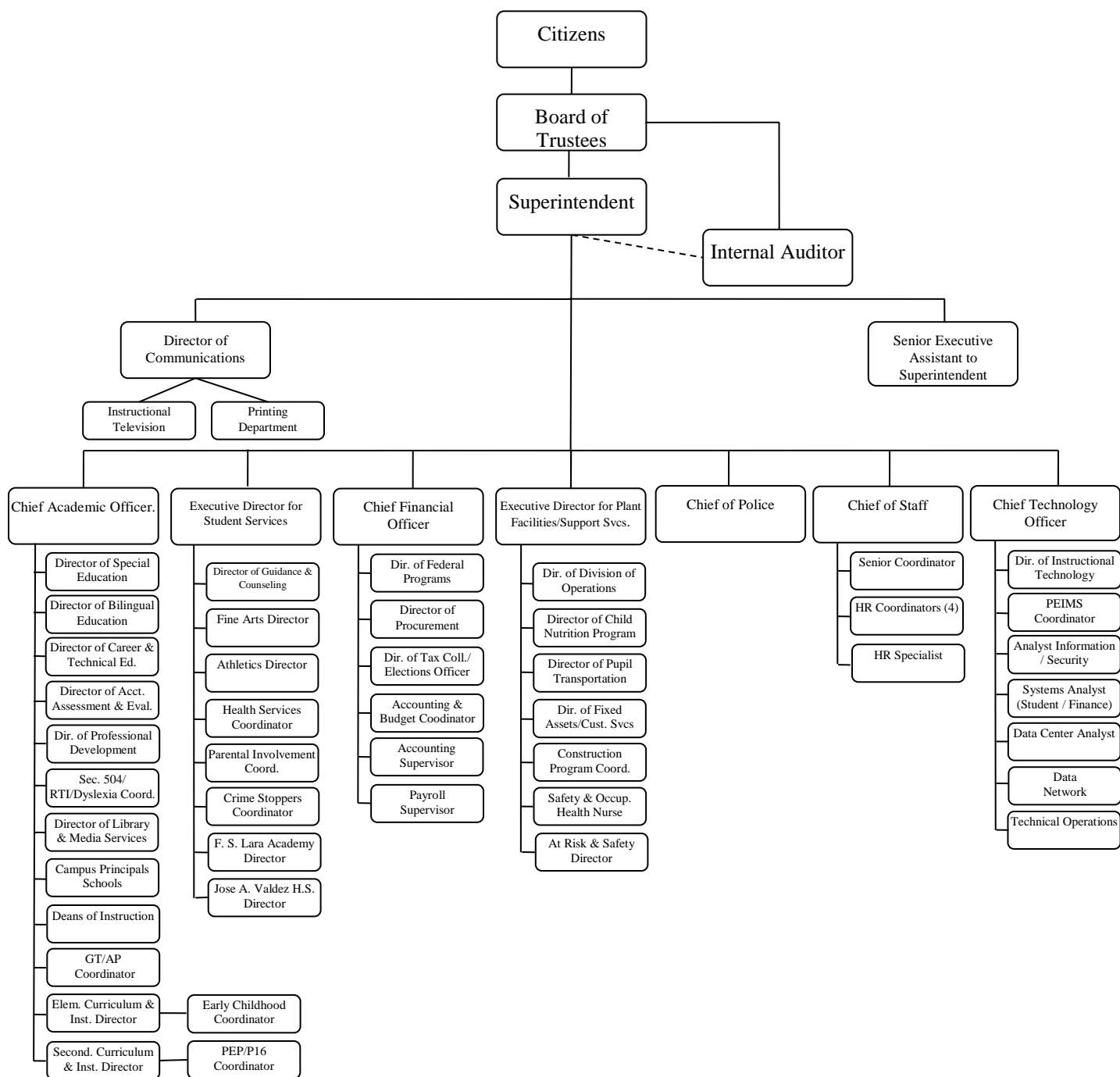
At the Laredo Independent School District we believe that:

- I. Every student 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.

BOUNDARY MAP



## ORGANIZATIONAL CHART



## **DISTRICT'S MISSION, GOALS & OBJECTIVES**

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### **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**

Our schools are safe and caring environments that motivate and prepare students to contribute and excel in life. They build on the strong and expanding foundation already established by families involved in their children's learning. Our students are highly successful. They are critical thinkers and effective problem solvers who are confident, self-motivated, and actively involved in our local and global community. Our community actively supports the learning process. It provides full access to human, technological, and fiscal resources. This partnership demonstrates total confidence in our school system and holds it to the highest educational standards.

### **DISTRICT GOALS**

- Goal I The school district will continue to develop, implement and monitor a quality educational program including curriculum, instruction, assessment and professional development which considers the specific needs of each Laredo I.S.D. student and the community, supports high academic standards and addresses state and federal accountability requirements.
- Goal II The school district will provide all students with a safe and nurturing learning environment that promotes attendance, character building and high achievement.
- Goal III The school district will encourage and promote a climate that engages families in the education of their children and establish a process that cultivates open and timely communication with our public.
- Goal IV The school district shall implement a Health and Wellness Program designed to improve the general health of children and adults by promoting practices that lead to living healthy, active lifestyles.
- Goal V The school district will continue to seek all possible avenues to contain and/or reduce costs of all initiatives in order to best represent the financial interests of the taxpayers. In addition, the school district will effectively manage financial resources, and conduct program evaluations that will support providing quality educational experiences for LISD students.
- Goal VI The school district will actively pursue and hire highly qualified personnel and provide support that encourages growth, improvement and increased student achievement.
- Goal VII The Plant Facilities Department will ensure that students and staff are provided with quality support services as well as secure, properly maintained, energy efficient facilities that are conducive to academic achievement.

### **THE FINANCIAL PLAN WITHIN THE STRATEGIC PLAN**

The financial plan is embedded within Goal V 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 maintain 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, and
6. To continue to earn the Certificate of Achievement in Financial Reporting and Budget.

## **BUDGET ADMINISTRATION & FINANCIAL POLICIES**

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### **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 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 31. In order for the budget to be adopted by the board of trustees, inclusive of amendments, the district budget must be prepared by 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.
- Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC).
- 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 unless the district elects to adopt a tax rate before receiving the certified appraisal roll for the district as provided by Section 26.05(g), Tax Code (see the following point if the district elects to adopt the tax rate first). Additionally, a school district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.
- If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing a notice.
- HB 3, 81st Regular Session, added TEC 39.084 which requires that on final approval of the budget by the school board, the school district shall post on the district's internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

## **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. These requirements are discussed in further detail in the Data Collection and Reporting module.
- 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 unassigned fund balance equal to a minimum of two months of operations costs.
- To achieve or maintain this goal, the Superintendent and chief financial officer 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.
  2. Develop staffing patterns and funding formulas based on a per pupil basis.
  3. Restrict any surplus funds towards unassigned 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. Bond ratings,
2. Facility and construction requirements,
3. Current business conditions (local economy),
4. Economic projections (state economy, legislative issues, etc.),
5. Student growth assumptions,
6. The projected level of expenditures.

*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 athletic fund, and the construction fund.
4. All net surplus 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 (unassigned 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.

*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

*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*

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.

### *Fund Balance*

The District shall report fund balances for governmental funds in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

### *Nonspendable and Restricted*

The nonspendable classification shall represent assets that will be consumed or must remain intact, such as inventories of supplies and endowments, and therefore cannot be converted to cash. Provisions of law, contracts, and grants shall specify how fund resources can be used in the restricted classification. The nature of these two classifications precludes a need for a policy from the Board. However, the Board has adopted rules for the three unrestricted classifications of committed, assigned, and unassigned.

### *Committed*

From time to time, the Board may commit fund balances by a majority vote in a scheduled meeting. This commitment may be modified or rescinded by a majority vote in a scheduled meeting. Board commitments shall not exceed the amount of fund balance that is greater than the sum of nonspendable and restricted fund balances, as this practice would commit funds that the District does and would not have. Commitments may be made for facility expansion or renovation, program modifications, wage and salary adjustments, financial cushions such as a rainy day fund, and other purposes determined by the Board.

### *Assigned*

Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Funds set aside for carryover appropriations, early termination notification, contingencies, and projected budgetary deficit in the subsequent year's budget are examples to be included in the assigned category. Any funds set aside must be reported to the Board. The Board has authority to remove or change the assignment of the funds with a majority vote. The assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

### *Unassigned*

Unassigned fund balance is the residual classification for the general fund and shall include all amounts not contained in the other classifications. Unassigned amounts represent the resources available for future spending. The District's goal to maintain two months of operating costs shall be identified as unassigned fund balance. The general fund should be the only fund that reports a positive unassigned fund balance amount. However, in funds other than the general fund, it may be necessary to report a negative unassigned fund balance amount if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

### *Delegation to Make Assignments*

The Board shall retain the authority to assign funds.

The Board may delegate authority to specified persons or groups to make assignments of certain fund balances by a majority vote in a scheduled meeting. The Board may modify or rescind its delegation of authority by the

same action. The authority to make assignments shall be in effect until modified or rescinded by the Board by a majority vote in a scheduled meeting.

#### *Order of Expenditures*

When the District incurs expenditures that can be made from either restricted or unrestricted balances, the expenditures shall be charged to restricted balances. When the District incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures shall be charged first to committed balances, then to assigned balances, and then to unassigned balances.

### 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 business manager, the accounting director, and a senior accountant/investor are designated as the District's investment officers. The investment officers are responsible for depositing funds, investing such funds, ensuring that each investment has the proper authorized collateral, monitoring investments, ensuring 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.

#### *Liquidity and Maturity*

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of less than 365 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed two and one-half years 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 officers 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.

#### *Monitoring Rating Changes*

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

#### *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 commingled 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 eighteen months 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 eighteen months 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 Financial Industry Regulatory Authority.

*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.

*Interest Rate Risks*

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.

The District shall monitor interest rate risk using weighted average maturity and specific identification.

*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.

Ad-Valorem Taxes*Discounts*

Discounts for the early payment of property taxes shall apply regardless of the date on which the District mails its tax bills, unless the taxes were calculated too late for the discount to be available. The following property tax discounts shall apply:

1. Three percent if the tax is paid in October or earlier.
2. Two percent if the tax is paid in November.
3. One percent if the tax is paid in December

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

*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.

*Budget Amendments*

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

*Capital Budget*

Once the multi-year capital plan has been adopted, the District shall develop and implement a capital improvement projects budget or a capital budget. The capital budget shall be essential to ensure the proper planning, funding, and implementing of major projects. The capital budget shall be adopted as part of the annual budget process and shall incorporate the appropriate year of the multi-year capital plan.

Capital projects shall be considered different from programs adopted in the operating budget since they will often represent very large financial obligations that may span two or more fiscal years. Therefore, the processes for preparing, prioritizing, and presenting them to the Board may be different from the operating budget.

*Non-Routine Projects*

The District shall provide a greater level of detail and information for non-routine capital projects. For non-routine projects, the capital budget shall describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts. When developing the capital budget, the District shall consider measures to mitigate risk related to undertaking major non-routine projects. Based on the size of the capital budget and the complexity of the capital projects, it may be necessary for the District to budget additional reserves for project overruns or insurance coverage.

*Reviewing and Reporting*

All stakeholders shall have the ability to review the status and expected completion of approved capital projects. Periodic reports shall be discussed with the Board regarding ongoing capital projects. These reports shall compare actual expenditures with those in the original budget, identify the level of completion of the project,

enumerate any changes in the scope of the project, and alert the Board to any concerns with the completion of the project on time or on schedule.

#### 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 FTE's 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 Amendments Signature Authority

Subsequent inter-function budget transfers must be approved by the Board for the General Fund Budget. For Special Revenue Funds, inter-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. 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

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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.

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 Division of Finance reviewed revenue projections and refined budget requests to develop a preliminary district budget. As a result of this collaborated process, the Division of Finance was able to present a preview of the proposed 2016-2017 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 15th 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 funds 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 funds 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.

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 September 2015. 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, will develop the budget. Individual, as well as group training workshops, will be held with principals, department heads and Site-Based Decision-Making budget committees (SBDM) from March to April. The budget deadline set for campuses was April 25-29 and for departments was April 18-22. The Division of Finance will compile the budget requests.

Several budget workshops were held with the Board of Trustees to review the budget estimates, legislative impact of various bills, and financial position of the District. The citizens of Laredo and District employees were invited to attend the budget workshops. In August 15, the Board of Trustees approved the final budget which was implemented on September 1, 2015.

## **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.

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## 2016-2017 BUDGET CALENDAR

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December 2015	<p><b><u>Finance:</u></b> Develop proposed budget calendar.</p>
January 2016	<p><b><u>Finance:</u></b> Develop budgeting assumptions for tax rates and ADA projections.</p> <p><b><u>Human Resources:</u></b> Review and present administrative regulation on teacher/pupil ratios, preliminary salary schedules, and salary increase estimates/options.</p> <p><b><u>Curriculum &amp; Instruction and Office of Communications:</u></b> Develop and coordinate school calendar and provide special program guidelines/updates.</p>
January 28, 2016	<p><b><u>Board of Trustees:</u></b> Board Budget Workshop to provide update, receive input or feedback, and make revisions.</p>
February, 2016	<p><b><u>Finance:</u></b> Obtain, review and compile special program guidelines. Develop fixed cost allocations, preliminary revenue estimates via TEA template, preliminary expenditure estimates and special program allocations. Draft Budget Instructions Manual.</p>
February 5, 2016	<p><b><u>Curriculum &amp; Instruction and Federal Programs:</u></b> Comprehensive Needs Assessment (CNA) and Campus Improvement Plan (CIP) presentation during Leadership meeting.</p>
February 8, 2016	<p><b><u>Board of Trustees:</u></b> Board Budget Update to provide update, receive input or feedback, and make revisions.</p>
March 16, 2016	<p><b><u>Finance:</u></b> The Budget Instructions Manual will be presented to the campus budget management teams and department administrators responsible for the budget preparation. This manual will include all reports, requests, and requirements necessary for completion and submission of the budget package from April 18 to April 22, 2016 for departments and April 25 to April 29, 2016 for Campuses. Individual campus and department trainings will be provided and scheduled to provide “on-site” budget preparation assistance.</p> <p><b><u>Campus Staff:</u></b> Site-Based Decision Making (SBDM) Committees should convene to review needs for staffing, staff development, budget and any other needs. 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. Campus budget must be entered in Plan 4 Learning software.</p> <p><b><u>Department Staff:</u></b> All administrators/coordinators responsible for an organization code (location) budget must enter department budget in the Plan 4 Learning software.</p>

March 23, 2016	<b><u>Campus Staff:</u></b> Input final copy of 2016-17 CNA in Plan 4 learning software for review. Compile District CNAs.
March 31, 2016	<b><u>Board of Trustees:</u></b> Board Budget Workshop to provide update, receive input or feedback, and make revisions.
April 1, 2016	Last day for chief appraiser to mail notices of appraised valued for single-family residence homestead properties.
Apr. 4–May 6, 2016	Review of CNAs by Executive Team.
April 28, 2016	<b><u>Board of Trustees:</u></b> Board Budget Workshop to provide update, receive input or feedback, and make revisions.
April 30, 2016	Last date for chief appraiser to certify estimate of taxable values for 2016 to school districts.
April 2016	<b><u>Finance:</u></b> Compile, review and adjust (if necessary) all submitted data. Balance all campus and department budgets. Review all mission, goals and objectives, performance evaluations, needs assessments, request for additional funds, and position action forms. Create updated scenario and coordinate tests to ensure data is accurate.  <b><u>Finance and Human Resources:</u></b> Make recommended changes to position control (frozen file), add/delete FTEs, adjust/change funding sources.
April 1- May 1, 2016	Mailing of notices of appraised value by chief appraiser of non-single family residence homesteads properties. Period when chief appraiser must publish notice informing taxpayer protest procedures in a local newspaper with general circulation.
May 2016	<b><u>Tax Office:</u></b> May 1, 2016 begins a 60 day period that taxing units must notify delinquent taxpayers that a 15% attorney's fee will be added, if taxes are not paid before July 1, 2016.
May 15, 2016	<b><u>Tax Office:</u></b> Date Chief Appraiser submits appraisal records to Appraisal Review Board.
May 19, 2016	<b><u>Board of Trustees:</u></b> Board Budget Workshop to provide update, receive input or feedback, and make revisions.
June 2016	<b><u>Finance:</u></b> Date Tax Assessor/Collector requests from the Chief Appraiser an estimate of the 2016 taxable values.  Compile and consider funding the Requests for Additional Funds and continue analyzing the budget by function and object and revenue estimates.  <b><u>Human Resources:</u></b> Develop and present proposed salary increase options.
June 30, 2016	<b><u>Curriculum and Instruction in coordination with Federal Programs:</u></b> Final CIP due from campuses.  Last date for taxing units to adopt or rescind a local option percentage homestead exemption(s).

July 2015	<p><b><u>Executive Team:</u></b> Review of C/DIP.</p> <p><b><u>Board of Trustees:</u></b> Regular Board Meeting</p> <ol style="list-style-type: none"> <li>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 2016, and the excess debt collections for tax year 2016.</li> <li>2) School Board decides and announces the date it will hold a public meeting in which the proposed budget and proposed tax rate would be presented.</li> <li>3) Designated Tax Assessor/Collector calculates the Roll Back Rate and the requirements of the “NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE.”</li> </ol>
July 14, 2016	<p><b><u>Board of Trustees:</u></b> Board Budget Workshop to provide update, receive input or feedback, and make revisions.</p>
July 20, 2016	<p><b><u>Tax Office:</u></b> Date the State Comptroller will hold a seminar explaining the new laws regarding “Truth in Taxation” for 2016 tax year.</p> <p>Webb County Appraisal District Appraisal Review Board approves the appraisal records.</p> <p><b><u>Finance:</u></b> Calculation of effective and rollback tax rates. Develop draft “NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE.”</p>
July 25, 2016	Deadline for chief appraiser to certify appraisal roll to taxing units.
Aug. 15, 2016	<p><b><u>Finance:</u></b> A ten (10) day public notice will be published stating that the purpose of the meeting is (8/25/16) for the adoption of a budget for the succeeding fiscal year.</p> <p>Publication of “NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE.”</p> <p>Concurrently with the publication of notice, post a summary of the proposed budget on the school district's Internet website. The budget summary must include information relating to per student and aggregate spending on various categories and a comparison to the previous year's actual spending.</p>
Aug. 22, 2016	<p><b><u>Finance:</u></b> Deadline to post the “72-hour Open Meeting Notice” for the meeting to be held on August 25, 2016 to discuss and adopt the proposed budget and tax rate.</p>
Aug. 25, 2016	<p><b><u>Board of Trustees:</u></b> Public meeting to receive comments from the public on the 2016-2017 annual budget and tax rate. Board meeting to adopt the budget and tax. Tax Assessor/Collector certifies the anticipated debt collection rate for tax year 2016. Tax Assessor/Collector certifies the excess debt collections for tax year 2015. Tax Assessor/Collector submits the rollback rate to the school board; estimated M/O and I/S fund balances. (If the school district adopts a tax rate above its 2016 rollback rate the school Board must hold an election to ratify the adopted tax rate). Tax Assessor/Collector submits the 2016 Property values to the governing body as certified by the Webb County Appraisal District Chief Appraiser.</p>
Sep. 1, 2016	<p><b><u>Finance:</u></b> Implementation of the adopted budget and tax rate for FY 2016-2017.</p>

## CAPITAL IMPROVEMENT PLAN

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### OVERVIEW

Capital planning is an important component of the District's academic program and strategic plan. The District shall prepare and adopt a multi-year capital plan that identifies and prioritizes expected needs based on the District's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The multi-year capital plan shall cover a period of at least three years.

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

### Identifying Needs

The first step in capital planning shall be to identify District needs. The District shall use the needs assessment form to identify needs and shall incorporate other information from development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that will require capital infrastructure or equipment. When identifying needs, attention should be given to the following items:

- Capital assets that require repair, maintenance, or replacement, that, if not addressed, will result in higher costs in future years.
- Infrastructure improvements needed to support new development or redevelopment.
- Projects with revenue-generating potential.
- Improvements that support student achievement.
- Changes in policy or community needs.

### Determining Costs

The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider shall include the following:

- The scope and timing of a planned project should be well defined in the early stages of the planning process.
- The District shall identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.
- For projects programmed beyond the first year of the plan, the District should adjust cost projections based on anticipated inflation.
- Ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified
- A clear estimate of all major components required to implement a project shall be outlined, including land acquisition needs, design, construction, contingency, and post-construction costs.
- The non-financial impacts of the project on the community shall be recognized.



**Prioritizing Capital Requests**

The District shall prioritize capital project requests due to ongoing and extensive capital needs and limited financial resources. When evaluating project submittals, the District should consider the following:

- Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
- Allow submitting schools/departments to provide an initial prioritization.
- Incorporate input and participation from major stakeholders and the general public.
- Adhere to legal mandates and requirements.
- Anticipate the operating budget impacts resulting from capital projects.
- Apply analytical techniques, as appropriate, for evaluating potential projects (net present value, payback period, cost-benefit analysis, life cycle costing, cash flow modeling, and the like).
- Reevaluate capital projects approved in previous multi-year capital plans.
- Use a rating system to facilitate decision making.

**Developing Financial Strategies**

Financing strategies should align with expected project requirements while sustaining the financial health of the District. Given this, the District should consider the following when undertaking the capital financing plan:

- Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
- Prepare cash flow projections of the amount and timing of the capital financing.
- Continue compliance with all established financial policies.
- Recognize appropriate legal constraints.
- Consider and estimate funding amounts from all appropriate funding alternatives.
- Ensure reliability and stability of identified funding sources.
- Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, and others.

The multi-year capital plan shall be used by the District to develop and implement its capital budget.

Laredo Independent School District  
Capital Improvement Plan  
Year 2016-2017

Category	Location	Project Information	Source	Amount
Facilities	001 - Martin High School	Building A roofing repairs	Local-F	\$ 45,000
Facilities	001 - Martin High School	New electronic marquee	Local-F	\$ 12,500
Facilities	001 - Martin High School	New Canopy	Local-F	\$ 68,000
Facilities	003 - Cigarroa High School	Roofing repair projects	Local-F	\$ 65,000
Equipment	003 - Cigarroa High School	Computer equipment and tools to support engineering programs	Local-E	\$ 35,000
Facilities	041 - Christen Middle School	New A/C units for cafeteria, 8th grade and 7th grade	Local-F	\$ 55,000
Facilities	041 - Christen Middle School	Carpet removal and installation of tile	Local-F	\$ 23,000
Facilities	041 - Christen Middle School	New canopy	Local-F	\$ 45,000
Facilities	043 - Cigarroa Middle School	Paint remainder of school ((2) gyms, band hall, orchestra/Art room areas, Library, all rails in front of school and court yard.	Local-F	\$ 15,000
Equipment	044 - Memorial Middle School	Upgrades to sound and P/A systems	Local-E	\$ 14,500
Facilities	044 - Memorial Middle School	Marquee	Local-F	\$ 12,500
Facilities	104 - Daiches Elementary	Awning outside of 1st/2nd grade hall	Local-F	\$ 53,000
Facilities	105 - Farias Elementary	Painting of classrooms	Local-F	\$ 20,000
Facilities	108 - Leyendecker Elementary	Interior painting for whole campus	Local-F	\$ 45,000
Equipment	109 - Macdonell Elementary	Student desks/chairs, bench tables, folding chairs and tables	Local-E	\$ 15,000
Equipment	111 - Alma Pierce Elementary	Bench, vacuums, folding chairs/tables tables, desktop, chairs	Local-E	\$ 15,000
Equipment	111 - Alma Pierce Elementary	Gym and Cafeteria stage curtains	Local-E	\$ 8,000
Equipment	116 - Santo Nino Elementary	Replace A/V equipment that is no longer functioning	Local-E	\$ 10,000
Facilities	123 - Dovalina Elementary	Installation of VCT at library	Local-F	\$ 23,000
Facilities	123 - Dovalina Elementary	Installation of new roof	Local-F	\$ 85,000
Facilities	731 - Safety & Occupational Health Dept.	Security Inspection items	Local-F	\$ 35,000
Equipment	736 - Fixed Assets & Custodial Services	Funding for equipment	Local-E	\$ 15,000
Equipment	805 - Fine Arts / UIL Services	Replacement of band instruments district-wide	Local-E	\$ 46,000
Equipment	934 - Information Technology	Virtual desktop infrastructure, District wide licensing, PC Desktop replacements	Local-T	\$ 1,180,000
Equipment	934 - Information Technology	Replacement of campus instructional classroom printers	Federal	\$ 400,000
Equipment	934 - Information Technology	Replacement of student laptops (High Schools)	Federal	\$ 800,000
Equipment	934 - Information Technology	Student laptop cart refresh	Federal	\$ 380,000
Equipment	934 - Information Technology	Student touchpad cart refresh	Federal	\$ 270,000
Equipment	934 - Information Technology	Classroom Interactive Boards	Federal	\$ 150,000
Equipment	934 - Information Technology	Educator Ipad - 1:1 Initiative	Federal	\$ 150,000
Facilities	934 - Information Technology	Educator Printer Refresh	Federal	\$ 450,000
Equipment	838 - CTE	(Nixon H.S) wheel alignment, assorted equipment welders	Local-E	\$ 15,000
Equipment	838 - CTE	(all campuses) upgrade welders	Local-E	\$ 15,000

Laredo Independent School District  
Capital Improvement Plan  
Year 2016-2017

Equipment	877 - Pupil Transportation	Purchasing of school buses (2 per year)	Local-E	\$ 220,000
Facilities	879 - Special Education	Roof repairs (harding Building)	Local-F	\$ 60,000
Facilities	936 - Division Of Operations	Repairs to gymnasium bleacher systems (middle/high schools)	Local-F	\$ 15,000
Facilities	936 - Division Of Operations	Installation of new rubberized cushions at 4 district-wide locations	Local-F	\$ 145,000
Facilities	936 - Division Of Operations	Replacement of exterior windows, frames and AC units	Local-F	\$ 30,000
Equipment	936 - Division Of Operations	Replacement of 2 maintenance vehicles per year (vans or trucks)	Local-E	\$ 75,000
Facilities	936 - Division Of Operations	*Painting needs district wide (2014 and 2015)	Local-F	\$ 80,000
Facilities	936 - Division Of Operations	Roofing projects district-wide	Local-F	\$ 82,000
Equipment	946 - Child Nutrition Program	Equipment: warmers, freezers, portable unit and kitchen truck	CNP	\$ 160,000

**Grand  
Total \$ 5,437,500**

The estimated cost for the 2017-2018 Capital Improvement Plan is \$161,833,800 and \$9,557,700 for the year 2018-2019. For more information on the Capital Improvement Plan, please contact Division of Plant Facilities at (956) 273-1100.

## **BUDGETARY CONTROL & BASIS OF ACCOUNTING**

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### **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, federal funds applications, Title 1, grant writing, 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 Skyward Student Management Suite. 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. The Proprietary Fund budget is not subject to the Board of Trustees approval and are presented for information purpose. 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, ERATE Fund, Technology 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.
- **Internal Service Funds (not appropriated)** – The District accounts for goods and/or services provided by one department or agency to another department/agency or to other governmental sectors on a cost-reimbursement basis. The District has one Internal Service fund that is accounted for on an accrual accounting basis. Therefore, revenue is recognized when it is earned and expenses are recognized when they are incurred

## 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).

- **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 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 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 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 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 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 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 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.
- **Health Services (Function 33)** - This function is used for expenditures 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 that are incurred for transporting students to and from school.
- **Food Services – (Function 35)** - This function is used for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures are used directly and exclusively for supervision and maintenance of a food service operation.
- **Extracurricular Activities (Function 36)** - This function is used for expenditures 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 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 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 for the maintenance and operation of the physical plant and grounds. This function also includes expenditures associated with warehousing and receiving services.
- **Security and Monitoring Services (Function 52)** - This function is used for expenditures 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 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 standalone 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.
- **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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## **FINANCIAL SECTION TABLE OF CONTENTS**

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District's Funds Structure & Fund Types .....	53
Governmental Funds Selected Items Summary.....	55
Governmental Funds – All Fund Types Summary .....	56
General Fund .....	58
General Operating Fund .....	61
Child Nutrition Program Fund.....	66
ERATE Fund .....	69
Athletics Fund.....	71
Technology Fund.....	74
Debt Service Fund .....	76
Special Revenue Funds.....	84
Capital Projects Fund.....	91
Capital Improvement Program.....	99
Impact of Capital Projects to the General Operating Fund .....	103
Internal Service Fund.....	104

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## **DISTRICT'S FUNDS STRUCTURE & FUND TYPES**

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The District's finances are organized into individual funds for each of the major account groups based on the purpose of a fund's spending activities. Each fund is considered to be a separate accounting entity, with its own set of self-balancing accounts consisting of assets, liabilities, fund equity, revenue, and expenditures. The majority of the District's funds are classified as either Governmental or Proprietary Funds.

### **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.)

### **PROPRIETARY FUND TYPES**

Proprietary Funds are used to account for the District's ongoing activities that are similar to those found in the private sector. Goods or services from such activities may be provided to either outside parties or to other departments or agencies within the governmental entity. The determination of net income, financial position, and cash flows are essential to the effective financial management of these funds.

Proprietary Funds are comprised of the following two types of funds:

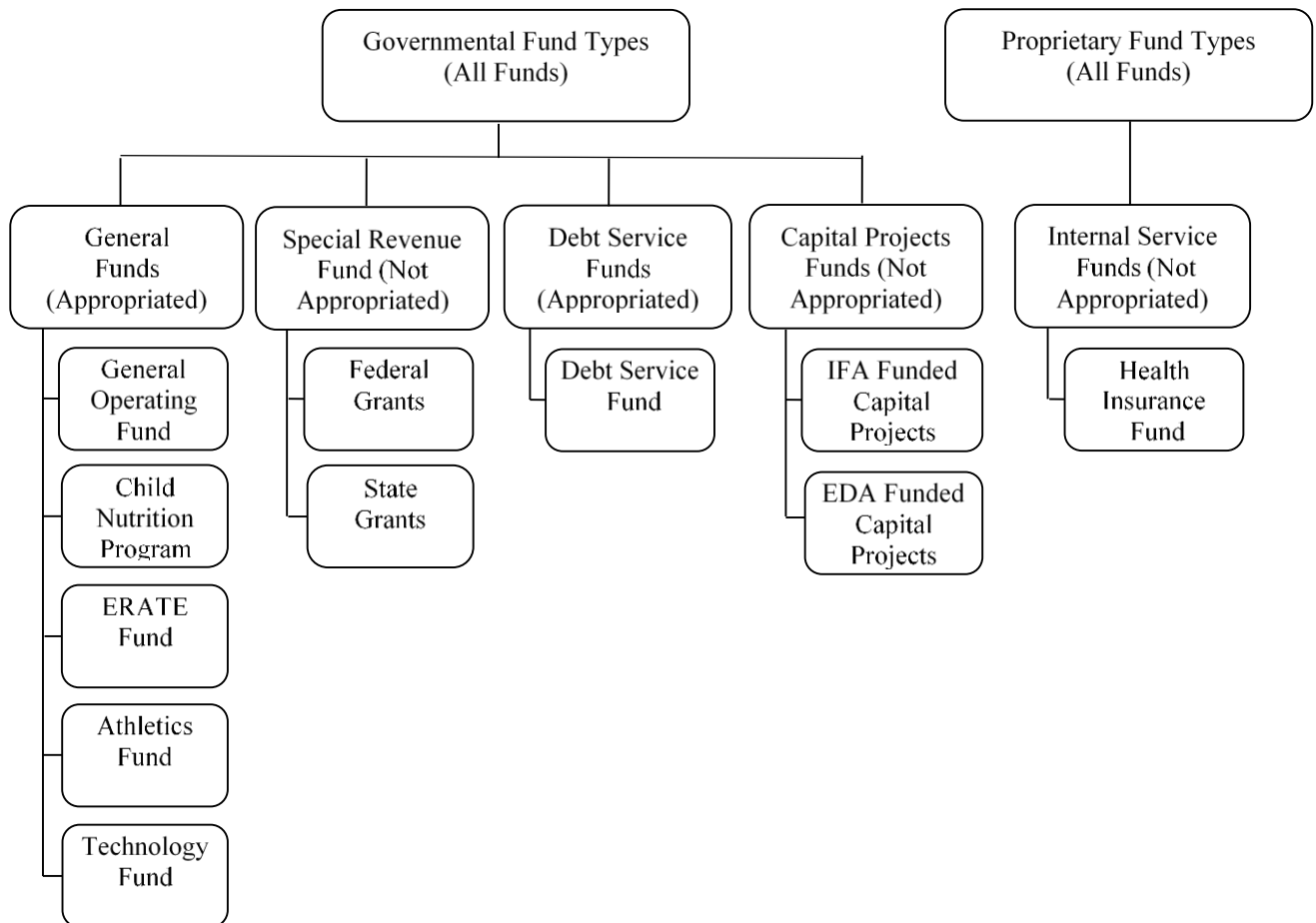
- Enterprise Funds are used to account for operations that are either (a) financed with debt that is secured solely by pledge of the net revenues from fees and charges of the activity, or (b) laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues, or (c) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).
- Internal Service Funds are used to account for goods and/or services provided by one department or agency to another department/agency or to other governmental sectors on a cost-reimbursement basis.

The District has one Internal Service fund that is accounted for on an accrual accounting basis. Therefore, revenue is recognized when it is earned and expenses are recognized when they are incurred.

### **FIDUCIARY FUND TYPES**

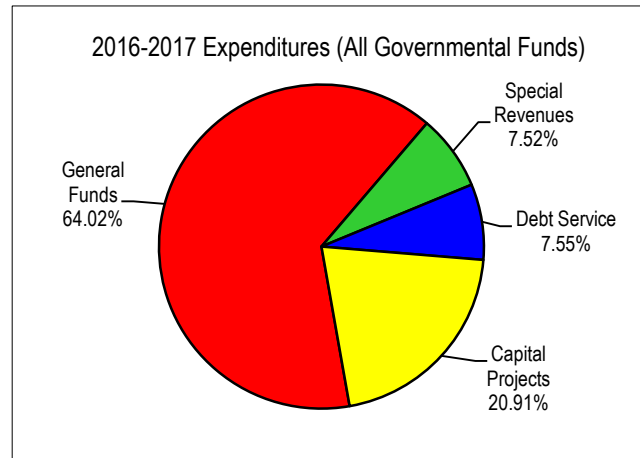
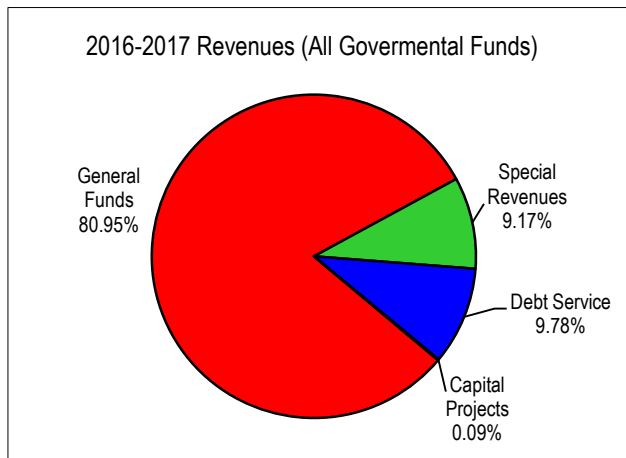
In addition, the District has one Fiduciary Fund which is not budgeted and is a non-major fund. It is classified as a Private Purpose Trust Fund and is used to account for assets held by the District in a trustee capacity, or as an agent

for individuals, private organizations, other government units, and/or other funds. Examples of these funds are donations 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 ENDING AUGUST 31, 2017

	General Funds	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total All Governmental Funds
Total Revenues	\$ 225,312,676	\$ 25,529,194	\$ 27,235,352	\$ 260,954	\$ 278,338,176
Total Expenditures	228,472,655	26,844,498	26,953,113	74,618,699	356,888,965
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(3,159,979)	(1,315,304)	282,239	(74,357,745)	(78,550,789)
Total Other Financing Sources (Uses)	925,388	614,189	409,888	(1,949,465)	-
Fund Balance, Beginning	72,917,831	922,384	5,560,497	76,307,210	155,707,922
Fund Balance, Ending	\$ 70,683,240	\$ 221,269	\$ 6,252,624	\$ -	\$ 77,157,133



LAREDO INDEPENDENT SCHOOL DISTRICT  
GOVERNMENTAL FUNDS - ALL FUND TYPES SUMMARY  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

Fund Description	Beginning Balance 9/1/16	Estimated Revenues	Appropriations	Transfers (Out)/In	Ending Balance 8/31/17
<i>General Funds:</i>					
101 Child Nutrition Program	\$ 3,794,849	\$ 20,833,321	\$ 20,833,321	\$ -	\$ 3,794,849
180 ERATE	2,095,091	150,000	4,649,556	2,404,465	-
181 Athletics	159,000	202,000	1,473,330	1,271,330	159,000
182 Technology	165,577	500	140,000	-	26,077
199 General Operating	66,703,314	204,126,855	201,376,448	(2,750,407)	66,703,314
<b>Total General Funds</b>	<b>72,917,831</b>	<b>225,312,676</b>	<b>228,472,655</b>	<b>925,388</b>	<b>70,683,240</b>
<i>Debt Service Funds:</i>					
511 Debt Service	5,560,497	27,235,352	26,953,113	409,888	6,252,624
<b>Total Debt Service Funds</b>	<b>5,560,497</b>	<b>27,235,352</b>	<b>26,953,113</b>	<b>409,888</b>	<b>6,252,624</b>
<i>Special Revenue Funds:</i>					
211 ESEA, Title I, Part A - Improving Basic Program	-	14,308,673	14,308,673	-	-
212 ESEA, Title I, Part C - Education of Migratory Children	-	250,183	250,183	-	-
224 IDEA, Part B - Formula	-	4,401,448	4,401,448	-	-
225 IDEA, Part B - Preschool	-	29,380	29,380	-	-
242 Summer Feeding Program, Texas Department of Agriculture	-	854,407	854,407	-	-
244 Title I, Part C - Carl D Perkins Career and Technical Edu. Grant	-	452,630	452,630	-	-
255 ESEA, Title II, Part A	-	2,025,908	2,025,908	-	-
263 ESEA, Title III, Part A - LEP	-	1,376,920	1,376,920	-	-
397 Advanced Placement Incentives	45,201	-	45,201	-	-
435 Regional Day School for the Deaf	394,219	705,545	881,001	-	218,763
461 Campus Activity	400,000	850,000	1,250,000	-	-
482 Dr. M. A. Hochman Grant	5,458	-	5,458	-	-
488 Advertising	75,000	27,000	102,000	-	-
490 Performing Arts Center	2,506	247,100	861,289	614,189	2,506
<b>Total Special Revenue Funds</b>	<b>922,384</b>	<b>25,529,194</b>	<b>26,844,498</b>	<b>614,189</b>	<b>221,269</b>
<i>Capital Projects Funds:</i>					
616 Capital Projects	16,753,589	87,518	16,841,107	-	-
694 \$77 Million Bond - 2014 Series (EDA)	55,756,961	156,400	55,913,361	-	-
695 \$60 Million Bond - 2005 Series (EDA)	2,508,668	11,180	570,383	(1,949,465)	-
698 \$57 Million Bond - 2006 Series (IFA)	1,287,992	5,856	1,293,848	-	-
<b>Total Capital Projects Funds</b>	<b>76,307,210</b>	<b>260,954</b>	<b>74,618,699</b>	<b>(1,949,465)</b>	<b>-</b>
<b>Total Governmental Funds</b>	<b>\$ 155,707,922</b>	<b>\$ 278,338,176</b>	<b>\$ 356,888,965</b>	<b>\$ -</b>	<b>\$ 77,157,133</b>

LAREDO INDEPENDENT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local, Intermediate, Out-of-State	\$ 33,023,322	\$ 32,812,569	\$ 36,793,301	\$ 34,336,720	\$ 33,464,205
State Program Revenues	169,122,637	178,397,468	188,092,043	200,466,392	196,178,565
Federal Program Revenues	56,389,117	53,550,072	47,557,038	49,672,854	48,695,406
<b>Total Revenues</b>	<b>258,535,076</b>	<b>264,760,109</b>	<b>272,442,382</b>	<b>284,475,966</b>	<b>278,338,176</b>
<b>Expenditures by Function</b>					
Instruction	126,032,501	132,597,447	132,646,437	141,371,596	136,947,558
Instructional Resources and Media Services	3,941,030	4,174,448	4,295,684	4,448,774	4,659,995
Curriculum and Instructional Staff Development	3,432,377	4,424,266	3,431,842	2,905,938	2,688,042
Instructional Administration	3,301,490	3,451,369	3,515,203	3,795,718	4,227,166
School Leadership	11,930,327	12,691,010	13,198,939	13,455,387	13,999,522
Guidance and Counseling Services	7,484,627	8,182,237	8,557,113	8,838,337	9,106,995
Social Work Services	1,235,284	1,541,127	1,698,787	1,918,787	1,997,419
Health Services	2,905,793	3,185,523	3,281,779	3,390,218	3,446,356
Student (Pupil) Transportation	3,795,583	4,002,756	4,307,298	4,923,828	4,056,715
Food Services	16,684,983	18,002,629	19,426,282	19,371,811	21,352,529
Co-curricular/Extracurricular Activities	4,407,657	4,852,089	5,040,916	6,221,457	5,037,124
General Administration	5,538,290	6,445,612	5,909,523	6,421,332	7,889,807
Plant Maintenance and Operations	20,007,352	21,487,072	22,725,580	23,471,987	24,962,962
Security and Monitoring Services	3,069,286	4,326,797	4,701,477	4,841,400	4,485,240
Data Processing Services	3,862,338	4,270,254	4,831,579	4,292,698	4,371,060
Community Services	1,576,705	1,947,785	2,167,960	2,080,554	1,550,807
Debt Service	31,565,321	25,340,958	26,218,420	26,945,062	26,953,113
Facilities Acquisition and Construction	30,319,993	40,527,381	34,983,327	10,264,725	78,946,555
Payments to Fiscal Agent/Mem	6,000	6,000	6,000	6,000	-
Juvenile Justice Alternative Education	162,740	184,386	121,502	200,000	210,000
<b>Total Expenditures</b>	<b>281,259,677</b>	<b>301,641,146</b>	<b>301,065,648</b>	<b>289,165,609</b>	<b>356,888,965</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(22,724,601)</b>	<b>(36,881,037)</b>	<b>(28,623,266)</b>	<b>(4,689,643)</b>	<b>(78,550,789)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	23,776,245	49,636,867	4,084,152	18,558,111	4,699,872
Transfers Out	(23,776,245)	(49,636,867)	(4,084,152)	(18,558,111)	(4,699,872)
Proceeds	-	144,694,849	68,560,000	11,500	-
Premium on Issuance of Bonds	-	29,678,827	10,466,511	-	-
Redemption of Refunded Bonds	-	(98,931,152)	(78,337,969)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>75,442,524</b>	<b>688,542</b>	<b>11,500</b>	<b>-</b>
<b>Net Changes in Fund Balance</b>	<b>(22,724,601)</b>	<b>38,561,487</b>	<b>(27,934,724)</b>	<b>(4,678,143)</b>	<b>(78,550,789)</b>
Fund Balance, Beginning	172,483,903	149,759,302	188,320,789	160,386,065	155,707,922
<b>Fund Balance, Ending</b>	<b>\$ 149,759,302</b>	<b>\$ 188,320,789</b>	<b>\$ 160,386,065</b>	<b>\$ 155,707,922</b>	<b>\$ 77,157,133</b>

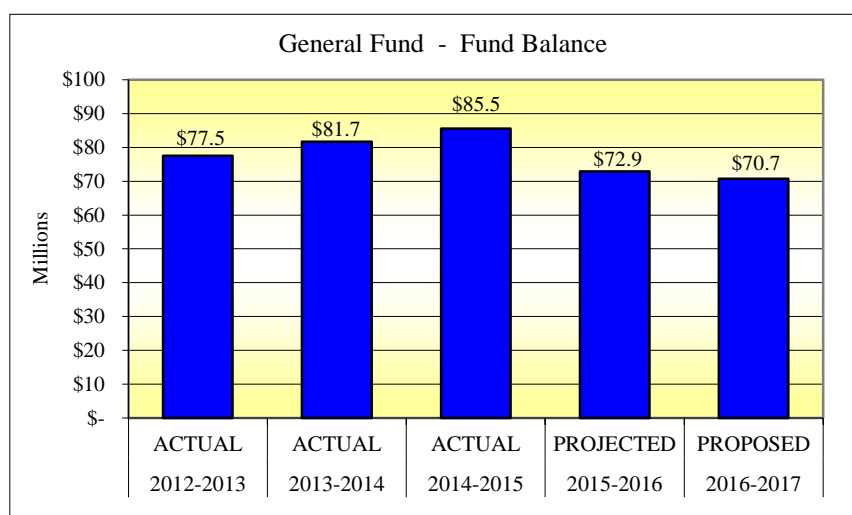
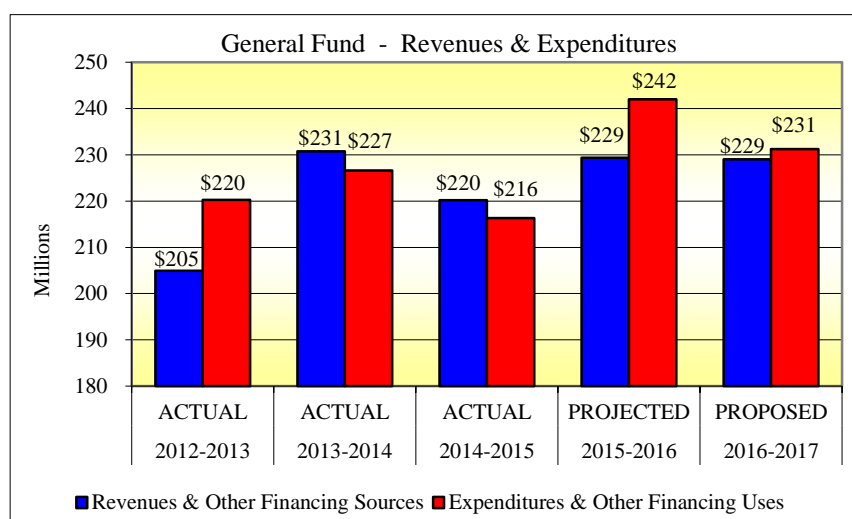
## GENERAL FUND

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,
- ERATE Fund,
- Athletics Fund, and
- Technology Fund.



LAREDO INDEPENDENT SCHOOL DISTRICT  
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUNDS (100s)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

	101 Child Nutrition Program	180 ERATE	181 Athletics	182 Technology	199 General Operating	TOTAL General Funds
<b>Revenues</b>						
Local Sources	\$ 173,108	\$ 150,000	\$ 202,000	\$ 500	\$ 23,561,607	\$ 24,087,215
State Sources	98,800	-	-	-	176,127,604	176,226,404
Federal Sources	20,561,413	-	-	-	4,437,644	24,999,057
<b>Total Revenues</b>	<b>20,833,321</b>	<b>150,000</b>	<b>202,000</b>	<b>500</b>	<b>204,126,855</b>	<b>225,312,676</b>
<b>Expenditures by Function</b>						
Instruction	-	-	-	80,500	119,881,002	119,961,502
Instructional Resources and Media Services	-	-	-	-	4,289,702	4,289,702
Curriculum Devpt. and Instructional Staff Devpt.	-	-	-	15,000	843,739	858,739
Instructional Leadership	-	-	-	40,500	3,170,776	3,211,276
School Leadership	-	-	-	-	13,936,253	13,936,253
Guidance, Counseling, and Evaluation Services	-	-	-	-	7,039,833	7,039,833
Social Work Services	-	-	-	-	1,737,783	1,737,783
Health Services	-	-	-	-	2,350,625	2,350,625
Student (Pupil) Transportation	-	-	-	-	4,056,715	4,056,715
Food Services	20,506,122	-	-	-	-	20,506,122
Cocurricular/Extracurricular Activities	-	-	1,437,330	-	3,544,794	4,982,124
General Administration	-	-	-	-	7,730,213	7,730,213
Plant Maintenance and Operations	327,199	158,400	36,000	-	23,725,155	24,246,754
Security and Monitoring Services	-	-	-	-	4,363,113	4,363,113
Data Processing Services	-	354,300	-	4,000	3,968,209	4,326,509
Community Services	-	-	-	-	337,536	337,536
Facilities Acquisition and Construction	-	4,136,856	-	-	191,000	4,327,856
Juvenile Justice Alternative Education Program	-	-	-	-	210,000	210,000
<b>Total Expenditures</b>	<b>20,833,321</b>	<b>4,649,556</b>	<b>1,473,330</b>	<b>140,000</b>	<b>201,376,448</b>	<b>228,472,655</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>-</b>	<b>(4,499,556)</b>	<b>(1,271,330)</b>	<b>(139,500)</b>	<b>2,750,407</b>	<b>(3,159,979)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	2,404,465	1,271,330	-	-	3,675,795
Transfers Out	-	-	-	-	(2,750,407)	(2,750,407)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>2,404,465</b>	<b>1,271,330</b>	<b>-</b>	<b>(2,750,407)</b>	<b>925,388</b>
<b>Net Changes in Fund Balances</b>	<b>-</b>	<b>(2,095,091)</b>	<b>-</b>	<b>(139,500)</b>	<b>-</b>	<b>(2,234,591)</b>
<b>Fund Balance, Beginning</b>	<b>3,794,849</b>	<b>2,095,091</b>	<b>159,000</b>	<b>165,577</b>	<b>66,703,314</b>	<b>72,917,831</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,794,849</b>	<b>\$ -</b>	<b>\$ 159,000</b>	<b>\$ 26,077</b>	<b>\$ 66,703,314</b>	<b>\$ 70,683,240</b>

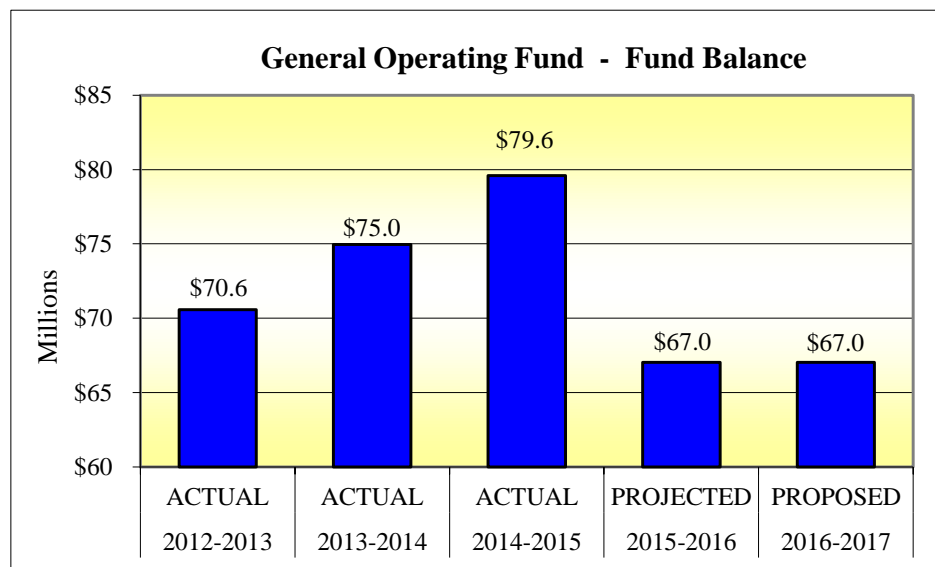
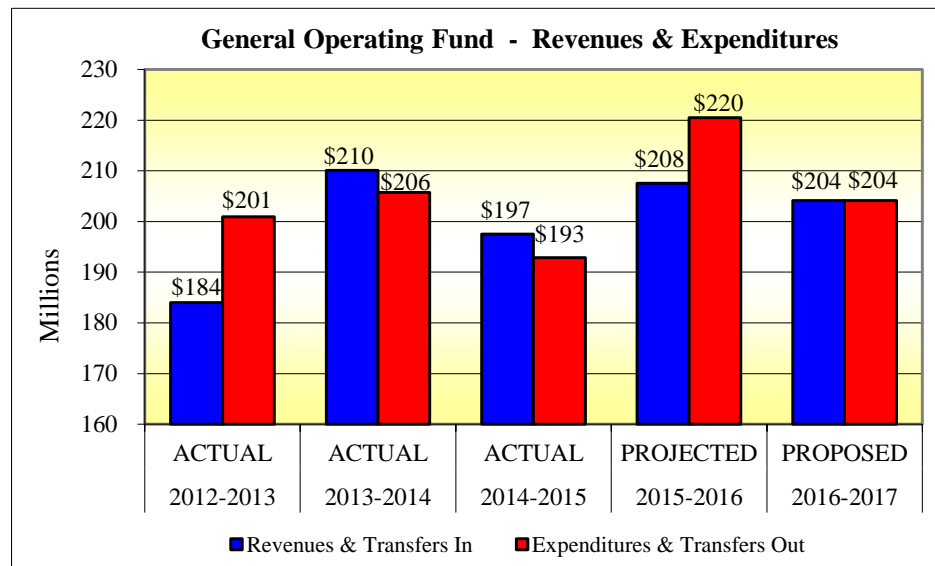


LAREDO INDEPENDENT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUNDS (100s)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 26,394,288	\$ 26,205,949	\$ 27,026,446	\$ 24,097,369	\$ 24,087,215
State Sources	153,229,878	162,391,140	169,281,280	179,718,410	176,226,404
Federal Sources	22,237,926	19,552,021	21,121,903	23,130,871	24,999,057
<b>Total Revenues</b>	<b>201,862,092</b>	<b>208,149,110</b>	<b>217,429,629</b>	<b>226,946,650</b>	<b>225,312,676</b>
<b>Expenditures by Function</b>					
Instruction	100,191,983	108,528,456	114,872,320	122,036,781	119,961,502
Instructional Resources and Media Services	3,589,936	3,765,553	3,956,820	4,147,527	4,289,702
Curriculum Devpt. and Instructional Staff Devpt.	591,471	632,785	584,959	597,764	858,739
Instructional Leadership	2,391,833	2,565,151	2,661,890	2,990,358	3,211,276
School Leadership	11,764,673	12,492,478	13,037,129	13,333,764	13,936,253
Guidance, Counseling, and Evaluation Services	5,671,633	6,259,346	6,597,451	6,788,631	7,039,833
Social Work Services	1,231,942	1,497,996	1,588,139	1,678,623	1,737,783
Health Services	1,603,296	1,818,173	2,193,636	2,237,028	2,350,625
Student (Pupil) Transportation	3,787,121	3,995,141	4,301,082	4,915,585	4,056,715
Food Services	15,958,774	17,235,407	18,607,389	18,635,621	20,506,122
Cocurricular/Extracurricular Activities	4,011,065	4,472,817	4,570,295	5,728,417	4,982,124
General Administration	5,538,211	5,796,439	5,832,992	6,325,981	7,730,213
Plant Maintenance and Operations	19,915,087	21,169,026	22,073,464	22,848,598	24,246,754
Security and Monitoring Services	3,003,296	4,162,369	4,503,891	4,654,093	4,363,113
Data Processing Services	3,810,540	4,156,304	4,292,044	4,251,095	4,326,509
Community Services	221,582	285,459	313,690	347,977	337,536
Facilities Acquisition and Construction	14,558,718	3,163,306	3,279,756	2,041,494	4,327,856
Juvenile Justice Alternative Education Program	162,740	184,386	121,502	200,000	210,000
<b>Total Expenditures</b>	<b>198,003,901</b>	<b>202,180,592</b>	<b>213,388,449</b>	<b>223,759,337</b>	<b>228,472,655</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>3,858,191</b>	<b>5,968,518</b>	<b>4,041,180</b>	<b>3,187,313</b>	<b>(3,159,979)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	3,046,994	22,492,557	2,743,529	2,423,372	3,675,795
Transfers Out	(22,254,140)	(24,406,301)	(2,947,143)	(18,243,069)	(2,750,407)
Proceeds	-	109,849	-	11,500	-
<b>Total Other Financing Sources (Uses)</b>	<b>(19,207,146)</b>	<b>(1,803,895)</b>	<b>(203,614)</b>	<b>(15,808,197)</b>	<b>925,388</b>
<b>Net Changes in Fund Balances</b>	<b>(15,348,955)</b>	<b>4,164,623</b>	<b>3,837,566</b>	<b>(12,620,884)</b>	<b>(2,234,591)</b>
<b>Fund Balance, Beginning</b>	<b>92,885,481</b>	<b>77,536,526</b>	<b>81,701,149</b>	<b>85,538,715</b>	<b>72,917,831</b>
<b>Fund Balance, Ending</b>	<b>\$ 77,536,526</b>	<b>\$ 81,701,149</b>	<b>\$ 85,538,715</b>	<b>\$ 72,917,831</b>	<b>\$ 70,683,240</b>

## 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 ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

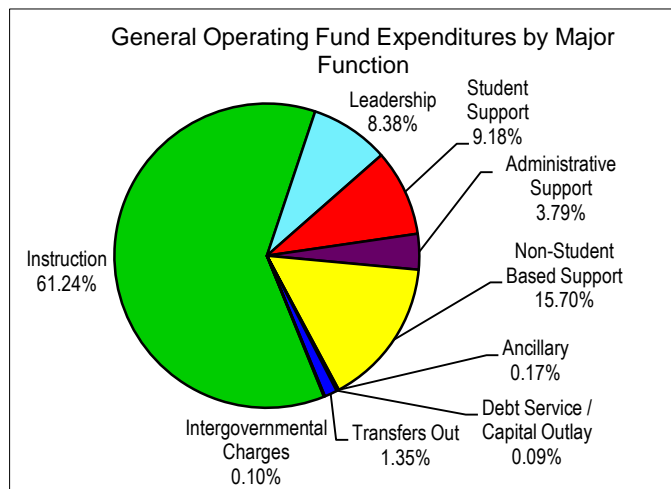
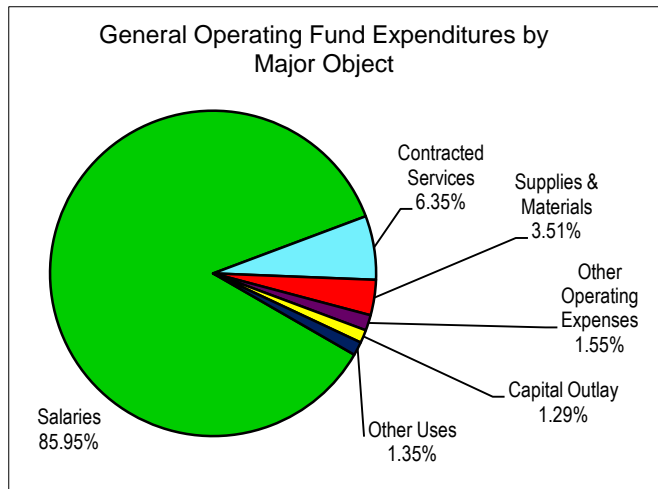
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 25,102,789	\$ 24,684,702	\$ 25,720,441	\$ 23,409,943	\$ 23,561,607
State Sources	153,134,552	162,294,118	169,182,493	179,620,353	176,127,604
Federal Sources	5,762,148	2,615,544	2,585,554	4,535,630	4,437,644
<b>Total Revenues</b>	<b>183,999,489</b>	<b>189,594,364</b>	<b>197,488,488</b>	<b>207,565,926</b>	<b>204,126,855</b>
<b>Expenditures by Function</b>					
Instruction	99,982,698	108,456,834	114,823,481	121,976,782	119,881,002
Instructional Resources and Media Services	3,589,936	3,765,553	3,956,820	4,147,527	4,289,702
Curriculum Devpt. and Instructional Staff Devpt.	441,691	458,510	411,376	587,764	843,739
Instructional Leadership	2,378,755	2,561,952	2,645,802	2,949,858	3,170,776
School Leadership	11,764,673	12,492,478	13,037,129	13,333,764	13,936,253
Guidance, Counseling, and Evaluation Services	5,671,633	6,259,346	6,597,451	6,788,631	7,039,833
Social Work Services	1,231,942	1,497,996	1,588,139	1,678,623	1,737,783
Health Services	1,603,296	1,818,173	2,193,636	2,237,028	2,350,625
Student (Pupil) Transportation	3,787,121	3,995,141	4,301,082	4,915,585	4,056,715
Cocurricular/Extracurricular Activities	2,648,633	3,165,593	3,213,378	4,050,087	3,544,794
General Administration	5,533,855	5,796,439	5,832,993	6,325,981	7,730,213
Plant Maintenance and Operations	19,137,682	20,430,089	21,544,944	22,371,422	23,725,155
Security and Monitoring Services	3,003,296	4,162,369	4,503,891	4,654,093	4,363,113
Data Processing Services	2,986,469	3,470,475	3,551,300	3,943,077	3,968,209
Community Services	221,582	285,459	313,690	347,977	337,536
Facilities Acquisition and Construction	14,501,429	2,515,440	1,266,763	1,720,782	191,000
Juvenile Justice Alternative Education Program	162,740	184,386	121,502	200,000	210,000
<b>Total Expenditures</b>	<b>178,647,431</b>	<b>181,316,233</b>	<b>189,903,377</b>	<b>202,228,981</b>	<b>201,376,448</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>5,352,058</b>	<b>8,278,131</b>	<b>7,585,111</b>	<b>5,336,945</b>	<b>2,750,407</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	20,410,472	-	-	-
Transfers Out	(22,254,140)	(24,406,300)	(2,947,143)	(18,243,069)	(2,750,407)
Proceeds	-	109,849	-	11,500	-
<b>Total Other Financing Sources (Uses)</b>	<b>(22,254,140)</b>	<b>(3,885,979)</b>	<b>(2,947,143)</b>	<b>(18,231,569)</b>	<b>(2,750,407)</b>
<b>Net Changes in Fund Balances</b>	<b>(16,902,082)</b>	<b>4,392,152</b>	<b>4,637,968</b>	<b>(12,894,624)</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>87,469,900</b>	<b>70,567,818</b>	<b>74,959,970</b>	<b>79,597,938</b>	<b>66,703,314</b>
<b>Fund Balance, Ending</b>	<b>\$ 70,567,818</b>	<b>\$ 74,959,970</b>	<b>\$ 79,597,938</b>	<b>\$ 66,703,314</b>	<b>\$ 66,703,314</b>
<b>Fund Balance Recap</b>					
Nonspendable Fund Balance	\$ 381,331	\$ 389,154	\$ 373,145	\$ 373,145	\$ 373,145
Nonspendable Prepaid Fund Balance	-	-	-	322,932	322,932
Other Restricted Fund Balance	526,698	1,261,086	2,330,358	-	-
Committed Fund Balance	2,000,000	6,828,866	9,584,336	-	-
Other Committed Fund Balance	-	-	3,970,312	-	-
Assigned Fund Balance	-	3,210,000	-	-	-
Assigned Other Fund Balance	5,006,798	617,873	686,796	-	-
Undesignated/Unassigned Fund Balance	62,652,991	62,652,991	62,652,991	66,007,237	66,007,237
<b>Fund Balance, Ending</b>	<b>\$ 70,567,818</b>	<b>\$ 74,959,970</b>	<b>\$ 79,597,938</b>	<b>\$ 66,703,314</b>	<b>\$ 66,703,314</b>

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES - GENERAL OPERATING FUND (199)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Local Sources:</b>					
Current Year Taxes	\$ 21,585,848	\$ 21,243,667	\$ 21,153,964	\$ 20,558,240	\$ 21,295,168
Current Year Discount	(363,281)	(349,445)	(328,458)	(346,513)	(340,723)
Delinquent Levy (Taxes, Prior Years)	636,534	604,143	565,177	517,978	600,000
Penalties, Interest, and Other Tax Revenues	561,084	520,560	579,776	534,769	525,400
Earnings from Temporary Deposits and Investments	264,422	156,608	174,018	346,640	425,341
Rent Revenue	7,625	3,924	3,886	3,834	4,000
Insurance Recovery	3,560	3,418	455,869	236,852	-
Other Revenues from Local Sources	636,292	934,612	966,851	839,407	1,032,421
Miscellaneous Revenues from Intermediate Sources	1,279,049	840,429	1,080,665	718,736	20,000
Permanent School Fund	491,656	726,786	1,068,693	-	-
<b>Total Local Sources</b>	<b>25,102,789</b>	<b>24,684,702</b>	<b>25,720,441</b>	<b>23,409,943</b>	<b>23,561,607</b>
<b>State Sources:</b>					
Available School Foundation	10,495,086	5,871,383	5,910,482	4,198,071	8,561,220
Foundation	134,890,126	148,320,316	154,232,577	166,532,721	158,704,543
Indirect Cost	5,210	4,727	5,370	10,188	5,000
Other State Program Revenues	-	5,234	1,497	-	-
TEA State Prog Revenues	-	169,183	170,047	171,357	170,000
TRS on Behalf Benefit	7,744,130	7,923,275	8,862,520	8,708,016	8,686,841
<b>Total State Sources</b>	<b>153,134,552</b>	<b>162,294,118</b>	<b>169,182,493</b>	<b>179,620,353</b>	<b>176,127,604</b>
<b>Federal Sources:</b>					
Indirect Costs Special Revenues	568,995	577,613	555,068	794,105	649,644
ROTC Salaries	123,278	166,173	149,772	189,759	188,000
Medicaid Reimbursement (SHARS)	2,391,178	1,630,197	1,445,696	1,500,000	1,500,000
Prior Year Medicaid Reimbursement	2,584,071	128,968	319,264	1,918,754	1,800,000
MAC Program	94,626	112,593	115,754	133,012	100,000
<b>Total Federal Sources</b>	<b>5,762,148</b>	<b>2,615,544</b>	<b>2,585,554</b>	<b>4,535,630</b>	<b>4,237,644</b>
<b>Total Revenues</b>	<b>\$ 183,999,489</b>	<b>\$ 189,594,364</b>	<b>\$ 197,488,488</b>	<b>\$ 207,565,926</b>	<b>\$ 203,926,855</b>

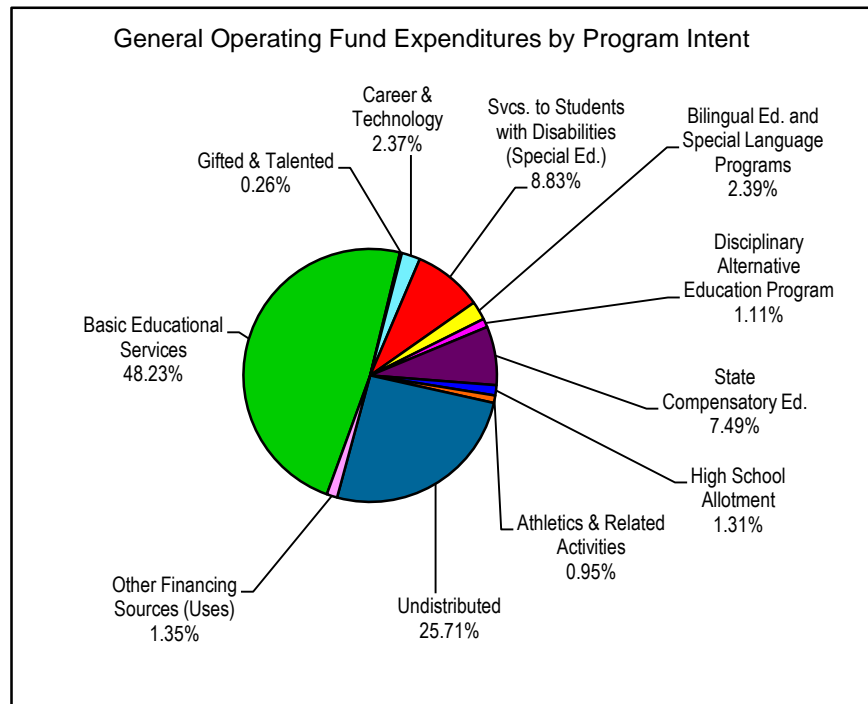
LAREDO INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT - GENERAL OPERATING FUND (199)  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

Function	Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Capital Outlay 6600	Other Uses 8900	Function Totals
11 Instruction	\$ 111,800,876	\$ 2,074,215	\$ 3,795,676	\$ 310,385	\$ 1,899,850	\$ -	\$ 119,881,002
12 Instructional Resources and Media Svcs.	3,872,035	125,214	267,218	16,935	8,300	-	4,289,702
13 Curriculum and Instructional Staff Devpt.	441,784	215,306	15,539	171,110	-	-	843,739
21 Instructional Leadership	2,956,542	36,084	109,004	58,146	11,000	-	3,170,776
23 School Leadership	13,737,182	2,254	140,682	18,435	37,700	-	13,936,253
31 Guidance, Counseling, and Evaluation	6,957,165	10,506	53,335	18,827	-	-	7,039,833
32 Social Work Services	1,471,545	26,212	22,026	218,000	-	-	1,737,783
33 Health Services	2,265,519	28,606	51,000	4,300	1,200	-	2,350,625
34 Student (Pupil) Transportation	3,096,509	74,106	653,500	7,600	225,000	-	4,056,715
36 Cocurricular/Extracurricular Activities	2,835,072	35,685	132,855	541,182	-	-	3,544,794
41 General Administration	5,153,224	1,452,866	190,583	919,540	14,000	-	7,730,213
51 Plant Maintenance and Operations	13,212,449	8,054,498	1,510,358	831,400	116,450	-	23,725,155
52 Security and Monitoring Services	4,183,238	28,706	123,469	17,000	10,700	-	4,363,113
53 Data Processing Services	3,146,753	580,188	92,500	22,150	126,618	-	3,968,209
61 Community Services	321,536	-	13,000	3,000	-	-	337,536
81 Facilities Acquisition and Construction	-	-	-	-	191,000	-	191,000
95 Juvenile Justice Alternative Ed. Prog.	-	210,000	-	-	-	-	210,000
00 Other Financing Sources (Uses)	-	-	-	-	-	2,750,407	2,750,407
Major Object Totals	\$ 175,451,429	\$ 12,954,446	\$ 7,170,745	\$ 3,158,010	\$ 2,641,818	\$ 2,750,407	\$ 204,126,855



LAREDO INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES BY PROGRAM AND MAJOR OBJECT - GENERAL OPERATING FUND (199)  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

Program	Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Capital Outlay 6600	Other Uses 8900	Program Intent Totals
11 Basic Educational Services	\$ 93,547,542	\$ 1,210,433	\$ 1,422,969	\$ 419,653	\$ 1,839,723	\$ -	\$ 98,440,320
21 Gifted & Talented	493,334	24,900	12,892	600	-	-	531,726
22 Career & Technology	4,399,153	236,641	112,283	46,550	38,327	-	4,832,954
23 Svcs. to Students with Disabilities (Special Ed.)	17,893,359	15,715	122,093	-	-	-	18,031,167
25 Bilingual Ed. and Special Language Programs	4,072,041	46,601	726,770	30,250	1,200	-	4,876,862
28 Disciplinary Alternative Education Program	1,896,513	63,368	210,333	54,600	44,000	-	2,268,814
30 State Compensatory Ed.	13,352,464	139,075	1,595,986	203,892	-	-	15,291,417
31 High School Allotment	1,863,646	747,250	67,000	-	-	-	2,677,896
91 Athletics & Related Activities	1,922,254	7,606	13,800	4,100	1,000	-	1,948,760
99 Undistributed	36,011,123	10,462,857	2,886,619	2,398,365	717,568	-	52,476,532
00 Other Financing Sources (Uses)	-	-	-	-	-	2,750,407	2,750,407
Major Object Totals	\$ 175,451,429	\$ 12,954,446	\$ 7,170,745	\$ 3,158,010	\$ 2,641,818	\$ 2,750,407	\$ 204,126,855



## CHILD NUTRITION PROGRAM FUND

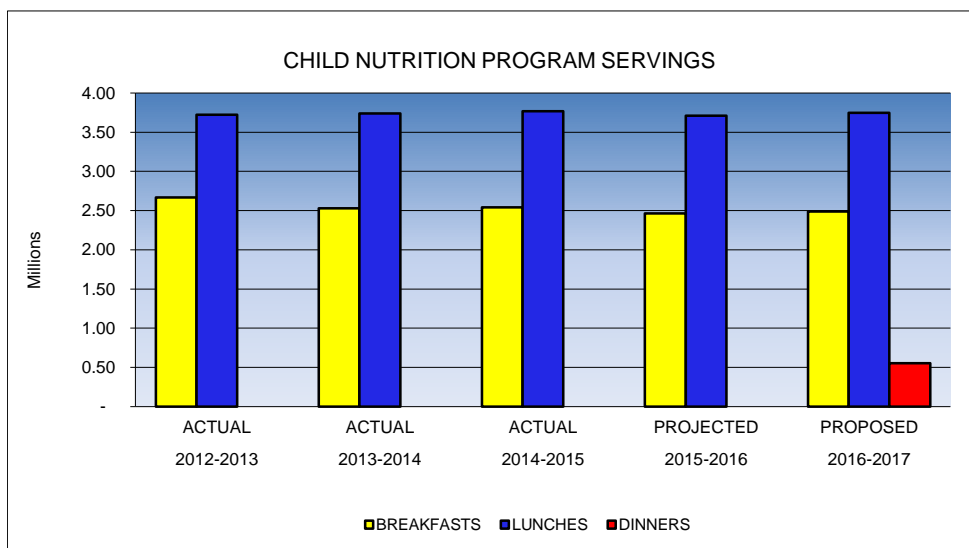
A Child Nutrition Program Fund is accounted for as part of the Operating Fund. The District adopted Provision 4, which allows for districts that have 40% or higher of students receiving government assistance to claim more meals at a free rate. This fund utilizes the modified accrual basis of accounting 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 2016-2017, the district budgeted \$20,561,413 for this revenue source. The revenue is generated based on the number of meals served to children who qualify for a free meal.

**Major Expenditures:** The major expenditures for this program are the purchase of food item and personnel cost. For 2016-2017, the district budgeted \$7,608,257, and \$8,151,496, respectively.

### FOOD SERVICE STATISTICS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED	% CHANGE
<b>BREAKFASTS</b>						
Reduced	136,869	126,521	-	-	-	0%
Free	2,420,808	2,301,750	2,543,185	2,462,293	2,486,916	1%
Paying	107,925	99,763	-	-	-	0%
<b>Total</b>	<b>2,665,602</b>	<b>2,528,034</b>	<b>2,543,185</b>	<b>2,462,293</b>	<b>2,486,916</b>	<b>-3%</b>
<b>LUNCHES</b>						
Reduced	270,174	263,463	-	-	-	0%
Free	3,223,146	3,250,913	3,768,788	3,708,818	3,745,906	1%
Paying	230,226	224,462	-	-	-	0%
<b>Total</b>	<b>3,723,546</b>	<b>3,738,838</b>	<b>3,768,788</b>	<b>3,708,818</b>	<b>3,745,906</b>	<b>-2%</b>
<b>DINNERS</b>						
Free	-	-	-	-	553,000	100%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>553,000</b>	<b>100%</b>
<b>TOTAL</b>	<b>6,389,148</b>	<b>6,266,872</b>	<b>6,311,973</b>	<b>6,171,111</b>	<b>6,785,822</b>	<b>10%</b>



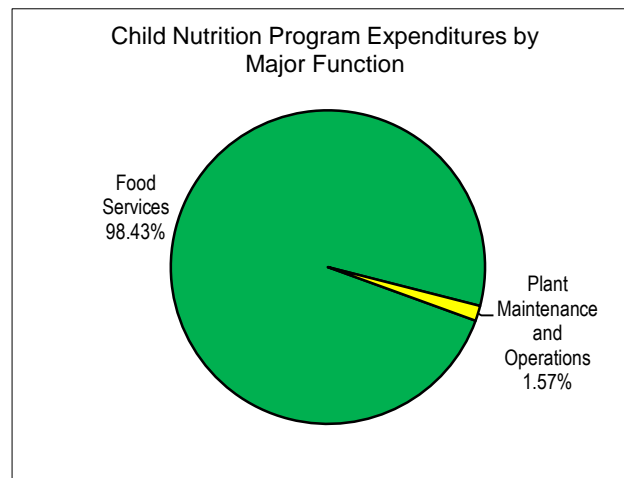
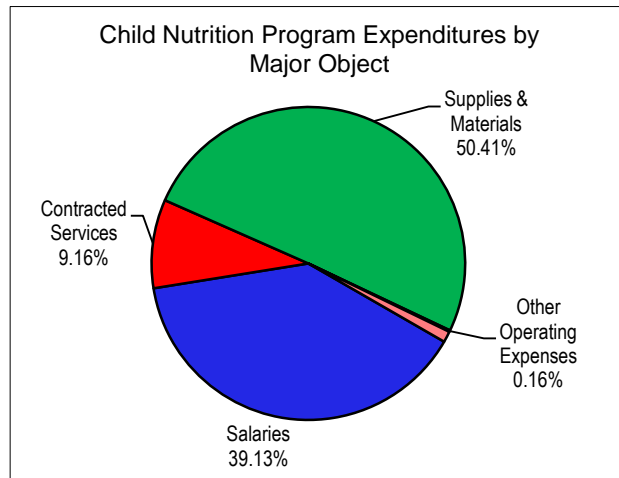
LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CHILD NUTRITION PROGRAM (101)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 415,038	\$ 377,731	\$ 255,796	\$ 182,927	\$ 173,108
State Sources	95,325	97,022	98,786	98,057	98,800
Federal Sources	16,475,778	16,936,477	18,536,349	18,595,241	20,561,413
<b>Total Revenues</b>	<b>16,986,141</b>	<b>17,411,230</b>	<b>18,890,931</b>	<b>18,876,225</b>	<b>20,833,321</b>
<b>Expenditures by Function</b>					
Food Services	15,958,774	17,235,407	18,607,389	18,635,621	20,506,122
Plant Maintenance and Operations	313,825	291,842	295,735	292,094	327,199
Facilities Acquisition and Construction	-	129,508	909,240	-	-
<b>Total Expenditures</b>	<b>16,272,599</b>	<b>17,656,757</b>	<b>19,812,364</b>	<b>18,927,715</b>	<b>20,833,321</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>713,542</b>	<b>(245,527)</b>	<b>(921,433)</b>	<b>(51,490)</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>713,542</b>	<b>(245,527)</b>	<b>(921,433)</b>	<b>(51,490)</b>	<b>-</b>
Fund Balance, Beginning	4,299,757	5,013,299	4,767,772	3,846,339	3,794,849
<b>Fund Balance, Ending</b>	<b>\$ 5,013,299</b>	<b>\$ 4,767,772</b>	<b>\$ 3,846,339</b>	<b>\$ 3,794,849</b>	<b>\$ 3,794,849</b>



LAREDO INDEPENDENT SCHOOL DISTRICT  
 EXPENDITURES BY FUNCTION AND MAJOR OBJECT - CHILD NUTRITION PROGRAM FUND (101)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

Function	Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Capital Outlay 6600	Function Totals
35 Food Services	\$ 8,124,397	\$ 1,618,228	\$ 10,493,969	\$ 33,850	\$ 235,678	\$ 20,506,122
51 Plant Maintenance and Operations	27,099	291,100	9,000	-	-	327,199
Major Object Totals	\$ 8,151,496	\$ 1,909,328	\$ 10,502,969	\$ 33,850	\$ 235,678	\$ 20,833,321



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**ERATE FUND**

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This fund accounts for funds awarded by the Schools and Libraries Division of the Federal Government. These funds will allow the District to provide for infrastructure for networking computers and to access the Internet.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ERATE FUND (180)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
Revenues					
Local Sources	\$ 649,702	\$ 906,370	\$ 808,478	\$ 275,999	\$ 150,000
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	649,702	906,370	808,478	275,999	150,000
Expenditures by Function					
Plant Maintenance and Operations	444,896	431,390	197,973	149,082	158,400
Data Processing Services	642,824	493,455	572,625	305,918	354,300
Facilities Acquisition and Construction	57,289	518,358	1,103,753	320,712	4,136,856
Total Expenditures	1,145,009	1,443,203	1,874,351	775,712	4,649,556
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(495,307)	(536,833)	(1,065,873)	(499,713)	(4,499,556)
Other Financing Sources (Uses)					
Transfers In	512,289	973,357	1,592,009	770,042	2,404,465
Total Other Financing Sources (Uses)	512,289	973,357	1,592,009	770,042	2,404,465
Net Changes in Fund Balances	16,982	436,524	526,136	270,329	(2,095,091)
Fund Balance, Beginning	845,120	862,102	1,298,626	1,824,762	2,095,091
Fund Balance, Ending	\$ 862,102	\$ 1,298,626	\$ 1,824,762	\$ 2,095,091	\$ -

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**ATHLETICS FUND**

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This fund accounts for expenditures associated with all sport 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, swimming, 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 2016-2017 is \$202,000.

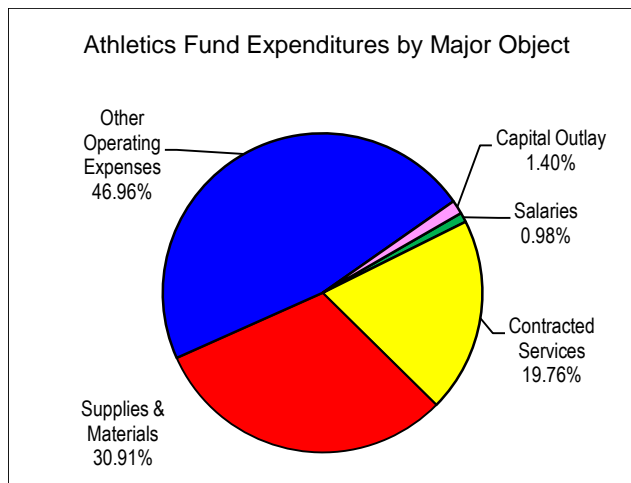
**Major Expenditures:** Most of the expenditures are for other operating expenses and general supplies. The total projected expenditures for 2016-2017 is \$1,473,330.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ATHLETICS FUND (181)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
Revenues					
Local Sources	\$ 221,143	\$ 214,201	\$ 240,210	\$ 220,000	\$ 202,000
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	221,143	214,201	240,210	220,000	202,000
Expenditures by Function					
Cocurricular/Extracurricular Activities	1,272,348	1,307,224	1,356,918	1,678,330	1,437,330
Plant Maintenance and Operations	18,684	15,705	34,812	36,000	36,000
Total Expenditures	1,291,032	1,322,929	1,391,730	1,714,330	1,473,330
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(1,069,889)	(1,108,728)	(1,151,520)	(1,494,330)	(1,271,330)
Other Financing Sources (Uses)					
Transfers In	1,069,889	1,108,728	1,151,520	1,653,330	1,271,330
Total Other Financing Sources (Uses)	1,069,889	1,108,728	1,151,520	1,653,330	1,271,330
Net Changes in Fund Balances	-	-	-	159,000	-
Fund Balance, Beginning	-	-	-	-	159,000
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ 159,000	\$ 159,000

LAREDO INDEPENDENT SCHOOL DISTRICT  
 EXPENDITURES BY FUNCTION AND MAJOR OBJECT - ATHLETICS FUND (181)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

Function		Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Capital Outlay 6600	Function Totals
36	Cocurricular/Extracurricular Activities	\$ 14,400	\$ 291,059	\$ 419,453	\$ 691,817	\$ 20,601	\$ 1,437,330
51	Plant Maintenance and Operations	-	-	36,000	-	-	36,000
Major Object Totals		\$ 14,400	\$ 291,059	\$ 455,453	\$ 691,817	\$ 20,601	\$ 1,473,330



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**TECHNOLOGY FUND**

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This fund accounts for technological software or equipment purchases that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - TECHNOLOGY FUND (182)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 892	\$ 22,945	\$ 1,521	\$ 8,500	\$ 500
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>892</b>	<b>22,945</b>	<b>1,521</b>	<b>8,500</b>	<b>500</b>
<b>Expenditures by Function</b>					
Instruction	28,296	71,622	48,837	60,000	80,500
Curriculum Devpt. and Instructional Staff Devpt.	149,780	174,275	173,583	10,000	15,000
Instructional Leadership	13,078	3,199	16,088	40,500	40,500
Data Processing Services	181,247	192,374	168,118	2,100	4,000
<b>Total Expenditures</b>	<b>372,401</b>	<b>441,470</b>	<b>406,626</b>	<b>112,600</b>	<b>140,000</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(371,509)</b>	<b>(418,525)</b>	<b>(405,105)</b>	<b>(104,100)</b>	<b>(139,500)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,464,816	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,464,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>1,093,307</b>	<b>(418,525)</b>	<b>(405,105)</b>	<b>(104,100)</b>	<b>(139,500)</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>1,093,307</b>	<b>674,782</b>	<b>269,677</b>	<b>165,577</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,093,307</b>	<b>\$ 674,782</b>	<b>\$ 269,677</b>	<b>\$ 165,577</b>	<b>\$ 26,077</b>



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## DEBT SERVICE FUND

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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.

#### Type of Debt

- General Obligation Bonds (GOs): GOs 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.
- 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.

#### 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, while 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 \$235,999,337 million in debt of which \$8,000,000 is qualified zone academy bonds (QZAB).

#### 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 an underlying rating of:

General Obligation Bonds	Moody's A1	Standard & Poor's A+	Fitch AA-
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**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, 2016, is as follows:

Assessed Valuation of 2016 Tax Roll		\$3,216,656,075
Debt Limit - 10 Percent of Assessed Valuation [1]		321,665,608
Less:		
General Obligation Bonds Outstanding	\$235,999,337	
Amount Available in Debt Service Fund Balance	<u>919,881</u>	
Applicable Debt		<u>(235,079,456)</u>
Legal Debt Margin at August 31, 2016		<u><u>\$86,586,152</u></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>Estimated Gross Debt</u>	<u>Estimated Percent Applicable</u>	<u>Estimated Overlapping Funded Debt</u>
City of Laredo	\$ 702,480,835	21.64%	\$ 152,016,853
County of Webb	64,864,785	14.56%	9,444,313
Laredo Community College	213,335,000	21.64%	46,165,694
Total			<u>207,626,859</u>
Laredo Independent School District	\$ 249,199,910	100.00%	<u>235,999,337</u>
Total Direct and Overlapping Debt			<u>\$ 443,626,196</u>

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUND (511)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 5,181,042	\$ 5,076,908	\$ 7,861,746	\$ 7,421,554	\$ 7,512,736
State Sources	12,086,854	14,572,358	18,158,248	19,356,442	19,722,616
Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>17,267,896</b>	<b>19,649,266</b>	<b>26,019,994</b>	<b>26,777,996</b>	<b>27,235,352</b>
<b>Expenditures by Function</b>					
Debt Service	26,836,928	23,324,178	26,218,420	26,945,062	26,953,113
<b>Total Expenditures</b>	<b>26,836,928</b>	<b>23,324,178</b>	<b>26,218,420</b>	<b>26,945,062</b>	<b>26,953,113</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(9,569,032)</b>	<b>(3,674,912)</b>	<b>(198,426)</b>	<b>(167,066)</b>	<b>282,239</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	477,647	6,011,631	726,434	409,888	409,888
Premium of Issuance of Bonds	-	18,263,952	10,466,511	-	-
Proceeds on Bonds	-	77,425,000	68,560,000	-	-
Payment to Escrow Agent	-	(98,931,152)	(78,337,969)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>477,647</b>	<b>2,769,431</b>	<b>1,414,976</b>	<b>409,888</b>	<b>409,888</b>
<b>Net Changes in Fund Balances</b>	<b>(9,091,385)</b>	<b>(905,481)</b>	<b>1,216,550</b>	<b>242,822</b>	<b>692,127</b>
<b>Fund Balance, Beginning</b>	<b>14,097,991</b>	<b>5,006,606</b>	<b>4,101,125</b>	<b>5,317,675</b>	<b>5,560,497</b>
<b>Fund Balance, Ending</b>	<b>\$ 5,006,606</b>	<b>\$ 4,101,125</b>	<b>\$ 5,317,675</b>	<b>\$ 5,560,497</b>	<b>\$ 6,252,624</b>
<b>Fund Balance Recap</b>					
Reserve for QZAB Payments	\$ 3,092,784	\$ 3,593,963	\$ 4,110,728	\$ 4,640,616	\$ 5,192,503
Reserve for Debt Service	1,913,822	507,162	1,206,947	919,881	1,060,121
<b>Total Fund Balance</b>	<b>\$ 5,006,606</b>	<b>\$ 4,101,125</b>	<b>\$ 5,317,675</b>	<b>\$ 5,560,497</b>	<b>\$ 6,252,624</b>

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES - DEBT SERVICE FUND (511)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Local Sources</b>					
Current Year Taxes	\$ 4,768,074	\$ 4,701,201	\$ 7,415,654	\$ 6,938,832	\$ 7,047,386
Delinquent Levy	129,430	132,116	122,210	147,322	121,000
P & I Current Year	65,000	64,630	105,885	90,000	90,000
Delinquent Penalty	45,000	46,441	54,981	50,000	49,000
Interest on Checking Account	5,050	16,283	18,737	55,000	45,000
Interest on Investment	20,680	4,898	301	-	-
Interest on Investment QZAB 1 Sinking	-	-	-	-	-
Interest on Investment QZAB 2 Sinking	29,345	-	-	-	-
Interest on Investment Pool	107	48	94	400	350
Interest on Inv Pool QZAB 1 Sinking	95	-	-	-	-
Interest on Inv Pool QZAB 2 Sinking	2,045	-	-	-	-
Interest on Inv Pool QZAB 3 Sinking	90,000	111,291	126,879	140,000	160,000
<b>Total Local Sources</b>	<b>5,154,826</b>	<b>5,076,908</b>	<b>7,861,746</b>	<b>7,421,554</b>	<b>7,512,736</b>
<b>State Sources</b>					
State Aid - EDA	-	3,444,391	3,018,793	6,307,873	7,104,766
State Aid - IFA	12,095,276	11,127,967	15,139,455	13,048,569	12,617,850
<b>Total State Sources</b>	<b>12,095,276</b>	<b>14,572,358</b>	<b>18,158,248</b>	<b>19,356,442</b>	<b>19,722,616</b>
<b>Total Revenues</b>	<b>17,250,102</b>	<b>19,649,266</b>	<b>26,019,994</b>	<b>26,777,996</b>	<b>27,235,352</b>
<b>Other Financing Sources:</b>					
Transfer In - Operating	477,647	6,011,631	726,434	409,888	409,888
Premium of Issuance of Bonds	-	18,263,952	10,466,511	-	-
Proceeds on Bonds	-	77,425,000	68,560,000	-	-
<b>Total Other Resources</b>	<b>477,647</b>	<b>101,700,583</b>	<b>79,752,945</b>	<b>409,888</b>	<b>409,888</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 17,727,749</b>	<b>\$ 121,349,849</b>	<b>\$ 105,772,939</b>	<b>\$ 27,187,884</b>	<b>\$ 27,645,240</b>

LAREDO INDEPENDENT SCHOOL DISTRICT  
FY 2017 DEBT SERVICE REQUIREMENTS  
BY ISSUE

	ORIGINAL ISSUE	MATURITY DATE	OUTSTANDING 09/01/15	FY 2016 PRINCIPAL	FY 2016 INTEREST	FY 2016 TOTAL P/I
Bonded Debt:						
Series 2001	98,599,909	August, 2025	\$ 1,589,337	\$ 833,573	\$ 3,076,427	\$ 3,910,000
Series 2010	18,420,000	August, 2025	18,420,000	-	822,500	822,500
Series 2011	18,415,000	August, 2025	9,725,000	930,000	379,981	1,309,981
Series 2013	43,425,000	August, 2029	37,170,000	2,135,000	1,783,632	3,918,632
Series 2014	67,160,000	August, 2034	64,920,000	2,330,000	3,222,700	5,552,700
Series 2014	34,000,000	August, 2030	30,985,000	2,745,000	1,332,400	4,077,400
Series 2015	68,560,000	August, 2034	65,190,000	4,215,000	3,126,900	7,341,900
Total Bonded Debt			227,999,337	13,188,573	13,744,540	26,933,113
QZAB:						
QZAB Bonds #3	8,000,000	August, 2021	8,000,000	-	-	-
Total QZAB			8,000,000	-	-	-
TOTAL			<u>\$ 235,999,337</u>	<u>\$ 13,188,573</u>	<u>\$ 13,744,540</u>	<u>\$ 26,933,113</u>

LAREDO INDEPENDENT SCHOOL DISTRICT  
DEBT AMORTIZATION SCHEDULE  
FOR THE YEAR ENDING AUGUST 31, 2017

Fiscal Year August 31,	Series 2001		Series 2010		Series 2011		Series 2013	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 833,573	\$ 3,076,427	\$ -	\$ 822,500	\$ 930,000	\$ 379,981	\$ 2,135,000	\$ 1,783,632
2018	755,764	3,154,236	-	822,500	960,000	352,081	2,215,000	1,698,232
2019	-	-	-	822,500	1,000,000	313,681	2,315,000	1,609,631
2020	-	-	2,725,000	822,500	1,035,000	273,682	2,430,000	1,493,881
2021	-	-	2,845,000	686,250	1,065,000	242,631	2,555,000	1,372,381
2022	-	-	3,000,000	544,000	1,105,000	209,350	2,675,000	1,244,631
2023	-	-	3,155,000	394,000	1,155,000	156,750	2,810,000	1,110,881
2024	-	-	3,280,000	267,800	1,215,000	99,000	2,945,000	970,381
2025	-	-	3,415,000	136,600	1,260,000	50,400	3,095,000	823,131
2026	-	-	-	-	-	-	3,255,000	668,381
2027	-	-	-	-	-	-	3,425,000	505,631
2028	-	-	-	-	-	-	3,585,000	334,381
2029	-	-	-	-	-	-	3,730,000	186,500
2030	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
	\$ 1,589,337	\$ 6,230,663	\$ 18,420,000	\$ 5,318,650	\$ 9,725,000	\$ 2,077,557	\$ 37,170,000	\$ 13,801,674

Fiscal Year August 31,	QZAB Bonds #3		Total Outstanding Loans		
	Principal	Interest	Principal	Interest	Total
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	8,000,000	-	8,000,000	-	8,000,000
2022	-	-	-	-	-
2023	-	-	-	-	-
2024	-	-	-	-	-
2025	-	-	-	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
2029	-	-	-	-	-
2030	-	-	-	-	-
2031	-	-	-	-	-
2032	-	-	-	-	-
2033	-	-	-	-	-
2034	-	-	-	-	-
	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000

Series 2014		Series 2014		Series 2015		Total Outstanding Bonds		
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
\$ 2,330,000	\$ 3,222,700	\$ 2,745,000	\$ 1,332,400	\$ 4,215,000	\$ 3,126,900	\$ 13,188,573	\$ 13,744,540	\$ 26,933,113
2,420,000	3,129,500	2,495,000	1,582,400	4,420,000	2,916,150	13,265,764	13,655,099	26,920,863
2,545,000	3,008,500	2,275,000	1,802,400	8,410,000	2,827,750	16,545,000	10,384,462	26,929,462
2,670,000	2,881,250	2,065,000	2,012,400	6,105,000	2,407,250	17,030,000	9,890,963	26,920,963
2,805,000	2,747,750	1,880,000	2,197,400	6,405,000	2,102,000	17,555,000	9,348,412	26,903,412
2,945,000	2,607,500	1,715,000	2,362,400	6,725,000	1,781,750	18,165,000	8,749,631	26,914,631
3,090,000	2,460,250	1,555,000	2,517,400	7,080,000	1,445,500	18,845,000	8,084,781	26,929,781
3,245,000	2,305,750	1,415,000	2,662,400	7,445,000	1,091,500	19,545,000	7,396,831	26,941,831
3,410,000	2,143,500	1,290,000	2,782,400	2,605,000	719,250	15,075,000	6,655,281	21,730,281
3,580,000	1,973,000	1,170,000	2,902,400	2,735,000	589,000	10,740,000	6,132,781	16,872,781
3,760,000	1,794,000	1,070,000	3,002,400	2,870,000	452,250	11,125,000	5,754,281	16,879,281
3,945,000	1,606,000	3,625,000	452,400	3,010,000	308,750	14,165,000	2,701,531	16,866,531
4,145,000	1,408,750	3,765,000	307,400	3,165,000	158,250	14,805,000	2,060,900	16,865,900
4,350,000	1,201,500	3,920,000	156,800	-	-	8,270,000	1,358,300	9,628,300
4,565,000	984,000	-	-	-	-	4,565,000	984,000	5,549,000
4,795,000	755,750	-	-	-	-	4,795,000	755,750	5,550,750
5,035,000	516,000	-	-	-	-	5,035,000	516,000	5,551,000
5,285,000	264,250	-	-	-	-	5,285,000	264,250	5,549,250
<b>\$ 64,920,000</b>	<b>\$ 35,009,950</b>	<b>\$ 30,985,000</b>	<b>\$ 26,073,000</b>	<b>\$ 65,190,000</b>	<b>\$ 19,926,300</b>	<b>\$ 227,999,337</b>	<b>\$ 108,437,794</b>	<b>\$ 336,437,131</b>

Fiscal Year August 31,	Total Debt Service Requirements		
	Principal	Interest	Total
2017	\$ 13,188,573	\$ 13,744,540	\$ 26,933,113
2018	13,265,764	13,655,099	26,920,863
2019	16,545,000	10,384,462	26,929,462
2020	17,030,000	9,890,963	26,920,963
2021	25,555,000	9,348,412	34,903,412
2022	18,165,000	8,749,631	26,914,631
2023	18,845,000	8,084,781	26,929,781
2024	19,545,000	7,396,831	26,941,831
2025	15,075,000	6,655,281	21,730,281
2026	10,740,000	6,132,781	16,872,781
2027	11,125,000	5,754,281	16,879,281
2028	14,165,000	2,701,531	16,866,531
2029	14,805,000	2,060,900	16,865,900
2030	8,270,000	1,358,300	9,628,300
2031	4,565,000	984,000	5,549,000
2032	4,795,000	755,750	5,550,750
2033	5,035,000	516,000	5,551,000
2034	5,285,000	264,250	5,549,250
	<b>\$ 235,999,337</b>	<b>\$ 108,437,794</b>	<b>\$ 344,437,131</b>



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## SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for resources restricted to, or committed 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.

### 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.

### 242 Summer Feeding Program, Texas Department of Agriculture (TDA)

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).

### 244 Title I, Part C – Carl D. Perkins Career and Technical Edu. 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.

### 255 ESEA, Title II, Part A

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.

### 263 ESEA, Title III, Part A – LEP

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.

### 397 Advanced Placement Incentives

This fund classification is to be used to recognize and reward those students, teachers, and schools that successfully achieve the educational goals of the state. The subsidies and awards granted are for the purpose of promoting academic enhancement.

**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.

**461 Campus Activity**

This fund classification is to be used to account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund.

**482 Dr. Hochman Grant**

This fund classification is to be used to account for awards granted to teachers on a need basis allowing purchases for educational materials and supplies.

**488 Advertising**

This fund classification is to be used, on a project basis, to account for proceeds from advertising activities and to earmark the proceeds to promote school projects and educational programs that directly benefit students.

**490 Performing Arts Center**

This fund classification is to be used to account for rental receipts from the auditorium, ballroom, meeting rooms, Veterans Field and swimming pool, and the disbursements for its operation and maintenance.

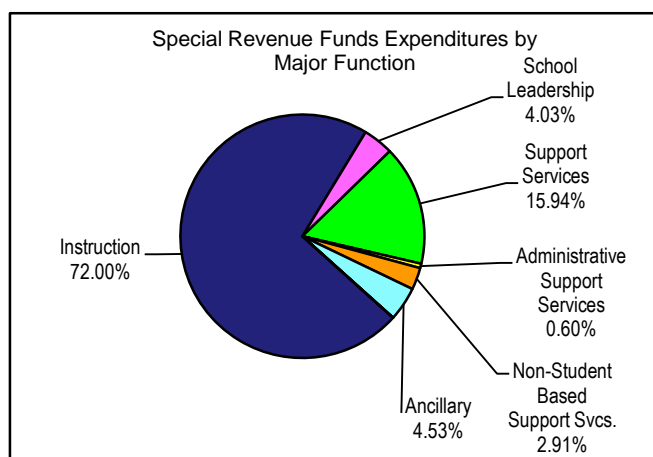
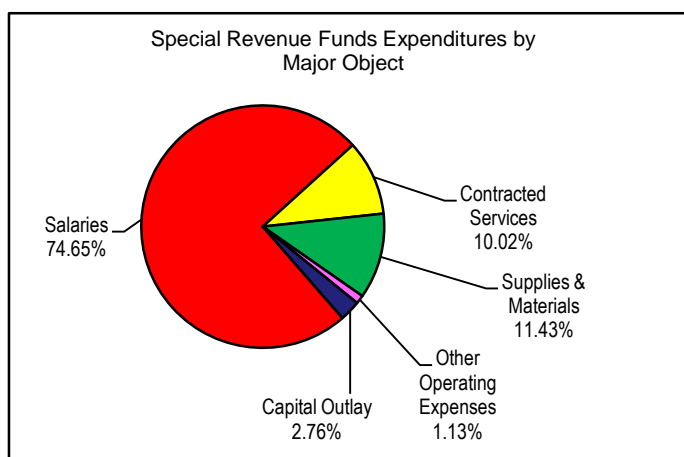
## LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 1,269,717	\$ 1,455,299	\$ 1,622,446	\$ 1,583,562	\$ 1,603,300
State Sources	393,031	525,245	652,515	1,391,540	229,545
Federal Sources	34,151,191	33,998,051	26,435,135	26,541,983	23,696,349
<b>Total Revenues</b>	<b>35,813,939</b>	<b>35,978,595</b>	<b>28,710,096</b>	<b>29,517,085</b>	<b>25,529,194</b>
<b>Expenditures by Function</b>					
Instruction	25,840,518	24,068,991	17,774,117	19,334,815	16,986,056
Instructional Resources and Media Services	351,094	408,895	338,864	301,247	370,293
Curriculum Devpt. and Instructional Staff Devpt.	2,840,906	3,791,481	2,846,883	2,308,174	1,829,303
Instructional Leadership	909,657	886,218	853,313	805,360	1,015,890
School Leadership	165,654	198,532	161,810	121,623	63,269
Guidance, Counseling, and Evaluation Services	1,812,994	1,922,891	1,959,662	2,049,706	2,067,162
Social Work Services	3,342	43,131	110,648	240,164	259,636
Health Services	1,302,497	1,367,350	1,088,143	1,153,190	1,095,731
Student (Pupil) Transportation	8,462	7,615	6,216	8,243	-
Food Services	726,209	767,222	818,893	736,190	846,407
Cocurricular/Extracurricular Activities	396,592	379,272	470,621	493,040	55,000
General Administration	79	649,173	76,531	95,351	159,594
Plant Maintenance and Operations	92,265	318,046	652,116	623,389	716,208
Security and Monitoring Services	65,990	164,428	197,586	187,307	122,127
Data Processing Services	51,798	75,935	40,646	41,603	44,551
Community Services	1,355,123	1,662,326	1,854,270	1,732,577	1,213,271
Facilities Acquisition and Construction	-	6,558	10,458	-	-
Payments to Fiscal Agent/Mem. Districts	6,000	6,000	6,000	6,000	-
<b>Total Expenditures</b>	<b>35,929,180</b>	<b>36,724,064</b>	<b>29,266,777</b>	<b>30,237,979</b>	<b>26,844,498</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(115,241)</b>	<b>(745,469)</b>	<b>(556,681)</b>	<b>(720,894)</b>	<b>(1,315,304)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	722,207	614,189	614,189	614,189
Transfers Out	(1,464,816)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,464,816)</b>	<b>722,207</b>	<b>614,189</b>	<b>614,189</b>	<b>614,189</b>
<b>Net Changes in Fund Balances</b>	<b>(1,580,057)</b>	<b>(23,262)</b>	<b>57,508</b>	<b>(106,705)</b>	<b>(701,115)</b>
<b>Fund Balance, Beginning</b>	<b>2,574,900</b>	<b>994,843</b>	<b>971,581</b>	<b>1,029,089</b>	<b>922,384</b>
<b>Fund Balance, Ending</b>	<b>\$ 994,843</b>	<b>\$ 971,581</b>	<b>\$ 1,029,089</b>	<b>\$ 922,384</b>	<b>\$ 221,269</b>

LAREDO INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT - SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

		Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Capital Outlay 6600	Function Totals
11	Instruction	\$ 12,273,190	\$ 1,725,562	\$ 2,383,993	\$ 19,135	\$ 686,176	\$ 17,088,056
12	Instructional Resources and Media Svcs.	134,578	196,431	33,720	5,564	-	370,293
13	Curriculum and Instructional Staff Devpt.	1,333,759	395,650	7,489	92,405	-	1,829,303
21	Instructional Leadership	917,492	200	53,751	35,447	9,000	1,015,890
23	School Leadership	39,956	1,300	-	22,013	-	63,269
31	Guidance, Counseling, and Evaluation	2,040,127	-	5,000	15,035	7,000	2,067,162
32	Social Work Services	254,636	-	-	5,000	-	259,636
33	Health Services	972,938	76,610	42,633	3,550	-	1,095,731
35	Food Services	491,800	8,000	344,607	2,000	-	846,407
36	Cocurricular/Extracurricular Activities	-	-	-	55,000	-	55,000
41	General Administration	121,488	2,606	24,500	1,000	10,000	159,594
51	Plant Maintenance and Operations	276,439	256,117	69,980	100	11,573	614,209
52	Security and Monitoring Services	97,267	16,360	8,500	-	-	122,127
53	Data Processing Services	42,401	150	-	2,000	-	44,551
61	Community Services	1,044,520	10,000	94,139	46,200	18,411	1,213,270
Major Object Totals		\$ 20,040,591	\$ 2,688,986	\$ 3,068,312	\$ 304,449	\$ 742,160	\$ 26,844,498



LAREDO INDEPENDENT SCHOOL DISTRICT  
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

	211 ESEA Title I - Part A Improving Basic Program	212 ESEA Title I - Part C Education of Migratory Children	224 IDEA - Part B Formula	225 IDEA - Part B Pre- School
<b>Revenues</b>				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	14,308,673	250,183	4,401,448	29,380
<b>Total Revenues</b>	<b>14,308,673</b>	<b>250,183</b>	<b>4,401,448</b>	<b>29,380</b>
<b>Expenditures by Function</b>				
Instruction	9,022,664	14,165	2,635,956	29,380
Instructional Resources and Media Services	370,293	-	-	-
Curriculum Devpt. and Instructional Staff Devpt.	1,511,946	-	3,200	-
Instructional Leadership	247,152	96,859	369,250	-
School Leadership	63,269	-	-	-
Guidance, Counseling, and Evaluation Services	705,321	53,837	1,239,114	-
Social Work Services	258,636	-	1,000	-
Health Services	986,103	-	109,628	-
Food Services	-	-	-	-
Cocurricular/Extracurricular Activities	-	-	35,000	-
General Administration	-	-	-	-
Plant Maintenance and Operations	57,176	-	-	-
Security and Monitoring Services	25,860	-	-	-
Data Processing Services	-	-	-	-
Community Services	1,060,253	85,322	8,300	-
<b>Total Expenditures</b>	<b>14,308,673</b>	<b>250,183</b>	<b>4,401,448</b>	<b>29,380</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance, Beginning	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

242 Summer Feeding Program (TDA)	244 Title I - Part C Carl D. Perkins	255 ESEA, Title II Part A	263 ESEA Title - III Part A - LEP	397 Advanced Placement Incentives	435 Regional Day School for the Deaf	461 Campus Activity
\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ 476,000	\$ 850,000
-	-	-	-	-	229,545	-
851,207	452,630	2,025,908	1,376,920	-	-	-
854,407	452,630	2,025,908	1,376,920	-	705,545	850,000
-	209,080	1,692,583	1,307,659	-	819,111	1,250,000
-	-	-	-	-	-	-
-	143,649	145,508	25,000	-	-	-
-	25,350	187,817	44,261	45,201	-	-
-	-	-	-	-	-	-
-	7,000	-	-	-	61,890	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
846,407	-	-	-	-	-	-
-	20,000	-	-	-	-	-
-	-	-	-	-	-	-
8,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	44,551	-	-	-	-	-
-	3,000	-	-	-	-	-
854,407	452,630	2,025,908	1,376,920	45,201	881,001	1,250,000
-	-	-	-	(45,201)	(175,456)	(400,000)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	(45,201)	(175,456)	(400,000)
-	-	-	-	45,201	394,219	400,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,763	\$ -

## LAREDO INDEPENDENT SCHOOL DISTRICT

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

FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

	482	488	490	Total
	Dr. Hochman Grant	Advertising	Performing Arts Center	Total Non-Major Special Revenue Funds
<b>Revenues</b>				
Local Sources	\$ -	\$ 27,000	\$ 247,100	\$ 1,603,300
State Sources	-	-	-	229,545
Federal Sources	-	-	-	23,696,349
<b>Total Revenues</b>	<b>-</b>	<b>27,000</b>	<b>247,100</b>	<b>25,529,194</b>
<b>Expenditures by Function</b>				
Instruction	5,458	-	-	16,986,056
Instructional Resources and Media Services	-	-	-	370,293
Curriculum Devpt. and Instructional Staff Devpt.	-	-	-	1,829,303
Instructional Leadership	-	-	-	1,015,890
School Leadership	-	-	-	63,269
Guidance, Counseling, and Evaluation Services	-	-	-	2,067,162
Social Work Services	-	-	-	259,636
Health Services	-	-	-	1,095,731
Food Services	-	-	-	846,407
Cocurricular/Extracurricular Activities	-	-	-	55,000
General Administration	-	-	159,594	159,594
Plant Maintenance and Operations	-	102,000	549,032	716,208
Security and Monitoring Services	-	-	96,267	122,127
Data Processing Services	-	-	-	44,551
Community Services	-	-	56,396	1,213,271
<b>Total Expenditures</b>	<b>5,458</b>	<b>102,000</b>	<b>861,289</b>	<b>26,844,498</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(5,458)</b>	<b>(75,000)</b>	<b>(614,189)</b>	<b>(1,315,304)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	614,189	614,189
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>614,189</b>	<b>614,189</b>
<b>Net Changes in Fund Balances</b>	<b>(5,458)</b>	<b>(75,000)</b>	<b>-</b>	<b>(701,115)</b>
<b>Fund Balance, Beginning</b>	<b>5,458</b>	<b>75,000</b>	<b>2,506</b>	<b>922,384</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,506</b>	<b>\$ 221,269</b>

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## CAPITAL PROJECTS FUND

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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.

#### **EDA – Existing Debt Allotment**

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. The program operates without applications and has no award cycles.



LAREDO INDEPENDENT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017

	616 CAPITAL PROJ.	694 2014 EDA	695 2005 EDA	698 2006 IFA
Revenues				
Local Sources	\$ 87,518	\$ 156,400	\$ 11,180	\$ 5,856
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Total Revenues	87,518	156,400	11,180	5,856
Expenditures by Function				
Facilities Acquisition and Construction	16,841,107	55,913,361	570,383	1,293,848
Total Expenditures	16,841,107	55,913,361	570,383	1,293,848
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(16,753,589)	(55,756,961)	(559,203)	(1,287,992)
Other Financing Sources (Uses)				
Transfers Out	-	-	(1,949,465)	-
Total Other Financing Sources (Uses)	-	-	(1,949,465)	-
Net Changes in Fund Balances	(16,753,589)	(55,756,961)	(2,508,668)	(1,287,992)
Fund Balance, Beginning	16,753,589	55,756,961	2,508,668	1,287,992
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

TOTAL CAPITAL PROJECTS FUNDS	
\$	260,954
	-
	-
	260,954
	74,618,699
	74,618,699
	(74,357,745)
	(1,949,465)
	(1,949,465)
	(76,307,210)
	76,307,210
\$	-

## LAREDO INDEPENDENT SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ 173,720	\$ 74,413	\$ 282,663	\$ 1,234,235	\$ 260,954
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>173,720</b>	<b>74,413</b>	<b>282,663</b>	<b>1,234,235</b>	<b>260,954</b>
<b>Expenditures by Function</b>					
Data Processing Services	-	38,015	498,889	-	-
Debt Service	-	744,875	-	-	-
Facilities Acquisition and Construction	15,761,275	37,357,517	31,693,113	8,223,231	74,618,699
<b>Total Expenditures</b>	<b>15,761,275</b>	<b>38,140,407</b>	<b>32,192,002</b>	<b>8,223,231</b>	<b>74,618,699</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(15,587,555)</b>	<b>(38,065,994)</b>	<b>(31,909,339)</b>	<b>(6,988,996)</b>	<b>(74,357,745)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	18,931,960	20,410,472	-	15,110,662	-
Transfers Out	(57,289)	(25,229,641)	(1,137,009)	(315,042)	(1,949,465)
Issuance of Bonds	-	67,160,000	-	-	-
Premium Issuance of Bonds	-	11,414,875	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>18,874,671</b>	<b>73,755,706</b>	<b>(1,137,009)</b>	<b>14,795,620</b>	<b>(1,949,465)</b>
<b>Net Changes in Fund Balances</b>	<b>3,287,116</b>	<b>35,689,712</b>	<b>(33,046,348)</b>	<b>7,806,624</b>	<b>(76,307,210)</b>
<b>Fund Balance, Beginning</b>	<b>62,570,106</b>	<b>65,857,222</b>	<b>101,546,934</b>	<b>68,500,586</b>	<b>76,307,210</b>
<b>Fund Balance, Ending</b>	<b>\$ 65,857,222</b>	<b>\$ 101,546,934</b>	<b>\$ 68,500,586</b>	<b>\$ 76,307,210</b>	<b>\$ -</b>

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUND (FUND 616)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
Revenues					
Local Sources	\$ 2,637	\$ 12,598	\$ 80,464	\$ 945,340	\$ 87,518
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	2,637	12,598	80,464	945,340	87,518
Expenditures by Function					
Facilities Acquisition and Construction	2,700,156	5,154,964	11,535,330	877,837	16,841,107
Total Expenditures	2,700,156	5,154,964	11,535,330	877,837	16,841,107
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,697,519)	(5,142,366)	(11,454,866)	67,503	(16,753,589)
Other Financing Sources (Uses)					
Transfers In	18,931,960	-	-	15,110,662	-
Total Other Financing Sources (Uses)	18,931,960	-	-	15,110,662	-
Net Changes in Fund Balances	16,234,441	(5,142,366)	(11,454,866)	15,178,165	(16,753,589)
Fund Balance, Beginning	1,938,215	18,172,656	13,030,290	1,575,424	16,753,589
Fund Balance, Ending	\$ 18,172,656	\$ 13,030,290	\$ 1,575,424	\$ 16,753,589	\$ -

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - 2014 BOND SERIES EDA (FUND 694)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
<b>Revenues</b>					
Local Sources	\$ -	\$ 5,264	\$ 182,516	\$ 268,392	\$ 156,400
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>5,264</b>	<b>182,516</b>	<b>268,392</b>	<b>156,400</b>
<b>Expenditures by Function</b>					
Data Processing Services	-	38,015	498,889	-	-
Debt Service	-	744,875	-	-	-
Facilities Acquisition and Construction	-	1,393,159	15,743,744	4,855,404	55,913,361
<b>Total Expenditures</b>	<b>-</b>	<b>2,176,049</b>	<b>16,242,633</b>	<b>4,855,404</b>	<b>55,913,361</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>-</b>	<b>(2,170,785)</b>	<b>(16,060,117)</b>	<b>(4,587,012)</b>	<b>(55,756,961)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	20,410,472	-	-	-
Transfers Out	-	(20,410,472)	-	-	-
Issuance of Bonds	-	67,160,000	-	-	-
Premium Issuance of Bond	-	11,414,875	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>78,574,875</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>-</b>	<b>76,404,090</b>	<b>(16,060,117)</b>	<b>(4,587,012)</b>	<b>(55,756,961)</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>76,404,090</b>	<b>60,343,973</b>	<b>55,756,961</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ 76,404,090</b>	<b>\$ 60,343,973</b>	<b>\$ 55,756,961</b>	<b>\$ -</b>

## LAREDO INDEPENDENT SCHOOL DISTRICT

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

FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
Revenues					
Local Sources	\$ 105,319	\$ 22,698	\$ 12,674	\$ 14,686	\$ 11,180
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	105,319	22,698	12,674	14,686	11,180
Expenditures by Function					
Facilities Acquisition and Construction	7,525,753	9,318,128	693,828	2,115,017	570,383
Total Expenditures	7,525,753	9,318,128	693,828	2,115,017	570,383
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(7,420,434)	(9,295,430)	(681,154)	(2,100,331)	(559,203)
Other Financing Sources (Uses)					
Transfers Out	(57,289)	(518,357)	(1,137,009)	(315,042)	(1,949,465)
Total Other Financing Sources (Uses)	(57,289)	(518,357)	(1,137,009)	(315,042)	(1,949,465)
Net Changes in Fund Balances	(7,477,723)	(9,813,787)	(1,818,163)	(2,415,373)	(2,508,668)
Fund Balance, Beginning	24,033,714	16,555,991	6,742,204	4,924,041	2,508,668
Fund Balance, Ending	\$ 16,555,991	\$ 6,742,204	\$ 4,924,041	\$ 2,508,668	\$ -

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - 2006 BOND SERIES IFA (FUND 698)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
Revenues					
Local Sources	\$ 58,984	\$ 32,986	\$ 6,773	\$ 5,817	\$ 5,856
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	58,984	32,986	6,773	5,817	5,856
Expenditures by Function					
Facilities Acquisition and Construction	2,947,392	21,402,601	3,015,675	374,973	1,293,848
Total Expenditures	2,947,392	21,402,601	3,015,675	374,973	1,293,848
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,888,408)	(21,369,615)	(3,008,902)	(369,156)	(1,287,992)
Net Changes in Fund Balances	(2,888,408)	(21,369,615)	(3,008,902)	(369,156)	(1,287,992)
Fund Balance, Beginning	28,924,073	26,035,665	4,666,050	1,657,148	1,287,992
Fund Balance, Ending	\$ 26,035,665	\$ 4,666,050	\$ 1,657,148	\$ 1,287,992	\$ -

## CAPITAL IMPROVEMENT PROGRAM

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### OVERVIEW

The Capital Improvement Program 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. 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 addition, the District utilized other funding sources such as General Fund, Science Lab grants, NIFA funds, Child Nutrition funds, and other energy incentive monies to support and provide for the various construction projects approved.

In 2005, 2006, and 2013, the Laredo Independent School District voters approved bond elections for school construction.

- 2005 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. These projects are comprised of non-instructional facilities such as athletic fields, field houses, fine arts, and other support service facilities.
- 2006 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. These projects were instructional in nature. It was comprised of additions and improvements to various school facilities and the replacement of an Elementary School not completed with Phase I.
- 2013 On November 5, 2013, the Laredo School District voters approved the issuance of \$77.83 million in bonds for the construction, acquisition, and equipping of school facilities. With an estimated 42,546 eligible voters in the Laredo ISD jurisdiction, 6.36% cast a vote. The bond proposition passed with a 73.18% approval.

### 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. Various approved procurement methods were utilized for the various services and purchases pertaining to the construction bond projects. For major construction projects, the two methods utilized were the Construction Manager at Risk (CMAR) and Request for Competitive Sealed Proposals (RFCSP).

### PROJECTS AND IMPROVEMENTS FUNDED

The schedule below identifies the on-going projects by the District. The total funding and project costs are estimated at \$239,554,780.

Instructional Facilities Allotment (IFA) Funding	
2006 Series	57,618,061
Existing Debt Allotment (EDA) Funding	
2005 Series	60,685,722
2014 Series	78,574,875
Interest Earnings	22,265,650
Other Revenues	20,410,472
Total Sources of Funds	<u>\$ 239,554,780</u>



**(Construction Costs Only)**

<b>2005 Bond ~ New Schools/Facilities</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
Kawas Soccer Fields	2009-10	1,100,754	100%
Zachary Softball Fields	2011-12	1,380,533	100%
Zachary Softball Fields - Re bid	2012-13	1,545,000	100%
Cigarroa Middle Orchestra Building	2009-10	1,198,537	100%
Demolition of Food Service Center	2009-10	97,502	100%
Child Nutrition Center	2010-11	6,648,447	100%
Child Nutrition Center - Fence	2012-13	129,316	100%
Demolition of Old Ochoa Campus (New Transportation Facility)	2009-10	197,384	100%
Transportation	2010-11	2,974,005	100%
Demolition of Shirley Field Complex	2009-10	172,955	100%
Shirley Field	2011-12	8,414,495	100%
Nixon High School Field House	2006-07	1,962,827	100%
Martin High School Field House	2011-12	1,602,761	100%
Cigarroa High/Middle School Track & Field	2012-13	2,197,800	100%
<b>2005 Bond ~ Other Projects</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
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	100%
Memorial Middle Field	2007-08	2,077,844	100%
Martin High School Cafeteria	2007-08	521,435	100%
<b>2006 Bond ~ New Schools/Facilities</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
J.C. Martin Elementary School	2009-10	8,862,195	100%
High School Science Labs	2010-11	13,890,557	100%
Early College High School at TAMIU	2012-13	7,037,000	100%
Pre-K Classrooms	2010-11	3,715,004	100%
Leyendecker Elementary School - ECC	2008-09	1,300,000	100%
<b>2006 Bond ~ Other Projects</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
Nixon High School Connectivity	2009-10	960,000	100%
Martin High School OCR	2009-10	2,244,398	100%
Martin High School Renovations	2009-10	320,002	100%
<b>2005 Bond and 2006 Bond - Other Projects</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
Nixon High School Re-Design	2014-15	34,380,803	99%
VMT School of Communications and Fine Arts	2014-15	19,307,232	100%
<b>2014 Bond - New Schools/Facilities</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
H.B. Zachry Elementary School	2014-15	16,954,942	99%
Santo Niño Elementary School Basketball Court - Canopy	2013-14	254,785	100%
Ryan Elementary School Basketball Court - Canopy	2013-14	2,858	100%
Heights Elementary School - Canopy	2013-14	67,558	100%
Martin High School Tennis Courts	2016-17	2,489,006	5%
Lamar Middle School - Final Phase	2017-18	25,686,758	4%
Santo Niño Elementary School - ECC	2016-17	2,381,000	0%
Sanchez Ochoa Elementary School - ECC	2016-17	2,979,000	2%
Kawas Elementary School - ECC	2016-17	2,823,299	0%
Cigarroa Middle School - New Instructional Classrooms Wing	2016-17	2,055,000	0%
Veteran's Field Parking Lot Reconstruction	2016-17	471,775	0%
<b>2014 Bond - Other Projects</b>	<b>Open(s)</b>	<b>Cost</b>	<b>Progress</b>
Information Technology (Safety and Security)	2014-15	536,905	100%

**CAPITAL IMPROVEMENT PROGRAM**  
**Application of Funds as of August 31, 2016**

Campus/Facility	Project	Budget	Actual Paid	Encumbrance	Available Balance
<b>2005 Bond Series</b>					
Projects Completed					
001 Martin High School	Gym, Band, Main(Ph III) /Shirley Fld	14,379,834	14,373,084	-	6,750
002 Nixon High School	Field House & Redesign	5,132,341	5,132,337	-	4
003 Dr. L Cigarroa H. School	Renovation /Track & Field	1,313,272	1,302,729	10,540	3
004 Vidal M. Trevino Magnet	Renovation	11,798,234	11,535,138	4,047	259,049
007 Lara Academy	Expansion portables	7,944	6,615	-	1,329
041 Christen Middle	Renovation (Phase II)	2,428,942	2,428,942	-	-
042 Lamar Middle	Renovation	56,027	56,026	-	1
043 Joaquin Cigarroa Middle	Reno., Orch. Bldg /Track & Field	2,705,998	2,695,455	10,539	4
044 Memorial Middle	Athletic Field	2,551,713	2,551,712	-	1
102 Don Jose Gallego	Land Acquisition	800,659	800,658	-	1
106 Heights Elementary	Land Acquisition	327,158	327,158	-	-
112 Ryan Elementary	Early Childhood Center	783,293	783,292	-	1
119 D.D. Hachar Elementary	2 Story Building (Phase II)	3,497,680	3,497,680	-	-
121 H.B. Zachary Elementary	Softball Fields & Replacement School	3,699,355	3,610,237	-	89,118
122 Kawas Elementary	Soccer Fields	1,304,523	1,304,522	-	1
736 Fixed Assets & Custodial Svcs.	Renovation	40,500	40,500	-	-
737 Textbooks & Records Mgmt.	Renovation	12,500	12,500	-	-
805 Fine Arts	New Replacement	10,350	10,350	-	-
870 District Wide	New Administrative Complex	1,917,974	1,917,972	-	2
877 Transportation Center	New Replacement	3,830,850	3,830,663	-	187
936 Division Of Operations	Renovation	55,000	55,000	-	-
946 Food Service Center	New Replacement	7,801,111	7,801,108	-	3
998 Unallocated Org. Unit	Other Debts	648,519	648,519	-	-
Projects in Progress					
002 Nixon High School	Track & Field	2,345,246	2,122,948	211,311	10,987
945 Construction Project		7,171,426	5,071,759	-	2,099,667
<b>Total 2005 Bond Series</b>		<b>74,620,449</b>	<b>71,916,904</b>	<b>236,437</b>	<b>2,467,108</b>

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

Campus/Facility	Project	Budget	Actual Paid	Encumbrance	Available Balance
<b>2006 Bond Series</b>					
Projects Completed					
001 Martin High School	Science Labs	4,558,618	4,558,613	-	5
002 Nixon High School	Science Labs / Connectivity	33,855,167	33,690,775	40,341	124,051
003 Dr. L Cigarroa H. School	Science Labs	1,908,019	1,908,018	-	1
008 Early College High School	New Replacement	8,615,973	8,588,560	-	27,413
041 Christen Middle School	Renovation (Phase II)	93,453	93,453	-	-
105 Farias Elementary	Early Childhood Center	1,514,173	1,514,173	-	-
108 Leyendecker Elementary	Early Childhood Center	1,300,000	1,300,000	-	-
111 A. Pierce Elementary	Early Childhood Center	1,412,260	1,412,257	-	3
120 J.C. Martin Elementary	Early Childhood Center	9,039,732	9,039,731	-	1
123 Dovalina Elementary	Early Childhood Center	1,305,852	1,305,852	-	-
998 Unallocated Org. Unit	Other Debts	593,980	593,980	-	-
Projects in Progress					
116 Santo Nino Elementary	Early Childhood Center	494,794	8,500	486,294	-
122 Kawas Elementary	Early Childhood Center	323,391	20,601	300,000	2,790
125 Sanchez Ochoa Elementary	Early Childhood Center	300,000	-	300,000	-
121 H. B. Zachry Elementary	Replacement School	163,006	163,005	-	1
945 Construction Project		14,394	-	-	14,394
<b>Total 2006 Bond Series</b>		<b>65,492,812</b>	<b>64,197,518</b>	<b>1,126,635</b>	<b>168,659</b>
<b>2014 Bond Series</b>					
Projects Completed					
102 Don Jose Gallego	Canopy Project	889	1	-	888
106 Heights Elementary	Canopy Project	71,809	71,808	-	1
111 A. Pierce Elementary	Canopy Project	1,931	1,931	-	-
112 Ryan Elementary	Canopy Project	12,457	12,456	-	1
116 Santo Nino Elementary	Canopy Project	261,601	261,451	-	150
934 Information Technology	Safety and Security	625,000	536,905	-	88,095
998 Unallocated Org. Unit	Other Debts	744,875	744,875	-	-
Other Uses		20,410,472	20,410,472	-	-
Projects in Progress					
001 Martin High School	Tennis Courts	2,849,007	206,104	2,542,616	100,287
042 Lamar Middle	Additions & Renovation	27,990,727	2,332,791	25,442,880	215,056
043 Cigarroa Middle	Classroom Expansion	2,535,000	141,947	2,147,966	245,087
101 Bruni Elementary	Land Acquisition	370,000	-	-	370,000
116 Santo Nino Elementary	Early Childhood Center	2,256,831	151,989	1,979,252	125,590
121 H. B. Zachry Elementary	Replacement School	19,811,130	18,227,704	434,527	1,148,899
122 Kawas Elementary	Early Childhood Center	3,123,299	222,004	2,648,053	253,242
125 Sanchez Ochoa Elementary	Early Childhood Center	3,079,001	238,290	2,745,042	95,669
738 Performing Arts Center	Renovation	1,928,125	650	1,236,320	691,155
870 District Wide	Parking Lot Improvements	1,200,000	63,850	157,820	978,330
945 Construction Project		12,169,365	-	-	12,169,365
<b>Total 2014 Bond Series</b>		<b>99,441,519</b>	<b>43,625,227</b>	<b>39,334,476</b>	<b>16,481,816</b>

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

## 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 Operating Fund budget. Capital projects can affect operating costs through ways such as staffing, utilities, and increased maintenance costs. Since these new facilities constructed are larger, 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 2016-2017 and their respective impact to the General Operating Fund.

	Old Square Footage	New Square Footage	Utilities	Custodial Services	Janitorial Supplies	Total Effect
Nixon High School Re-Design	361,240	406,084	\$ 67,714	\$ 51,840	\$ 11,301	\$ 130,855
H.B. Zachry Elementary School	70,233	100,535	45,756	17,280	7,636	70,672
Sanchez Ochoa Elementary School ECC	9,214	15,452	9,419	-	1,572	10,991
Kawas Elementary School ECC	10,414	14,954	6,855	-	1,144	7,999
Santo Niño Elementary School ECC	14,995	18,842	5,809	-	969	6,778
Cigarroa Middle School Classrooms Expansion	-	9,620	14,526	-	2,424	16,950
Martin High School Tennis Courts	-	2,334	3,524	-	588	4,113
			<b>\$ 153,605</b>	<b>\$ 69,120</b>	<b>\$ 25,635</b>	<b>\$ 248,359</b>

Nixon High School Re-Design project consists of 220,624 square feet of new practice gym with classrooms, administration & supporting, testing center, computer labs, lecture rooms, arts rooms, conference room, culinary rooms, diagnostician spaces, library, 2 story classrooms, along with an exterior landscaped courtyard. The project will also include a new competition Track & Field Complex, concession stand, restrooms, storage spaces, five lane running track, coach box, bleachers, sport lighting, and nine court Tennis Complex with supporting spaces. This new facility required the district to hire three additional custodians for the maintenance of the building space.

H.B. Zachry Elementary School project consists of 100,535 square feet of a new two story elementary school building with an interior connection to the existing Gymnasium/Library building to remain and to be remodeled. The new elementary facility will consist of administration, administration support, cafeteria/kitchen, instructional classrooms, library, restrooms, special instructional area, computer labs, circulation and supporting spaces. This new facility required the district to hire one additional custodian for the maintenance of the building space.

The Early Childhood Center project at Sanchez Ochoa Elementary School is a replacement facility. The Early Childhood Centers at Kawas Elementary and Santo Niño Elementary Schools are additions and renovations. The remodeling includes all interior spaces to meet ADA accessible codes, restrooms, entrance/exits, facility LED lighting, floor/base porcelain tile finishes, HVAC system upgrades, plumbing upgrades, window glazing, door/hardware replacements, suspended ceiling tiles, marker/tack boards, facility signage, alarm, intercom, fire, and surveillance systems. The District will not hire any additional custodians for these schools.

Martin High School Tennis Courts Project consists of a new 9 tennis courts complex, supporting facility structure, boy/girl and staff restrooms, dressing/locker rooms, metal locker equipment, restroom benches, phenolic partitions, data IDF, life safety compliance, LED lighting, hardware access control, supporting technology components, exterior landscaping and irrigation system, exterior site LED lighting, musco sports court lighting, perimeter commercial grade chain link and pole fencing, wing screen, hellas court finish, concession stand with supporting equipment, bleacher stands, and circulating sidewalks as required. The District will not hire any additional custodians for this project.

The estimates are based on an increase of \$1,510 per 1,000 square feet of space for utilities (electricity) and \$252 per 1,000 square feet for janitorial supplies. The custodial services formula is one custodian per every 18,000 square feet of school building space. Each custodian approximately costs the district \$17,280. The total effect of the new facilities in school year 2016-2017 is \$248,359 to the General Operating Fund.

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### **INTERNAL SERVICE FUND**

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The internal service fund is a governmental fund type, with budgetary control, that must be used to account for goods or services provided to other funds, agencies, or departments of the primary government and component units, or to other governments, on a cost reimbursement basis.

On June 13, 2013, the school district switched from a fully funded health insurance program to a self-funded program. The Internal Service Fund is used to account for the insurance premiums and claims.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - HEALTH INSURANCE FUND (753)  
 FOR THE FISCAL YEAR ENDED AUGUST 31, 2017, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED	2016-2017 PROPOSED
Revenues					
Local Sources	\$ -	\$ 18,255,975	\$ 19,110,114	\$ 19,242,875	\$ 19,531,958
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	-	18,255,975	19,110,114	19,242,875	19,531,958
Expenditures by Function					
General Administration	-	15,433,777	17,826,887	18,883,412	19,467,870
Total Expenditures	-	15,433,777	17,826,887	18,883,412	19,467,870
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	2,822,198	1,283,227	359,463	64,088
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Changes in Fund Balances	-	2,822,198	1,283,227	359,463	64,088
Fund Balance, Beginning	-	-	2,822,198	4,105,425	4,464,888
Fund Balance, Ending	\$ -	\$ 2,822,198	\$ 4,105,425	\$ 4,464,888	\$ 4,528,976

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## INFORMATIONAL SECTION

### TABLE OF CONTENTS

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General Operating Fund - Major Revenue Sources .....	107
Debt Service Fund – Major Revenue Sources .....	112
Major Revenue Assumptions .....	114
Trends & Forecasts .....	115
Appraisal Roll & Property Values .....	123
Property Tax Rates & Tax Levies Comparison .....	124
LISD Property Tax Rates and Tax Levies .....	125
LISD Property Tax Levies & Collections .....	126
District’s Principal Taxpayers .....	127
Analysis of Budget’s Effect on Taxpayers .....	128
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Expenditures (1) .....	129
Ratio of Net General Bonded Debt to Net Bonded Debt per Average Daily Attendance (ADA) .....	130
Administrative Cost Ratio .....	131
General Governmental Revenues (Last 10 Fiscal Years) .....	132
General Governmental Expenditures (Last 10 Fiscal Years) .....	134
Student Enrollment - Historical & Projected .....	136
District Personnel .....	138
Student Demographics .....	141
Academic Performance .....	142
Annual Dropout, Attendance & Completion Rates .....	145
Community Profile .....	146
Location .....	146
Local History .....	146
Population .....	147
Education .....	148
Income .....	148
Housing .....	149
Hotel Statistics .....	149
Labor Statistics .....	149
Major Employers .....	150
Finance .....	150
Tourism .....	150
Transportation .....	150
Governmental Structure and Public Safety .....	152
Utilities and Public Works .....	152
Healthcare .....	152
Education Facilities .....	153
Entertainment & Recreation Highlights .....	154



## 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.

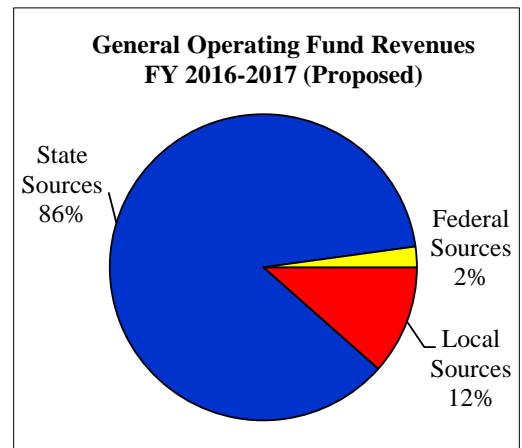
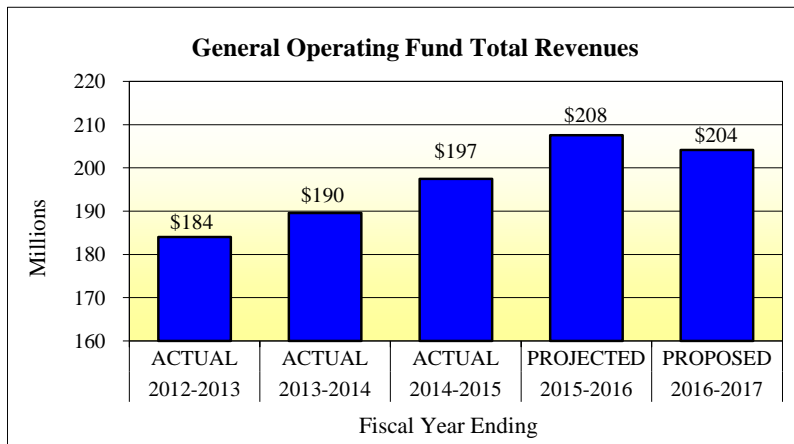
For fiscal year 2016-2017, Laredo ISD will tax \$1.0400 for every \$100 of taxable value within its boundaries. The District's total tax rate is \$1.38970 of which 34.97 cents goes to pay debt service requirements. A penny generates about \$192,255 in tax revenues to the District.

### GENERAL OPERATING FUND

For fiscal year 2016-2017, the General Operating fund revenues are projected at \$203,926,855. This is a \$3,639,071 decrease over the estimated 2015-2016 total revenues. This is mainly due to a decrease in State Aid revenues of \$3,492,749.

For fiscal year 2016-2017, total revenues include non-cash revenues of \$8,686,841 for Teacher Retirement System payments. The net cash revenues for the District are estimated at \$195,240,014. We are projecting to end fiscal year 2015-2016 with \$198,857,910 in net cash revenues and with non-cash revenues of \$8,708,016 for Teacher Retirement System payments.

Out of the proposed 2016-2017 revenues, \$23,561,607 is generated locally, \$176,127,604 is funded from the State and \$4,237,644 comes from federal sources.

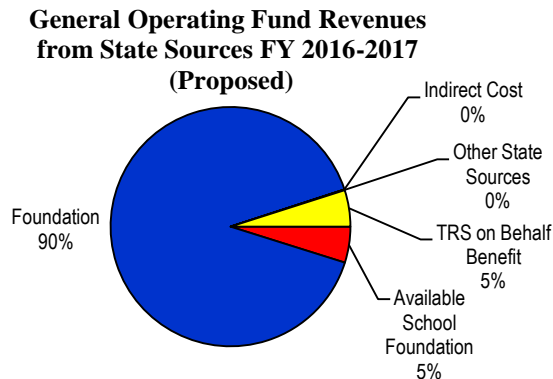


## A. STATE PROGRAM REVENUES

The majority of state funds are distributed to districts through a system known as the Foundation School Program (FSP). Available School Fund (ASF) is a funding source which helps fund the FSP. The ASF payments are based on prior year ADA and the payment amount is adopted each year by the State Board of Education. The state distributes funds 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 2016-2017, we are estimating that 86% of general operating revenues will be funded from the state. Proposed revenues for 2016-2017 are \$176,127,604 compared to projected 2015-2016 revenues of \$179,620,353. HB 1, the budget bill, included \$1.5 billion for the Foundation School Program (FSP) above \$2.3 billion for enrollment growth: \$1.2 billion for the basic allotment increase to \$5,140 for both years of the biennium, \$55 million for an additional round of IFA (2017), and \$47.5 million for the New IFA program, \$200 million for fractional funding (districts with compressed tax rates), and Guaranteed Yield increases. HB 1 highlights are illustrated below.

	2014-2015	2015-2016	2016-2017
Basic Allotment	\$5,040	\$5,140	\$5,140
Austin Yield (first 6 cents above compressed)	\$61.86	\$74.28	\$77.53



### 1. Foundation School Program & Available School Fund

*Fiscal year 2016-2017:* The District is projecting to receive \$167,265,753 in total cash revenues from the state. The District opted to move 5.81 “copper” pennies over to the compressed rate in order to reduce the fractionally-funded penalty imposed against the Basic Allotment. This movement generated \$4,127,619 in state aid. The estimated Average Daily Attendance (ADA) for this year is projected to increase slightly to 22,200. The District is projecting to generate \$8,561,220 in State Aid from the Available School Fund and \$158,704,543 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 receive the proposed State Aid, the District must generate a minimum of \$21,554,445 in M&O local taxes collected. With the proposed tax rate, the District will generate the required amount in this fiscal year.

*Fiscal year 2015-2016:* The District is estimating to generate \$170,730,792 in total cash revenues from the state. The District’s Average Daily Attendance (ADA) for 2015-2016 decreased to 22,093 as compared to the prior year of 22,358. The District budgeted \$6,356,291 to be generated through the Available School Fund during fiscal year 2015-2016 but estimates collections of \$4,198,071. Also, the District anticipated

generating \$159,791,503 in revenues from the Foundation School Program but estimates to collect \$166,532,721. This increase was due to an increase in the special education population, an increase in the state compensatory enrollment, and an increase in career and technical full time equivalent students.

Some of these state revenues are to be used specifically for certain programs. Please see below.

Program Revenues	2014-2015	2016-2017
Regular Block Grant	\$ 114,177,449	\$ 115,657,586
Gifted & Talented Block Grant	742,689	746,284
Special Education Allotment	13,739,502	12,771,696
Career & Technology Block Grant	7,243,230	6,436,328
Bilingual Education Block Grant	7,228,971	7,011,250
Compensatory Education Block Grant	28,594,496	28,153,142
Transportation	634,021	615,319
High School Allotment	1,532,086	1,430,000
Total	<u>\$ 173,892,444</u>	<u>\$ 172,821,605</u>

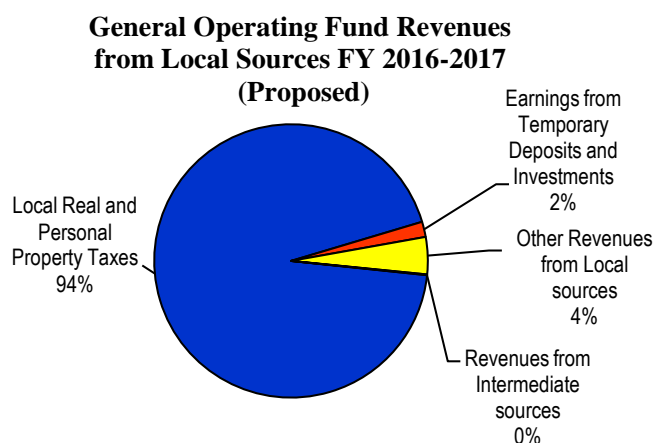
## 2. On Behalf TRS Payments

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 proposed amount for fiscal year 2016-2017 is \$8,686,841. As the district finalizes the audit for 2015-2016, 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 2015-2016 is \$8,708,016.

## B. LOCAL REVENUES

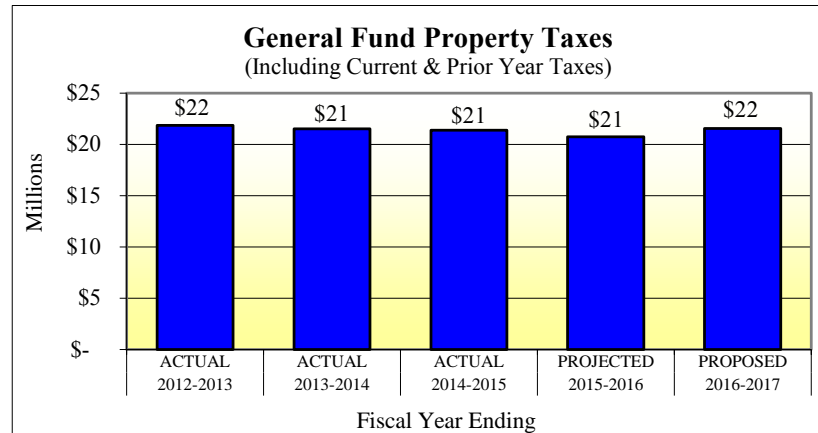
Local revenues constitute 12% of all projected revenues of the general operating fund for fiscal year 2016-2017 and 11% for the projected 2015-2016. Local revenues include real property taxes (current and prior year tax collections, and penalty, interest, and other tax revenues), and other revenues from local sources (including interest earnings), and miscellaneous revenues from local sources.



## 1. Local Real and Personal Property Taxes

Tax year 2016 total assessed value is \$3,214,983,326 with net taxable values of \$2,143,041,612. The proposed tax rate for the District per \$100 valuation is \$1.3897 of which \$1.040 is for the purpose of maintenance and operations (M&O – General Fund), and \$0.3497 for the payment of principal and interest on the debt of the District (I&S – Debt Service Fund). The increase in net taxable value is mainly due the increase in value for the non-homesite improvements.

Tax year 2015 total assessed value is \$3,015,603,723 with net taxable values of \$2,082,068,785. The tax rate for the District per \$100 valuation was \$1.3955 of which \$1.040 was for M&O and \$0.3555 was for I&S.



### ***Property Taxes:***

*Fiscal Year 2016-2017:* The District estimates a 2016 tax levy of \$21,780,132 for maintenance and operations. The District estimates to collect \$20,954,445 (96.21%) of the estimated tax levy for the general operating fund maintenance and operations.

*Fiscal year 2015-2016:* The 2015 adjusted tax levy for maintenance and operations for the District is \$21,137,307. The District's goal was to collect 95% of the tax levy and projects to end the fiscal year with 95.62% collections, estimating to generate \$20,211,727 in current year taxes for the general operating fund.

### ***Prior Year Taxes:***

The District estimates 2.87% collections of the tax levy in prior year taxes. The District contracts 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 foreclosures. A 15% commission is charged by the law firm and passed through to the taxpayers for the years that a 15% commission fee was assessed.

*Fiscal year 2016-2017:* The District estimates \$600,000 in delinquent tax collections (approximately 2.87% of the 2015 adjusted tax levy of \$21,137,307).

*Fiscal year 2015-2016:* The District estimates that the Tax Office will have total collections of \$517,978 in prior year delinquent taxes (2.39% of the 2014 adjusted tax levy of \$21,703,425).

### ***Other Revenues Related To Taxes (Penalty & Interest):***

*Fiscal year 2016-2017:* Expected collections for this year are \$525,400. Efforts include additional mail outs, phone contacts, and increased activity from the Tax Office.

*Fiscal year 2015-2016:* The District estimates to collect \$534,769 for penalties, interest, tax certificates and attorney fees.

## 2. Earnings from Temporary Deposits and Investments (Interest)

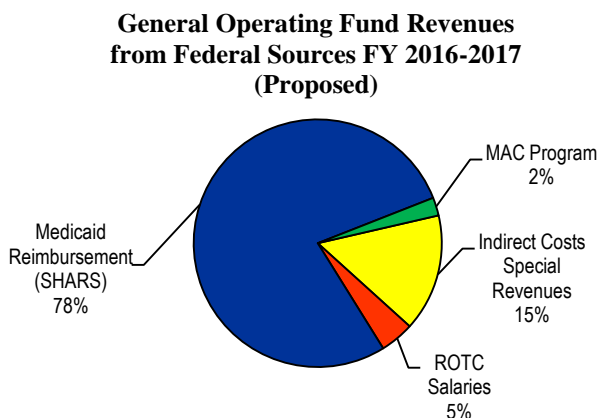
The District invests all available cash into secure transactions that are in compliance with State Law and the District's Investment Policy. The District currently invests funds in Certificates of Deposit with maturities varying from one month to thirty months. These Certificates of Deposits are collateralized at a minimum of 110% with letters of credit from the Federal Home Loan Bank and with securities holdings from the Federal Home Loan Mortgage Corporation that are pledged to the District. Any cash not available for extended investments is placed in the Texas DAILY Pool, Texpool, and bank accounts, and is available to be withdrawn as needed. The District utilizes these funds to maximize its returns.

*Fiscal year 2016-2017:* The District expects total interest earnings to increase from last year's estimate, bringing \$425,341 in revenues due to increasing interest rates and certificate of deposit investments.

*Fiscal year 2015-2016:* The District estimates to collect \$346,640 in interest for this fiscal year, 166.31% of the original budgeted amount of \$208,433 due to varying interest rates. The District invests excess funds in certificates of deposit with average interest rate of .50%, which out performs the pool accounts and checking accounts with average interest rates of .34%.

## C. FEDERAL PROGRAM REVENUES

Federal sources constitute 2% of all General Operating fund revenues for fiscal year 2016-2017 and for the projected 2015-2016. The revenue source includes the indirect cost charged to the Special Revenue Funds, the ROTC reimbursement, the Medicaid Reimbursement, and the Medicaid Administrative Claiming reimbursement.



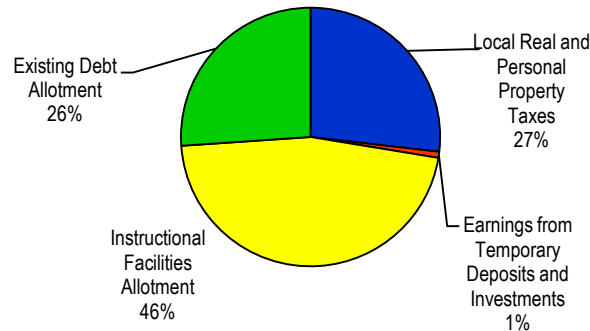
*Fiscal year 2016-2017:* The District estimates to charge an indirect cost rate of 4.151% to the federal programs for this fiscal year. The General Fund utilizes this amount to fund administrative costs and services provided to the federal programs. The budget for this year is estimated at \$649,644, while total Federal revenues are estimated at \$4,237,644.

*Fiscal year 2015-2016:* For this fiscal year, the District budgeted \$3,880,000 in total Federal revenues and it estimates to collect 97.46% or \$4,535,630 of the budgeted amount. This increase is mainly due to increase in the indirect cost rate charged to Federal revenues from 2.044% to 4.151%.

## DEBT SERVICE FUND – MAJOR REVENUE SOURCES

Fiscal year 2016-2017 Debt Service Fund revenues are proposed at \$27,235,352, an increase over projected 2015-2016 total revenues of \$26,777,996 this is mainly due to an increase in state aid. Local sources of revenue comprise 28% of debt service revenues, while the remaining 72% comes from state sources.

**Debt Service Fund Sources of Revenues  
FY 2016-2017 (Proposed)**



### A. LOCAL REVENUES

#### 1. Local Real and Personal Property Taxes

Tax year 2016 total assessed value is \$3,214,983,326 with net taxable values of \$2,143,041,612. The proposed tax rate for the District per \$100 valuation is \$1.3897 of which \$1.040 is for the purpose of maintenance and operations (M&O – General Fund), and \$0.3497 for the payment of principal and interest on the debt of the District (I&S – Debt Service Fund). For fiscal year 2016-2017, the Board of Trustees approved a decrease to the Interest and Sinking tax rate of 0.58 cents, from \$0.3555 to \$0.3497.

Tax year 2015 total assessed value is \$3,015,603,723 with net taxable values of \$2,082,068,785. The tax rate for the District per \$100 valuation was \$1.3955 of which \$1.040 is M&O and \$0.3555 is I&S.

#### Property Taxes:

*Fiscal year 2016-2017:* The District estimates a 2016 tax levy of \$7,323,570 for interest and sinking. The District estimates to collect \$7,168,386 (97.88%) of the estimated tax levy for the Debt Service Fund.

*Fiscal year 2015-2016:* The 2015 adjusted tax levy for interest and sinking for the District is \$7,225,301. The District's goal was to collect 95% of the tax levy and projects to end the fiscal year with 98.07% collections, estimating to generate \$7,086,154 of the adjusted tax levy.

#### Prior Year Taxes:

The District normally expects to collect 1.56% of prior year's tax levy. The District contracts a law firm to collect prior taxes. Collections efforts by the Tax Office include mail outs and 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 2016-2017:* The District estimates \$121,000 delinquent tax collections (approximately 1.56% of the 2015 adjusted tax levy of \$7,738,106).

*Fiscal year 2015-2016:* The District estimates to collect 1.90% of the estimated 2014 I&S adjusted tax levy of \$7,738,106. Total projected collections are \$147,322.

#### **Other Revenues Related to Taxes (Penalty & Interest)**

*Fiscal year 2016-2017:* Proposed collections for this year are \$90,000. Efforts include additional mail outs, phone contacts, and increased activity from the Tax Office.

*Fiscal year 2015-2016:* The District estimates to collect \$90,000 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 in compliance with State Law and the District's Investment Policy. The District currently invests funds in Certificates of Deposit with maturities varying from one month to thirty months. These Certificates of Deposits are collateralized at a minimum of 110% with letters of credit from the Federal Home Loan Bank and with securities holdings from the Federal Home Loan Mortgage Corporation that are pledged to the District. Any cash not available for extended investments is placed in the Texas DAILY Pool, Texpool, and bank accounts, and is available to be withdrawn as needed.

*Fiscal year 2016-2017:* The District expects total interest earnings to be \$205,350 an increase from last year's estimate due increasing interest rates and an increase in the Interest and Sinking fund balance.

*Fiscal year 2015-2016:* The District estimates to collect \$195,400 in interest for this fiscal year, 125.98% of the original budgeted amount of \$155,100.

## **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. 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 2016-2017:* The District projects to receive \$12,617,850 from this grant.

*Fiscal year 2015-2016:* The District estimates to receive \$13,048,569 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. The program operates without applications and has no award cycles.

*Fiscal year 2016-2017:* The District projects to receive \$7,104,766 from this grant.

*Fiscal year 2015-2016:* The District estimates to receive \$6,307,873 from this revenue source.

## MAJOR REVENUE ASSUMPTIONS

At the heart of the 2016-2017 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.

### Net Taxable Value

The net taxable value of property for fiscal year 2016-2017 had an increase of \$60,972,827 or 2.93% due to an increase in non-homesite improvements. Net taxable value projections for the next three years will remain at a constant.

### Tax Rate

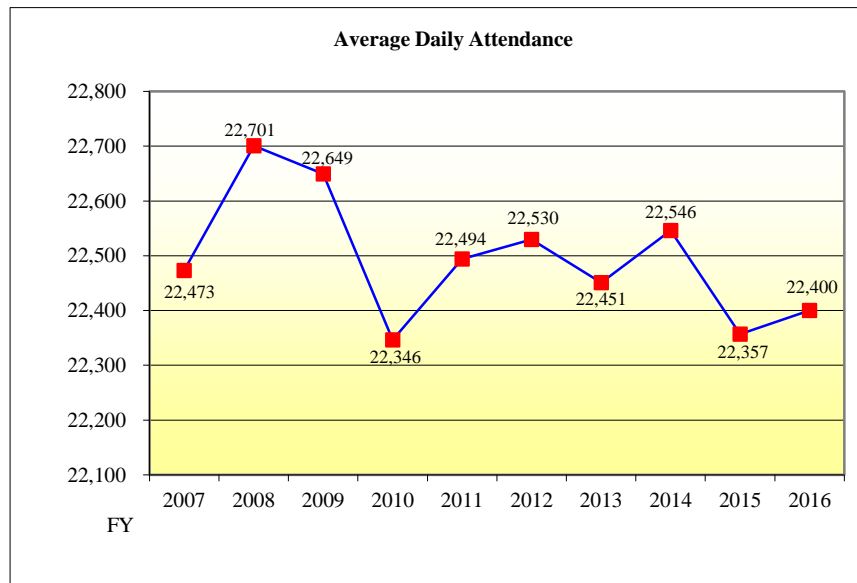
The Tax Rate for fiscal year 2016-2017 decreased from \$1.3955 to \$1.3897 per \$100 valuation and is expected to remain constant after 2016-2017.

### Tax Collections Rate

The tax collections rate for fiscal year 2015-2016 is projected at 95.20%. The goal for fiscal year 2016-2017 is to have a collection rate of 96.42% and exceed 96% collection rate for the next three years.

### Average Daily Attendance (ADA)

For fiscal year 2015-2016, ADA is projected at 22,400 students. An increase of 43 in Average Daily Attendance from fiscal year 2014-2015. For the next three years, ADA is projected at 22,400 students in calculating our revenue estimates. The following chart presents a trend in actual ADA for the past nine years and projected for fiscal year 2015-2016.



### Fund Balance

The General Operating Fund balance is projected to remain constant for the current fiscal year 2016-2017 through 2018-2019.



## 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:

- Monthly Disbursements
- Un-audited Financial Statements
- Donations Report
- Investment Report
- Tax Collection Report

For the District's General Fund, which includes the Child Nutrition Program Fund, ERATE Fund, Athletics Fund, Technology Fund, and the General Operating Fund, historical and projected revenues and expenditures and changes in Fund Balance are as follows:

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 PROJECTED
Total Revenues	\$ 201,862,092	\$ 208,149,110	\$ 217,429,629	\$ 226,946,650
Total Expenditures	198,003,901	202,180,592	213,388,449	223,759,337
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	3,858,191	5,968,518	4,041,180	3,187,313
Total Other Financing Sources (Uses)	(19,207,146)	(1,803,895)	(203,614)	(15,808,197)
Net Changes in Fund Balances	(15,348,955)	4,164,623	3,837,566	(12,620,884)
Fund Balance, Beginning	92,885,481	77,536,526	81,701,149	85,538,715
Fund Balance, Ending	<u>\$ 77,536,526</u>	<u>\$ 81,701,149</u>	<u>\$ 85,538,715</u>	<u>\$ 72,917,831</u>

### Financial Forecast

The three year financial forecast for the General Fund is updated annually to reflect the impact of the approved 2016-2017 fiscal year budget on the district's future financial condition.

	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED	2018-2019 PROJECTED
Total Revenues	225,312,676	225,563,612	225,865,805	226,161,478
Total Expenditures	228,472,655	224,565,612	224,841,728	225,137,401
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(3,159,979)	998,000	1,024,077	1,024,077
Total Other Financing Sources (Uses)	925,388	(1,024,077)	(1,024,077)	(1,024,077)
Net Changes in Fund Balances	(2,234,591)	(26,077)	-	-
Fund Balance, Beginning	72,969,321	70,734,730	70,708,653	70,708,653
Fund Balance, Ending	<u>\$ 70,734,730</u>	<u>\$ 70,708,653</u>	<u>\$ 70,708,653</u>	<u>\$ 70,708,653</u>

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.

### **Decisions in 2016-2017 Affecting Future Condition**

The District's decision making process for LISD involves many stakeholders and it starts in September 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 Division of Finance 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 ENDING AUGUST 31, 2017, WITH PROJECTIONS FOR THE NEXT THREE YEARS

	2016-2017 PROPOSED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
<b>Revenues</b>				
Local Sources	\$ 23,561,607	\$ 23,655,853	\$ 23,750,476	\$ 23,845,478
State Sources	176,127,604	176,127,604	176,127,604	176,127,604
Federal Sources	4,437,644	4,437,644	4,437,644	4,437,644
<b>Total Revenues</b>	<b>204,126,855</b>	<b>204,221,101</b>	<b>204,315,724</b>	<b>204,410,726</b>
<b>Expenditures by Function</b>				
Instruction	119,881,002	119,813,060	119,744,787	119,676,952
Instructional Resources and Media Services	4,289,702	4,298,281	4,306,878	4,315,492
Curriculum Devpt. and Instructional Staff Devpt.	843,739	845,426	847,117	848,811
Instructional Leadership	3,170,776	3,177,118	3,183,472	3,189,839
School Leadership	13,936,253	13,964,126	13,992,054	14,020,038
Guidance, Counseling, and Evaluation Services	7,039,833	7,053,913	7,068,021	7,082,157
Social Work Services	1,737,783	1,741,259	1,744,742	1,748,231
Health Services	2,350,625	2,355,326	2,360,037	2,364,757
Student (Pupil) Transportation	4,056,715	4,064,828	4,072,958	4,081,104
Cocurricular/Extracurricular Activities	3,544,794	3,551,884	3,558,988	3,566,106
General Administration	7,730,213	7,745,673	7,761,164	7,776,686
Plant Maintenance and Operations	23,725,155	23,772,605	23,820,150	23,867,790
Security and Monitoring Services	4,363,113	4,371,839	4,380,583	4,389,344
Data Processing Services	3,968,209	3,976,145	3,984,097	3,992,065
Community Services	337,536	338,211	338,887	339,565
Facilities Acquisition and Construction	191,000	191,000	191,382	191,382
Juvenile Justice Alternative Education Program	210,000	210,000	210,000	210,000
<b>Total Expenditures</b>	<b>201,376,448</b>	<b>201,470,694</b>	<b>201,565,317</b>	<b>201,660,319</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>2,750,407</b>	<b>2,750,407</b>	<b>2,750,407</b>	<b>2,750,407</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(2,750,407)	(2,750,407)	(2,750,407)	(2,750,407)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,750,407)</b>	<b>(2,750,407)</b>	<b>(2,750,407)</b>	<b>(2,750,407)</b>
<b>Net Changes in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance, Beginning	66,703,314	66,703,314	66,703,314	66,703,314
<b>Fund Balance, Ending</b>	<b>\$ 66,703,314</b>	<b>\$ 66,703,314</b>	<b>\$ 66,703,314</b>	<b>\$ 66,703,314</b>

**Basis of Projection:** Forecasts are based on an analysis of historical information and changes to state aid revenues. Although the maintenance and operations tax rate is expected to remain the same, local revenues are expected to increase in 2016 due to a yearly increase in the tax roll of .04%. State revenues are projected to remain constant for years 2017-2019 (pending 85th Legislature adjustments to revenue formulas) and Federal revenues are also projected to remain constant. Expenditures are estimated to increase by .05%. Transfers out will include \$1,271,330 to Athletics Fund, \$455,000 to E-Rate Fund, \$614,189 to Performing Arts Center Fund, and the necessary transfer to Debt Service Funds 511. Average daily attendance is projected at 22,200.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CHILD NUTRITION PROGRAM (101)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH PROJECTIONS FOR THE NEXT THREE YEARS

	2016-2017 PROPOSED	2017-2018 PROJECTED	2018-2019 PROJECTED	2018-2019 PROJECTED
Revenues				
Local Sources	\$ 173,108	\$ 182,927	\$ 182,927	\$ 173,108
State Sources	98,800	98,057	98,057	98,800
Federal Sources	20,561,413	20,767,027	20,974,697	21,184,444
Total Revenues	20,833,321	21,048,011	21,255,681	21,456,352
Expenditures by Function				
Food Services	20,506,122	20,755,917	20,928,482	21,164,258
Plant Maintenance and Operations	327,199	292,094	327,199	292,094
Total Expenditures	20,833,321	21,048,011	21,255,681	21,456,352
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning	3,846,339	3,846,339	3,846,339	3,846,339
Fund Balance, Ending	\$ 3,846,339	\$ 3,846,339	\$ 3,846,339	\$ 3,846,339

**Basis of Projection:** Local and State revenue sources are projected to remain stable, meanwhile, Federal revenues are projected to increase by 1% yearly. On the expenditures side, Food Service payroll, contracted services, and supplies, including food items, are expected to increase at a total annual rate of 1%.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ERATE FUND (180)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH PROJECTIONS FOR THE NEXT THREE YEARS

	2016-2017 PROPOSED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
Revenues				
Local Sources	\$ 150,000	\$ 92,400	\$ 92,400	\$ 92,400
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Total Revenues	150,000	92,400	92,400	92,400
Expenditures by Function				
Plant Maintenance and Operations	158,400	158,400	158,400	158,400
Data Processing Services	354,300	389,000	389,000	389,000
Facilities Acquisition and Construction	4,136,856	-	-	-
Total Expenditures	4,649,556	547,400	547,400	547,400
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(4,499,556)	(455,000)	(455,000)	(455,000)
Other Financing Sources (Uses)				
Transfers In	2,404,465	455,000	455,000	455,000
Total Other Financing Sources (Uses)	2,404,465	455,000	455,000	455,000
Net Changes in Fund Balances	(2,095,091)	-	-	-
Fund Balance, Beginning	2,095,091	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**Basis of Projection:** The District is responsible for 12% of the expenditures and the difference is funded by Schools and Libraries Universal Service. The 12% funding is from the General Operating fund and the \$60 Million Bond – 2005 Bond EDA Series as transfers in. Projections are based on upcoming ERATE telecommunication services, and district wide maintenance. Local revenues are projected ERATE reimbursements.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ATHLETICS FUND (181)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH PROJECTIONS FOR THE NEXT THREE YEARS

	2016-2017 PROPOSED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
Revenues				
Local Sources	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Total Revenues	202,000	202,000	202,000	202,000
Expenditures by Function				
Cocurricular/Extracurricular Activities	1,437,330	1,437,330	1,437,330	1,437,330
Plant Maintenance and Operations	36,000	36,000	36,000	36,000
Total Expenditures	1,473,330	1,473,330	1,473,330	1,473,330
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(1,271,330)	(1,271,330)	(1,271,330)	(1,271,330)
Other Financing Sources (Uses)				
Transfers In	1,271,330	1,271,330	1,271,330	1,271,330
Total Other Financing Sources (Uses)	1,271,330	1,271,330	1,271,330	1,271,330
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning	159,000	159,000	159,000	159,000
Fund Balance, Ending	\$ 159,000	\$ 159,000	\$ 159,000	\$ 159,000

**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 \$202,000 in gate receipts and the same transfer in from the General Operating Fund. Expenditures are also expected to remain constant at \$1,473,330.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - TECHNOLOGY FUND (182)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH PROJECTIONS FOR THE NEXT THREE YEARS

	2016-2017 PROPOSED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
Revenues				
Local Sources	\$ 500	\$ 100	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Total Revenues	500	100	-	-
Expenditures by Function				
Instruction	80,500	26,177	-	-
Curriculum Devpt. and Instructional Staff Devpt.	15,000	-	-	-
Instructional Leadership	40,500	-	-	-
Data Processing Services	4,000	-	-	-
Total Expenditures	140,000	26,177	-	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(139,500)	(26,077)	-	-
Net Changes in Fund Balances	(139,500)	(26,077)	-	-
Fund Balance, Beginning	165,577	26,077	-	-
Fund Balance, Ending	\$ 26,077	\$ -	\$ -	\$ -

**Basis of Projection:** This fund accounts the remaining fund balance from the Technology Allotment 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. The District is projecting to deplete the fund balance in fiscal year 2017-2018 and transfer the expenses to the General Operating Fund.

LAREDO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUND (511)  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2017, WITH PROJECTIONS FOR THE NEXT THREE YEARS

	2016-2017 PROPOSED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
Revenues				
Local Sources	\$ 7,512,736	\$ 7,515,741	\$ 7,518,747	\$ 7,521,755
State Sources	19,722,616	19,722,616	19,722,616	19,722,616
Federal Sources	-	-	-	-
Total Revenues	27,235,352	27,238,357	27,241,363	27,244,371
Expenditures by Function				
Debt Service	26,953,113	26,940,863	26,949,463	26,940,963
Total Expenditures	26,953,113	26,940,863	26,949,463	26,940,963
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	282,239	297,494	291,900	303,408
Other Financing Sources (Uses)				
Transfers in	409,888	409,888	409,888	409,888
Total Other Financing Sources (Uses)	409,888	409,888	409,888	409,888
Net Changes in Fund Balances	692,127	707,382	701,788	713,296
Fund Balance, Beginning	5,560,497	6,252,624	6,960,006	7,661,794
Fund Balance, Ending	\$ 6,252,624	\$ 6,960,006	\$ 7,661,794	\$ 8,375,090

**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 .04%. Expenditures are projected based on the amortization schedule in pages 82-83 for the payment of principal and interest for outstanding bonds and loans. In addition, we estimate to spend \$20,000 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.



## APPRAISAL ROLL & PROPERTY VALUES

Tax Year (1)	Fiscal Year	Real Property				Personal Property			
		Appraised Value (2)	Exemptions (3)	CAP LOSS (6)	Taxable Value	Appraised & Assessed Value	Exemptions (3)	CAP LOSS (6)	Taxable Value
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	2,927,078,952	651,666,047	9,459,667	2,265,953,238	325,686,877	0	0	325,686,877
2009	2009-2010	3,022,371,121	797,895,605	4,976,420	2,219,499,096	308,911,113	0	0	308,911,113
2010	2010-2011	3,029,076,190	815,280,160	3,261,284	2,210,534,746	282,355,140	0	0	282,355,140
2011	2011-2012	3,036,571,284	826,719,588	1,417,528	2,208,434,168	275,565,299	0	0	275,565,299
2012	2012-2013	3,019,249,181	833,751,893	1,233,628	2,184,263,660	259,955,794	0	0	259,955,794
2013	2013-2014	2,978,505,561	825,819,674	443,660	2,152,242,227	264,471,413	0	0	264,471,413
2014	2014-2015	2,981,034,742	832,852,891	791,402	2,147,390,449	270,924,274	0	0	270,924,274
2015	2015-2016	3,017,172,344	933,534,938	1,588,621	2,082,048,785	265,218,039	0	0	265,218,039
2016	2016-2017	3,216,397,765	1,071,941,714	1,414,439	2,143,041,612	253,655,148	0	0	253,655,148

Tax Year (1)	Fiscal Year	Webb County Appraisal District Certified Control Total Values				Webb County Appraisal District Certified Exemption Values			
		Appraised Value (2)	Exemptions (3)	CAP LOSS (6)	Taxable Value	Partial Exemptions	Agricultural Value Lost	CAP LOSS (6)	Totally Exempt Values
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
2009	2009-2010	3,022,371,121	797,895,605	4,976,420	2,219,499,096	294,370,227	253,190	4,976,420	503,525,378
2010	2010-2011	3,029,076,190	815,280,160	3,261,284	2,210,534,746	297,257,664	212,690	3,261,284	516,509,410
2011	2011-2012	3,036,571,284	826,719,588	1,417,528	2,208,434,168	294,349,075	253,180	1,417,528	531,368,210
2012	2012-2013	3,019,249,181	833,751,893	1,233,628	2,184,263,660	289,341,340	253,160	1,233,628	544,410,553
2013	2013-2014	2,978,505,561	825,819,674	443,660	2,152,242,227	280,050,582	253,250	443,660	545,769,092
2014	2014-2015	2,981,034,742	832,852,891	791,402	2,147,390,449	275,685,204	253,280	791,402	557,167,687
2015	2015-2016	3,017,172,344	933,534,938	1,588,621	2,082,048,785	362,334,183	258,330	1,588,621	571,200,755
2016	2016-2017	3,216,397,765	1,071,941,714	1,414,439	2,143,041,612	361,189,519	258,310	1,414,439	711,253,447

## Notes:

- 1) The tax year starts on October 1st and ends on September 30th 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) 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.
- 5) 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.
- 9) Effective with Tax year 2009, the Texas Legislature provided an additional veteran exemption, 100% veteran disability, in addition to all the other partial veteran disability ratings.
- 10) Effective with Tax Year 2010, as of October 1, 2010, the School Board approved retaining the original "freeze amount" when a taxpayer changes from over 65 to disability or vice versa.
- 11) Effective with Tax Year 2008, School Board authorized the 3-2-1 early payment discounts that will be in effect until rescinded by the Board.
- 12) Effective with Tax Year 2015, the State Mandate HS exemption increased from \$15,000 to \$25,000; also the school board adopted a lower tax rate from \$1.4108 down to \$1.3955 per \$100 valuation.
- 13) Effective with Tax Year 2015 per SB 1, the "freeze amounts" are reduce by the current tax rate, 1.3955, times the HS increase amount of \$10,000.

## PROPERTY TAX RATES & TAX LEVIES COMPARISON

Property Tax Rates						
Tax Year	Fiscal Year	Laredo Independent School District	United Independent School District	Laredo Community College	City of Laredo	Webb County & Road/Bridge
2007	2007-2008	1.274000	1.184869	0.222200	0.637000	0.420055
2008	2008-2009	1.274000	1.184869	0.221100	0.637000	0.420055
2009	2009-2010	1.274000	1.194860	0.227200	0.637000	0.420055
2010	2010-2011	1.274000	1.194860	0.238120	0.637000	0.420055
2011	2011-2012	1.274000	1.194860	0.258540	0.637000	0.420055
2012	2012-2013	1.274000	1.194860	0.257764	0.637000	0.420055
2013	2013-2014	1.274000	1.194860	0.255217	0.637000	0.420055
2014	2014-2015	1.410800	1.214860	0.297163	0.637000	0.414700
2015	2015-2016	1.395500	1.224860	0.330244	0.637000	0.414700
2016	2016-2017	1.389700	1.224860	0.343000	0.637000	0.414700

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
2007	2007-2008	25,966,124	95,866,850	21,192,705	59,584,704	51,752,884
2008	2008-2009	27,408,723	108,147,626	23,297,634	65,642,009	55,559,866
2009	2009-2010	27,210,755	111,038,081	24,304,862	66,926,927	56,069,370
2010	2010-2011	27,078,969	112,407,770	25,422,145	67,184,974	57,474,928
2011	2011-2012	27,100,363	122,310,106	27,353,531	66,842,112	59,565,434
2012	2012-2013	27,193,890	138,858,407	27,592,527	67,725,329	63,960,211
2013	2013-2014	26,774,619	154,451,096	28,113,009	69,771,920	69,227,883
2014	2014-2015	29,450,271	180,574,086	33,605,043	71,934,593	76,580,966
2015	2015-2016	28,362,607	196,450,032	37,132,750	74,980,014	79,217,751
2016	2016-2017	29,103,820	170,690,334	42,288,131	79,037,721	72,900,283

## Notes:

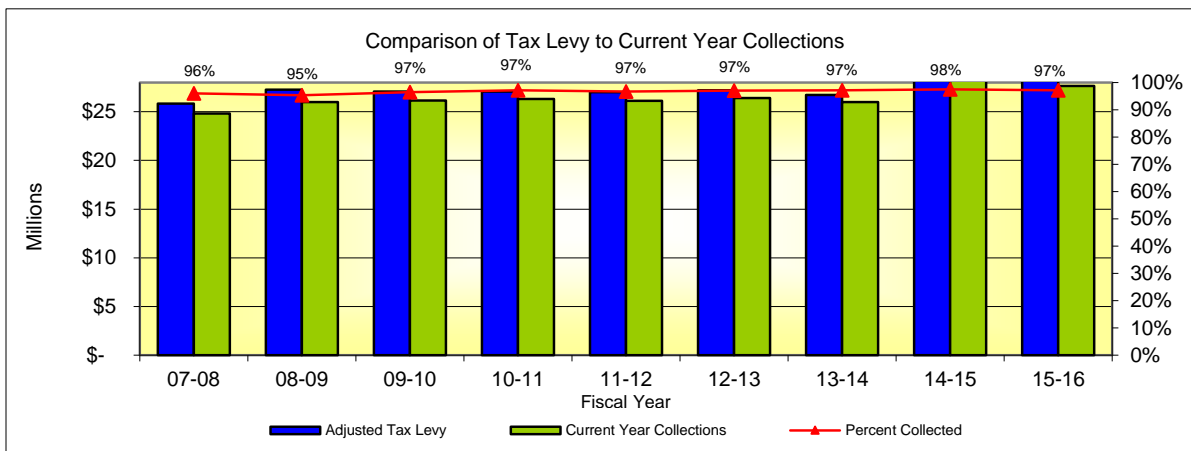
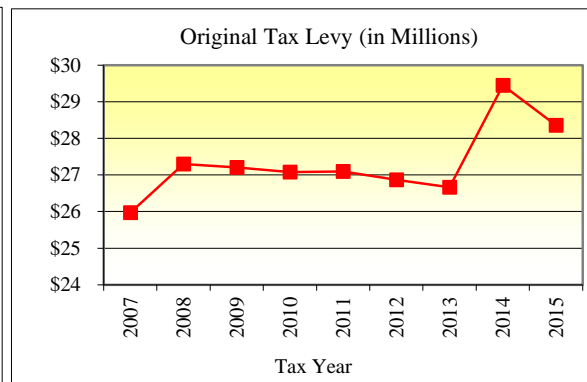
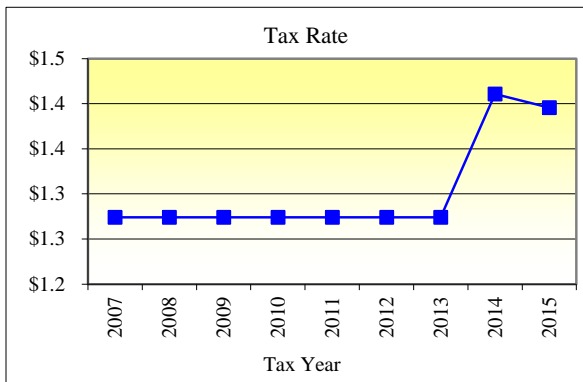
- 1) The Webb County Education District (WCED) was in existence only for tax years 1991 and 1992.
- 2) The Property Tax Code was enacted by the 66th Texas Legislature in 1979.
- 3) Appraisal districts began appraisal of property with the 1982 tax year.
- 4) All property must be assessed at 100% of appraised value. Assessment ratios are prohibited.
- 5) The LISD School Board authorized 3-2-1 early payment discounts beginning with tax year 2008.
- 6) The LISD School board authorized a local 10% homestead exemption beginning with tax year 2009.
- 7) The State of Texas authorized an additional veteran exemption; the exemption allows for 100% exemption for veterans with a 100% disability rating.
- 8) The State Homestead Exemption was increased from \$15,000 to \$25,000 as per SB 1, effective September 1, 2015 tax year.

## LISD PROPERTY TAX RATES AND TAX LEVIES

Tax Year	Fiscal Year	Tax Rate [1]	Original Tax Levy	Early Payment Discounts	Net Supplement & Adjustments To Tax Levy	Adjusted Total Tax Levy [2]	Current Year Tax Collections [3]	Percent of Current Taxes Collected
2007	07-08	1.274000	25,966,124	0	(130,421)	25,835,704	24,817,262	96.06%
2008	08-09	1.274000	27,297,263	(297,252)	(35,053)	27,262,209	26,007,037	95.40%
2009	09-10	1.274000	27,210,755	(435,750)	(115,466)	27,095,289	26,150,535	96.51%
2010	10-11	1.274000	27,078,969	(400,310)	12,031	27,091,000	26,319,068	97.15%
2011	11-12	1.274000	27,100,363	(425,495)	(94,850)	27,005,513	26,122,514	96.73%
2012	12-13	1.274000	26,866,085	(445,301)	339,391	27,205,476	26,405,898	97.03%
2013	13-14	1.274000	26,663,416	(428,860)	76,751	26,744,351	25,998,579	97.21%
2014	14-15	1.410800	29,450,271	(331,305)	(18,783)	29,431,488	28,703,165	97.53%
2015	15-16	1.395500	28,362,607	(247,045)	(125,541)	28,434,141	27,644,191	97.22%
2016	16-17	1.389700	29,103,819	Currently being collected and will be reported next cycle.				

## 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) All property must be assessed at 100% of appraised value. Assessment ratios are prohibited.
- 4) The LISD School Board authorized 3-2-1 early payment discounts beginning with tax year 2008.
- 5) The LISD School board authorized a local 10% homestead exemption beginning with tax year 2009.
- 6) The State of Texas authorized an additional veteran exemption; the exemption allows for 100% exemption for veterans with a 100% disability rating.
- 7) The State of Texas authorized retaining the freeze amount whenever a person changes exemption from over 65 to disability and vice versa.
- 8) The State Homestead Exemption was increased from \$15,000 to \$25,000 as per SB 1, effective September 1, 2015 tax year.

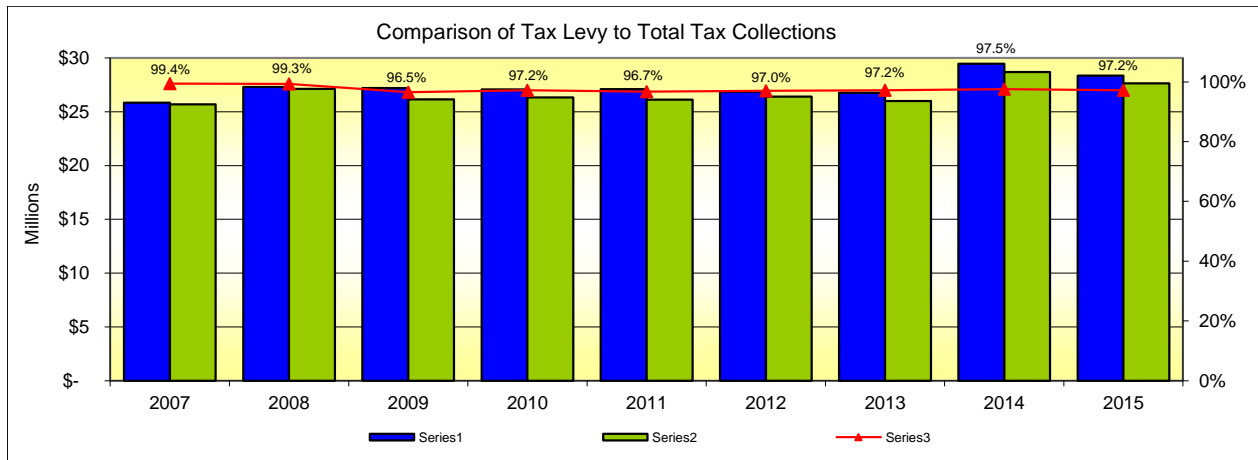


## LISD PROPERTY TAX LEVIES & COLLECTIONS

Tax Year	Fiscal Year	Tax Rate (1)	Original Tax Levy (2)	Total Tax Collections as of Sept. 30th	Percent of Total Tax Collections To Tax Levy (3)	Levy Balance as of Aug. 31st
2007	2007-2008	1.274000	25,835,704	25,685,903	99.42%	149,801
2008	2008-2009	1.274000	27,297,263	27,113,464	99.33%	183,799
2009	2009-2010	1.274000	27,210,755	26,150,535	96.51%	178,481
2010	2010-2011	1.274000	27,078,969	26,319,068	97.15%	173,947
2011	2011-2012	1.274000	27,100,363	26,122,514	96.72%	223,702
2012	2012-2013	1.274000	26,866,085	26,405,898	97.03%	225,432
2013	2013-2014	1.274000	26,774,619	25,998,579	97.21%	236,924
2014	2014-2015	1.410800	29,450,271	28,703,164	97.53%	326,275
2015	2015-2016	1.395500	28,362,607	27,644,191	97.22%	789,950
2016	2016-2017	1.389700	28,362,607	Data not available at this time; will update next reporting period		

Notes:

1. Tax rates are at 100% of assessed value.
2. Original Tax Levy has not been adjusted to account for supplements, adjustments and for discounts.



### DISTRICT'S PRINCIPAL TAXPAYERS

Taxpayer	Type of Business	2016 Assessed Valuation - Real & Personal Property	Percentage of Total District's Assessed Valuation
Laredo Texas Hospital Co LP	Medical/Hospital	\$ 89,968,230	2.80%
AEP Texas Central Company	Electric Utility	22,800,580	0.71%
Webb Hospital Holdings LLC	Medical/Hospital	20,886,350	0.65%
HE Butt Grocery Co	Grocery Store	18,584,473	0.58%
International Bank of Commerce	Bank	17,186,195	0.53%
MPT of Laredo LLC	Hospital	12,179,880	0.38%
The Laredo National Bank	Banking	11,622,343	0.36%
Union Pacific Railroad Company	Railroad	8,013,200	0.25%
BDH Accommodations LLC	Hotel/Motel	7,750,000	0.24%
Southwestern Bell Telephone LP	Cable/TV	6,442,030	0.20%
		<u>\$ 215,433,281</u>	6.70%
Total Appraised Value within LISD's Jurisdiction:		\$ 3,216,397,765	

## ANALYSIS OF BUDGET'S EFFECT ON TAXPAYERS

Tax Year Fiscal Year	2012 2012-2013	2013 2013-2014	2014 2014-2015	2015 2015-2016	2016 2016-2017
Average Homestead Market Value	\$77,877	\$75,118	\$75,005	\$75,364	\$75,334
Average Homestead Appraised Value	\$77,877	\$75,118	\$75,005	\$75,364	\$75,334
Less: State Mandated Homestead Exemption	(15,000)	(15,000)	(15,000)	(25,000)	(25,000)
Less: Local 10% Homestead Exemption	(7,788)	(7,512)	(7,501)	(7,536)	(7,533)
Average Taxable Value	\$55,089	\$52,606	\$52,505	\$42,828	\$42,801
Property Tax Rate	1.274	1.274	1.4108	1.3955	1.3897
Average Property Tax Due	\$701.84	\$670.20	\$740.73	\$597.66	\$594.80
Increase (Decrease)	(\$6.82)	(\$31.63)	\$70.53	(\$143.07)	(\$2.86)
Average Increase by Month	(\$0.57)	(\$2.64)	\$5.88	(\$11.92)	(\$0.24)

The property tax rate decreased by 0.58 cents, the overall effect of this year's tax assessment was an average decrease of \$2.86, due to a decrease in the property tax rate. The cost of this year's monthly average decrease in taxes for a typical homeowner is \$0.24, compared to:



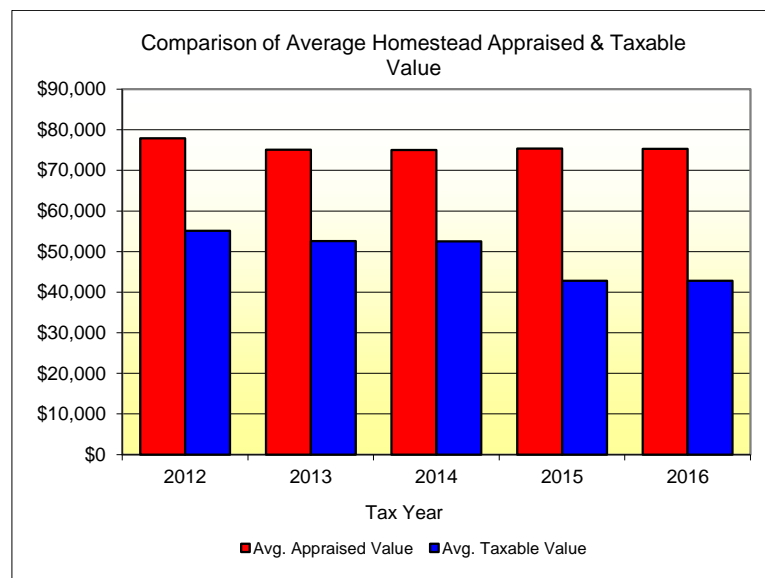
~ \$5.00  
McDonalds Value Meal



\$8.00 - \$12.00  
Laredo Lemurs Baseball Ticket



\$9.50  
Movie Ticket

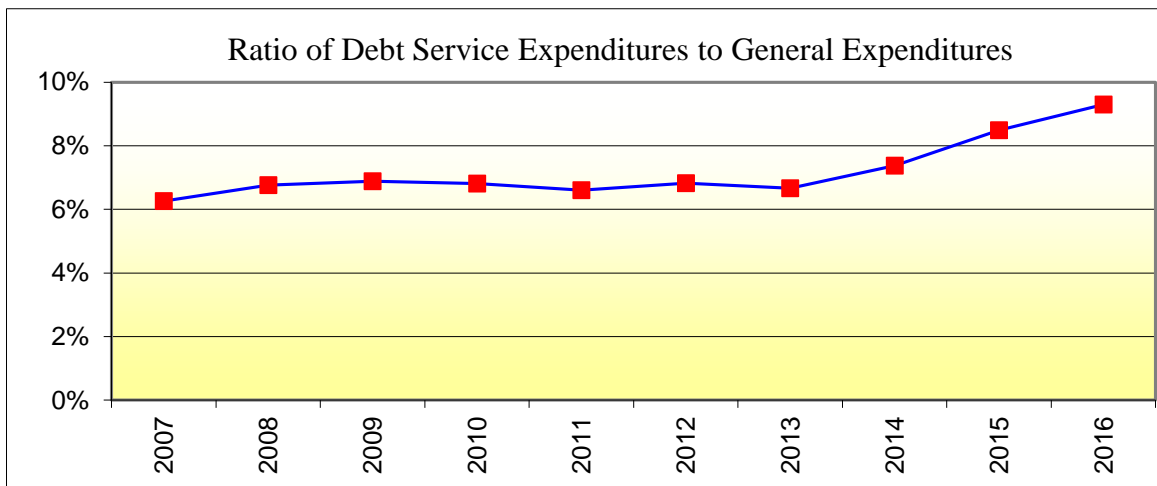


### RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL EXPENDITURES <sup>(1)</sup>

Year Ended August 31	Debt Service Expenditures			Total Governmental Expenditures	Ratio of Debt Service to Governmental Expenditures
	Principal	Interest <sup>(2)</sup>	Total		
2007	7,711,379	9,983,916	17,695,295	282,686,553	6.26%
2008	10,013,177	9,075,213	19,088,390	282,355,450	6.76%
2009	10,198,982	8,880,427	19,079,409	276,895,145	6.89%
2010	10,404,518	8,478,808	18,883,326	277,151,272	6.81%
2011	10,889,652	8,059,114	18,948,766	286,627,622	6.61%
2012	9,469,301	9,292,367	18,761,668	274,985,348	6.82%
2013	10,800,585	7,945,633	18,746,218	281,259,677	6.67%
2014	13,234,622	9,035,621	22,270,243	301,641,146	7.38%
2015	14,711,406	10,849,966	25,561,372	301,065,648	8.49%
2016	13,200,573	13,737,689	26,938,262	289,780,525	9.30%

## 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.

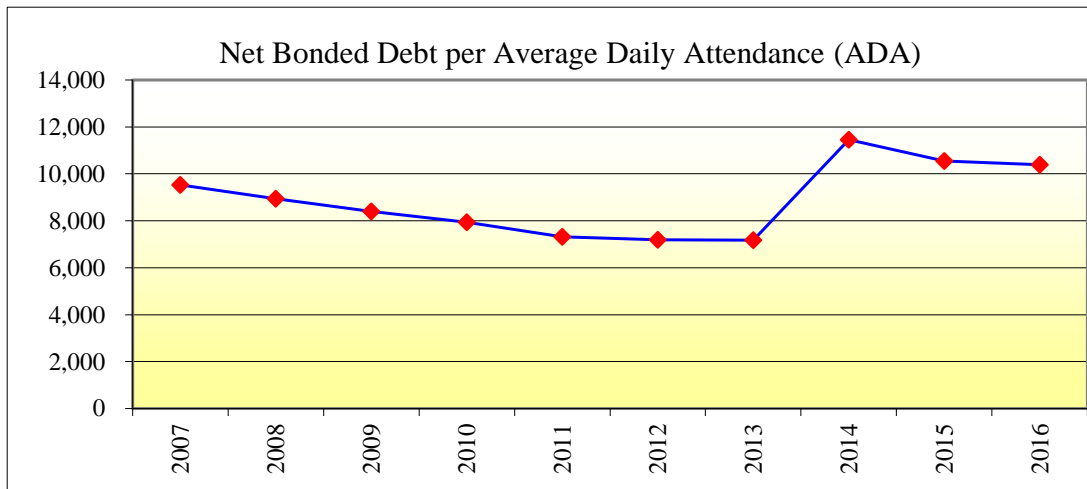


**RATIO OF NET GENERAL BONDED DEBT  
TO NET BONDED DEBT PER AVERAGE DAILY ATTENDANCE (ADA)**

Year Ended August 31	Average Daily Attendance	Assessed Value For Operations & Debt Service <sup>(1)</sup>	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Bonded Debt To Assessed Value	Debt Per Average Daily Attendance
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	15,224,827	202,977,536	8.96%	8,941.35
2009	22,649	2,219,499,096	208,003,381	17,679,592	190,323,789	8.58%	8,403.19
2010	22,346	2,210,534,746	197,328,863	19,806,448	177,522,415	8.03%	7,944.26
2011	22,494	2,208,434,168	186,439,211	21,661,088	164,778,123	7.46%	7,325.43
2012	22,530	2,184,263,660	176,969,910	14,814,370	162,155,540	7.42%	7,197.32
2013	22,451	2,152,242,227	166,169,325	5,006,606	161,162,719	7.49%	7,178.42
2014	22,545	2,147,390,449	262,246,316	4,101,125	258,145,191	12.02%	11,450.22
2015	22,357	2,082,068,785	241,199,910	5,317,675	235,882,235	11.33%	10,550.71
2016	22,094	2,143,041,612	235,999,337	5,560,497	230,438,840	10.75%	10,429.93

Note:

1. Assessed valuation after adjustments to tax levy.



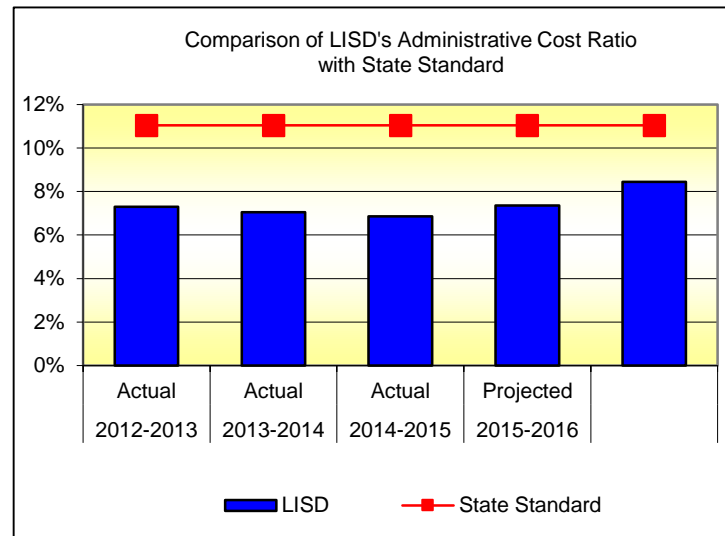


## ADMINISTRATIVE COST RATIO

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Projected	2016-2017 Proposed
<b>Administrative Costs by Function:</b>					
21 - Instructional Leadership	\$ 2,250,124	\$ 2,400,133	\$ 2,501,166	\$ 2,818,333	\$ 3,018,940
41 - General Administration	5,299,117	5,444,217	5,541,661	5,974,768	7,457,025
Total	\$ 7,549,241	\$ 7,844,350	\$ 8,042,827	\$ 8,793,101	\$ 10,475,965
<b>Instructional Costs by Function:</b>					
11 - Instruction	\$ 93,982,155	\$ 101,122,487	\$ 106,758,230	\$ 109,187,692	\$ 112,547,027
12 - Instructional Resources	3,395,748	3,547,028	3,743,435	3,841,677	4,089,687
13 - Curriculum & Instructional	579,434	613,473	565,510	574,731	816,528
31 - Guidance & Counseling	5,404,905	5,979,462	6,263,093	5,974,768	6,701,003
Total	\$ 103,362,242	\$ 111,262,450	\$ 117,330,268	\$ 119,578,869	\$ 124,154,245
Administrative Cost Ratio (1):	7.304%	7.050%	6.855%	7.353%	8.438%
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%.



### GENERAL GOVERNMENTAL REVENUES (LAST 10 FISCAL YEARS)

Source <sup>(1)</sup>	2007	2008	2009	2010
Revenue from Local, Intermediate, & Other Local Sources:				
Local real & property taxes	\$ 29,010,563	\$ 26,532,307	\$ 27,285,097	\$ 27,692,619
Revenues from sale of WADA & Shared Services	-	5,051	-	-
Co-curricular, enterprising services	528,835	536,186	520,357	484,592
Other revenue from local sources	15,934,020	13,339,033	10,376,871	8,122,925
Revenue from intermediate sources	213,021	832,460	479,546	649,342
Total	45,686,439	41,245,037	38,661,871	36,949,478
Revenue From State Sources:				
Per capita and foundation	140,940,457	154,495,914	158,955,299	152,907,603
Existing Debt and Instructional Facilities Allotment	16,890,612	16,321,496	17,696,362	17,606,288
Teacher Retirement System on Behalf	6,995,207	7,785,412	8,164,503	8,507,328
Other state programs	4,162,568	6,320,078	7,146,717	9,146,859
Other governmental agencies	17,563	15,000	13,769	12,037
Total	169,006,407	184,937,900	191,976,650	188,180,115
Revenue From Federal Sources:				
Federally distributed	1,681,647	2,206,616	990,028	1,329,340
Elementary and Secondary Education Act	28,520,971	22,935,267	28,966,330	32,201,846
Individuals w/Disabilities Education Act	3,687,329	3,935,414	3,160,041	5,465,208
Vocational Education - non foundation	462,179	689,489	585,270	434,054
Other state distributed federal program	12,346,604	12,266,676	13,674,564	15,943,362
Total	46,698,730	42,033,462	47,376,232	55,373,810
TOTAL	\$ 261,391,576	\$ 268,216,399	\$ 278,014,753	\$ 280,503,403

#### GENERAL GOVERNMENTAL REVENUES BY SOURCE - PER AVERAGE DAILY ATTENDANCE

Source	2007	2008	2009	2010
Average Daily Attendance	22,473	22,701	22,649	22,346
Local real & property taxes	\$ 1,291	\$ 1,169	\$ 1,205	\$ 1,239
Other local revenue	742	648	502	414
Total Revenue from Local, Intermediate, & Other	2,033	1,817	1,707	1,654
Per capita and foundation	6,272	6,806	7,018	6,843
Teacher Retirement System on Behalf	311	343	360	381
Other state programs	938	998	1,097	1,198
Total Revenue From State Sources	7,520	8,147	8,476	8,421
Revenue from Federal Sources	2,078	1,852	2,092	2,478
TOTAL	\$ 11,631	\$ 11,815	\$ 12,275	\$ 12,553

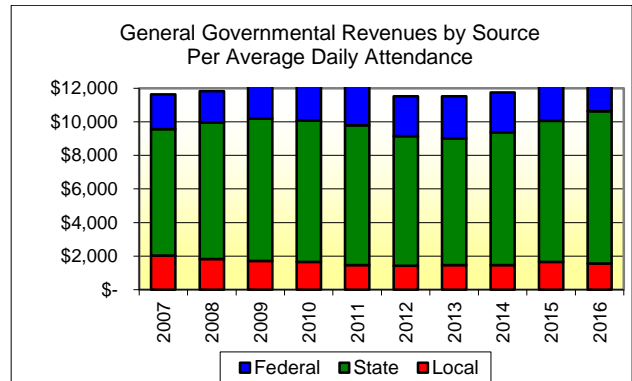
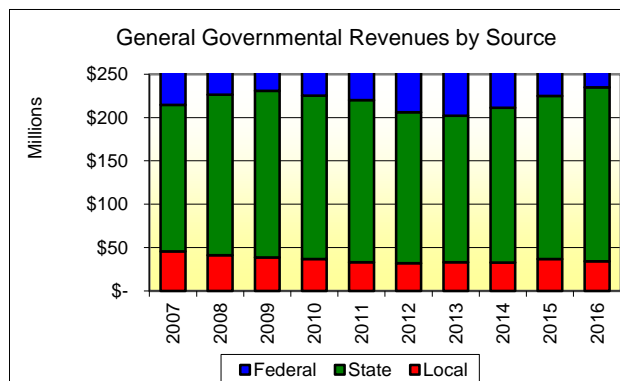
#### Notes:

<sup>(1)</sup> Revenues for all governmental fund types of the District are included. These consist of the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

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2011	2012	2013	2014	2015	2016	Variance 2015-2016
\$ 27,654,852	\$ 27,078,891	\$ 27,453,092	\$ 26,963,311	\$ 29,669,188	\$ 28,490,628	\$ (1,178,560)
-	-	-	-	-	-	-
464,476	586,636	561,116	554,363	466,282	384,927	(81,355)
4,757,234	4,073,539	4,517,456	4,568,109	5,589,138	4,742,429	(846,709)
213,757	320,783	491,656	726,786	1,068,693	718,736	(349,957)
33,090,319	32,059,849	33,023,320	32,812,569	36,793,301	34,336,720	(2,456,581)
150,854,932	147,406,148	145,633,331	154,422,979	160,405,807	170,730,792	10,324,985
17,135,797	16,333,544	15,499,728	15,481,083	18,158,248	19,356,442	1,198,194
8,599,937	7,973,904	7,744,130	7,923,275	8,862,520	8,708,016	(154,504)
10,343,622	2,174,013	235,448	569,532	652,573	1,666,142	1,013,569
36,543	14,278	10,000	600	12,895	5,000	(7,895)
186,970,831	173,901,887	169,122,637	178,397,468	188,092,043	200,466,392	12,374,349
3,961,165	4,439,026	6,030,129	2,878,420	3,330,475	4,535,630	1,205,155
33,832,991	32,206,441	27,948,231	25,404,181	20,668,131	21,972,563	1,304,432
5,142,628	4,326,271	5,014,877	7,356,195	4,383,434	4,116,382	(267,052)
507,275	517,826	432,738	416,616	443,612	453,038	9,426
16,207,046	12,230,898	16,963,142	17,494,661	18,701,385	18,595,241	(106,144)
59,651,105	53,720,463	56,389,117	53,550,072	47,527,038	49,672,854	2,145,816
\$ 279,712,255	\$ 259,682,199	\$ 258,535,073	\$ 264,760,109	\$ 272,412,382	\$ 284,475,966	\$ 12,063,584

2011	2012	2013	2014	2015	2016	Variance 2015-2016
22,494	22,530	22,451	22,546	22,358	22,093	(265)
\$ 1,229	\$ 1,202	\$ 1,223	\$ 1,196	\$ 1,327	\$ 1,290	\$ (37)
242	221	248	259	319	265	(54)
1,471	1,423	1,471	1,455	1,646	1,554	(91)
6,706	6,543	6,487	6,849	7,174	7,728	553
382	354	345	351	396	394	(2)
1,223	822	701	712	842	952	110
8,312	7,719	7,533	7,912	8,413	9,074	661
2,652	2,384	2,512	2,375	2,126	2,248	123
\$ 12,435	\$ 11,526	\$ 11,516	\$ 11,743	\$ 12,184	\$ 12,876	\$ 692



**GENERAL GOVERNMENTAL EXPENDITURES (LAST 10 FISCAL YEARS)**

FUNCTION	2007	2008	2009	2010	2011
Instruction & Instruction Related Services	\$ 137,091,068	\$ 133,256,636	\$ 141,782,893	\$ 145,125,251	\$ 138,163,307
Instructional & School Leadership	16,089,965	16,314,797	16,235,499	16,690,781	16,837,475
Support Services - Student Pupil	35,092,381	33,070,280	32,998,323	35,189,373	37,313,617
Administrative Support Services	6,414,077	6,151,232	7,128,076	6,911,475	5,817,817
Support Services - Non-Student Based	27,738,632	26,704,350	27,939,933	27,322,717	30,368,433
Ancillary Services	940,663	1,307,924	1,343,308	1,490,764	1,820,034
Debt Service	25,371,342	30,470,950	31,147,360	26,677,839	26,190,513
Capital Outlay	33,927,132	34,907,736	18,227,796	17,657,752	29,190,358
Intergovernmental Charges	21,293	171,544	91,957	85,320	78,443
Total	<u>\$ 282,686,553</u>	<u>\$ 282,355,449</u>	<u>\$ 276,895,145</u>	<u>\$ 277,151,272</u>	<u>\$ 285,779,997</u>

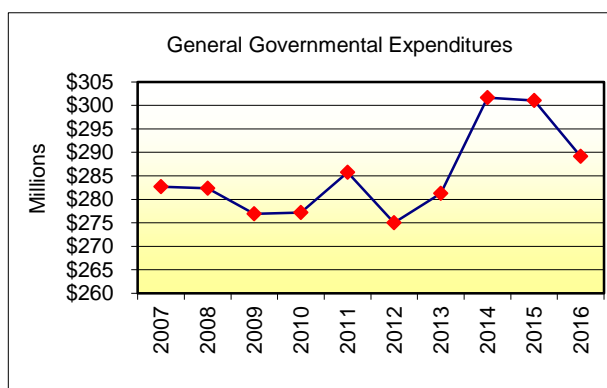
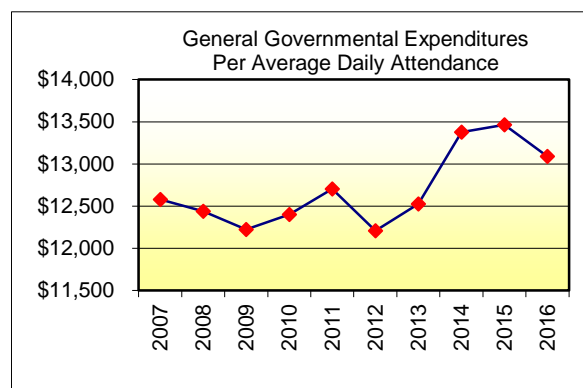
## GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION PER AVERAGE DAILY ATTENDANCE

FUNCTION	2007	2008	2009	2010	2011
Average Daily Attendance	22,473	22,701	22,649	22,346	22,494
Instruction & Instruction Related Services	\$ 6,100	\$ 5,870	\$ 6,260	\$ 6,494	\$ 6,142
Instructional & School Leadership	716	719	717	747	749
Support Services - Student Pupil	1,562	1,457	1,457	1,575	1,659
Administrative Support Services	285	271	315	309	259
Support Services - Non-Student Based	1,234	1,176	1,234	1,223	1,350
Ancillary Services	42	58	59	67	81
Debt Service	1,129	1,342	1,375	1,194	1,164
Capital Outlay	1,510	1,538	805	790	1,298
Intergovernmental Charges	1	8	4	4	3
Total	<u>\$ 12,579</u>	<u>\$ 12,438</u>	<u>\$ 12,225</u>	<u>\$ 12,403</u>	<u>\$ 12,705</u>

## ...CONTINUED

2012	2013	2014	2015	2016	Variance 2015-2016
\$ 140,818,007	\$ 133,405,908	\$ 141,196,161	\$ 140,373,963	\$ 148,726,308	\$ 8,352,345
16,522,279	15,231,817	16,142,379	16,714,142	17,251,105	536,963
36,790,060	36,513,927	39,766,361	42,312,175	44,664,438	2,352,263
5,827,965	5,538,290	6,445,612	5,909,523	6,421,332	511,809
29,807,271	26,938,976	30,084,123	32,258,636	32,606,085	347,449
1,506,155	1,576,705	1,947,785	2,167,960	2,080,554	(87,406)
31,669,407	31,565,321	25,340,958	26,218,420	26,945,062	726,642
12,014,889	30,319,993	40,527,381	34,983,327	10,264,725	(24,718,602)
64,618	168,740	190,386	127,502	206,000	78,498
<b>\$ 275,020,651</b>	<b>\$ 281,259,677</b>	<b>\$ 301,641,146</b>	<b>\$ 301,065,648</b>	<b>\$ 289,165,609</b>	<b>\$ (11,900,039)</b>

2012	2013	2014	2015	2016	Variance 2015-2016
22,530	22,451	22,546	22,358	22,093	(265)
\$ 6,250	\$ 5,942	\$ 6,262	\$ 6,278	\$ 6,732	453
733	678	716	748	781	33
1,633	1,626	1,764	1,892	2,022	129
259	247	286	264	291	26
1,323	1,200	1,334	1,443	1,476	33
67	70	86	97	94	(3)
1,406	1,406	1,124	1,173	1,220	47
533	1,350	1,798	1,565	465	(1,100)
3	8	8	6	9	4
<b>\$ 12,207</b>	<b>\$ 12,528</b>	<b>\$ 13,379</b>	<b>\$ 13,466</b>	<b>\$ 13,089</b>	<b>\$ (377)</b>



## STUDENT ENROLLMENT – HISTORICAL & PROJECTED

Grade:	PEIMS Enrollment					Growth, Retention, and Attrition					
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12	2012-13	2013-14	2014-15	2015-16	Average
EE+PK	2,430	2,413	2,420	2,331	2,232						
KN	1,982	1,968	2,019	1,871	1,763						
1	2,303	2,278	2,154	2,207	2,058						
2	1,991	2,124	2,147	1,979	1,992	0.91751	0.92228	0.94249	0.91876	0.90258	0.92072
3	1,859	1,871	2,022	1,976	1,843	0.94031	0.93973	0.95198	0.92035	0.93128	0.93673
4	1,916	1,754	1,763	1,863	1,822	0.98408	0.94352	0.94228	0.92136	0.92206	0.94266
5	1,795	1,820	1,718	1,724	1,772	0.98518	0.94990	0.97948	0.97788	0.95115	0.96872
6	1,617	1,637	1,667	1,564	1,568	0.88024	0.91198	0.91593	0.91036	0.90951	0.90560
7	1,564	1,633	1,677	1,674	1,506	0.96069	1.00989	1.02443	1.00420	0.96292	0.99243
8	1,585	1,582	1,643	1,658	1,633	1.04139	1.01151	1.00612	0.98867	0.97551	1.00464
9	2,019	1,951	1,998	1,925	1,832	1.29506	1.23091	1.26296	1.17164	1.10495	1.21310
10	1,448	1,389	1,435	1,530	1,636	0.69084	0.68796	0.73552	0.76577	0.84987	0.74599
11	1,095	1,223	1,162	1,266	1,345	0.82393	0.84461	0.83657	0.88223	0.87908	0.85329
12	1,184	1,180	1,130	1,137	1,197	1.00595	1.07763	0.92396	0.97849	0.94550	0.98630
<b>TOTAL:</b>	<b>24,788</b>	<b>24,823</b>	<b>24,955</b>	<b>24,705</b>	<b>24,199</b>						
TOT(EE-5th)	14,276	14,228	14,243	13,951	13,482						
TOT(6th-8th)	4,766	4,852	4,987	4,896	4,707						
TOT(9th-12th)	5,746	5,743	5,725	5,858	6,010						
%CHG(EE-5th)	0.007	-0.003	0.001	-0.021	-0.034						
%CHG(6th-8th)	0.012	0.018	0.028	-0.018	-0.039						
%CHG(9th-12th)	-0.013	-0.001	-0.003	0.023	0.026						
%(EE-5th)	0.576	0.573	0.571	0.565	0.557						
%(6th-8th)	0.192	0.195	0.200	0.198	0.195						
%(9th-12th)	0.232	0.231	0.229	0.237	0.248						
Added EE-5th	103	-48	15	-292	-469						
Added 6th-8th	57	86	135	-91	-189						
Added 9th-12th	-78	-3	-18	133	152						

To gain a better understanding of the future size and structure of the Laredo Independent School District student population, Templeton Demographics was engaged by the District to identify expected development patterns. Templeton 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 2024 for both LISD “Planning Units” (or cells) and for current attendance zones.

The Demographic Study primary objectives were to evaluate historical trends in Laredo ISD student population to provide long-term projections of single-family housing and of multi-family housing for each Planning Unit in the District to provide scenarios of District-wide enrollment projections by grade and grade group; and provide projections of enrollment for each of the Planning Units in the District through the Fall 2023. The chart above represents the most-likely scenario of growth by grade and grade group.

*Source of Information: Templeton Demographics - Demographic Study  
prepared for Laredo Independent School District, July 2014  
School Years 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 updated by LISD Financial  
Management Department.*

**STUDENT ENROLLMENT – HISTORICAL & PROJECTED (continued)**

Oct. 2016-17	Oct. 2017-18	Oct. 2018-19	Oct. 2019-20	Oct. 2020-21	Oct. 2021-22	Oct. 2022-23	Oct. 2023-24	Added Students	
								2012-15	2015-24
2,420	2,420	2,420	2,420	2,420	2,420	2,420	2,420	-198	-
1,997	2,008	2,024	2,043	2,014	2,050	2,015	2,018	-219	21
2,190	2,176	2,198	2,216	2,254	2,226	2,214	2,228	-245	38
2,147	2,094	2,062	2,097	2,098	2,152	2,136	2,103	1	(44)
2,024	2,056	2,025	1,994	2,010	2,013	2,071	2,055	-16	31
1,891	1,954	2,008	1,947	1,924	1,954	1,945	2,000	-94	109
1,935	1,845	1,893	1,974	1,927	1,886	1,922	1,915	-23	-20
1,713	1,792	1,684	1,726	1,803	1,787	1,717	1,757	-49	44
1,613	1,722	1,807	1,683	1,752	1,826	1,778	1,732	-58	119
1,615	1,625	1,740	1,819	1,691	1,777	1,837	1,795	48	180
2,119	2,065	2,088	2,204	2,274	2,156	2,242	2,313	-187	194
1,512	1,488	1,436	1,481	1,550	1,604	1,524	1,582	188	70
1,230	1,261	1,254	1,213	1,255	1,309	1,356	1,289	250	59
1,121	1,186	1,221	1,222	1,176	1,210	1,262	1,311	13	190
25,527	25,692	25,860	26,039	26,148	26,370	26,439	26,518	(589)	991
14,604	14,553	14,630	14,691	14,647	14,701	14,723	14,739		
4,941	5,139	5,231	5,228	5,246	5,390	5,332	5,284		
5,982	6,000	5,999	6,120	6,255	6,279	6,384	6,495		
0.083	-0.003	0.005	0.004	-0.003	0.004	0.001	0.001		
0.050	0.040	0.018	-0.001	0.003	0.027	-0.011	-0.009		
-0.005	0.003	0.000	0.020	0.022	0.004	0.017	0.017		
0.572	0.566	0.566	0.564	0.560	0.557	0.557	0.556		
0.194	0.200	0.202	0.201	0.201	0.204	0.202	0.199		
0.234	0.234	0.232	0.235	0.239	0.238	0.241	0.245		
1,122	-51	77	61	-44	54	22	16		
234	198	92	-3	18	144	-58	-48		
-28	18	-1	121	135	24	105	111		

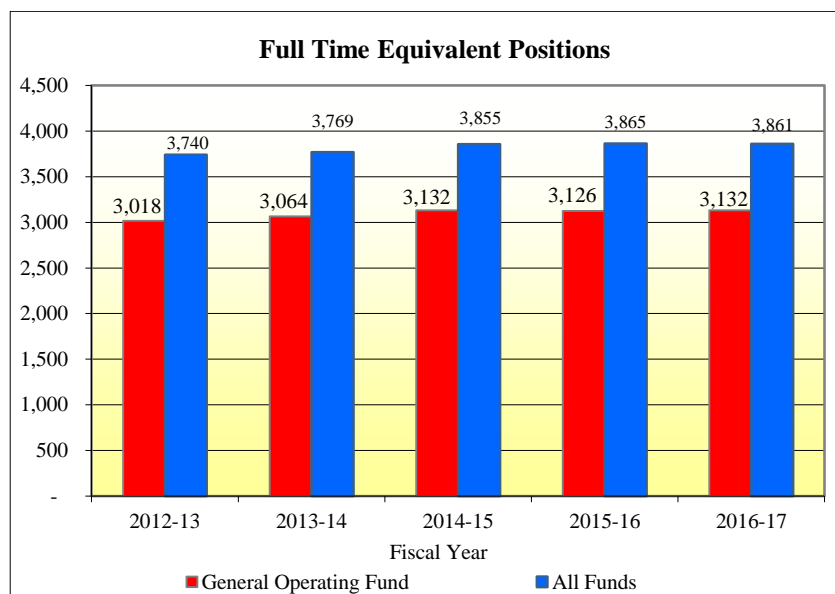
## DISTRICT PERSONNEL

The following schedule presents a summary of Full-Time Employees (FTEs) by fund. The 2016-2017 fiscal year includes all approved positions, whether they are filled or vacant. There are 3,861 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.).

The total decrease of 4 positions is a result of a combination of personnel strategies. The District closed 10 teacher FTE positions in the Title II - Part A - Teacher and Principal Training and Recruiting Fund. Five positions were moved to the General Operating fund and two positions to the Title I, Part A - Improving Basic Programs Fund.

### Personnel by Fund:

Fund Description	2012-13	2013-14	2014-15	2015-16	2016-17
101 Child Nutrition Program	317.00	318.00	318.00	328.00	327.00
182 Technology Fund	0.00	7.00	6.00	0.00	0.00
199 General Operating Fund	3,017.58	3,064.48	3,132.48	3,126.26	3,131.68
211 ESEA, Title I, Part A - Improving Basic Programs	226.42	215.42	207.42	214.64	217.02
212 ESEA, Title I, Part C - Education of Migratory Children	4.00	4.00	4.00	4.00	4.00
224 IDEA - Part B, Formula	79.00	78.10	85.10	86.10	85.30
244 Vocational Education - Basic Grant	2.00	2.00	2.00	2.00	2.00
255 ESEA, Title II - Part A - Teacher and Principal Training and Recruiting	40.00	37.00	59.00	58.00	48.00
263 English Language Acquisition and Language Enhancement	26.00	8.00	9.00	14.00	14.00
276 Texas Title I Priority Schools (TTIPS) Grant	2.00	3.00	0.00	0.00	0.00
411 Technology Allotment	7.00	0.00	0.00	0.00	0.00
435 Shared Services Arrangements - Regional Day School for the Deaf	19.00	19.00	19.00	19.00	19.00
490 Civic Center Fund	0.00	13.00	13.00	13.00	13.00
<b>Total District Employees (All Funds)</b>	<b>3,740.00</b>	<b>3,769.00</b>	<b>3,855.00</b>	<b>3,865.00</b>	<b>3,861.00</b>
<b>Staff Increase / (Decrease)</b>	<b>(93.00)</b>	<b>29.00</b>	<b>86.00</b>	<b>10.00</b>	<b>(4.00)</b>





**General Fund Breakdown:**

General Fund FTEs		2012-13	2013-14	2014-15	2015-16	2016-17
101	Child Nutrition Program Fund	317.00	318.00	318.00	290.00	327.00
182	Technology Fund	0.00	7.00	6.00	0.00	0.00
199	General Operating Fund	3,017.58	3,064.48	3,132.48	3,126.26	3,131.68
Total General Fund FTEs		3,334.58	3,389.48	3,456.48	3,416.26	3,458.68

**General Operating Fund – Campus & Department Personnel**

General Operating Fund (199) Campus FTEs		2012-13	2013-14	2014-15	2015-16	2016-17
001	Martin High School	175.67	175.91	181.36	188.84	192.19
002	Nixon High School	187.20	187.66	189.81	191.07	192.09
003	Dr. L Cigarroa High School	148.96	150.81	152.84	156.85	166.43
004	Vidal M. Trevino Comm. and Fine Arts School	45.00	45.83	45.00	45.00	44.50
007	F.S. Lara Academy	32.75	32.75	33.89	33.63	34.63
008	Laredo Early College High School @ TAMU	24.00	24.00	27.00	27.00	29.10
011	Jose A. Valdez High School	0.00	2.00	2.00	3.00	3.00
041	Christen Middle School	135.29	133.23	128.86	129.12	126.24
042	Lamar Middle School	124.82	128.43	126.35	126.21	122.01
043	Joaquin Cigarroa Middle School	120.03	124.74	126.43	123.69	126.74
044	Memorial Middle School	81.78	84.30	84.07	80.95	78.04
101	Bruni Elementary School	65.28	70.84	76.90	72.13	70.28
102	Don Jose Gallego Elementary	64.03	71.76	73.40	74.29	77.17
104	Daiches Elementary	54.61	54.94	59.09	62.91	61.13
105	Farias Elementary	80.44	80.08	83.88	80.69	76.91
106	Heights Elementary	53.68	52.82	54.84	56.04	57.26
107	K. Tarver Elementary	59.39	63.77	70.92	60.71	62.66
108	Leyendecker Elementary	62.43	61.43	61.00	59.89	62.21
109	Macdonell Elementary	66.67	68.72	70.85	74.83	67.93
110	Milton Elementary	79.96	80.79	85.76	88.47	89.39
111	A. Pierce Elementary	82.47	82.47	88.22	86.83	85.95
112	Ryan Elementary	85.11	88.03	90.20	89.18	90.81
115	Santa Maria Elementary	63.96	66.51	67.05	68.36	69.50
116	Santo Nino Elementary	75.12	78.00	73.20	69.26	70.06
119	D. D. Hachar Elementary	61.64	63.63	68.04	63.57	63.38
120	J. C. Martin Elementary	62.65	61.88	67.92	64.87	64.04
121	H. B. Zachry Elementary	67.80	69.64	70.74	68.61	70.81
122	J. Kawas Elementary	66.15	66.68	63.75	64.92	62.95
123	Dovalina Elementary	53.25	55.84	60.80	57.20	54.37
124	H. Ligarde Elementary	72.69	75.52	78.70	77.81	76.08
125	Sanchez/Ochoa Elementary	76.94	78.32	76.46	74.93	74.62
Total General Operating Fund Campus FTEs		2,429.77	2,481.33	2,539.33	2,520.86	2,522.48

Departments continue next page

General Operating Fund (199) Department FTEs	2012-13	2013-14	2014-15	2015-16	2016-17
006 Pregnancy, Ed., & Parenting	1.00	1.00	1.00	1.00	1.00
701 Superintendent's Office	4.00	4.00	4.00	4.00	4.00
702 Board of Education	1.00	1.00	1.00	1.00	1.00
703 Tax Office	9.00	9.00	9.00	9.00	9.00
726 Risk Management Dept.	3.00	2.00	1.00	0.00	4.00
727 Financial Management Dept.	27.00	28.00	29.00	29.00	28.00
728 Human Resources Dept.	19.00	19.00	20.00	20.00	20.00
729 Procurement Department	6.00	6.00	7.00	6.00	7.00
730 Communication Department	5.00	5.00	5.00	5.00	5.00
731 Safety & Occupational Health Dept.	3.00	3.00	5.00	4.00	0.00
732 Student Services Dept.	1.00	3.00	3.00	3.00	3.00
733 Internal Auditor	3.00	2.00	2.00	2.00	2.00
734 Postal Services	1.00	1.00	1.00	1.00	1.00
735 Hearings Officer	1.10	1.10	1.10	1.10	1.00
736 Fixed Assets & Custodial Services Dept.	30.50	31.50	30.50	32.50	32.50
737 Textbooks & Records Management Dept.	4.50	4.50	4.50	4.50	4.50
802 State Bilingual	2.00	2.00	2.00	2.00	2.00
805 Fine Arts / UIL Services	1.00	2.00	1.00	2.00	2.00
806 Elementary P.E.	1.00	1.00	3.00	3.00	4.00
808 Language Arts	1.00	0.00	0.00	0.00	0.00
811 Instructional Technology	7.00	7.00	7.00	9.00	9.00
816 Early Childhood	3.00	0.00	0.00	0.00	0.00
817 Attendance	4.00	4.00	4.00	4.00	4.00
822 Academic Compliance and Accountability	2.00	0.00	0.00	0.00	0.00
833 Department of Elementary Education	2.00	2.00	2.00	2.00	2.00
834 Department of Secondary Education	2.00	2.00	2.00	2.00	2.00
835 Curriculum & Instruction	3.00	2.00	2.00	2.00	2.00
836 Gifted and Talented	1.00	1.00	2.00	2.00	1.00
837 Staff Development	1.00	1.00	1.00	1.00	1.00
838 CATE	2.00	2.00	2.00	2.00	2.00
844 Dyslexia / 504 Services	2.31	1.75	2.75	2.00	1.00
846 Testing & Assessment	4.00	4.00	5.00	5.00	6.00
849 Grants	1.00	1.00	2.00	2.00	2.00
873 Crime Stoppers	1.50	1.00	1.00	1.00	1.00
874 Guidance and Counseling	2.00	3.00	2.00	3.00	2.00
876 Health Services	2.50	3.00	2.00	2.00	2.00
877 Pupil Transportation	109.00	108.00	108.00	108.00	110.00
878 Athletic Department	12.00	12.00	12.00	12.00	13.00
879 Special Education Dept.	28.40	27.30	26.30	27.30	27.20
881 Library Services	3.00	3.00	3.00	3.00	3.00
882 Printing/Creative Services	4.00	3.00	2.00	2.00	2.00
883 Instructional Television	8.00	9.00	9.00	9.00	9.00
934 Information Technology	39.00	40.00	40.00	44.00	44.00
936 Division of Operations	106.00	106.00	105.00	110.00	111.00
937 Support Services	2.00	2.00	3.00	3.00	3.00
938 LISD Construction Department	3.00	3.00	3.00	3.00	3.00
943 LISD Police Department	109.00	109.00	115.00	115.00	116.00
<b>Total General Operating Fund Department FTEs</b>	<b>587.81</b>	<b>583.15</b>	<b>593.15</b>	<b>605.40</b>	<b>609.20</b>

## STUDENT DEMOGRAPHICS

**Ethnicity:** Over 98% of the student population is of Hispanic descent compared to 52.0% for the state, as indicated in the 2014-15 Texas Education Agency (TEA) Student Information report. Less than one percent are African-American, White, Asian, and Two or More Races compared to the State's student population reported at 12.6% African-American, 52.0% Hispanic, 28.9% White, 0.4% American Indian, 3.9% Asian, 0.1% Pacific Islander, and 2.9% Two or More Races. The chart below shows the ethnic distribution of Laredo Independent School District students over the last 10 years.

Ethnicity	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
African American	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%
Hispanic	99.4%	99.5%	99.5%	99.5%	99.2%	99.5%	99.5%	99.4%	99.5%	98.9%
White	0.4%	0.3%	0.3%	0.2%	0.5%	0.3%	0.3%	0.4%	0.4%	0.8%
Asian/Pacific Isl.	0.1%	0.1%	0.1%	0.2%	0.2%	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A	0.2%	0.1%	0.1%	0.1%	0.1%
Two or More Races	N/A	N/A	N/A	N/A	N/A	0.0%	0.0%	0.0%	0.0%	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 91.7%, compared to 58.8% in the State.

**English Language Learners (ELL):** These are students identified as limited English proficient by the Language Proficiency Assessment Committee (LPAC) according to criteria established in the Texas Administrative Code. Percentages are calculated by dividing the number of ELL pupils by the total number of students in the school or district. The District has classified 58.5% of students as ELL compared to 17.5% in the State.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Economically Disadv.	96.7%	96.5%	96.0%	96.5%	97.2%	97.1%	97.2%	97.5%	97.7%	91.7%
English Language Learners	68.5%	68.7%	68.3%	66.0%	64.1%	61.8%	59.8%	58.8%	58.5%	59.2%

**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 59.1% of students participating compared to 17.8% 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 7.9% of students in the Special Education program compared to 8.5% 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 6.4% and 7.6% 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 22.2% of students participate in CTE courses compared to 23.2% in the State.

Programs	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Bilingual/ESL	67.0%	68.1%	67.7%	66.4%	63.8%	61.3%	59.4%	58.4%	58.3%	59.1%
Career & Technology	23.7%	18.4%	17.0%	23.0%	20.0%	17.1%	19.7%	21.0%	20.6%	22.2%
Gifted & Talented	6.9%	7.4%	7.5%	7.8%	8.0%	7.5%	7.7%	6.9%	6.1%	6.4%
Special Education	12.8%	11.2%	10.0%	8.9%	8.0%	7.5%	7.3%	7.6%	7.7%	7.9%

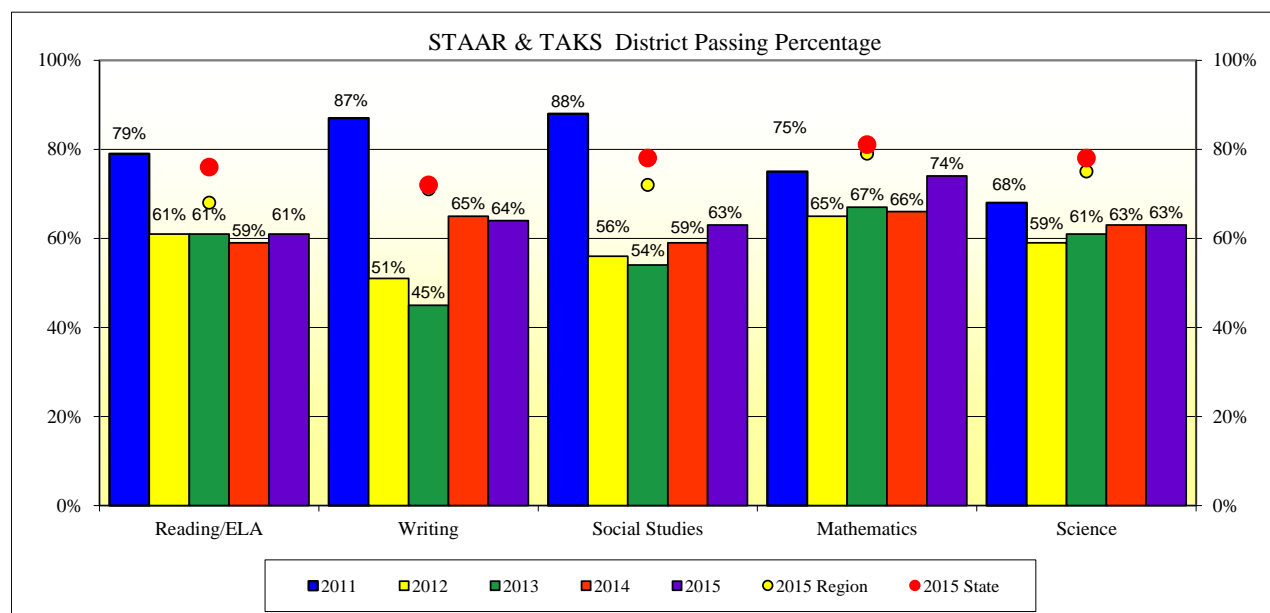
*Source of Information: Texas Education Agency, Texas Academic Performance Report  
(available at [www.tea.state.tx.us](http://www.tea.state.tx.us))*

## ACADEMIC PERFORMANCE

The State of Texas Assessments of Academic Readiness (STAAR™) replaced the Texas Assessment of Knowledge and Skills (TAKS). The STAAR program includes annual assessments for reading and mathematics (grades 3–8), writing (grades 4 and 7), science (grades 5 and 8), social studies (grade 8) and an end-of-course assessments for English I, English II, Algebra I, Biology and U.S history. The new tests were implemented in the 2011–2012 school year.

The chart below compares the District's STAAR and TAKS results for school years 2010-2011 through 2014-2015 with the State and Region. Although scores remain low, the District experienced an improvement in the areas of Reading, Social Studies, and Mathematics over the previous year.

	2011 TAKS			2012 STAAR			2013 STAAR			2014 STAAR			2015 STAAR			District Advance
	State	Region	District	State	Region	District	State	Region	District	State	Region	District	State	Region	District	
Reading/ELA	90%	85%	79%	79%	70%	61%	80%	72%	61%	76%	68%	59%	76%	68%	61%	2%
Writing	92%	91%	87%	67%	60%	51%	63%	56%	45%	72%	70%	65%	72%	71%	64%	-1%
Social Studies	95%	93%	88%	79%	70%	56%	76%	67%	54%	76%	69%	59%	78%	72%	63%	4%
Mathematics	84%	81%	75%	77%	72%	65%	79%	76%	67%	78%	75%	66%	81%	79%	74%	8%
Science	83%	78%	68%	80%	74%	59%	82%	75%	61%	78%	74%	63%	78%	75%	63%	0%
All Tests Taken	76%	71%	61%	77%	70%	60%	77%	71%	59%	77%	71%	62%	77%	73%	63%	1%



Source: Texas Education Agency, Academic Excellence Indicator System and Texas Academic Performance Reports (available at [www.tea.state.tx.us](http://www.tea.state.tx.us))

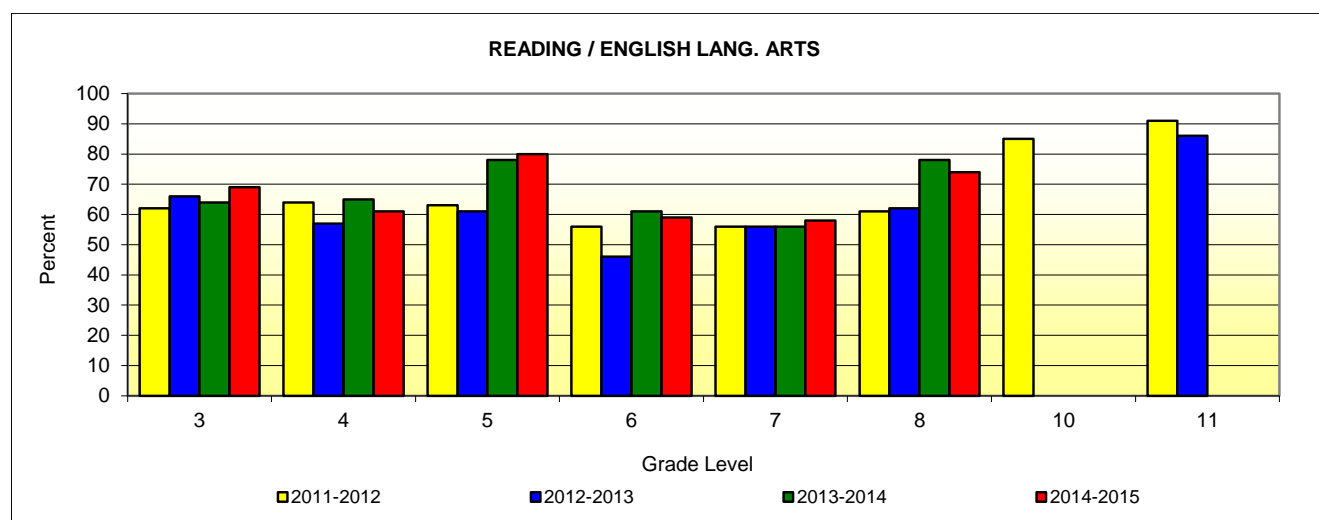
The District's STAAR results by grade for the past four school years are displayed below:

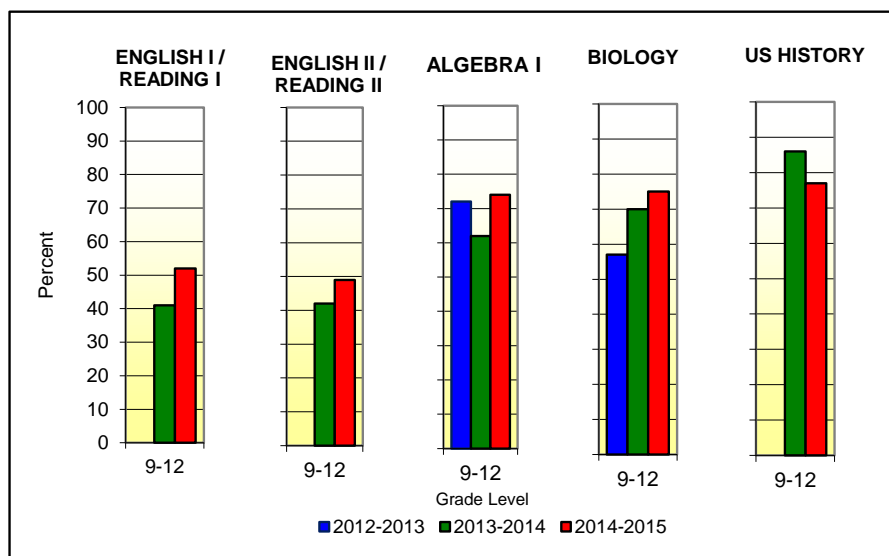
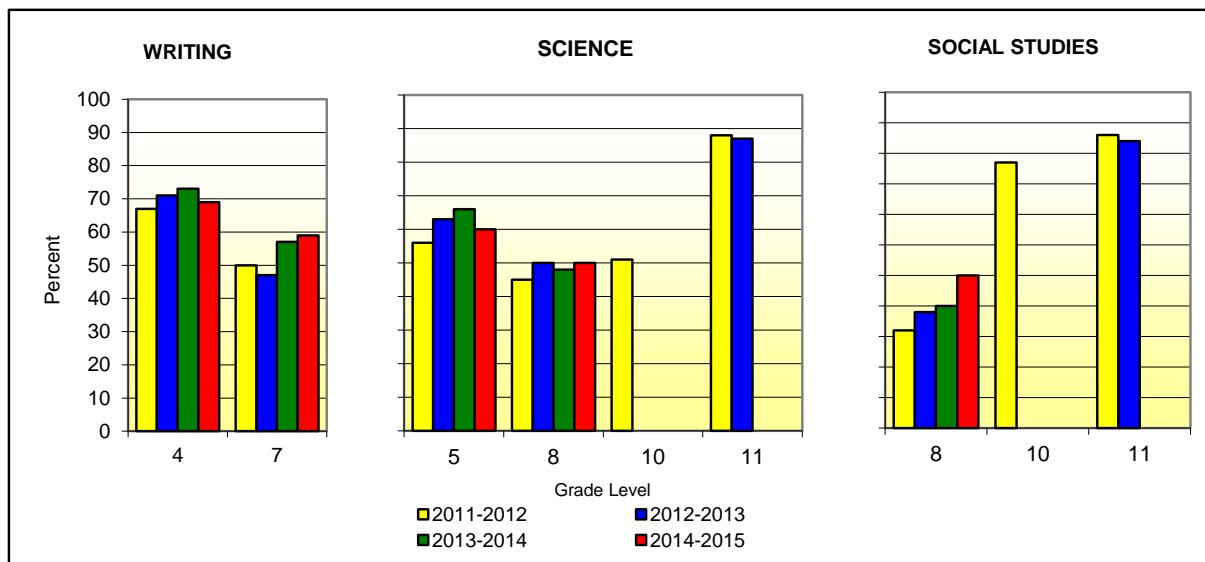
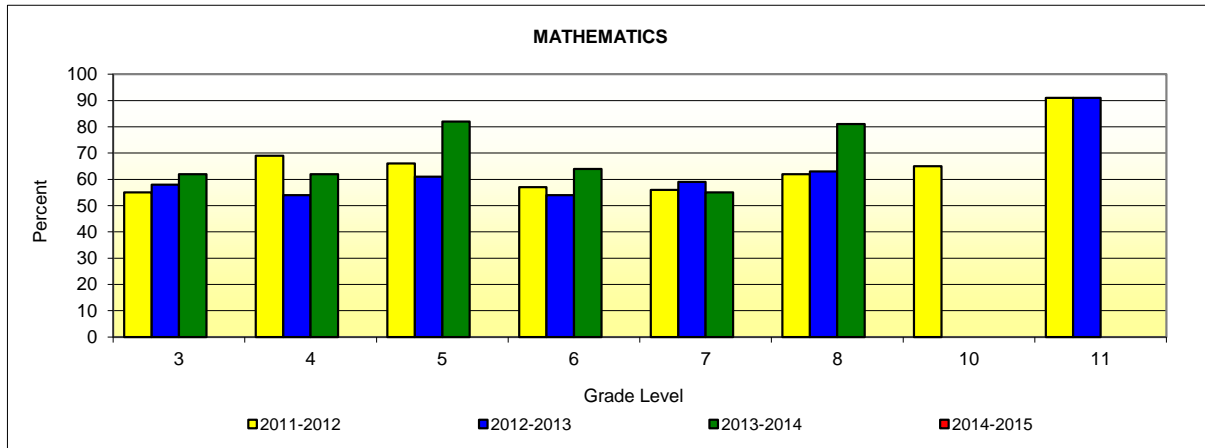
2011-2012											
Grade	3	4	5	6	7	8	9	10	11	9-12	
Reading/ELA	62	64	63	56	56	61	.	85	91	.	
Mathematics	55	69	66	57	56	62	.	65	91	.	
Writing	.	67	.	.	50	.	.	.	.	.	
Science	.	.	56	.	.	45	.	51	88	.	
Social Studies	.	.	.	.	.	32	.	87	96	.	
English I / Reading I	.	.	.	.	.	.	.	.	.	.	
English II / Reading II	.	.	.	.	.	.	.	.	.	.	
Algebra I	.	.	.	.	.	.	.	.	.	.	
Biology	.	.	.	.	.	.	.	.	.	.	
U.S. History	.	.	.	.	.	.	.	.	.	.	

2012-2013											
Grade	3	4	5	6	7	8	9	10	11	9-12	
Reading/ELA	66	57	61	46	56	62	.	.	86	.	
Mathematics	58	54	61	54	59	63	.	.	91	.	
Writing	.	71	.	.	47	.	.	.	.	.	
Science	.	.	63	.	.	50	.	.	87	.	
Social Studies	.	.	.	.	.	38	.	.	94	.	
English I / Reading I	.	.	.	.	.	.	.	.	.	.	
English II / Reading II	.	.	.	.	.	.	.	.	.	.	
Algebra I	.	.	.	.	.	.	.	.	.	72	
Biology	.	.	.	.	.	.	.	.	.	57	
U.S. History	.	.	.	.	.	.	.	.	.	.	

2013-2014											
Grade	3	4	5	6	7	8	9	10	11	9-12	
Reading/ELA	64	65	78	61	56	78	.	.	.	.	
Mathematics	62	62	82	64	55	81	.	.	.	.	
Writing	.	73	.	.	57	.	.	.	.	.	
Science	.	.	66	.	.	48	.	.	.	.	
Social Studies	.	.	.	.	.	40	.	.	.	.	
English I / Reading I	.	.	.	.	.	.	.	.	.	41	
English II / Reading II	.	.	.	.	.	.	.	.	.	42	
Algebra I	.	.	.	.	.	.	.	.	.	62	
Biology	.	.	.	.	.	.	.	.	.	70	
U.S. History	.	.	.	.	.	.	.	.	.	86	

2014-2015											
Grade	3	4	5	6	7	8	9	10	11	9-12	
Reading/ELA	69	61	80	59	58	74	.	.	.	.	
Mathematics	.	.	.	.	.	.	.	.	.	.	
Writing	.	69	.	.	59	.	.	.	.	.	
Science	.	.	60	.	.	50	.	.	.	.	
Social Studies	.	.	.	.	.	50	.	.	.	.	
English I / Reading I	.	.	.	.	.	.	.	.	.	52	
English II / Reading II	.	.	.	.	.	.	.	.	.	49	
Algebra I	.	.	.	.	.	.	.	.	.	74	
Biology	.	.	.	.	.	.	.	.	.	75	
U.S. History	.	.	.	.	.	.	.	.	.	77	



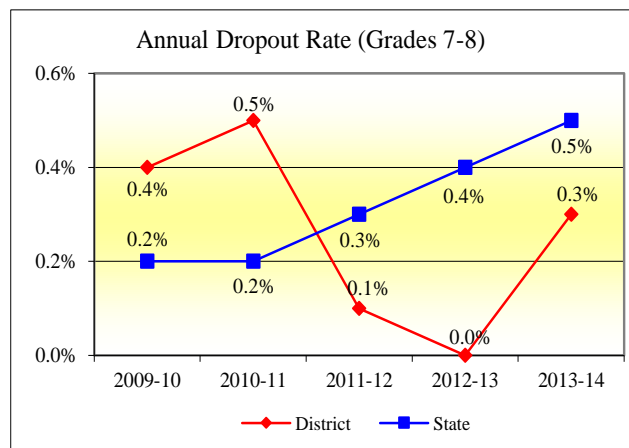
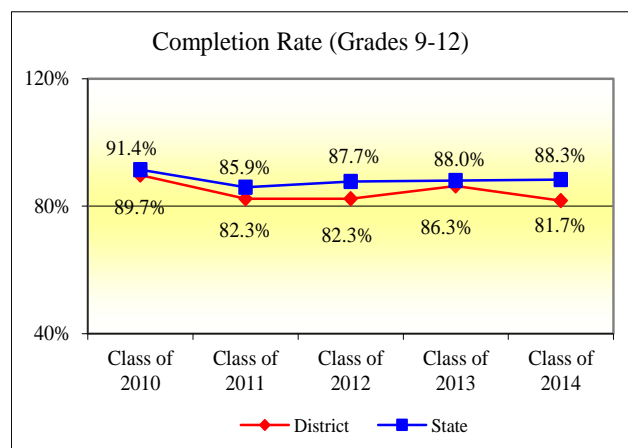
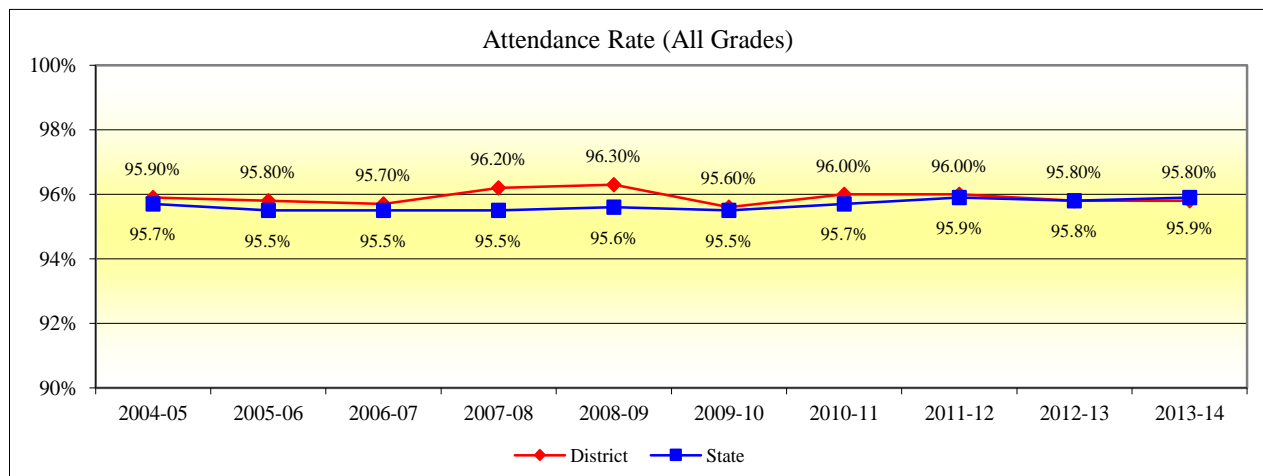


Source: Texas Education Agency, Academic Excellence Indicator System and Texas Academic Performance Reports  
(available at [www.tea.state.tx.us](http://www.tea.state.tx.us))

## 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. The most current information is presented in these charts.

The attendance rate of the District has been historically higher or equal than the State's average. For school year 2013-2014, the District's attendance rate was 95.80%, lower than the State's average of 95.9%. The completion rate for the Class of 2014 is 81.7% for the District and 88.3% for the State. The annual dropout rate for grades 7-8 for school year 2013-2014 was 0.3% for the District and 0.5% for the State.



*Source: Texas Education Agency, Academic Excellence Indicator System and Texas Academic Performance Reports (available at [www.tea.state.tx.us](http://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 southernmost 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 re-chartered as a city in 1852. In 2005, Laredo celebrated its 250<sup>th</sup> 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

The U.S. census reported Laredo's population in 1980 at 91,449, in 1990 at 122,899, and in 2000 at 176,576. During the 10 years since 2000, Laredo's MSA population grew by 34.4% to reach 237,244 in 2010. Laredo's MSA has a current estimated 2015 population of about 255,789 people, an increase of approximately 7.82% from 2010. Nuevo Laredo's estimated population for 2015 is 399,431. Laredo is part of the Laredo-Nuevo Laredo Metropolitan Area with an estimate population of 655,220.

Year	1980	1990	2000	2010	2015
City	91,449	122,899	176,576	237,244	255,789
County	99,258	133,239	193,117	251,632	269,721
State	14,229,000	17,045,000	20,851,820	25,257,114	27,469,114
U.S.	226,546,000	248,791,000	281,422,000	309,349,689	321,418,821

Source: U.S. Census Bureau - 2015 Census Estimates

Laredo experienced a population increase of 7.82% since the 2010 census. According to the U.S. Census Bureau, as of the 2015 Census Estimates, there are 255,789 people, 69,026 households, and 53,560 families residing in the city. The racial makeup of the city is predominantly White (95.6%), 0.2% African American, 0.3% American Indian, 0.7% Asian, 2.4% from other races, and 0.7% from two or more races. 95.1% of the population is of Hispanic or Latino origin.

The average age in Laredo is 28.8 years, younger than the state and national average of 34.4 and 37.8, respectively. The population is spread out with 27.7% under the age of 14, 17.1% from 15-24, 26.4% from 25-44, 19.8% from 45-64, and 9.0% who are 65 years of age or older.

	Laredo		Texas	U.S.A.
Population				
Total population	255,789		27,469,114	321,418,821
Gender				
Male	124,305	48.6%	49.6%	49.2%
Female	131,484	51.4%	50.4%	50.8%
Age				
14 or younger	70,766	27.7%	22.0%	19.0%
15-24	43,972	17.1%	14.5%	13.7%
25-44	67,714	26.4%	28.0%	26.4%
45-64	50,502	19.8%	23.8%	26.0%
65+	22,835	9.0%	11.7%	14.9%
Average age (years)	28.8		34.4	37.8
Race and Ethnicity				
White	244,622	95.6%	74.9%	73.1%
Black or African American	590	0.2%	12.0%	12.7%
American Indian and Alaska Native	736	0.3%	0.5%	0.8%
Asian	1,884	0.7%	4.5%	5.4%
Native Hawaiian and Other Pacific Islander	0	0.0%	0.1%	0.2%
Some other race	6,111	2.4%	5.4%	4.8%
Two or more races	1,846	0.7%	2.5%	3.1%
Hispanic or Latino *	243,190	95.1%	38.9%	17.6%

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

Source: U.S. Census Bureau - 2015 Census Estimates

## Education

The U.S. Census Bureau indicates that 141,051 of the population are 25 years of age or older, from which 27.7% have at least a high school degree, 16.0% have some college, 5.9% have an associate's degree, 12.8% have a bachelor's degree, and 5.0% have a graduate or professional degree.

	Laredo		Texas	U.S.A.
Educational Attainment				
Population 25 and older	141,051		17,472,861	216,447,163
High school graduates (includes equivalency)	39,126	27.7%	25.3%	27.6%
Some college, no degree	22,629	16.0%	21.8%	20.7%
Associate's degree	8,360	5.9%	6.9%	8.2%
Bachelor's degree	18,111	12.8%	18.7%	19.0%
Graduate or professional degree	7,052	5.0%	9.7%	11.6%
School Enrollment				
Population 3 years and over enrolled in school	81,132		7,540,957	81,618,288
Nursery school, preschool	5,060	6.2%	6.0%	6.0%
Kindergarten	5,002	6.2%	5.6%	5.0%
Elementary school (grades 1-8)	37,641	46.4%	43.4%	40.3%
High School (grades 9-12)	18,821	23.2%	21.1%	20.9%
College or graduate school	14,608	18.0%	24.0%	27.8%

Source: U.S. Census Bureau - 2015 Census Estimates

## Income

According to the U.S. Census Bureau, the median income for a household in the city is \$40,660, and the median income for a family is \$43,276. Males have a median income of \$37,317 versus \$18,583 for females. The per capita income for the city is \$16,984. 30.70% of the population and 25.70% of families are below the poverty line. Out of the total population, 43.00% of those are age 18 and younger, and 26.30% of those are 65 and older are living below the poverty line.

Median Income			Poverty Status				
Household	\$40,660		Population	30.70%			
Family	\$43,276		Families	25.70%			
Males	\$37,317		Age 65 and over	26.30%			
Females	\$18,583		Age 18 and younger	43.00%			
Median Household Income by Age				Household Income by Race or Ethnicity			
Age	Laredo	Texas	USA	Age	Laredo	Texas	USA
15 to 24 years	\$14,306	\$30,591	\$28,411	White	\$40,686	\$58,937	\$59,698
25 to 44 years	\$45,626	\$59,006	\$60,810	Black or African American	\$47,673	\$40,812	\$36,544
45 to 64 years	\$44,756	\$66,546	\$67,224	American Indian & Alaska Native	n/a	\$50,884	\$38,530
65 years & over	\$27,064	\$41,170	\$40,971	Asian	n/a	\$78,121	\$77,368
				Native Hawaiian & Other Islander	n/a	\$46,981	\$55,607
				Some other race	\$42,122	\$41,824	\$42,461
Per Capita Income	\$16,984	\$28,210	\$29,979	Two or more races	\$26,884	\$53,592	\$51,737
				Hispanic or Latino origin (of any race)	\$39,607	\$43,345	\$44,782
				White alone, not Hispanic or Latino	\$62,379	\$68,654	\$61,394

Source: U.S. Census Bureau - 2015 Census Estimates

## Housing

The Census indicates that there were 26,367 or 38.2 percent of renter occupied units and 42,659 or 61.8 percent of owner occupied units. The average household size in Laredo for renter occupied units is 3.58 and 3.71 for owner occupied units.

	Renter Occupied			Owner Occupied		
	Laredo	Texas	USA	Laredo	Texas	USA
Occupied Housing Units	26,367	3,668,586	43,701,738	42,659	5,752,826	74,506,512
% Occupied Housing Units	38.2%	38.9%	37.0%	61.8%	61.1%	63.0%
Avg. Household Size	3.58	2.65	2.54	3.71	2.98	2.71
Vacancy Rate	5.00	7.00	5.90	1.90	1.70	1.80
Median Monthly Cost (\$)	\$492	\$480	\$468	\$1,270	\$1,453	\$1,477
Median Rent (\$) or Value (\$)	\$782	\$932	\$959	\$118,900	\$152,000	\$194,500

Source: U.S. Census Bureau - 2015 Census Estimates

## Hotel Statistics

In 2015, Laredo reportedly had 38 hotels/motels with about 3,800 rooms. In 2015 the occupancy rate for Laredo was 64.8 and in 2014 it was 66.7 while the state average was 64.9 and 65.9 respectively. The average daily rental rate for Laredo during 2015 was \$68.73 compared to a state average of \$101.27.

Year-End	Corpus Christi	El Paso	Laredo	McAllen/Edinburg	San Antonio	Texas
2006	52.6	71.3	62.9	58.1	63.2	61.6
2007	49.5	67.5	58.8	59.2	61.7	61.8
2008	48.9	68.4	55.8	58.2	60.7	61.9
2009	49.2	64.3	48.5	52.2	55.9	54.3
2010	50.3	68.8	60.8	52.9	57.7	55.7
2011	53.0	68.8	67.8	52.6	59.8	59.6
2012	55.3	65.1	70.2	55.5	62.3	62.5
2013	56.5	64.9	67.1	56.1	62.6	63.8
2014	56.3	65.5	66.7	61.6	64.5	65.9
2015	56.1	66.8	64.8	60.5	63.2	64.9

Source: Market Texas Tourism

## Labor Statistics

At the end of 2015, Laredo's unemployment rate was 4.3%. The 2014 average was 4.8%, compared to 5.1% in 2006. The labor force continues to increase, while the unemployment level decreased.

Annual Average	Labor Force	Employment	Unemployment	Unemployment Rate
2006	83,219	78,948	4,271	5.1%
2007	84,676	80,933	3,743	4.4%
2008	87,779	83,331	4,448	5.1%
2009	89,173	82,102	7,071	7.9%
2010	99,505	91,851	7,654	7.7%
2011	102,497	95,245	7,252	7.1%
2012	103,909	97,490	6,419	6.2%
2013	105,342	99,268	6,074	5.8%
2014	105,980	100,888	5,092	4.8%
2015	107,014	102,375	4,639	4.3%

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.

McDonald's Restaurants are the largest employers in the private (services) sector, employing 1,540 in Laredo. Laredo Medical Center is the second largest employer in the private (services) sector.

Employer	Services Provided	Sector	Number of Employees
United Independent School District	Education	Public Sector	7,174
Laredo Independent School District	Education	Public Sector	4,346
City of Laredo	City	Public Sector	2,523
US CBP - Customs Field Officers	Customs	Public Sector	1,950
Laredo Sector Border Patrol	Immigration	Public Sector	1,770
McDonald's Restaurant	Fast Food	Private Sector	1,540
Laredo Medical Center	Medical Services	Private Sector	1,503
Webb County	County	Public Sector	1,500
Texas A&M International University	Education	Public Sector	1,392
H.E.B. Grocery	Grocery Store	Private Sector	1,190

*Source: Laredo Development Foundation - July 2016*

## Finance

The commercial banks in Laredo include: Bank of America; Commerce Bank; Chase Bank; Falcon National Bank; First National Bank; International Bank of Commerce; BBVA Compass Bank; Texas Community Bank; Laredo Federal Credit Union; 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 2015, the Port of Laredo handled 3,997,871 cross border loaded truck shipments, there is no data for rail car shipments, and 428.8 million pounds of air freight. Including cars, over 10.6 million vehicles crossed the Rio Grande at Laredo in 2015.

**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.

Year	Pedestrians	Vehicles	Trucks	Rail
2006	8,801,303	11,971,727	3,224,349	401,609
2007	9,059,923	10,810,359	3,181,199	587,484
2008	9,355,451	9,780,941	3,151,117	520,923
2009	8,726,964	9,830,303	2,783,202	403,582
2010	7,134,002	9,414,044	3,202,973	458,259
2011	6,117,254	9,177,164	3,436,624	510,389
2012	6,189,737	8,899,873	3,582,257	518,677
2013	6,439,630	9,700,066	3,705,665	534,811
2014	6,500,332	10,186,635	3,821,112	407,436
2015	6,516,889	10,622,735	3,997,871	N/A

*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 Airlines, Continental Airlines, and Allegiant Air. Airport activity decreased in 2015 with total passengers enplaned at 110,368, a 5.32% decrease from 2014.

Year	Laredo Airline Activity (Passengers enplaned)	Laredo Air Cargo (Based on gross-landed weight lbs.)
2006	97,331	357,353,428
2007	113,974	339,520,576
2008	106,682	285,788,862
2009	101,252	266,686,784
2010	112,520	424,942,460
2011	101,780	454,741,030
2012	102,247	463,830,112
2013	109,773	392,958,665
2014	116,565	441,535,408
2015	110,368	428,871,493

*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 have 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 Expreso 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	17	Regional Fire Training Facilities	1
Full Time Police	432	Full-Time Fireman	386
Marked Vehicles	284	Pumper Trucks	14

*Source: Laredo Development Foundation*

## 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., StarTex Power, Bounce Energy, Champion Energy Services, Amigo Energy, Tri Eagle Energy, Pennywise Power, Green Mountain Energy, Direct Energy, 4Change Energy, Frontier Utilities, YEP Energy, Spark Energy, GEXA Energy, and CIRRO Energy.

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

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

**Water** – Laredo's source of water comes from the Rio Grande River. The daily average consumption is 60 MGD (million gallons per day). The plant capacity is 65 MDG.

**Sewer** – Laredo has a secondary/oxidation type of treatment plant. Its maximum capacity is 21.0 MG and has a present load of 17.85 MG.

*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.

Doctor's Hospital is the second largest medical center in Laredo. The hospital complex is over 250,000-square-foot (23,000 m<sup>2</sup>) complex with 180 licensed beds in a 58-acre (230,000 m<sup>2</sup>) campus and is affiliated to Universal Health Services. It is located in Loop 20 in north Laredo. Behind the main building is the Doctors Regional Cancer Treatment Center which offers comprehensive cancer services.

The Gateway Community Health Center is the third largest medical center in Laredo. The health center's main building is 64,000 square feet (5,900 m<sup>2</sup>) and three stories high. The medical center recently moved in 2006 to its new \$11,000,000 building. The main Gateway Community Health Center is located in East Laredo close to U.S. Highway 59. It also has three branches in the Laredo area: the South Clinic, El Cenizo Community Center, and Quad City Community Center.

## 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, master and doctorate programs. In addition to offering excellent undergraduate and graduate programs, the University pursues a progressive agenda for global study and understanding across all disciplines.

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	4	4	20	3	2
United ISD	5	10	27	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
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

*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.

*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 Energy Arena* – 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* – The Washington's Birthday Celebration is a month long event that celebrates George Washington's Birthday. It was founded in 1898 by the Improved Order of the Red Men, local chapter Yaqui Tribe #59. It is the largest celebration of its kind in the United States, with 400,000 attendees annually. The first celebration was a success, and its popularity grew rapidly; in 1923 it received its state charter. In 1924, the Celebration featured its first Colonial Pageant, which featured 13 young girls from Laredo, representing the 13 original colonies. The celebration includes parades, a carnival, an air show, fireworks, live concerts, and a city-wide prom during which many of Laredo's elite dress in very formal attire. The related Jalapeño Festival is one of the United States' top 10 eating festivals. It is the largest Celebration of its kind in the United States with approximately 400,000 attendees annually. The Washington's Birthday Celebration was selected as one of the American Bus Association's Top 100 Events in North America for group travel in 2011.

*Jamboozie Street Festival* - Jamboozie is held in late January in downtown Laredo as part of the Washington Birthday Celebrations. As somewhat of an imitation of New Orleans's Mardi Gras, the Jamboozie is known to be a colorful event, with many people dressed in beads and masks and sometimes flamboyant outfits. Besides many concession stands and up to four stages that feature local and regional bands (mostly alternative rock, classic rock and Spanish music), there are also several bars along the proximity that are open.

*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.

*Republic of the Rio Grande Capitol Building Museum* - Located in the downtown historical district next to the historical La Posada Hotel. It was once the Republic of the Rio Grande Capitol building now showcases memorabilia from the short lived Republic of the Rio Grande. It displays pictures, books, and furniture from the 19th century Laredo area. It offers guided tours for school age children and adults year-round. Because of this Republic, Laredo had flown seven flags instead of the traditional Six Flags over Texas.

*Imaginarium of South Texas* - Formerly Laredo Children's Museum, located in Mall del Norte, provides a hands-on experience with science, technology, and art for Laredo's youth. A second museum is planned on the Texas A&M International University campus.



## **CAMPUSES SECTION TABLE OF CONTENTS**

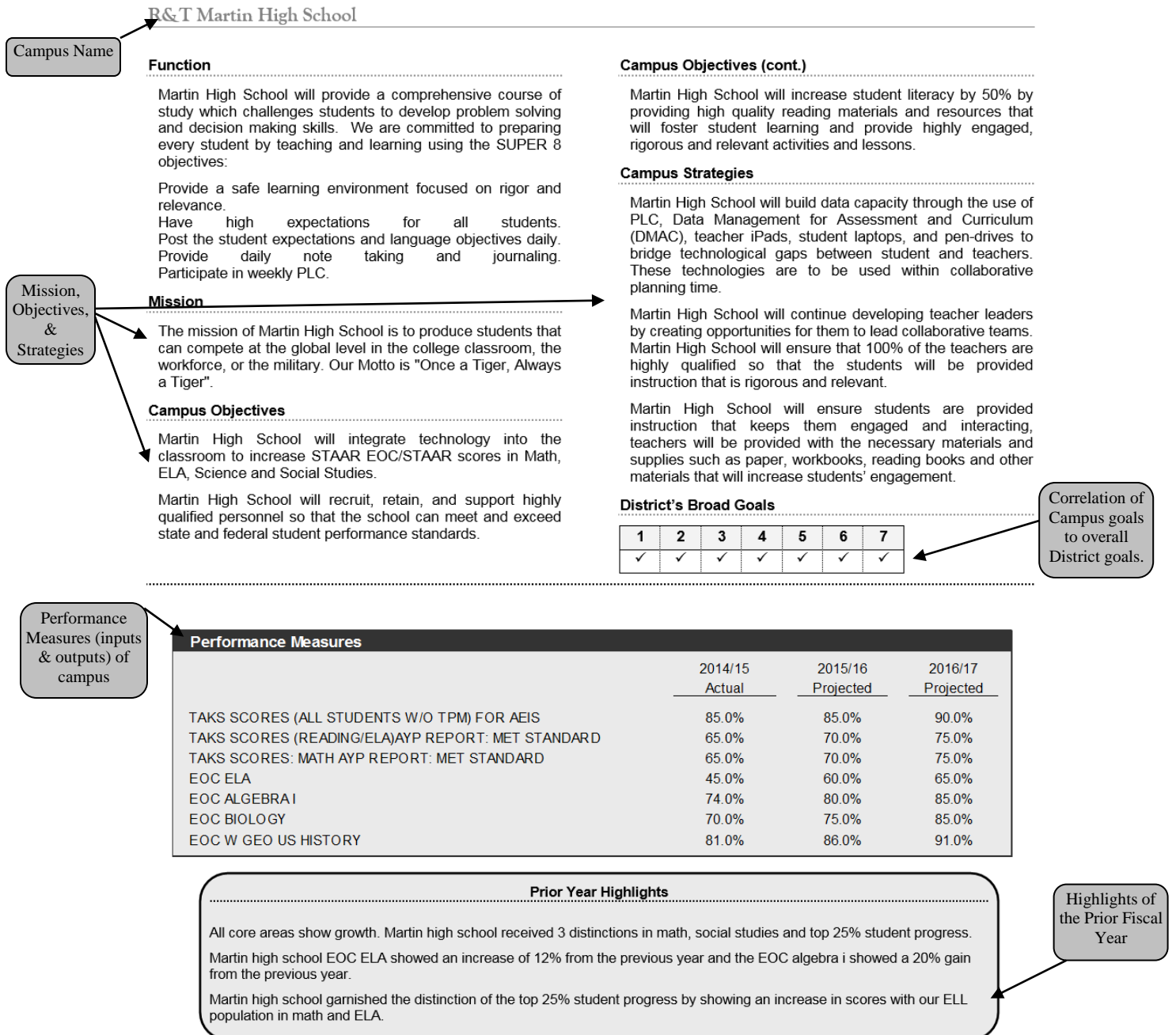
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Overview of Campus Section .....	155
School Directory .....	157
001 – Martin High School .....	155
002 – J.W. Nixon High School.....	160
003 – Dr. L. Cigarroa High School.....	162
004 – Vidal M. Treviño School of Communications and Fine Arts .....	164
007 – F.S. Lara Academy .....	166
008 – Early College High School .....	168
011 – Jose A. Valdez High School .....	170
041 – L.J. Christen Middle School .....	172
042 – M.B. Lamar Middle School .....	174
043 – Dr. Joaquin G. Cigarroa Middle School .....	176
044 – Memorial Middle School .....	178
101 – A.M. Bruni Elementary School.....	180
102 – Don Jose Gallego Elementary School.....	182
104 – Leon Daiches Elementary School .....	184
105 – F. Farias Elementary School .....	186
106 – Heights Elementary School.....	188
107 – K. Tarver Elementary School .....	190
108 – J.Z. Leyendecker Elementary School.....	192
109 – C.M. Macdonell Elementary School.....	194
110 – C.L. Milton Elementary School .....	196
111 – Alma A. Pierce Elementary School .....	198
112 – M.S. Ryan Elementary School .....	200
115 – Santa Maria Elementary School.....	202
116 – Santo Niño Elementary School .....	204
119 – D.D. Hachar Elementary School.....	206
120 – J.C. Martin Elementary School .....	208
121 – H.B. Zachry Elementary School .....	210
122 – J.A. Kawas Elementary School .....	212
123 – Anita T. Dovalina Elementary School .....	214
124 – Honore Ligarde Elementary School.....	216
125 – Sanchez/Ochoa Elementary School .....	218

## 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)



R&amp;T Martin High School

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,858		1,875		1,875	
Payroll Costs by Function						
Instructional	\$ 7,523,660	61.4%	\$ 8,166,293	58.4%	\$ 8,460,173	65.0%
Leadership	1,138,367	9.3%	1,155,137	8.3%	1,187,946	9.1%
Support Services - Student Based	1,472,797	12.0%	1,544,098	11.0%	1,581,230	12.2%
Support Services - Non-Student Based	503,163	4.1%	508,326	3.6%	554,034	4.3%
Total	10,637,986	86.8%	11,373,854	81.3%	11,783,383	90.6%
Non-Payroll Costs by Function						
Instructional	604,525	4.9%	1,775,805	12.7%	329,335	2.5%
Leadership	2,046	0.0%	7,667	0.1%	8,500	0.1%
Support Services - Student Based	190,324	1.6%	176,143	1.3%	109,300	0.8%
Support Services - Non-Student Based	718,839	5.9%	661,172	4.7%	699,260	5.4%
Debt / Capital Outlay	97,921	0.8%	-	0.0%	80,500	0.6%
Total	1,613,654	13.2%	2,620,786	18.7%	1,226,895	9.4%
Total General Operating Fund	\$ 12,251,640	100.0%	\$ 13,994,640	100.0%	\$ 13,010,278	100.0%

Attendance

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

Allocation of campus personnel.

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Magnet School Director	1.00	1.00	1.00
Assistant Principals	3.00	3.00	3.00
Program Coordinator	1.00	1.00	1.00
Counselor	8.34	8.34	8.34
Teachers	115.91	123.46	121.12
Diagnostician/Supv	1.00	1.00	1.00
Librarian	1.00	1.00	1.00
Asst. Physical Therapists	0.15	0.05	0.09
Occupational Therapists	0.25	0.12	0.15
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.50	0.50	0.60
Testing Facilitators	1.00	1.00	1.00
ESL/Bilingual Strategists	1.25	1.25	1.25
Clerks	7.00	7.00	7.00
Secretaries	5.00	5.00	5.00
Nurse Aides	3.00	3.00	3.00
Registrar	2.00	2.00	2.00
Bookkeeper	2.00	2.00	2.00
Teacher Aides	20.00	23.16	23.16
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
Tech. Trainer	1.00	1.00	1.00
Custodians	20.00	20.00	20.00
Total	204.50	214.98	212.81

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 11,783,383	90.6%
Contracted Services	659,852	5.1%
Supplies & Materials	330,063	2.5%
Other Operating Expenses	156,480	1.2%
Capital Outlay	80,500	0.6%
Total	\$ 13,010,278	

How was the Budget Allocated?

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 6,387,260	49.1%
Gifted & Talented	695	0.0%
Career & Technology	1,369,545	10.5%
Special Education	1,319,945	10.1%
Bilingual/ESL	316,047	2.4%
State Compensatory	1,293,862	9.9%
Athletics	542,649	4.2%
Undistributed	1,780,275	13.7%
Total	\$ 13,010,278	

How much is allocated to each program?

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## SCHOOL DIRECTORY

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**Antonio M. Bruni Elementary School**

1508 San Eduardo Ave. 78040  
Ph: (956) 273-3000 • Fax: (956) 795-3913

**Don Jose Gallego Elementary School**

520 Clark Blvd. 78040  
Ph: (956) 273-3100 • Fax: (956) 795-3923

**Leon Daiches Elementary School**

1401 Green St. 78040  
Ph: (956) 273-3200 • Fax: (956) 795-3933

**Anita T. Dovalina Elementary School**

1700 W. Anna Ave. 78040  
Ph: (956) 273-3320 • Fax: (956) 795-3943

**Francisco Farias Elementary School**

1510 Chicago St. 78041  
Ph: (956) 273-3400 • Fax: (956) 795-3954

**Demetrio D. Hachar Elementary School**

3000 Guadalupe St. 78043  
Ph: (956) 273-3500 • Fax: (956) 795-3963

**Heights Elementary School**

1208 Market St. 78040  
Ph: (956) 273-3600 • Fax: (956) 795-3973

**Jesus A. Kawas Elementary School**

2100 S. Milmo Ave. 78046  
Ph: (956) 273-3700 • Fax: (956) 795-3982

**John Z. Leyendecker Elementary School**

1311 Garden St. 78040  
Ph: (956) 273-3800 • Fax: (956) 795-3992

**Honore Ligarde Elementary School**

2800 S. Canada Ave. 78046  
Ph: (956) 273-3900 • Fax: (956) 795-4002

**Dr. Joaquin G. Cigarroa Middle School**

2600 Palo Blanco St. 78046  
Ph: (956) 273-6100 • Fax: (956) 718-2208

**Louis J. Christen Middle School**

2001 Santa Maria Ave. 78040  
Ph: (956) 273-6400 • Fax: (956) 795-3732

**Dr. Leonides G. Cigarroa High School**

Address: 2600 Zacatecas St. 78046  
Ph: (956) 273-6800 • Fax: (956) 795-3814

**Raymond & Tirza Martin High School**

2002 San Bernardo Ave. 78040  
Ph: (956) 273-7100 • Fax: (956) 795-3860

**Joseph W. Nixon High School**

2000 East Plum St. 78043  
Ph: (956) 273-7400 • Fax: (956) 795-3844

**Laredo Early College High School**

5241 University Blvd., Laredo, TX 78041  
Ph: (956) 273-7700 • Fax: (956) 795-8185

**Christopher M. Macdonell Elementary School**

1606 Benavides St. 78040  
Ph: (956) 273-4000 • Fax: (956) 795-4012

**Joseph C. Martin Elementary School**

1600 Monterrey Ave. 78040  
Ph: (956) 273-4100 • Fax: (956) 795-4025

**Clarence L. Milton Elementary School**

2500 Ash St. 78040  
Ph: (956) 273-4200 • Fax: (956) 795-4033

**Alma A. Pierce Elementary School**

800 Eistetter St. 78041  
Ph: (956) 273-4300 • Fax: (956) 795-4053

**Michael S. Ryan Elementary School**

2401 Clark Blvd. 78043  
Ph: (956) 273-4400 • Fax: (956) 795-4061

**Tomas Sanchez/Hermelinda Ochoa Elementary School**

211 E. Ash St. 78040  
Ph: (956) 273-4500 • Fax: (956) 795-4042

**Santa Maria Elementary School**

3817 Santa Maria St. 78041  
Ph: (956) 273-4600 • Fax: (956) 795-4082

**Santo Niño Elementary School**

2701 Bismark St. 78043  
Ph: (956) 273-4700 • Fax: (956) 795-4093

**Katherine F. Tarver Elementary School**

3200 Tilden Ave. 78040  
Ph: (956) 273-4800 • Fax: (956) 795-4103

**Henry B. Zachry Elementary School**

3200 Chacota St. 78046  
Ph: (956) 273-4900 • Fax: (956) 795-4122

**Mirabeau B. Lamar Middle School**

1818 Arkansas Ave. 78043  
Ph: (956) 273-6200 • Fax: (956) 795-3766

**Memorial Middle School**

2002 Marcella Ave. 78043  
Ph: (956) 273-6600 • Fax: (956) 795-3780

**Dr. Dennis D. Cantu Health Science Magnet School**

2002 San Bernardo Ave. 78040  
Ph: (956) 795-3874 • Fax: (956) 795-3875

**Sabas Perez School for Engineering and Technology Education**

2600 Zacatecas St. 78046  
Ph: (956) 795-3800 • Fax: (956) 795-3814

**Vidal M. Treviño School of Communications & Fine Arts**

820 Main St. 78040  
Ph: (956) 273-7800 • Fax: (956) 795-3330

**Francisco S. Lara Academy**

2901 East Travis St. 78043  
Ph: (956) 273-7900 • Fax: (956) 726-0350

**Jose A. Valdez High School**

2502 Galveston St. 78043  
Ph: (956) 273-8000 • Fax: (956) 795-3643

## Function

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 preparing every student by teaching and learning using the SUPER 8 objectives:

Provide a safe learning environment focused on rigor and relevance.  
Have high expectations for all students.  
Post the student expectations and language objectives daily.  
Provide daily note taking and journaling.  
Participate in weekly PLC.

## Mission

The mission of Martin High School is to produce students that can compete at the global level in the college classroom, the workforce, or the military. Our Motto is "Once a Tiger, Always a Tiger".

## Campus Objectives

Martin High School will integrate technology into the classroom to increase STAAR EOC/STAAR scores in Math, ELA, Science and Social Studies.

Martin High School will recruit, retain, and support highly qualified personnel so that the school can meet and exceed state and federal student performance standards.

## Campus Objectives (cont.)

Martin High School will increase student literacy by 50% by providing high quality reading materials and resources that will foster student learning and provide highly engaged, rigorous and relevant activities and lessons.

## Campus Strategies

Martin High School will build data capacity through the use of PLC, Data Management for Assessment and Curriculum (DMAC), teacher iPads, student laptops, and pen-drives to bridge technological gaps between student and teachers. These technologies are to be used within collaborative planning time.

Martin High School will continue developing teacher leaders by creating opportunities for them to lead collaborative teams. Martin High School will ensure that 100% of the teachers are highly qualified so that the students will be provided instruction that is rigorous and relevant.

Martin High School will ensure students are provided instruction that keeps them engaged and interacting, teachers will be provided with the necessary materials and supplies such as paper, workbooks, reading books and other materials that will increase students' engagement.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
TAKS SCORES (ALL STUDENTS W/O TPM) FOR AEIS	85.0%	85.0%	90.0%
TAKS SCORES (READING/ELA) AYP REPORT: MET STANDARD	65.0%	70.0%	75.0%
TAKS SCORES: MATH AYP REPORT: MET STANDARD	65.0%	70.0%	75.0%
EOC ELA	45.0%	60.0%	65.0%
EOC ALGEBRA I	74.0%	80.0%	85.0%
EOC BIOLOGY	70.0%	75.0%	85.0%
EOC W GEO US HISTORY	81.0%	86.0%	91.0%

## Prior Year Highlights

All core areas show growth. Martin high school received 3 distinctions in math, social studies and top 25% student progress.

Martin high school EOC ELA showed an increase of 12% from the previous year and the EOC algebra I showed a 20% gain from the previous year.

Martin high school garnished the distinction of the top 25% student progress by showing an increase in scores with our ELL population in math and ELA.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,858		1,875		1,875	
Payroll Costs by Function						
Instructional	\$ 7,523,660	61.4%	\$ 8,166,293	58.4%	\$ 8,460,173	65.0%
Leadership	1,138,367	9.3%	1,155,137	8.3%	1,187,946	9.1%
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Debt / Capital Outlay	97,921	0.8%	-	0.0%	80,500	0.6%
Total	1,613,654	13.2%	2,620,786	18.7%	1,226,895	9.4%
Total General Operating Fund	\$ 12,251,640	100.0%	\$ 13,994,640	100.0%	\$ 13,010,278	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Magnet School Director	1.00	1.00	1.00
Assistant Principals	3.00	3.00	3.00
Program Coordinator	1.00	1.00	1.00
Counselor	8.34	8.34	8.34
Teachers	115.91	123.46	121.12
Diagnostician/Supv	1.00	1.00	1.00
Librarian	1.00	1.00	1.00
Asst. Physical Therapists	0.15	0.05	0.09
Occupational Therapists	0.25	0.12	0.15
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.50	0.50	0.60
Testing Facilitators	1.00	1.00	1.00
ESL/Bilingual Strategists	1.25	1.25	1.25
Clerks	7.00	7.00	7.00
Secretaries	5.00	5.00	5.00
Nurse Aides	3.00	3.00	3.00
Registrar	2.00	2.00	2.00
Bookkeeper	2.00	2.00	2.00
Teacher Aides	20.00	23.16	23.16
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
Tech. Trainer	1.00	1.00	1.00
Custodians	20.00	20.00	20.00
Total	204.50	214.98	212.81

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 11,783,383	90.6%
Contracted Services	659,852	5.1%
Supplies & Materials	330,063	2.5%
Other Operating Expenses	156,480	1.2%
Capital Outlay	80,500	0.6%
Total	\$ 13,010,278	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 6,387,260	49.1%
Gifted & Talented	695	0.0%
Career & Technology	1,369,545	10.5%
Special Education	1,319,945	10.1%
Bilingual/ESL	316,047	2.4%
State Compensatory	1,293,862	9.9%
Athletics	542,649	4.2%
Undistributed	1,780,275	13.7%
Total	\$ 13,010,278	

## Function

JW Nixon HS is one of four high schools. We have a student population of approximately 1,961 students, with 72% of students classified as Economically Disadvantaged, 58% as At-Risk, 12% as GT, and 9.4% as Special Education. The school has a total of 236 staff members. The school has been rated as Met Standard under the state accountability system for the past four years. In addition, our school has garnered State Accountability Distinctions.

## Mission

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 successful learning.

## Campus Objectives

J.W. Nixon HS will continue to develop, implement and monitor a quality educational program including curriculum, instruction, assessment and professional development which considers the specific needs of each student. In doing so, EOC STAAR scores will increase by an overall gain of 10% points.

J.W. Nixon High School will promote a safe, drug free environment that is conducive to learning, consequently reducing disciplinary and drug referrals by 10%.

J.W. Nixon High School will increase the attendance rate by 3% and completion rate by 2%.

## Campus Strategies

Academic achievement will increase to meet or exceed State and Federal accountability mandates.

Federal system safe guards in Special Education and English Language Learners will be met.

Reducing disciplinary and drug referrals by 5% per year, truancy by 3%, and will maintain a dropout rate no higher than 1.5% overall, and will reduce students placed at an AEP by 3% as reported by PEIMS.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Attendance rates will improve by 1%.	93.50%	94.50%	95.50%
Completion rates will increase BY 3%.	88%	89.0%	90%
ELA EOC scores will increase	47%	65%	68%
Algebra I EOC scores will increase	72%	75%	78%
Biology I EOC scores will increase	80%	82%	85%
US History EOC scores will increase	78%	80%	85%

## Prior Year Highlights

We were able to move into a brand new campus while being in a portable city for over 26 months. Yet, we were able to have student achievement gains.

EOC passing rates have had a steady increase in all areas except for US History when comparing 2013-14 to 2014-15.

Gains in student completion rates when comparing prior school years.

J.W. Nixon High School Met Standard and received distinction recognitions in Mathematics and Social Studies for 2015.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,961		2,081		2,081	
Payroll Costs by Function						
Instructional	\$ 8,135,656	63.4%	\$ 8,458,840	65.5%	\$ 8,574,188	66.2%
Leadership	970,813	7.6%	983,785	7.6%	1,021,253	7.9%
Support Services - Student Based	1,354,927	10.6%	1,459,493	11.3%	1,530,261	11.8%
Support Services - Non-Student Based	570,370	4.4%	635,609	4.9%	674,973	5.2%
Total	11,031,765	85.9%	11,537,727	89.4%	11,800,675	91.2%
Non-Payroll Costs by Function						
Instructional	497,756	3.9%	456,424	3.5%	305,907	2.4%
Leadership	6,536	0.1%	3,445	0.0%	2,198	0.0%
Support Services - Student Based	173,426	1.4%	217,671	1.7%	115,618	0.9%
Support Services - Non-Student Based	977,708	7.6%	694,027	5.4%	721,923	5.6%
Ancillary Services	-	0.0%	286	0.0%	-	0.0%
Debt / Capital Outlay	154,498	1.2%	-	0.0%	-	0.0%
Total	1,809,924	14.1%	1,371,853	10.6%	1,145,646	8.8%
Total General Operating Fund	\$ 12,841,690	100.0%	\$ 12,909,580	100.0%	\$ 12,946,321	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	4.00	4.00	4.00
Program Coordinator	1.00	1.00	1.00
Diagnostician/Supv	1.00	1.00	1.00
Counselor	8.33	8.33	8.33
Teachers	125.72	123.86	126.71
Librarian	1.00	1.00	1.00
Asst. Physical Therapists	0.15	0.15	0.20
Occupational Therapists	0.14	0.16	0.21
Nurse	1.00	1.00	1.00
Social Worker	0.15	0.15	0.15
Speech Pathologist	0.45	0.60	0.60
Testing Facilitators	1.00	1.00	1.00
ESL/Bilingual Strategists	0.75	0.75	0.75
Tech. Trainer	1.00	1.00	1.00
Clerks	6.00	6.00	6.00
Secretaries	5.00	5.00	5.00
Nurse Aides	3.00	2.00	2.00
Registrar	3.00	3.00	3.00
Bookkeeper	1.00	1.00	1.00
Teacher Aides	21.35	22.30	20.30
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	21.00	23.00	23.00
Total	215.04	215.30	216.25

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 11,800,675	91.2%
Contracted Services	679,424	5.2%
Supplies & Materials	313,500	2.4%
Other Operating Expenses	144,395	1.1%
Capital Outlay	8,327	0.1%
Total	\$ 12,946,321	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 6,699,986	51.8%
Gifted & Talented	1,165	0.0%
Career & Technology	1,578,710	12.2%
Special Education	1,168,729	9.0%
Bilingual/ESL	155,956	1.2%
State Compensatory	912,975	7.1%
Athletics	558,298	4.3%
Undistributed	1,870,502	14.4%
Total	\$ 12,946,321	



### Function

Dr. Leo G. Cigarroa High School will graduate all students with the academic readiness for post-secondary education, the workforce, or civic life.

### Mission

In partnership with the parents of our students and with other community members, CHS will provide our students optimal opportunities to allow for academic, career/technical, and personal/social development, thus enabling them to fulfill their academic potential and Learn for Life.

### Campus Objectives

CHS will increase the percentage of students meeting the level II standards from 45 to 60 in Reading, 68 to 75 in math, 71 to 80 in science and 68 to 80 in social studies. To increase the index scores from 57 to 65 in index 1, 19 to 35 in index 2, 34 to 40 in index 3 and 70 to 75 in index 4.

CHS will promote a focus on character education to foster responsible citizens and increase attendance to 98%, reduce disciplinary referrals by 5% and increase percent of students meeting index 4 from 70% to 75%.

CHS will increase the number of activities for parents and community members to participate in the education of our students thus increasing their involvement by a minimum of 5% from 35 activities per year to 37.

### Campus Strategies

Incorporate rigor and relevance in the delivery of instruction to address college readiness by implementing best practices on higher order thinking and questioning strategies.

Utilize Attendance reports to monitor student attendance and provide interventions for students with 3 or more absences.

Utilize Attendance reports to monitor student attendance and provide interventions for students with 3 or more absences.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
English Language Arts	43.0%	85.0%	85.0%
Mathematics	68.0%	85.0%	85.0%
Science	71.0%	85.0%	85.0%
Social Studies	68.0%	85.0%	85.0%
Attendance Rate	95.0%	95.5%	96.0%
Completion Rate	87.3%	93.5%	94.0%

### Prior Year Highlights

EOC Mathematics increased by 5 points in FY 2014/15.

Surpassed the target score for index 4 of the state accountability ratings in FY 2014/15 earning a distinction designation for Postsecondary Readiness.

CHS earned a distinction designation in Social Studies.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,539		1,569		1,569	
Payroll Costs by Function						
Instructional	\$ 6,484,167	59.9%	\$ 7,137,118	62.4%	\$ 7,336,220	63.9%
Leadership	926,755	8.6%	978,034	8.6%	1,020,615	8.9%
Support Services - Student Based	1,385,594	12.8%	1,481,211	13.0%	1,536,725	13.4%
Support Services - Non-Student Based	430,231	4.0%	430,773	3.8%	470,728	4.1%
Ancillary Services	153	0.0%	-	0.0%	-	0.0%
Total	9,226,900	85.2%	10,027,136	87.7%	10,364,288	90.2%
Non-Payroll Costs by Function						
Instructional	444,635	4.1%	464,933	4.1%	289,478	2.5%
Leadership	6,303	0.1%	9,566	0.1%	11,300	0.1%
Support Services - Student Based	126,516	1.2%	174,719	1.5%	94,100	0.8%
Support Services - Non-Student Based	902,804	8.3%	760,541	6.6%	726,656	6.3%
Debt / Capital Outlay	120,866	1.1%	-	0.0%	-	0.0%
Total	1,601,124	14.8%	1,409,759	12.3%	1,121,534	9.8%
Total General Operating Fund	\$ 10,828,024	100.0%	\$ 11,436,895	100.0%	\$ 11,485,822	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	3.00	3.00	3.00
Magnet School Director	1.00	1.00	1.00
Career Academies Dean	1.00	1.00	1.00
Program Coordinator	-	-	-
Counselor	8.33	8.33	9.33
Teachers	98.47	98.39	107.03
Diagnostician/Supv	1.00	1.00	1.00
Librarian	1.00	1.00	1.00
Occupational Therapists	0.14	0.12	0.10
Asst. Physical Therapists	0.60	0.75	0.65
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.20	0.20	0.20
Testing Facilitators	1.00	1.00	1.00
ESL/Bilingual Strategists	0.75	0.75	0.75
Inst. Spec./Intervention/Lit Coach	-	-	-
Interpreter	1.00	1.00	1.00
Tech. Trainer	1.00	1.00	1.00
Clerks	4.00	4.00	5.00
Secretaries	6.00	6.00	6.00
Nurse Aides	2.00	2.00	2.00
Registrar	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00
Teacher Aides	20.00	22.00	23.00
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	16.00	16.00	16.00
Total	179.59	181.64	193.16

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 10,364,288	90.2%
Contracted Services	722,887	6.3%
Supplies & Materials	280,247	2.4%
Other Operating Expenses	118,400	1.0%
Total	\$ 11,485,822	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 5,741,354	50.0%
Gifted & Talented	595	0.0%
Career & Technology	1,235,410	10.8%
Special Education	1,294,534	11.3%
Bilingual/ESL	157,641	1.4%
State Compensatory	866,356	7.5%
Athletics	535,282	4.7%
Undistributed	1,654,650	14.4%
Total	\$ 11,485,822	

Function

Campus seeks to prepare students to transfer new learning and apply it to standardized tests, to their post-secondary education studies and to their jobs and professions in a rapidly changing world.

Mission

Provide a comprehensive course of study in the areas of communication, dance, music, theatre arts, and visual arts with an emphasis on creative development and artistic performance, supported by very strong academic instructional program that compliments and supports the visual and performing arts.

Campus Objectives

- The VMT Magnet school will focus on instruction that promotes rigor and relevance to achieve a 10% gain in number of students achieving Level III Advanced status.
- The VMT Magnet School will monitor student achievement and artistic performances to ensure a 98% success rate and to ensure that every student receives individualized attention and intervention.
- The VMT Magnet School will provide education in the areas of character building and appreciation of the arts to foster emotional and social stability to increase graduation rates for all students at the parent campus by 10%.

Campus Strategies

- VMT Magnet School will ensure the faculty is well-equipped to teach with rigor and relevance (a) Implement action plan to focus on rigor and relevance across disciplines.
- VMT Magnet School Data analysis will be ongoing to determine those objectives that need to be re-taught and to provide prescriptive intervention to struggling students throughout the year.
- VMT Magnet School Principal will deliver daily character building motivational message during announcements and will continue with character building lessons led by the counselor.

District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓				

Performance Measures			
	2014/15 Actual	2015/16 Projected	2016/17 Projected
English/ELA I	75.0%	85.0%	90.0%
English/ELA II	80.0%	85.0%	90.0%
U.S. History	100.0%	95.0%	98.0%

Prior Year Highlights

The campus has been able to sustain high - standardized test scores in both (1) English, (2) Social Studies and (3) artistic performances dies.

General Operating Fund Expenditures						
	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Payroll Costs by Function						
Instructional	\$ 2,108,581	57.3%	\$ 2,024,032	69.0%	\$ 2,068,853	71.0%
Leadership	311,716	8.5%	334,894	11.4%	365,073	12.5%
Support Services - Student Based	164,996	4.5%	169,987	5.8%	168,349	5.8%
Support Services - Non-Student Based	153,529	4.2%	149,624	5.1%	160,090	5.5%
Total	2,738,822	74.4%	2,678,536	91.3%	2,762,365	94.8%
Non-Payroll Costs by Function						
Instructional	737,512	20.0%	90,785	3.1%	58,601	2.0%
Leadership	970	0.0%	2,577	0.1%	3,300	0.1%
Support Services - Student Based	6,592	0.2%	14,467	0.5%	6,150	0.2%
Support Services - Non-Student Based	139,078	3.8%	145,963	5.0%	82,549	2.8%
Debt / Capital Outlay	56,308	1.5%	-	0.0%	-	0.0%
Total	940,461	25.6%	253,791	8.7%	150,600	5.2%
Total General Operating Fund	\$ 3,679,283	100.0%	\$ 2,932,327	100.0%	\$ 2,912,965	100.0%
* Attendance is allocated to the home campus						

Campus Staff (All Funds)			
Position	2015	2016	2017
Magnet School Director	1.00	1.00	1.00
Magnet School Assist. Director	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Manager	1.00	1.00	1.00
Teachers	28.00	28.00	26.50
Nurse	1.00	1.00	1.00
Clerks	1.00	1.00	1.00
Secretaries	1.00	1.00	2.00
Registrar	1.00	1.00	1.00
Teacher Aides	1.00	1.00	1.00
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	45.00	45.00	44.50

2016/17 General Operating Budget by Object		
	Budget	%
Payroll	\$ 2,762,365	94.8%
Contracted Services	85,097	2.9%
Supplies & Materials	42,553	1.5%
Other Operating Expenses	20,550	0.7%
Capital Outlay	2,400	0.1%
Total	\$ 2,912,965	

2016/17 General Operating Budget by Program		
	Budget	%
Regular Program	\$ 2,462,382	84.5%
Career & Technology	103,565	3.6%
Undistributed	347,018	11.9%
Total	\$ 2,912,965	

### Function

F.S. Lara Academy, a DAEP school, houses grade levels 4-12 under one campus. Lara Academy ensures the delivery of education in alignment with district policy through highly qualified/certified staff members.

### Mission

The mission of F.S. Lara Academy is to develop and educate our students with a rigorous and relevant curriculum, integrating technology in the classroom, providing a safe school environment while requiring the use of dignity and respect for all students, staff, and community.

### Campus Objectives

Staff Development Department will provide teachers with the training and resources needed using scientifically based-research applying student data with a focus on: Effective Reading Routines.

Staff Development Department will strengthen teacher capacity through targeted professional development in core academic areas and early childhood pedagogies.

Assists all students to fulfill their academic potential through: development of a positive self-image and a sense of responsibility towards acquisition of interpersonal communication, decision making, problem solving, and coping skills.

### Campus Strategies

Increase in District's scores on STAAR Reading, English I II EOC, and TELPAS.

The Section 504/Dyslexia/RTI department will, during the 2016-2017 school year increase the percent of identified Dyslexic students from 2% to 5%.

Implementation of Restorative Justice, Character Education classes, Counseling Group Sessions, and community involvement.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Student Enrollment	434	424	400
Attendance	83.7%	85%	88%
Dropout Rate (9-12)	n/a	2.9%	1.9%
Completion Rate (Grads & GED)	n/a	60%	63%
Students sent to JJAEP	22	21	19

### Prior Year Highlights

Decrease in total number of students served.

Decrease in the number of students sent to JJAEP.

Habitat for Humanity Dream Builders Award and Inauguration of Character Education.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	93		93		93	
Payroll Costs by Function						
Instructional	\$ 1,422,099	62.8%	\$ 1,446,043	60.8%	\$ 1,520,163	58.7%
Leadership	305,811	13.5%	328,275	13.8%	351,314	13.6%
Support Services - Student Based	203,088	9.0%	281,030	11.8%	292,105	11.3%
Support Services - Non-Student Based	50,283	2.2%	51,476	2.2%	54,662	2.1%
Total	1,981,281	87.5%	2,106,823	88.5%	2,218,244	85.6%
Non-Payroll Costs by Function						
Instructional	131,879	5.8%	191,021	8.0%	244,706	9.4%
Leadership	11,625	0.5%	15,443	0.6%	27,600	1.1%
Support Services - Student Based	16,455	0.7%	21,431	0.9%	27,400	1.1%
Support Services - Non-Student Based	123,568	5.5%	44,314	1.9%	71,595	2.8%
Ancillary Services	-	0.0%	406	0.0%	1,000	0.0%
Total	283,527	12.5%	272,615	11.5%	372,301	14.4%
Total General Operating Fund	\$ 2,264,808	100.0%	\$ 2,379,438	100.0%	\$ 2,590,545	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.50	1.30	2.30
Teachers	17.53	17.53	17.53
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Clerks	1.00	1.00	2.00
Asst./Occupational Therapist	0.01	-	-
Secretaries	1.00	1.00	1.00
Registrar	1.00	1.00	1.00
Teacher Aides	6.00	6.00	5.00
Attendance Officers	1.00	1.00	1.00
Library Clerks	1.00	1.00	1.00
Custodians	2.00	2.00	2.00
Total	35.14	34.93	35.93

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 2,218,244	85.6%
Contracted Services	63,368	2.4%
Supplies & Materials	210,333	8.1%
Other Operating Expenses	54,600	2.1%
Capital Outlay	44,000	1.7%
Total	\$ 2,590,545	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 72,776	2.8%
Special Education	217,313	8.4%
Accelerated Instruction	2,268,814	87.6%
Undistributed	31,642	1.2%
Total	\$ 2,590,545	

## Function

The Laredo ECHS at Texas A&M International University develops a unique learning environment that represents community interests and student's needs. Through the integration of a rigorous and challenging curriculum that emulates college level courses, students will be prepared to be successful at university level courses throughout their high school years and earn at least thirty plus university hours.

## Mission

The mission of the Early College High School is to provide students with a rigorous and challenging curriculum that will prepare them to earn sixty plus university hours while working towards a high school diploma.

## Campus Objectives

By the year 2017, the ECHS shall meet or exceed federal, state and local academic mandates in all EOC exams. We will maintain a passing rate of 100% in biology. We will increase English EOCs by 5%; Eng. I 91% to 96%, and Eng. II 84% to 89%. Alg. I 96% to 100%, and US History 97% to 100%.

By the year 2017, the ECHS will increase TSI completion rate in all three areas (Math, Reading, and Writing) by 10% by the end of student's sophomore year from 37% complete to 47% complete.

By the year 2017, the ECHS shall earn the designation of an Exemplar campus as per TEA Early College High Schools blueprint by focusing on Benchmarks: 1 Target Population; 2 Partnership Agreement; 3 P-16 Leadership Initiatives; 4 Curriculum and Support; 5 Academic Rigor and readiness; 6 School Design.

## Campus Strategies

The Early College High School will provide a rigorous and challenging curriculum to develop students' knowledge and analytical skills that will help them pass all areas of TSIA by the end of their sophomore year. Intense TSIA workshops and during school class interventions by using Surescore curriculum.

The Early College High School will provide a sustained high level of academic and emotional support for all students to help them exceed their performance of achievement in all EOCs.

The Early College High School will continue to provide student's with a challenging and rigorous curriculum that will target all required areas of support as stipulated in ECHS Blueprint to achieve an Exemplar status focused on college readiness and curriculum support.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Algebra I EOC	96%	100%	100%
Biology EOC	99%	100%	100%
English I EOC	91%	95%	100%
English II EOC	84%	89%	94%
US History	97%	100%	100%

## Prior Year Highlights

Increase on students passing university courses by 5%.  
Student performance in all EOC has increased or maintained.  
ECHS received five of seven distinctions.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	422		427		427	
Payroll Costs by Function						
Instructional	\$ 1,225,123	46.1%	\$ 1,251,157	43.7%	\$ 2,177,327	57.6%
Leadership	237,104	8.9%	279,193	9.8%	290,139	7.7%
Support Services - Student Based	167,924	6.3%	182,346	6.4%	183,120	4.8%
Support Services - Non-Student Based	83,704	3.2%	77,876	2.7%	89,853	2.4%
Total	1,713,855	64.5%	1,790,573	62.6%	2,740,439	72.5%
Non-Payroll Costs by Function						
Instructional	786,034	29.6%	956,073	33.4%	925,059	24.5%
Leadership	3,344	0.1%	2,665	0.1%	3,500	0.1%
Support Services - Student Based	16,918	0.6%	17,968	0.6%	13,750	0.4%
Support Services - Non-Student Based	135,698	5.1%	94,623	3.3%	98,749	2.6%
Total	941,994	35.5%	1,071,328	37.4%	1,041,058	27.5%
Total General Operating Fund	<u>\$ 2,655,849</u>	<u>100.0%</u>	<u>\$ 2,861,901</u>	<u>100.0%</u>	<u>\$ 3,781,497</u>	<u>100.0%</u>

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Teachers	18.10	18.00	19.10
Student Service Spec.	1.00	1.00	1.00
Tech. Trainer	0.40	0.40	0.40
ESL Tchr. Res. Strategist	0.25	0.25	0.25
Nurse	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Registrar	1.00	1.00	1.00
Bookkeeper	-	-	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	3.00	3.00	3.00
Total	28.75	28.65	30.75

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 2,740,439	72.5%
Contracted Services	848,437	22.4%
Supplies & Materials	161,845	4.3%
Other Operating Expenses	30,776	0.8%
Total	<u>\$ 3,781,497</u>	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 524,055	13.9%
Gifted & Talented	685	0.0%
Career & Technology	101,505	2.7%
Bilingual/ESL	13,052	0.4%
State Compensatory	82,743	2.2%
High School Allotment	2,677,896	70.8%
Undistributed	381,561	10.1%
Total	<u>\$ 3,781,497</u>	



## Function

The Jose A. Valdez will serve high school students recommended by their home campus for substance abuse services through our SCAN counselor. Students will also be serviced for credit recovery through Odesseyware and API modules for H.S. graduation. In addition, students will complete community service hours for graduation, thus acquiring good citizenship skills. Special Education students will be provided with individualized instructional plans and will be provided with ongoing support.

## Mission

Jose A.Valdez High School in collaboration with Martin High School, Nixon High School and Cigarroa High School, will assist students with substance abuse issues, credit issues, and that are at risk of dropping out of school, to graduate from High School and enter college, military, or workforce.

## Campus Objectives

The Jose A. Valdez currently servicing 93 students from all three high schools, and 20 slots will be available as dropout recovery. Students will be given the opportunity to recover credits, in a shorter time frame, through Odesseyware and API modules with teacher assistance and be able to graduate.

Special education students will be serviced through in class support with implementation of their individualized educational Plans. The SCAN counselor will monitor students with substance abuse issues and will conduct random urinalysis drug testing. Focus will be graduating and post-secondary ed.

## Campus Objectives (cont.)

Community service hours will be completed by students as per graduation requirements.

These volunteer services will serve as awareness in the importance of giving back positively to our community.

## Campus Strategies

The Jose A. Valdez students will have the opportunity to acquire up to seven credits per semester. Students may obtain credits through Odesseyware program, API modules, and face-to-face instruction, with ongoing teacher assistance.

Random drug testing will be conducted by SCAN counselor to monitor students and ensure that students remain substance abuse free. SCAN counselor will keep documentation of students' progress in dealing with substance abuse.

The Jose A. Valdez students will be required to complete 25 community service hours to comply with graduation requirements.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Percentage of substance abuse free students per year	90.0%	90.0%	90.0%
Credits earned by students through Credit recovery per year	12	12	12
Students graduating per year	20	25	20
Attendance rate per year	80.0%	85.0%	85.0%
Parental contacts per year	75	80	80
Community service hours per year per student	25	25	25+

## Prior Year Highlights

The Jose A. Valdez increased enrollment from 64 students in 2014-2015 to 94 in 2015-2016.

The Jose A. Valdez High School will have 90% of its student substance abuse free for 2015-2016.

The Jose A. Valdez High School in Partnership with Laredo Community College, offered dual enrollment courses for our students.

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
<b>Payroll Costs by Function</b>						
Instructional	\$ -	0.0%	\$ 1,600	0.4%	\$ -	0.0%
Leadership	97,178	20.9%	90,842	20.4%	93,058	37.3%
Support Services - Student Based	83,740	18.0%	134,486	30.2%	143,335	57.4%
<b>Total</b>	<b>180,918</b>	<b>39.0%</b>	<b>226,927</b>	<b>50.9%</b>	<b>236,393</b>	<b>94.7%</b>
<b>Non-Payroll Costs by Function</b>						
Instructional	13,471	2.9%	52,361	11.8%	9,044	3.6%
Leadership	856	0.2%	1,745	0.4%	1,500	0.6%
Support Services - Student Based	1,810	0.4%	-	0.0%	-	0.0%
Support Services - Non-Student Based	48,098	10.4%	141,672	31.8%	2,788	1.1%
Debt / Capital Outlay	219,130	47.2%	22,870	5.1%	-	0.0%
<b>Total</b>	<b>283,365</b>	<b>61.0%</b>	<b>218,649</b>	<b>49.1%</b>	<b>13,332</b>	<b>5.3%</b>
<b>Total General Operating Fund</b>	<b>\$ 464,284</b>	<b>100.0%</b>	<b>\$ 445,576</b>	<b>100.0%</b>	<b>\$ 249,725</b>	<b>100.0%</b>

\* Attendance is allocated to the home campus

### Campus Staff (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Teachers	6.00	6.00	6.00
Diagnostician	0.10	0.10	0.30
Nurse	-	1.00	1.00
Secretary/Registrar	1.00	1.00	1.00
Teacher Aides	-	1.00	1.00
Custodian	1.00	2.00	2.00
<b>Total</b>	<b>10.10</b>	<b>13.10</b>	<b>13.30</b>

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 236,393	94.7%
Contracted Services	5,324	2.1%
Supplies & Materials	5,964	2.4%
Other Operating Expenses	2,044	0.8%
<b>Total</b>	<b>\$ 249,725</b>	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 9,044	3.6%
Undistributed	240,681	96.4%
<b>Total</b>	<b>\$ 249,725</b>	

## L. J. Christen Middle School

### Function

L.J. Christen Middle Schools mission is to excel in academic knowledge and social skills for each student, resulting in measured improvement in local and state assessments.

### Mission

L.J. Christen Middle School's mission is to provide a challenging, relevant, and rigorous curriculum to ensure the success of all students. We seek to create lifelong learners that will strive for success by seeking opportunities for higher learning and become productive members of our community.

### Campus Objectives

L.J. Christen Middle School will provide rigorous and relevant instruction to increase student achievement on STAAR Math 84%, Reading 84%, and Writing 76% to meet the 2016-2017 required local, state, and national mandates.

L.J. Christen Middle School will provide rigorous and relevant instructions to increase student achievement on STAAR Science 67% and Social Studies 67% to meet the 2016-2017 required local, state, and national mandates.

L.J. Christen Middle School will have 100% of all faculty and staff receive the appropriate staff development and may have 15% of travel to conferences that will support standard-based instruction by having the teachers present to the campus stakeholders.

### Campus Strategies

L.J. Christen Middle School teachers will use an instructionally aligned curriculum, such as LEAD curriculum, Pre-AP strategies, and implement rigorous instruction connected to real world experiences.

L.J. Christen Middle School teachers will have Monday-Thursday and Saturday tutorials and STAAR Academies in order to increase student achievement.

L.J. Christen Middle School administration and staff will receive the necessary staff development in order to support instructional goals and provide research-based instruction.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Attendance rate will increase by .2	96.6%	97.8%	98.0%
Drop-out rate will remain the same.	0.00%	0.00%	0.00%
Parental Involvement will increase by 2%.	30.0%	32.0%	34.0%
The Reading scores will improve to 84% in all grade levels.	75.0%	83.0%	84.0%
The Math scores will improve to 84%.	84.0%	83.0%	84.0%
The Social Studies will improve to 67%	54.0%	65.0%	67.0%
The Science will improve to 67%	46.0%	65.0%	67.0%

### Prior Year Highlights

L.J. Christen Middle School met standard on 2015 Accountability performance.

The campus also earned one distinction.

Top 25% closing perform gaps.

End of course Algebra I 100%.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,368		1,324		1,324	
Payroll Costs by Function						
Instructional	\$ 5,811,422	68.6%	\$ 5,880,085	70.1%	\$ 5,929,729	71.0%
Leadership	704,222	8.3%	722,767	8.6%	734,421	8.8%
Support Services - Student Based	529,340	6.3%	563,404	6.7%	577,066	6.9%
Support Services - Non-Student Based	323,187	3.8%	326,576	3.9%	351,016	4.2%
Total	7,368,171	87.0%	7,492,831	89.3%	7,592,232	90.9%
Non-Payroll Costs by Function						
Instructional	643,927	7.6%	372,210	4.4%	271,076	3.2%
Leadership	12,586	0.1%	11,455	0.1%	14,000	0.2%
Support Services - Student Based	58,362	0.7%	104,776	1.2%	54,300	0.7%
Support Services - Non-Student Based	385,356	4.6%	405,329	4.8%	374,168	4.5%
Debt / Capital Outlay	-	0.0%	-	0.0%	45,000	0.5%
Total	1,100,231	13.0%	893,771	10.7%	758,544	9.1%
Total General Operating Fund	\$ 8,468,402	100.0%	\$ 8,386,602	100.0%	\$ 8,350,776	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	3.00	3.00	3.00
Counselor	4.50	5.00	5.00
Teachers	86.28	83.54	81.02
Diagnostician/Supv	0.50	0.25	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.23	0.28	0.18
Asst. Physical Therapists	0.15	0.15	0.07
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.50	0.40	0.40
Instructional Facilitator	1.00	1.00	1.00
Tech. Trainer	1.00	1.00	1.00
ESL/Bilingual Strategists	0.25	0.25	0.25
Clerks	6.00	6.00	6.00
Secretaries	4.00	4.00	4.00
CEI/Computer Lab Manager	1.00	1.00	1.00
Nurse Aides	2.00	2.00	2.00
Registrar	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00
Teacher Aides	14.15	15.20	15.20
Attendance Officers	2.00	2.00	2.00
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	12.00	12.00	12.00
Total	145.66	144.17	141.72

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 7,592,232	90.9%
Contracted Services	311,870	3.7%
Supplies & Materials	343,374	4.1%
Other Operating Expenses	53,300	0.6%
Capital Outlay	50,000	0.6%
Total	\$ 8,350,776	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 5,362,302	64.2%
Gifted & Talented	352	0.0%
Career & Technology	4,930	0.1%
Special Education	819,122	9.8%
Bilingual/ESL	255,113	3.1%
State Compensatory	819,599	9.8%
Athletics	72,339	0.9%
Undistributed	1,017,019	12.2%
Total	\$ 8,350,776	

## Function

M.B. Lamar Middle School personnel works together to improve instructional practices that result in student academic achievement. Students need to be educated to think, be engaged in their school and studies, and become productive citizens.

## Mission

The mission of M.B. Lamar Middle School as an educational partner with the Mustang Team and LISD is to provide effective instruction of the curriculum through collaborative planning, literacy development, critical thinking, positive behavior, & student encouragement.

## Campus Objectives

M.B. Lamar Middle School will implement effective human resource practices that will result in ethical employment practices, improved employee relations, retention's and recruitment. Lamar will have 100% of teachers being highly qualified.

M.B. Lamar Middle School will lead the district's initiative toward continued improvement in academic performance of all students as measured by STAAR and other appropriate measures of gain with at least 65% on Index 1 (Student Performance) and 20% on Index 4 (Students Postsecondary Readiness).

## Campus Objectives (cont.)

M.B. Lamar Middle School will foster an environment of collaboration and partnership with parents, community, and other institutions/organizations to support students with at least an "acceptable" rating on the HB 5 Evaluation.

## Campus Strategies

M.B. Lamar School will retain qualified faculty and staff members by maintaining a positive culture and providing staff development opportunities for 100% of the staff.

.B. Lamar School will endeavor to master the STAAR test and improve student achievement by 5% including subgroups to meet Texas Academic Performance Report and federal standards.

M.B. Lamar Middle School will increase communication with parents through the use of eChalk, messenger, report card nights, and newsletters to provide updated information regarding our needs, safety procedures and student achievement by 20%.

## District's Broad Goals

1	2	3	4	5	6	7
✓		✓			✓	

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Increase the percentage of students mastering Reading STAAR	67.0%	71.0%	73.0%
Increase the percentage of students mastering Math STAAR	100.0%	70.0%	72.0%
Increase the percentage of students mastering in Science	60.0%	60.0%	63.0%
Increase the percentage of students mastering in Social Studies	54.0%	60.0%	63.0%
Increase the percentage of student attendance	95.6%	97.0%	97.0%

## Prior Year Highlights

Lamar had an increase of faculty participation in learning walks in all content areas. Lamar 8th grade Band members earned sweepstakes at UIL competition. 7 choir students qualified for Regional Choir. Orchestra program is being rebuild by an increasing 6th grade student participation.

Extra curriculum programs excelled. Great student participation in football basketball, volleyball, and track events. Prancers were awarded National Champions in Jazz.

Preliminary results on 8th grade first STAAR administration were favorable, about 75% of students met standard on Reading STAAR and 69% met standard in math.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,350		1,313		1,313	
Payroll Costs by Function						
Instructional	\$ 5,715,670	71.0%	\$ 5,657,746	72.2%	\$ 5,805,917	73.5%
Leadership	659,804	8.2%	669,342	8.5%	691,729	8.8%
Support Services - Student Based	586,201	7.3%	573,937	7.3%	582,698	7.4%
Support Services - Non-Student Based	285,624	3.5%	289,634	3.7%	305,576	3.9%
Ancillary Services	61	0.0%	-	0.0%	-	0.0%
Total	7,247,360	90.0%	7,190,659	91.8%	7,385,920	93.5%
Non-Payroll Costs by Function						
Instructional	358,954	4.5%	249,863	3.2%	221,464	2.8%
Leadership	8,954	0.1%	11,936	0.2%	11,500	0.1%
Support Services - Student Based	51,026	0.6%	111,369	1.4%	52,506	0.7%
Support Services - Non-Student Based	385,200	4.8%	272,808	3.5%	229,423	2.9%
Total	804,134	10.0%	645,975	8.2%	514,893	6.5%
Total General Operating Fund	\$ 8,051,493	100.0%	\$ 7,836,634	100.0%	\$ 7,900,813	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	3.00	3.00	3.00
TTIPS Coordinator	1.00	-	-
Counselor	4.50	5.00	5.00
Teachers	85.42	83.44	80.99
Diagnostician/Supv	0.60	0.60	0.60
Librarian	1.00	1.00	1.00
Occupational Therapists	0.33	0.37	0.37
Asst. Physical Therapists	0.20	0.20	0.35
Nurse	2.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.70	0.60	0.70
ESL/Bilingual Strategists	0.25	0.25	0.25
Facilitator	-	1.00	1.00
Clerks	7.00	7.00	7.00
Secretaries	3.00	3.00	3.00
Tech. Trainer	1.00	1.00	1.00
CEI/Computer Lab Manager	1.00	1.00	1.00
Nurse Aides	1.00	3.00	3.00
Registrar	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00
Teacher Aides	16.10	18.00	15.00
Attendance Officers	2.00	2.00	2.00
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	10.00	10.00	10.00
Total	145.20	146.56	141.36

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 7,385,920	93.5%
Contracted Services	226,801	2.9%
Supplies & Materials	225,328	2.9%
Other Operating Expenses	62,764	0.8%
Total	\$ 7,900,813	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 5,191,999	65.7%
Gifted & Talented	556	0.0%
Career & Technology	8,641	0.1%
Special Education	952,583	12.1%
Bilingual/ESL	173,448	2.2%
State Compensatory	673,152	8.5%
Athletics	76,961	1.0%
Undistributed	823,473	10.4%
Total	\$ 7,900,813	

### Function

Our Mission is to educate the whole child, which includes developing their social, emotional and academic psyche through the building of relationships.

### Mission

Dr. J. G. Cigarroa Middle School will develop students who are mentally, physically, and emotionally ready to be effective learners for life, and positive contributors to society.

### Campus Objectives

By June 2017, Dr. J.G. Cigarroa Middle School will reach 70% on STAAR assessments in all tested grade levels.

By June 2017, Dr. J.G. Cigarroa Middle School will meet 60% standard on federal, state and local academic mandates for all student populations and subgroups.

By June 2017, Dr. J.G. Cigarroa Middle School will increase by 10% its collaborative partnerships with parents, community institutions, business entities and feeder pattern schools to support student achievement.

### Campus Strategies

By June 2017, Dr. J.G. Cigarroa Middle School will incorporate academic teaming. Teaming will allow teachers to establish stronger student/parent relationships and allow teachers to address and target students' academic and social needs/concerns.

By June 2017, Dr. J.G. Cigarroa Middle School will improve teacher quality by implementing a flipped PTLC in which teachers will not only collaboratively plan for instruction with their content area team and their core-subject-area teachers but also receive P.D. to improve instruction.

By June 2017, ALL, Dr. J.G. Cigarroa Middle School will have a 10% increase in the number of parents that attend school and district sponsored activities. We will use our school messenger system, our school marquee, flyers and brochures to inform parents of such activities.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓		✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STARR 8th grade Reading	63.0%	65.0%	70.0%
8th grade Math	N/A	65.0%	70.0%
8th grade Science	41.0%	65.0%	70.0%
8th grade Social Studies	35.0%	65.0%	70.0%
7th grade Math	N/A	65.0%	70.0%
7th grade Reading	43.0%	65.0%	70.0%
7th Writing	47.0%	65.0%	70.0%
6th grade Math	N/A	65.0%	70.0%
6th grade Reading	48.0%	65.0%	70.0%
Algebra I	100.0%	100.0%	100.0%

### Prior Year Highlights

In the area of 8th grade Reading, we had 62% of our students passing during the 1st administration compared to 60% last year after two administrations. In the area of 8th grade Math we are at 66% meeting standards.

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	1,407		1,312		1,312	
Payroll Costs by Function						
Instructional	\$ 5,614,995	73.6%	\$ 5,657,707	70.0%	\$ 5,849,385	73.2%
Leadership	669,991	8.8%	737,645	9.1%	800,423	10.0%
Support Services - Student Based	565,450	7.4%	585,223	7.2%	595,415	7.4%
Support Services - Non-Student Based	326,596	4.3%	310,664	3.8%	336,457	4.2%
Total	7,177,032	94.1%	7,291,240	90.2%	7,581,680	94.8%
Non-Payroll Costs by Function						
Instructional	310,446	4.1%	566,707	7.0%	280,060	3.5%
Leadership	7,443	0.1%	9,213	0.1%	7,700	0.1%
Support Services - Student Based	51,152	0.7%	92,440	1.1%	63,700	0.8%
Support Services - Non-Student Based	80,483	1.1%	125,478	1.6%	61,908	0.8%
Total	449,525	5.9%	793,839	9.8%	413,368	5.2%
Total General Operating Fund	\$ 7,626,557	100.0%	\$ 8,085,078	100.0%	\$ 7,995,048	100.0%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	3.00	3.00	4.00
Counselor	4.50	5.00	5.00
Teachers	89.24	87.45	88.41
Diagnostician/Supv	0.80	0.60	0.60
Librarian	1.00	1.00	1.00
Occupational Therapists	0.10	0.13	0.13
Asst. Physical Therapists	0.60	0.70	0.80
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.30	0.30	0.30
ESL/Bilingual Strategists	0.25	0.25	0.25
Clerks	7.00	7.00	7.00
Secretaries	3.00	3.00	3.00
Instructional Facilitator	1.00	1.00	1.00
Interpreter	1.00	1.00	1.00
Tech. Trainer	0.60	0.60	0.60
Nurse Aides	2.00	2.00	2.00
Registrar	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00
Teacher Aides	15.00	14.00	16.00
Attendance Officers	2.00	2.00	2.00
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	12.00	12.00	12.00
Total	149.49	147.13	151.19

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 7,581,680	94.8%
Contracted Services	74,183	0.9%
Supplies & Materials	270,185	3.4%
Other Operating Expenses	65,800	0.8%
Capital Outlay	3,200	0.0%
Total	\$ 7,995,048	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 5,442,771	68.1%
Gifted & Talented	444	0.0%
Career & Technology	4,658	0.1%
Special Education	807,527	10.1%
Bilingual/ESL	234,167	2.9%
State Compensatory	752,907	9.4%
Athletics	62,338	0.8%
Undistributed	690,236	8.6%
Total	\$ 7,995,048	



## Memorial Middle School

### Function

Memorial Middle School will place the highest priority on quality reading and writing instruction which in turn will support consistent student achievement so that all students attain grade-level or higher performance levels annually, as measured by state assessment standards (STAAR). The latter will provide us the instructional tools to meet federal safeguard requirements for our English Language Learner population in the areas of Reading, Writing, Science, and Social Studies.

### Mission

The mission of Memorial Middle is to focus on individual students through meaningful student/teacher relationships, engaging and relevant academic work, and rigorous learning experiences resulting in high levels of achievement for all students.

### Campus Objectives

Memorial Middle School will meet State & Federal Accountability standards (>65%) for all students in the areas of Math, Writing, Reading, Science, and Social Studies.

Memorial Middle School will promote, foster, and monitor daily attendance to improve from 97% to 98%.

### Campus Objectives (cont.)

Memorial Middle School will maintain the number of highly qualified teachers and staff 100%.

### Campus Strategies

Memorial Middle School will implement research based instructional strategies to meet the needs of all of our students' academic needs, in order to meet State & Federal academic standards for all areas.

Memorial Middle School will monitor daily attendance by grade level and teacher and special populations to help ensure a 98% daily average.

Memorial Middle School will provide new teachers with TxBESS Mentors to provide assistance and support through modeling, coaching and observations.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading STAAR Scores	67.0%	77.0%	80.0%
Writing STAAR Scores	66.0%	76.0%	80.0%
Math STAAR Scores	60.0%	65.0%	70.0%
Science STAAR Scores	65.0%	70.0%	75.0%
Social Studies STAAR Scores	70.0%	77.0%	80.0%
Attendance	96.5%	97.0%	97.5%

### Prior Year Highlights

Memorial Middle School implemented an English Language Learner (ELL) Mentoring Program; where 150 of our at-risk ELL students were given a professional mentor which was responsible to progress monitor their students' academics, behavioral, attendance, and tutorial attendance.

Memorial Middle School implemented an innovative attendance action plan which promoted and increased daily student attendance rates. The plan was implemented on a six week basis throughout the school year; where students with perfect attendance within a six week period of time were eligible to receive incentives and participate in attendance celebrations. The campus achieved two attendance recognitions by the Board.

Memorial Middle School implemented Curriculum Based Assessments (CBAs) Remediation Learning Lock Ins (four day events) for each of the four corresponding core subject areas. A celebration, for participants only, followed the Learning lock in—(i.e. Movie Night, Dance, raffle, etc.).

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	731		716		716	
Payroll Costs by Function						
Instructional	\$ 3,472,879	64.4%	\$ 3,402,296	67.1%	\$ 3,445,307	68.4%
Leadership	574,621	10.7%	502,058	9.9%	527,664	10.5%
Support Services - Student Based	440,067	8.2%	469,344	9.3%	482,639	9.6%
Support Services - Non-Student Based	198,840	3.7%	205,151	4.0%	227,826	4.5%
Total	4,686,408	86.9%	4,578,849	90.4%	4,683,436	92.9%
Non-Payroll Costs by Function						
Instructional	310,499	5.8%	174,054	3.4%	60,516	1.2%
Leadership	5,846	0.1%	10,685	0.2%	22,960	0.5%
Support Services - Student Based	32,516	0.6%	70,138	1.4%	33,200	0.7%
Support Services - Non-Student Based	356,299	6.6%	233,390	4.6%	226,640	4.5%
Debt / Capital Outlay	-	0.0%	-	0.0%	12,500	0.2%
Total	705,159	13.1%	488,267	9.6%	355,816	7.1%
Total General Operating Fund	\$ 5,391,567	100.0%	\$ 5,067,116	100.0%	\$ 5,039,252	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	3.00	3.00	2.00
Monitor/LAP	1.00	-	-
Counselor	2.50	3.30	3.50
Teachers	52.84	50.92	50.09
Diagnostician/Supv	0.60	0.60	0.60
Librarian	1.00	1.00	1.00
Occupational Therapists	0.08	0.23	0.08
Asst. Physical Therapists	-	0.10	-
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.55	0.40	0.40
ESL/Bilingual Strategists	0.25	0.25	0.25
Tech. Trainer	1.00	1.00	1.00
Facilitator	-	1.00	1.00
Clerks	5.00	5.00	4.00
Secretaries	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	10.00	8.40	10.40
Attendance Officers	2.00	2.00	2.00
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	8.00	8.00	8.00
Total	95.92	93.30	92.42

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 4,683,436	92.9%
Contracted Services	231,537	4.6%
Supplies & Materials	62,979	1.2%
Other Operating Expenses	34,300	0.7%
Capital Outlay	27,000	0.5%
Total	\$ 5,039,252	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,998,061	59.5%
Gifted & Talented	308	0.0%
Career & Technology	2,074	0.0%
Special Education	632,545	12.6%
Bilingual/ESL	123,879	2.5%
State Compensatory	541,937	10.8%
Athletics	74,387	1.5%
Undistributed	666,061	13.2%
Total	\$ 5,039,252	

## Function

Antonio M. Bruni will provide students with a rigorous academic program in conjunction with researched-based programs in the areas of reading, math, science, writing, and social studies. The instructional program will emphasize the five reading components, word walls, journal writing, learning centers, academic vocabulary, 5E model, and technology applications.

## Mission

The mission of Antonio M. Bruni Elementary School is to be a beacon of light, hope and education in our community. The mission is to provide the roots of success to ensure students are given the right and proper education to become successful in life.

## Campus Objectives

By the year 2017, Antonio M. Bruni shall increase student performance in all academic areas to meet or exceed local, state, and federal standards. Antonio M. Bruni will meet the following indices: Index 1-75, Index 2-45, Index 3-45, and Index 4-25.

By the year 2017, Antonio M. Bruni shall provide a safe and nurturing environment free of bullying through an innovative and effective counseling program where bullying incidents will drop by 50% from previous year.

By the year 2017, Antonio M. Bruni shall train all teachers in reading, math, science, and writing to ensure continuity of the tested content areas. 100% of the teachers will be trained.

## Campus Strategies

By June 2017, teachers in 3rd thru 5th will be trained in the areas of reading, math, science, and writing.

By June 2017, the counselor will implement a bullying program in conjunction with the district's anti-bullying program to reduce bullying by 50% from the previous year.

By June 2017, 100% of all teachers will be trained through region 1, Lead4ward, and our district C & I department in the areas of reading, math, science, and writing to ensure smooth transition from grade level to grade level.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading	72%	77%	82%
Math	77%	82%	87%
Science	65%	70%	75%
Writing	86%	91%	96%
Attendance	97.8%	98.0%	98.1%

## Prior Year Highlights

In 2016, Bruni Elementary increased its parental participation by 10% from previous year.

In 2016, Bruni Elementary is projected to meet a 98% in attendance.

In 2016, Bruni Elementary is projected to meet index 1 thru 4 and meet all state requirements.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	684		629		629	
Payroll Costs by Function						
Instructional	\$ 2,936,479	76.1%	\$ 3,038,145	73.7%	\$ 3,042,019	75.4%
Leadership	283,544	7.4%	286,577	7.0%	296,458	7.3%
Support Services - Student Based	180,157	4.7%	179,663	4.4%	190,918	4.7%
Support Services - Non-Student Based	143,742	3.7%	149,875	3.6%	158,857	3.9%
Total	3,543,922	91.9%	3,654,260	88.7%	3,688,252	91.4%
Non-Payroll Costs by Function						
Instructional	114,016	3.0%	332,460	8.1%	204,983	5.1%
Leadership	5,155	0.1%	3,327	0.1%	5,000	0.1%
Support Services - Student Based	787	0.0%	1,431	0.0%	1,700	0.0%
Support Services - Non-Student Based	134,032	3.5%	130,621	3.2%	134,320	3.3%
Debt / Capital Outlay	58,371	1.5%	-	0.0%	-	0.0%
Total	312,362	8.1%	467,839	11.3%	346,003	8.6%
Total General Operating Fund	\$ 3,856,284	100.0%	\$ 4,122,098	100.0%	\$ 4,034,255	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.20	1.20	1.20
Teachers	39.17	39.12	37.42
Diagnostician/Supv	0.40	0.40	0.40
Librarian	1.00	1.00	1.00
Occupational Therapists	0.01	0.06	0.06
Asst. Physical Therapists	0.15	-	-
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.45	0.45	0.30
ESL/Bilingual Strategists	0.17	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	3.00	3.00
Clerks	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
Tech. Trainer	0.50	0.50	0.50
CEI/Computer Lab Manager	3.00	3.00	3.00
Nurse Aides	1.00	1.00	1.00
Teacher Aides	16.87	15.00	14.00
Attendance Officers	0.15	0.20	0.20
Library Clerks	1.00	1.00	1.00
Crossing Guards	5.00	2.00	2.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Total	85.17	81.17	78.32

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,688,252	91.4%
Contracted Services	163,387	4.0%
Supplies & Materials	176,816	4.4%
Other Operating Expenses	5,800	0.1%
Total	\$ 4,034,255	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,587,992	64.2%
Gifted & Talented	312	0.0%
Special Education	394,086	9.8%
Bilingual/ESL	180,734	4.5%
State Compensatory	461,218	11.4%
Undistributed	409,913	10.2%
Total	\$ 4,034,255	

## Function

Provide educational experiences that will enable all students to learn, master and exceed all local, state, and national standards. 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 thus enabling their productivity and success.

## Mission

The mission of Don Jose Gallego Elementary School 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 an effective use of resources.

## Campus Objectives

Gallego Elementary will increase the performance of all students from 68% to 75%, Special Ed students from 35% to 45%, and ELL students from 64% to 70%.

Gallego Elementary will improve the total score for closing the performance gap calculation for index 3 from 39% to 45% by having 100% of all instructional staff highly qualified and to receive, review, and implement research based strategies.

## Campus Objectives (cont.)

Gallego Elementary will improve the total score for index 4 post-secondary STAAR results from 15% to 20% by having 100% of administration and staff participate in technology training in areas that pertain to their responsibility and staff development geared toward improving college readiness.

## Campus Strategies

Utilize Think Through Math (TTM) and I station computer programs in order for students to be successful in their academic achievements.

Provide teachers with professional development on reading components: Words walls, Journal writing, Vocabulary development, Fluency Phonemic awareness/phonics, and Comprehension.

Support and utilize research based materials to emphasize awareness on proficiency and application of technology programs to provide differentiated instruction that addresses the needs of all students including students with special needs, Title I, Recent Immigrant, Migrant and At-risk.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓		

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Attendance	97%	98.0%	98%
Enrollment	785	825	830
STAAR Writing	59%	65%	70%
STAAR Reading	66%	71%	76%
STAAR Math	69%	75%	80%
STAAR Science	70%	75%	80%

## Prior Year Highlights

The campus extended the instructional day to 3:00 p.m. on Mondays and Fridays. Wednesday tutorials were provided to students until 3:30 p.m. An additional one hour tutorial was provided on Tuesdays and Thursdays. Ten extra tutorials during Saturdays were provided to second, third, fourth and fifth grade students.

There was an increase number of accelerated points for the campus. Gallego continued usage of the TEA approved intervention programs I station and TTM. We implemented a campus wide reading fair project for PreK-5th grade.

Student of the Month ceremonies were provided on a monthly basis to recognize students for their academic achievement, attendance, and participation in campus activities.

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	799		804		804	
Payroll Costs by Function						
Instructional	\$ 3,155,560	77.0%	\$ 3,254,993	70.5%	\$ 3,430,417	76.0%
Leadership	303,948	7.4%	352,187	7.6%	404,629	9.0%
Support Services - Student Based	160,024	3.9%	166,536	3.6%	169,080	3.7%
Support Services - Non-Student Based	158,372	3.9%	161,978	3.5%	176,076	3.9%
Ancillary Services	-	0.0%	12,650	0.3%	14,000	0.3%
Total	3,777,904	92.1%	3,948,345	85.5%	4,194,202	92.9%
Non-Payroll Costs by Function						
Instructional	145,619	3.6%	329,216	7.1%	156,648	3.5%
Leadership	1,679	0.0%	1,674	0.0%	3,000	0.1%
Support Services - Student Based	15,900	0.4%	19,254	0.4%	20,500	0.5%
Support Services - Non-Student Based	158,708	3.9%	137,986	3.0%	137,550	3.0%
Ancillary Services	-	0.0%	-	0.0%	1,000	0.0%
Debt / Capital Outlay	-	0.0%	181,578	3.9%	-	0.0%
Total	321,905	7.9%	669,707	14.5%	318,698	7.1%
Total General Operating Fund	\$ 4,099,809	100.0%	\$ 4,618,052	99.7%	\$ 4,512,900	99.7%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	2.00
Counselor	1.05	1.00	1.00
Teachers	44.29	43.28	44.19
Diagnostician/Supv	0.50	0.50	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.18	0.11	0.13
Asst. Physical Therapists	0.15	0.10	0.10
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.40	0.50	0.50
ESL/Bilingual Strategists	0.14	0.14	0.14
Tech. Trainer	0.50	0.50	0.50
Inst. Spec./Intervention/Lit Coach	2.00	3.00	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	13.14	15.00	15.00
Attendance Officers	0.14	0.20	0.20
Library Clerks	1.00	1.00	1.00
Crossing Guards	1.00	-	-
P/I Liaison	1.00	1.00	1.00
Custodians	6.00	6.00	6.00
Total	82.59	83.43	84.36

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 4,194,202	92.9%
Contracted Services	132,263	2.9%
Supplies & Materials	150,935	3.3%
Other Operating Expenses	35,500	0.8%
Total	\$ 4,512,900	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 2,920,558	64.7%
Gifted & Talented	62,569	1.4%
Special Education	331,318	7.3%
Bilingual/ESL	208,285	4.6%
State Compensatory	539,951	12.0%
Undistributed	450,219	10.0%
Total	\$ 4,512,900	

## Function

Leon Daiches Elementary School is located at 1401 Green Street in Laredo, Texas. It is comprised of 554 students in Pre-Kinder 3 through 5th grade. Our population includes 83% LEP, 84% economically disadvantaged, and the Regional Day School for the Deaf. Our dedicated team consists of 1 principal, 1 assistant principal, 41 professionals, and 29 para-professionals.

## Mission

Leon Daiches Elementary School will prepare our students for the future by providing rigorous and relevant curriculum to achieve academic excellence, personal growth, and success in a safe, positive, and diverse environment.

## Campus Objectives

L. Daiches Elementary will provide an innovative system of learning by preparing all students to exceed federal, state and local academic mandates and increase student performance to 80% in all subjects and grade levels tested in STAAR and to 80% in Index 1 (STAAR Reading from 62% to 80%, STAAR Math from 68% to 80%, STAAR Writing from 49% to 75%, STAAR Science from 77% to 80%).

L. Daiches Elementary will promote a safe, secure, drug-free environment for all stake-holders, promote good citizenship, reduce the number of disciplinary referrals by 10%, and increase student attendance rate from 96% to 98%.

L. Daiches Elementary will seek to increase parental and community involvement from 5 parents to 25 parents who regularly volunteer and are active in our school community.

## Campus Strategies

Hold Professional Learning Committee (PLC) meetings every week to insure the effective use of common assessments, proper alignment of curriculum to classroom instruction and assessment and analysis of student data to ensure that students receive effective intervention and enrichment.

Provide a comprehensive guidance program that includes presentations, speakers, and/or individual and group sessions to promote a drug-free life, anti-bullying, study skills and citizenship.

Promote Parental involvement by increasing the number of parent volunteers in school events and extracurricular activities by providing stakeholders incentives and opportunities for partnerships in school community.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓				

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Texas Academic Performance Report	Met Level II	Met Level III	Met Level III
Attendance Rating	96%	97%	98%
STAAR READING-Sum of all Grades	65%	80%	80%
STAAR MATH-Sum of all Grades	65%	80%	80%
STAAR WRITING-Sum of all Grades	49%	75%	80%
STAAR SCIENCE-Sum of all Grades	77%	80%	80%

## Prior Year Highlights

Increased small group prescriptive interventions for struggling students in K-5th through the use of instructional aides and CSR Teacher.

Consistent monitoring of students in RTI led to qualification of additional students receiving Special Education and Dyslexia services to meet individual instructional needs.

Modification of master schedule to allow for more daily instructional time

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	605		554		554	
Payroll Costs by Function						
Instructional	\$ 2,738,637	76.7%	\$ 2,684,426	72.6%	\$ 2,755,077	76.2%
Leadership	279,833	7.8%	285,740	7.7%	294,678	8.2%
Support Services - Student Based	166,761	4.7%	155,916	4.2%	169,423	4.7%
Support Services - Non-Student Based	148,516	4.2%	126,449	3.4%	132,702	3.7%
Ancillary Services	8,667	0.2%	-	0.0%	-	0.0%
Total	3,342,415	93.6%	3,252,532	87.9%	3,351,880	92.7%
Non-Payroll Costs by Function						
Instructional	72,339	2.0%	301,407	8.2%	58,203	1.6%
Leadership	1,296	0.0%	5,258	0.1%	2,000	0.1%
Support Services - Student Based	2,215	0.1%	2,210	0.1%	1,700	0.0%
Support Services - Non-Student Based	151,622	4.2%	136,815	3.7%	147,449	4.1%
Ancillary Services	928	0.0%	-	0.0%	-	0.0%
Debt / Capital Outlay	-	0.0%	-	0.0%	53,000	1.5%
Total	228,400	6.4%	445,689	12.1%	262,352	7.3%
Total General Operating Fund	\$ 3,570,815	100.0%	\$ 3,698,222	100.0%	\$ 3,614,232	100.0%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.10	1.05	1.10
Teachers	34.56	39.37	38.72
Diagnostician/Supv	-	0.40	0.40
Librarian	1.00	1.00	1.00
Occupational Therapists	0.23	0.18	0.13
Asst. Physical Therapists	0.10	0.05	0.05
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.60	0.65	0.65
ESL/Bilingual Strategists	0.14	0.14	0.14
Interpreter	1.00	1.00	1.00
Tech. Trainer	0.50	0.50	0.50
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	0.60	0.60	0.60
Teacher Aides	15.00	16.00	15.00
Attendance Officers	0.14	0.20	0.20
Library Clerks	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	1.00	-	-
P/I Liaison	1.00	1.00	1.00
Total	75.07	80.24	78.59

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 3,351,880	92.7%
Contracted Services	143,895	4.0%
Supplies & Materials	59,957	1.7%
Other Operating Expenses	5,500	0.2%
Capital Outlay	53,000	1.5%
Total	\$ 3,614,232	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 2,410,561	66.7%
Gifted & Talented	240	0.0%
Special Education	179,504	5.0%
Bilingual/ESL	159,697	4.4%
State Compensatory	411,794	11.4%
Undistributed	452,436	12.5%
Total	\$ 3,614,232	



## F. Farias Elementary School

### Function

Farias students will become responsible and productive citizens. By promoting individual growth and intellectual and moral values. Our students will function successfully in our changing society. Our curriculum offers children the opportunity to develop their maximum potential by providing hands-on activities to meet their individual needs.

### Mission

At Francisco Farias Elementary our mission is to develop and educate our students by providing a relevant and challenging curriculum through innovative programs and efficient use of resources in a safe and nurturing environment.

### Campus Objectives

By the year 2017 Farias Elementary shall meet or exceed federal, state and local academic mandates. Index 1 = 65% all students meeting Reading, Math, Science and Writing.

By the year 2017 Farias Elementary shall meet or exceed TPRI accountability of 85% of all kinder - second students will score Developed in all areas of TPRI Reading Instrument.

By the year 2017 Francisco Farias Elementary shall increase the number of GT students by 5%.

### Campus Strategies

By 2017 Farias Elementary will meet State and Federal Standards by implementing an accelerated plan of instruction to address the needs of students Reading remediation and interventions.

Francisco Farias Elementary will meet or exceed expectations on TPRI by implementing the 5 components of Reading to identify TIER II students in need of remediation.

By 2017 Farias Elementary will increase the number of GT students by implementing a differentiated curriculum, rigor and relevance lessons aligned to STAAR.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓		✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STAAR Reading	59.0%	65%	70%
STAAR Math	N/A	65%	70%
STAAR Writing	62%	70%	75%
STAAR Science	65%	75%	78%
STAAR All Grade Levels	61%	65%	70%
Attendance	95.5%	98%	98%

### Prior Year Highlights

Students exceeding progress in STAAR in Reading by 25%.

Number of Special Education students decreased from 74 in 2014 to 48 in 2015.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	764		750		750	
Payroll Costs by Function						
Instructional	\$ 3,381,469	76.4%	\$ 3,421,880	73.7%	\$ 3,484,042	77.1%
Leadership	373,094	8.4%	312,174	6.7%	321,082	7.1%
Support Services - Student Based	222,291	5.0%	154,745	3.3%	158,852	3.5%
Support Services - Non-Student Based	123,878	2.8%	139,695	3.0%	150,882	3.3%
Ancillary Services	14,987	0.3%	15,933	0.3%	17,000	0.4%
Total	4,115,719	93.0%	4,044,427	87.0%	4,131,858	91.4%
Non-Payroll Costs by Function						
Instructional	112,451	2.5%	319,543	6.9%	172,262	3.8%
Leadership	18,549	0.4%	8,500	0.2%	2,278	0.1%
Support Services - Student Based	634	0.0%	2,969	0.1%	1,300	0.0%
Support Services - Non-Student Based	177,367	4.0%	207,679	4.5%	210,511	4.7%
Ancillary Services	1,000	0.0%	1,000	0.0%	1,000	0.0%
Debt / Capital Outlay	-	0.0%	61,989	1.3%	-	0.0%
Total	310,001	7.0%	601,680	13.0%	387,351	8.6%
Total General Operating Fund	\$ 4,425,720	100.0%	\$ 4,646,107	100.0%	\$ 4,519,209	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	2.00	2.00	1.00
Occupational Therapists	0.39	0.29	0.29
Counselor	2.00	1.00	1.00
Teachers	46.34	44.34	43.47
Diagnostician/Supv	0.50	0.75	0.50
Librarian	1.00	1.00	1.00
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Asst. Physical Therapists	0.15	-	0.10
Speech Pathologist	0.60	0.60	0.60
Tech. Trainer	0.50	0.50	0.50
ESL/Bilingual Strategists	0.16	0.16	0.16
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	20.15	19.16	17.16
Attendance Officers	0.15	0.20	0.20
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Crossing Guards	2.00	1.00	1.00
Custodians	6.00	6.00	6.00
Total	96.04	91.10	87.08

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 4,131,858	91.4%
Contracted Services	232,635	5.1%
Supplies & Materials	149,216	3.3%
Other Operating Expenses	5,500	0.1%
Total	\$ 4,519,209	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,841,851	62.9%
Gifted & Talented	48,583	1.1%
Special Education	432,529	9.6%
Bilingual/ESL	184,679	4.1%
State Compensatory	504,151	11.2%
Undistributed	507,416	11.2%
Total	\$ 4,519,209	

## Heights Elementary School

### Function

Heights Elementary School is centrally located within the Laredo Independent School District. At the present time, the school's current enrollment is 555 ranging from PK 3 - 5th grades. There are currently three fully integrated PK- 4 classes working in conjunction with the Head Start Program. The staff is comprised of 37 professional staff members and 28 para-professional staff members.

### Mission

In keeping with our motto, we, the faculty of Heights Elementary School, strive to provide each student with the opportunity to reach his or her potential on a daily basis. At Heights Elementary School, "We Dream It, Dare It and Do It."

### Campus Objectives

By May 2016, Heights Elementary School will increase STAAR reading scores from 80% to 83%, STAAR math scores from 73% to 76%, STAAR writing scores from 85% to 88% and STAAR science scores from 82% to 85%.

Teachers, other professionals and staff will focus on the whole child by promoting positive behaviors in the classroom and on campus and as evidenced by a decrease in disciplinary referrals. School safety will be maximized by 100% implementation of the Crisis Management and school's safety plans.

By June 2016, Heights Elementary School will increase its attendance goal from 96.3% to 97.5%.

### Campus Strategies

Teachers will continue to follow the Superintendent's Super Eight and Core Values with fidelity.

All students in need of intervention and enrichment will be provided with needed instructional support so that they may succeed on the STAAR Test and show either ELL or STAAR Progress Measure and on all other measures, state or local, that indicate growth in their academic achievement.

An analysis of instructional strategies and needs done through vertical and horizontal planning and collaborative planning will be led by the Campus Leadership Team and weekly monitoring of teaching and learning via weekly walkthroughs and T-TESS evaluations will be conducted by administrators.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓			✓	✓	

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Texas Education Agency TAPR	Met Standard	Met Standard	Met Standard
Texas Education Agency State System Safeguards	100%	100%	100%
Texas Education Agency Index 1	83.0%	85.0%	87.0%
Texas Education Agency Index 3	46.0%	50.0%	55.0%
Texas Education Agency Index 4	18.0%	23.0%	28.0%
Attendance	96.7%	97.5%	98.0%

### Prior Year Highlights

Heights Elementary School received two Distinctions for the 2014 - 2015 school year from the Texas Education Agency. These included Academic Achievement in Reading/ELA and Top 25 Percent Closing performance Gaps.

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	563		546		546	
Payroll Costs by Function						
Instructional	\$ 2,280,782	67.4%	\$ 2,281,317	67.8%	\$ 2,420,365	70.8%
Leadership	313,948	9.3%	324,845	9.7%	332,580	9.7%
Support Services - Student Based	206,291	6.1%	210,934	6.3%	214,464	6.3%
Support Services - Non-Student Based	140,091	4.1%	144,401	4.3%	156,980	4.6%
Ancillary Services	26,412	0.8%	26,732	0.8%	26,000	0.8%
Total	2,967,524	87.7%	2,988,227	88.8%	3,150,389	92.2%
Non-Payroll Costs by Function						
Instructional	288,575	8.5%	202,326	6.0%	151,751	4.4%
Leadership	6,732	0.2%	6,991	0.2%	7,000	0.2%
Support Services - Student Based	6,155	0.2%	1,363	0.0%	1,188	0.0%
Support Services - Non-Student Based	114,117	3.4%	99,951	3.0%	106,601	3.1%
Ancillary Services	949	0.0%	-	0.0%	1,000	0.0%
Debt / Capital Outlay	-	0.0%	66,335	2.0%	-	0.0%
Total	416,529	12.3%	376,966	11.2%	267,540	7.8%
Total General Operating Fund	\$ 3,384,053	100.0%	\$ 3,365,193	100.0%	\$ 3,417,929	100.0%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Occupational Therapists	0.09	0.07	0.12
Counselor	1.00	1.05	1.10
Teachers	31.58	31.67	30.24
Diagnostician/Supv	0.40	0.40	0.40
Librarian	1.00	1.00	1.00
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Asst. Physical Therapists	0.10	0.10	0.15
Speech Pathologist	0.30	0.35	0.35
ESL/Bilingual Strategists	0.14	0.16	0.16
Tech. Trainer	0.50	0.50	0.50
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
Clerks	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
CEI/Computer Lab Manager	1.00	1.00	2.00
Nurse Aides	0.40	0.40	0.40
Teacher Aides	8.00	9.00	9.00
Attendance Officers	0.14	0.20	0.20
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	1.00	1.00	1.00
Total	61.75	63.00	62.72

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 3,150,389	92.2%
Contracted Services	109,588	3.2%
Supplies & Materials	145,664	4.3%
Other Operating Expenses	12,288	0.4%
Total	\$ 3,417,929	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 2,202,547	64.4%
Gifted & Talented	216	0.0%
Special Education	233,500	6.8%
Bilingual/ESL	140,359	4.1%
State Compensatory	418,190	12.2%
Undistributed	423,117	12.4%
Total	\$ 3,417,929	

## K. Tarver Elementary School

### Function

K. Tarver Elementary services students from PK3 through 5th Grade. The approximate student enrollment for the 2016-2017 school year will be 530. At our school we offer Pre-K through 5th grade instruction that is driven by a Master Schedule that promotes and maximizes instructional time. The students' educational experience is further enhanced by the quality instruction that is monitored throughout all grade levels by administration, teachers, and staff.

### Mission

K. Tarver Elementary is committed to excellence by empowering students to show respect, responsibility, and resilience by: "Daring to Dream and Believing to Achieve".

### Campus Objectives

For the 2016-2017 school year, K. Tarver will provide a rigorous student focused curriculum in order to increase student performance in all student populations in all portions of the STAAR tests: STAAR Reading 77%, Math 65%, Writing 65%, and Science 92% as well as TPRI scores will be above 75%.

K. Tarver will establish a process that cultivates open and timely communication with our parents and community by a 10% increase in participation on campus and community events.

K. Tarver will increase student attendance to a 98% and keep disciplinary referrals at 1% in order to promote a safe and nurturing environment conducive to learning.

### Campus Strategies

K. Tarver teachers and staff will participate in research based professional development sessions to support the standards based curriculum and show an increase in student achievement by meeting all Indices in the STAAR Test.

K. Tarver will continue to increase parental opportunities for participation in school/district based activities and community events.

K. Tarver will implement and enforce safety management procedures to maintain an overall safe operational building.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STAAR Math Results	N/A	75%	77%
STAAR Reading Results	74%	76%	78%
STAAR Writing Results	60%	65%	70%
STAAR Science Results	89%	90%	90%
Attendance	98%	98%	98%

### Prior Year Highlights

K. Tarver Elementary School met the numbers projected for the fiscal year.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	572		536		536	
Payroll Costs by Function						
Instructional	\$ 2,575,252	72.4%	\$ 2,601,714	74.7%	\$ 2,659,678	75.6%
Leadership	309,998	8.7%	302,594	8.7%	312,798	8.9%
Support Services - Student Based	154,703	4.4%	161,534	4.6%	163,333	4.6%
Support Services - Non-Student Based	148,953	4.2%	150,519	4.3%	158,641	4.5%
Ancillary Services	16,047	0.5%	16,489	0.5%	20,000	0.6%
Total	3,204,953	90.2%	3,232,850	92.8%	3,314,450	94.3%
Non-Payroll Costs by Function						
Instructional	143,430	4.0%	131,566	3.8%	78,006	2.2%
Leadership	1,527	0.0%	701	0.0%	1,650	0.0%
Support Services - Student Based	1,419	0.0%	1,148	0.0%	1,700	0.0%
Support Services - Non-Student Based	131,677	3.7%	112,507	3.2%	119,780	3.4%
Ancillary Services	958	0.0%	941	0.0%	1,000	0.0%
Debt / Capital Outlay	70,960	2.0%	5,450	0.2%	-	0.0%
Total	349,971	9.8%	252,313	7.2%	202,136	5.7%
Total General Operating Fund	\$ 3,554,924	100.0%	\$ 3,485,163	100.0%	\$ 3,516,586	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Occupational Therapists	0.25	0.22	0.12
Counselor	1.00	1.00	1.00
Teachers	38.83	35.64	35.67
Diagnostician/Supv	0.40	0.50	0.50
Librarian	1.00	1.00	1.00
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.60	0.50	0.50
ESL/Bilingual Strategists	0.14	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
Tech. Trainer	0.50	0.50	0.50
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	0.60	0.60	0.60
Teacher Aides	17.10	14.10	14.10
Attendance Officers	0.14	0.20	0.20
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	3.00	-	-
Total	81.66	72.50	72.43

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,314,450	94.3%
Contracted Services	117,501	3.3%
Supplies & Materials	73,735	2.1%
Other Operating Expenses	10,900	0.3%
Total	\$ 3,516,586	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,173,698	61.8%
Gifted & Talented	58,015	1.6%
Special Education	378,823	10.8%
Bilingual/ESL	129,555	3.7%
State Compensatory	357,926	10.2%
Undistributed	418,569	11.9%
Total	\$ 3,516,586	

## J.Z. Leyendecker Elementary School

### Function

J. Z. Leyendecker services Pre-K thru 5th grade students. Our staff provides a well-balanced educational program and prepares students to be successful. The instructional program provides bilingual education to meet student needs and is delivered by certified bilingual teachers. Pre-K to 3rd grade are self-contained, 4th and 5th grade are semi-departmentalized.

### Mission

J. Z. Leyendecker School will provide equal learning opportunities to enhance students' intellectual, social, emotional and physical development.

### Campus Objectives

Meet state and federal standards in STAAR (Index 1: 60, Index 2: 30, Index 3: 28, Index 4:12).

Meet district assessments standards at 70% or above.

Meet state standards in TELPAS of Advance and Advance High.

Meet proficiency levels at 90% in Learning.com for 2nd and 5th grade students.

Meet campus TPRI/TEJAS LEE goal of 90% listening and reading comprehension for K - 2nd grade.

Meet campus Accelerated Reader goals of 85% for GT students and 75% for LEP students.

Meet campus community partnership goal of 4 designated events.

Meet campus Parental Involvement goal of 20 active members.

Meet attendance rating of 98%.

### Campus Strategies

J Z Leyendecker shall develop and implement a total quality management process to increase effective productivity and performance at 70% across the entire school system.

J Z Leyendecker shall produce a student focused action plan, designated to:(a)integrate technology at 90%, (b)improve academic student performance at 70%, (c)meet state and federal required accountability standards (Ind.1:60; Ind.2:30; Ind.3:28; Ind.4:12), (d)teach TEKS focused curriculum at 100%..

J Z Leyendecker shall promote community partnership and parental involvement to improve student performance, productivity and effectiveness of the school system from 5 partnerships to 8.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading	63.0%	65.0%	Met Standards
Math	No Accountability	65.0%	Met Standards
Science	55.0%	65.0%	Met Standards
Writing	59.0%	65.0%	Met Standards
Attendance	97.6%	98.0%	Met Standards

### Prior Year Highlights

\*2015 Accountability Ratings: Met Standards (Student Achievement, Student Progress, Closing Performance Goals, Post-Secondary Readiness).

\*2015 Technology Intervention Plan (TIP) Goals were met.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	540		537		537	
Payroll Costs by Function						
Instructional	\$ 2,587,409	73.6%	\$ 2,791,143	69.9%	\$ 2,845,092	73.3%
Leadership	316,991	9.0%	328,589	8.2%	336,846	8.7%
Support Services - Student Based	202,968	5.8%	212,574	5.3%	216,068	5.6%
Support Services - Non-Student Based	162,081	4.6%	170,557	4.3%	179,164	4.6%
Total	3,269,449	93.0%	3,502,862	87.7%	3,577,170	92.2%
Non-Payroll Costs by Function						
Instructional	103,962	3.0%	273,246	6.8%	117,126	3.0%
Leadership	8,340	0.2%	3,637	0.1%	4,000	0.1%
Support Services - Student Based	886	0.0%	1,279	0.0%	3,000	0.1%
Support Services - Non-Student Based	133,900	3.8%	136,893	3.4%	178,907	4.6%
Debt / Capital Outlay	-	0.0%	77,180	1.9%	-	0.0%
Total	247,088	7.0%	492,235	12.3%	303,033	7.8%
Total General Operating Fund	\$ 3,516,537	100.0%	\$ 3,995,096	100.0%	\$ 3,880,203	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Occupational Therapists	0.26	0.26	0.26
Counselor	1.00	1.00	1.00
Teachers	33.85	33.74	36.91
Diagnostician/Supv	0.50	0.50	0.50
Librarian	1.00	1.00	1.00
Asst. Physical Therapists	-	0.10	0.03
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.50	0.40	0.40
ESL/Bilingual Strategists	0.17	0.17	0.17
Inst. Spec./Intervention/Lit Coach	2.00	2.00	3.00
Tech. Trainer	0.50	0.50	0.50
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	0.60	0.60	0.60
Teacher Aides	16.15	15.16	16.16
Attendance Officers	0.14	0.20	0.20
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	6.00	6.00	6.00
Total	73.77	72.73	77.83

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,577,170	92.2%
Contracted Services	189,192	4.9%
Supplies & Materials	103,341	2.7%
Other Operating Expenses	10,500	0.3%
Total	\$ 3,880,203	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,454,462	63.3%
Gifted & Talented	288	0.0%
Special Education	442,699	11.4%
Bilingual/ESL	129,310	3.3%
State Compensatory	355,532	9.2%
Undistributed	497,912	12.8%
Total	\$ 3,880,203	



### Function

C.M. Macdonell Elementary seeks to create a challenging learning environment that encourages high expectations for success. Through rigorous instruction for our 619 students that allows for individual differences and learning styles, we strive to inspire learning. Our school promotes a safe, orderly, and supportive environment. We endeavor to have our parents, teachers, and community members actively involved in our students' education.

### Mission

C.M. Macdonell Elementary will develop independent, critical thinkers who will function successfully in a changing world. At Macdonell, students will receive an engaging, rigorous curriculum in a safe and nurturing environment.

### Campus Objectives

C. M. Macdonell will provide rigorous instruction to increase student achievement in STAAR to meet the 2016-2017 required local, state, and national mandates. Math scores will increase to a 65 %, Reading will increase 2 %, from a 68 % to a 70 %, and Writing will increase 2%, from a 73% to 75%.

C. M. Macdonell will reduce its truancy rate by 2%. Attendance will improve from a 97% to a 98%.

C. M. Macdonell will promote a safe and secure learning environment through innovative safety programs. The number of incidents at C.M. Macdonell involving bullying, discipline referral, and restraints will be reduced by .5% as reported by the campus disciplinary report.

### Campus Strategies

C.M. Macdonell teachers and administration will disaggregate TEKS data during faculty/collaborative planning meetings in order to plan and deliver effective instruction that is rigorous and engaging. Data analysis will be done every six weeks and used to determine remediation and tutorial.

C.M. Macdonell teachers and administration will disaggregate TEKS data during faculty/collaborative planning meetings in order to plan and deliver effective instruction that is rigorous and engaging. Data analysis will be done every six weeks and used to determine remediation and tutorial.

C.M. Macdonell will promote attendance by: daily call to absent students, followed by home visits for persistent tardies/absence; incentives; perfect attendance ceremonies; and end of the year recognitions.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓				✓	

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STAAR Math Results	60.0%	65.0%	65.0%
STAAR Reading Results	60.0%	65.0%	65.0%
STAAR Writing Results	60.0%	65.0%	65.0%
STAAR Science Results	60.0%	65.0%	65.0%
Attendance	98.0%	98.0%	98.0%

### Prior Year Highlights

There was improvement in our state accountability ratings on all four 2015 Performance Indexes (Index 1-64%, Index 2-38%, Index 3-34%, and Index 4-21%).

There was an improvement in the participation of the Accelerated Reader Program.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	762		619		619	
Payroll Costs by Function						
Instructional	\$ 3,344,416	76.8%	\$ 3,199,733	72.7%	\$ 3,082,070	77.6%
Leadership	285,495	6.6%	297,388	6.8%	305,619	7.7%
Support Services - Student Based	202,545	4.6%	191,291	4.3%	194,729	4.9%
Support Services - Non-Student Based	148,276	3.4%	147,588	3.4%	149,720	3.8%
Total	3,980,732	91.4%	3,836,000	87.1%	3,732,138	94.0%
Non-Payroll Costs by Function						
Instructional	197,781	4.5%	364,869	8.3%	89,690	2.3%
Leadership	4,268	0.1%	4,522	0.1%	5,100	0.1%
Support Services - Student Based	2,013	0.0%	4,039	0.1%	4,500	0.1%
Support Services - Non-Student Based	137,040	3.1%	158,834	3.6%	140,682	3.5%
Debt / Capital Outlay	34,890	0.8%	34,623	0.8%	-	0.0%
Total	375,992	8.6%	566,887	12.9%	239,972	6.0%
Total General Operating Fund	\$ 4,356,724	100.0%	\$ 4,402,887	100.0%	\$ 3,972,110	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Occupational Therapists	0.13	0.23	0.23
Counselor	1.25	1.20	1.20
Teachers	42.18	48.05	41.31
Diagnostician/Supv	0.50	0.50	0.30
Librarian	1.00	1.00	1.00
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.60	0.60	0.60
ESL/Bilingual Strategists	0.16	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	3.00	3.00
Clerks	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
CEI/Computer Lab Manager	2.00	2.00	2.00
Tech. Trainer	0.50	0.50	0.50
Nurse Aides	1.00	1.00	1.00
Teacher Aides	12.00	12.00	11.00
Attendance Officers	0.14	0.20	0.20
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	1.00	-	-
Total	78.56	84.52	76.58

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,732,138	94.0%
Contracted Services	152,003	3.8%
Supplies & Materials	72,969	1.8%
Other Operating Expenses	15,000	0.4%
Total	\$ 3,972,110	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,558,376	64.4%
Gifted & Talented	224	0.0%
Special Education	416,730	10.5%
Bilingual/ESL	160,875	4.1%
State Compensatory	415,180	10.5%
Undistributed	420,725	10.6%
Total	\$ 3,972,110	

## C.L. Milton Elementary School

### Function

All students are afforded the opportunities to participate and compete in extra-curricular as well as academic events (sports, UIL, etc.)

### Mission

C.L. Milton's mission is to provide learning opportunities that enhance the intellectual, physical, social and emotional abilities of all students.

### Campus Objectives

By June 2017 C.L. Milton will increase overall academic performance by meeting the standards in all sections of the STAAR in Reading from 77% to 85%, Writing from 82% to 88%, Math from 76% to 85% and Science from 60% to 65%.

C.L. Milton will increase the student attendance rate from a 98.2% to 98.4% in the 2016 -2017 school year.

By the year 2017, C.L. Milton faculty and staff will continue to be 100% highly qualified to meet district, state and federal guidelines.

### Campus Strategies

C.L. Milton will continue to review, restructure and align curriculum, instruction and assessments.

C.L. Milton will establish a reward system for Perfect Attendance and academic achievement. An attendance committee will call parents for students who are absent and schedule parent conferences.

C.L. Milton will continue to pursue professional growth for all faculty and staff through SMART conference, Campus/District staff development, staff's areas of need.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading	76.0%	85.0%	90.0%
Writing	N/A	88.0%	90.0%
Math	60.0%	65.0%	90.0%
Science	82.0%	88.0%	90.0%
Attendance	98.1%	98.2%	98.2%

### Prior Year Highlights

Attendance of 98.1% or higher has been maintained.

5th grade students were recognized for perfect STAAR scores.

Milton received the TEA High Progress School award under TITLE I schools.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	891		915		915	
Payroll Costs by Function						
Instructional	\$ 3,796,203	75.8%	\$ 3,816,593	76.2%	\$ 3,877,900	76.6%
Leadership	388,318	7.8%	368,833	7.4%	405,788	8.0%
Support Services - Student Based	225,582	4.5%	294,125	5.9%	304,406	6.0%
Support Services - Non-Student Based	149,394	3.0%	148,002	3.0%	164,000	3.2%
Ancillary Services	62,793	1.3%	58,194	1.2%	59,000	1.2%
Total	4,622,289	92.3%	4,685,747	93.6%	4,811,094	95.0%
Non-Payroll Costs by Function						
Instructional	112,762	2.3%	115,039	2.3%	58,677	1.2%
Leadership	3,159	0.1%	4,872	0.1%	5,150	0.1%
Support Services - Student Based	21,098	0.4%	22,494	0.4%	22,700	0.4%
Support Services - Non-Student Based	195,431	3.9%	149,350	3.0%	163,187	3.2%
Ancillary Services	995	0.0%	601	0.0%	1,000	0.0%
Debt / Capital Outlay	53,000	1.1%	28,244	0.6%	-	0.0%
Total	386,446	7.7%	320,601	6.4%	250,714	5.0%
Total General Operating Fund	\$ 5,008,735	100.0%	\$ 5,006,348	100.0%	\$ 5,061,808	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	2.00	2.00	2.00
Counselor	1.10	2.10	2.00
Teachers	43.84	46.75	48.80
Diagnostician/Supv	0.60	0.60	0.60
Librarian	1.00	1.00	1.00
Occupational Therapists	0.22	0.22	0.22
Asst. Physical Therapists	0.20	0.20	0.10
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.40	0.40	0.50
ESL/Bilingual Strategists	0.14	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
Clerks	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
CEI/Computer Lab Manager	3.00	3.00	3.00
Tech. Trainer	0.50	0.50	0.50
Nurse Aides	2.00	2.00	2.00
Teacher Aides	17.10	17.00	16.00
Attendance Officers	0.30	0.20	0.20
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	4.00	3.00	3.00
Total	91.50	94.21	95.16

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 4,811,094	95.0%
Contracted Services	156,691	3.1%
Supplies & Materials	64,273	1.3%
Other Operating Expenses	29,750	0.6%
Total	\$ 5,061,808	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 3,309,410	65.4%
Gifted & Talented	50,464	1.0%
Special Education	499,507	9.9%
Bilingual/ESL	166,462	3.3%
State Compensatory	514,780	10.2%
Undistributed	521,185	10.3%
Total	\$ 5,061,808	

## Alma A. Pierce Elementary School

### Function

Alma A. Pierce staff will be committed to meet the needs of every student with optimal learning opportunities in order to obtain high levels of success.

### Mission

At Alma A. Pierce Elementary School, we strive for all students from Pk3 to 5th grade to excel academically by building a strong academic foundation, positive learning environment, and safe school climate.

### Campus Objectives

Alma A. Pierce will provide teachers with the training and resources needed using scientifically based-research applying student data with a focus on : Effective Reading Routines to improve on STAAR scores by 5% from 77% in 2015 to 82% in 2016 in the area of Reading.

Alma A. Pierce School teachers will integrate technology with their instructional delivery including web-based activities, video-conferencing and through the use of document cameras, projectors, digital cameras, interactive boards, computers, etc. with 100% accuracy.

Alma A. Pierce will enhance the amount of extra-curricular activities, character education and violence prevention instruction by 10% for all students.

### Campus Strategies

Alma A. Pierce will implement research based educational programs to support prescriptive interventions and acceleration tutorials for all students in need of assistance to meet STAAR passing standards.

Alma A. Pierce will enhance their instructional delivery through the use of technology software, programs, apps such as Accelerated Reader, Tumblebooks, Capstone Library, Star Fall, Think Central, Think Through Math, Education Galaxy, Study Island, Istation, Library Online resources, Reading Eggs.

Alma A. Pierce will increase student academic performance through extracurricular activities (UIL, AR, Spelling Bee, Athletics, Cheerleading, Chess, Caring Cowboys, Choir, Dance Team, Yearbook, and National Honor Society).

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
90% of the students will pass STAAR Reading	77.0%	87.0%	90.0%
85% of the students will pass STAAR Math	79.0%	85.0%	88.0%
90% of the students will pass STAAR Writing	81.0%	90.0%	93.0%
60% of the students will pass STAAR Science	49.0%	60.0%	65.0%
Attendance	97.5%	98.0%	98.0%
Students will be taught bullying education	100.0%	100.0%	100.0%

### Prior Year Highlights

Last school year, our campus earned four STAAR distinctions in the areas of Academic Achievement in Reading/ELA, Top 25 Percent Student Progress, Top 25 Percent Closing Performance Gaps, and Postsecondary Readiness.

Our campus received 3rd place overall District winners in the U.I.L. meet.

Alma A. Pierce was Top 5% in meeting District Accelerated Reader goals.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	875		866		866	
Payroll Costs by Function						
Instructional	\$ 3,836,052	77.7%	\$ 3,739,975	72.5%	\$ 3,852,645	77.0%
Leadership	359,124	7.3%	360,484	7.0%	386,199	7.7%
Support Services - Student Based	249,840	5.1%	267,128	5.2%	272,567	5.4%
Support Services - Non-Student Based	171,157	3.5%	175,397	3.4%	183,736	3.7%
Ancillary Services	22,774	0.5%	22,026	0.4%	24,000	0.5%
Total	4,638,948	93.9%	4,565,010	88.6%	4,719,147	94.4%
Non-Payroll Costs by Function						
Instructional	93,047	1.9%	325,576	6.3%	96,623	1.9%
Leadership	1,757	0.0%	5,676	0.1%	2,188	0.0%
Support Services - Student Based	63	0.0%	34	0.0%	1,200	0.0%
Support Services - Non-Student Based	161,198	3.3%	156,696	3.0%	181,182	3.6%
Ancillary Services	-	0.0%	898	0.0%	1,000	0.0%
Debt / Capital Outlay	42,731	0.9%	101,230	2.0%	-	0.0%
Total	298,796	6.1%	590,111	11.4%	282,193	5.6%
Total General Operating Fund	\$ 4,937,743	100.0%	\$ 5,155,121	100.0%	\$ 5,001,340	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	2.00	2.00	2.00
Counselor	2.00	2.00	2.00
Teachers	49.97	49.40	47.50
Diagnostician/Supv	0.50	0.50	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.03	0.11	0.08
Asst. Physical Therapists	0.20	0.20	0.10
Nurse	1.00	1.00	1.00
Social Worker	0.05	0.05	0.05
Speech Pathologist	0.40	0.50	0.60
ESL/Bilingual Strategists	0.14	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	20.00	20.00
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
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	1.00	-	-
Total	95.93	94.60	92.67

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 4,719,147	94.4%
Contracted Services	175,798	3.5%
Supplies & Materials	94,195	1.9%
Other Operating Expenses	4,200	0.1%
Capital Outlay	8,000	0.2%
Total	\$ 5,001,340	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 3,265,531	65.3%
Gifted & Talented	312	0.0%
Special Education	506,656	10.1%
Bilingual/ESL	212,749	4.3%
State Compensatory	497,323	9.9%
Undistributed	518,769	10.4%
Total	\$ 5,001,340	

## Function

Our campus is comprised of 945 students that range from grade levels Pre Kinder 3 to fifth grade. Student services include: Assist aunits, GT, bilingual and regular education, music, library, science lab, P.E. and technology applications. Programs include AR, Lexia, Istation and TTM. Staff includes: Principal, two Ast Principals, two Counselors, 1 Librarian, 1 tech trainer, 1 nurse, 1 instr spec, 1 sc lab T, 1 CRS, 2 res T, 2 assist units.

## Mission

M.S. Ryan Elementary is committed to educating all students towards lifelong learning by providing and developing a relevant and challenging curriculum through innovative programs and effective use of resources in a safe and nurturing environment.

## Campus Objectives

By the year 2017, Ryan Elementary will meet/exceed federal/state expectations in all academic areas. The campus will demonstrate the following performance measures: 2015 Reading 65% in 2016 70%; 2015 Math 62% in 2016 67%; 2015 Writing 78% in 2016 83%; 2015 Science 66% in 2016 72%.

By the year 2017, Ryan Elementary will provide a safe and secure learning environment. Through the use of safety programs and character building activities, teachers and staff will promote and help build the foundation of good citizenship. Disciplinary campus referrals will be reduced by 5%.

By the year 2017, Ryan Elementary will continue to collaborate with community stakeholders which include parents, teachers, community leaders, and business entities to ensure student achievement. Each month an advisory committee meeting will be held, sign in form will be evident and 80% present.

## Campus Strategies

By the year 2017, Ryan Elementary students will meet or exceed federal and state expectations in all areas and achieve 98 percent attendance.

By May 2017, Ryan Elementary faculty and staff will ensure that the campus is conducive to student learning by promoting a safe, drug-free learning environment and fostering mutual respect for all members of the school and community through the implementation of classroom management procedures.

By the year 2017, Ryan Elementary will ensure that the campus will have strategically and effectively developed community and business partnerships to support student achievement and help meet the needs of all students.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓				

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading STAAR	65.0%	70.0%	75.0%
Math STAAR	62.0%	67.0%	75.0%
Writing STAAR	78.0%	83.0%	85.0%
Science STAAR	66.0%	70.0%	75.0%
Attendance	97.0%	98.0%	98.0%

## Prior Year Highlights

T.E.A. Distinction earned for Academic Achievement in Science.

T.E.A. Distinction earned for Postsecondary Readiness.

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	949		945		945	
Payroll Costs by Function						
Instructional	\$ 3,937,969	76.7%	\$ 3,965,023	72.5%	\$ 4,165,445	78.0%
Leadership	387,475	7.5%	408,805	7.5%	428,780	8.0%
Support Services - Student Based	239,408	4.7%	283,522	5.2%	292,950	5.5%
Support Services - Non-Student Based	145,245	2.8%	151,689	2.8%	157,441	2.9%
Ancillary Services	50,167	1.0%	50,556	0.9%	62,000	1.2%
Total	4,760,264	92.7%	4,859,595	88.9%	5,106,616	95.6%
Non-Payroll Costs by Function						
Instructional	89,234	1.7%	334,143	6.1%	51,755	1.0%
Leadership	9,506	0.2%	5,959	0.1%	4,400	0.1%
Support Services - Student Based	9,162	0.2%	11,915	0.2%	7,200	0.1%
Support Services - Non-Student Based	180,883	3.5%	166,874	3.1%	169,002	3.2%
Ancillary Services	989	0.0%	863	0.0%	1,000	0.0%
Debt / Capital Outlay	83,285	1.6%	86,056	1.6%	-	0.0%
Total	373,060	7.3%	605,810	11.1%	233,357	4.4%
Total General Operating Fund	\$ 5,133,325	100.0%	\$ 5,465,405	100.0%	\$ 5,339,973	100.0%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	2.00	2.00	2.00
Counselor	2.30	2.30	2.30
Teachers	51.05	52.12	51.90
Diagnostician/Supv	0.50	0.40	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.26	0.21	0.66
Asst. Physical Therapists	-	0.05	-
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.70	0.60	0.50
ESL/Bilingual Strategists	0.15	0.15	0.15
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
Clerks	3.00	3.00	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	21.00	20.00	20.00
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	7.00	6.00	6.00
Total	99.70	98.63	99.81

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 5,106,616	95.6%
Contracted Services	164,816	3.1%
Supplies & Materials	47,749	0.9%
Other Operating Expenses	17,292	0.3%
Capital Outlay	3,500	0.1%
Total	\$ 5,339,973	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 3,478,268	65.1%
Gifted & Talented	76,494	1.4%
Special Education	491,479	9.2%
Bilingual/ESL	214,825	4.0%
State Compensatory	549,810	10.3%
Undistributed	529,097	9.9%
Total	\$ 5,339,973	



## Santa Maria Elementary School

### Function

Santa Maria Elementary mission is to excel in academic and social skills to meet or excel in local and state assessments.

### Mission

Santa Maria Elementary mission is to create life long learners by providing a quality, challenging, and rigorous curriculum that will give students opportunities for higher learning and becoming productive members of our community.

### Campus Objectives

Santa Maria Elementary will provide rigorous and relevant instruction to increase student achievement on STAAR Math 65%, Reading 65% and writing 65% to meet the 2016-2017 required Local, State, and National mandates. TPRI Scores are above 75%.

Santa Maria Elementary will provide rigorous and relevant instruction to increase student achievement on STAAR Science 65% to meet the 2016-2017 required Local, State, and National mandates.

Santa Maria Elementary will provide 100% of faculty and staff receive the appropriate staff development and conferences that will support research based instruction.

### Campus Strategies

Santa Maria teachers will use instructionally aligned curriculum, such as LEAD curriculum, SIOP, and implement rigorous instruction connected to real world experiences.

Santa Maria Elementary teachers will have Tuesday - Thursday and Saturday tutorials, STAAR interventions, and STAAR Activities (STAAR Jamaica, Imaginarium) in order to increase student achievement.

Santa Maria Elementary school administration and staff will receive the necessary staff development in order to support instructional goals and provide research based instruction.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading/ELA (5th, 4th & 3rd)	66,37,47%	70,60,60%	75,65,65%
Math (5th, 4th & 3rd)	N/A	65,65,60%	70,70,65%
Writing - 4th grade	39%	60%	65%
Science - 5th Grade	51%	60%	65%
Attendance	97.9%	98%	98%
TX Academic Performance Report 2014 Performance Indexes: 1 - 4	60,46,33,22%	60,30,28,12%	65,35,30,15%

### Prior Year Highlights

Student Attendance has increase from 96.4% to 97.9 %

Addition of literacy coach to help improve students reading state performance.

UIL Accomplishment-1st place in District quadrant meet.

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	700		661		661	
Payroll Costs by Function						
Instructional	\$ 2,904,410	75.4%	\$ 3,036,193	72.2%	\$ 3,133,090	77.9%
Leadership	274,951	7.1%	306,624	7.3%	307,172	7.6%
Support Services - Student Based	179,473	4.7%	170,931	4.1%	184,431	4.6%
Support Services - Non-Student Based	132,704	3.4%	138,487	3.3%	145,317	3.6%
Total	3,491,537	90.7%	3,652,235	86.8%	3,770,010	93.8%
Non-Payroll Costs by Function						
Instructional	149,370	3.9%	269,511	6.4%	98,072	2.4%
Leadership	7,766	0.2%	9,702	0.2%	9,378	0.2%
Support Services - Student Based	4,478	0.1%	3,658	0.1%	300	0.0%
Support Services - Non-Student Based	131,372	3.4%	182,835	4.3%	143,549	3.6%
Debt / Capital Outlay	65,985	1.7%	89,610	2.1%	-	0.0%
Total	358,971	9.3%	555,316	13.2%	251,299	6.2%
Total General Operating Fund	\$ 3,850,509	100.0%	\$ 4,207,551	100.0%	\$ 4,021,309	100.0%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Teachers	38.59	40.58	41.55
Diagnostician/Supv	0.40	0.40	0.40
Librarian	1.00	1.00	1.00
Occupational Therapists	1.25	1.34	0.22
Asst. Physical Therapists	0.20	0.30	0.52
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.30	0.50	0.50
ESL/Bilingual Strategists	0.17	0.17	0.17
Inst. Spec./Intervention/Lit Coach	2.00	3.00	3.00
Clerks	3.00	3.00	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	1.00
Teacher Aides	12.15	13.16	14.16
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	1.00	-	-
Total	74.80	79.25	80.32

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 3,770,010	93.8%
Contracted Services	160,601	4.0%
Supplies & Materials	81,215	2.0%
Other Operating Expenses	8,283	0.2%
Capital Outlay	1,200	0.0%
Total	\$ 4,021,309	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 2,551,545	63.5%
Gifted & Talented	176	0.0%
Special Education	470,804	11.7%
Bilingual/ESL	154,530	3.8%
State Compensatory	426,065	10.6%
Undistributed	418,189	10.4%
Total	\$ 4,021,309	

## Function

Our student population is 546 from Pre-K3 to 5th grade. 99.27% of our population is Hispanic, 94.32% Eco. Disadvantaged, 73.6% LEP, and 80.22% is at-risk. At this time our staff consist of 2 administrators, 1 counselor, 1 librarian and 1 Instructional Specialist, 30 teachers, 15 teacher-aides, 4 office clerks, 1 nurse and 1 nurse aide (2 days/week), 6 custodians, 1 security guard and 7 cafeteria personnel.

## Mission

We the faculty and staff at D.D. Hachar Elementary School are committed to providing each student with the ability to achieve success.

## Campus Objectives

D. D. Hachar will continue to implement and monitor a quality educational program including curriculum, instruction, assessment and professional development which considers the specific needs of each student and the community to increase student performance on state assessments from 60% to 65%.

By the end of 2015-2016, the percentage of LEP students who advance one or more levels will increase from 67% to 70% and from 33% to 35% scoring advanced high.

Continue to promote partnerships with parents and community institutions and increase the number of events that parents participate in throughout the year from 12 to 15.

## Campus Strategies

Implement TEKS Resource System Curriculum along with best practices in every classroom (i.e. Super 8, Rigor and Relevance Framework, SIOP strategies, Marzano strategies, Guided Reading, web-based instructional programs, etc.) for effective Tier I instruction.

Provide high quality instruction through the use of age appropriate, research based instructional materials to promote and ensure the cognitive, social, emotional, and physical development of every student.

Promote parental involvement by increasing the number of parent volunteers participating in school events and extra-curricular activities.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading	80%	90%	92%
Math	76%	85%	86%
Science	83%	90%	91%
Writing	82%	93%	94%
Index 1, Index 2, Index 3 & Index 4	81,40,45,27%	88,55,58,40%	90,57,60,42%
TPRI Comprehension (K, 1st & 2nd)	79,74,74%	82,80,80%	83,81,81%
Attendance	97.10%	97.50%	97.70%

## Prior Year Highlights

Our school exceeded the district and state passing rate in Reading, Mathematics, Science and Writing STAAR.

We received a Met Standard rating and earned 3 distinctions (Academic Achievement in Science, Top 25 Percent: Closing Performance Gaps and Postsecondary Readiness).

In addition our scores, we have excelled in UIL academics and in various sports.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	707		687		687	
Payroll Costs by Function						
Instructional	\$ 3,087,774	71.8%	\$ 3,041,781	72.7%	\$ 3,208,711	77.1%
Leadership	274,122	6.4%	277,929	6.6%	286,870	6.9%
Support Services - Student Based	154,520	3.6%	157,004	3.8%	161,944	3.9%
Support Services - Non-Student Based	174,204	4.0%	179,074	4.3%	187,932	4.5%
Ancillary Services	32,509	0.8%	31,005	0.7%	31,000	0.7%
Total	3,723,130	86.5%	3,686,792	88.1%	3,876,457	93.1%
Non-Payroll Costs by Function						
Instructional	341,496	7.9%	209,832	5.0%	134,249	3.2%
Leadership	8,488	0.2%	3,329	0.1%	2,000	0.0%
Support Services - Student Based	4,894	0.1%	6,423	0.2%	6,700	0.2%
Support Services - Non-Student Based	151,509	3.5%	146,483	3.5%	141,970	3.4%
Ancillary Services	958	0.0%	385	0.0%	1,000	0.0%
Debt / Capital Outlay	72,699	1.7%	131,958	3.2%	-	0.0%
Total	580,044	13.5%	498,410	11.9%	285,919	6.9%
Total General Operating Fund	\$ 4,303,174	100.0%	\$ 4,185,202	100.0%	\$ 4,162,376	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.25	1.20	1.00
Teachers	42.15	39.40	40.40
Diagnostician/Supv	0.70	0.50	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.11	0.06	0.06
Asst. Physical Therapists	0.10	0.05	0.05
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.45	0.50	0.30
ESL/Bilingual Strategists	0.14	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	15.00	14.00	13.00
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	6.00	6.00	6.00
Total	82.64	78.65	78.25

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,876,457	93.1%
Contracted Services	163,037	3.9%
Supplies & Materials	87,532	2.1%
Other Operating Expenses	25,350	0.6%
Capital Outlay	10,000	0.2%
Total	\$ 4,162,376	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,603,191	62.5%
Gifted & Talented	52,733	1.3%
Special Education	365,917	8.8%
Bilingual/ESL	174,684	4.2%
State Compensatory	474,615	11.4%
Undistributed	491,236	11.8%
Total	\$ 4,162,376	

## D.D. Hachar Elementary School

### Function

Our student population is 546 from Pre-K3 to 5th grade. 99.27% of our population is Hispanic 94.32% Eco. Disadvantaged, 73.6% LEP, and 80.22% is at-risk. At this time our staff consist of 2 administrators, 1 counselor, 1 librarian and 1 Instructional Specialist, 30 teachers, 15 teacher-aides, 4 office clerks, 1 nurse and 1 nurse aide (2 days/week), 6 custodians, 1 security guard and 7 cafeteria person.

### Mission

We the faculty and staff at D.D. Hachar Elementary School are committed to providing each student with the ability to achieve success.

### Campus Objectives

D. D. Hachar will continue to implement and monitor a quality educational program including curriculum, instruction, assessment and professional development which considers the specific needs of each student and the community to increase student performance on state assessments from 60% to 65%.

D.D. Hachar will provide a systemic research-based staff development program that supports the implementation of standard-based curriculum and instruction that will increase student achievement on State Assessments to 75%.

D.D. Hachar will provide a focus on the whole child through enhancement of programs in the areas of character education that will foster responsible students reducing disciplinary referrals to 5% of student population of 560.

### Campus Strategies

D. D. Hachar Elementary School CEIC will coordinate with campus administrators to ensure district goals are being implemented to achieve student performance from all populations: Special Ed., GT, LEP, At-Risk, Hispanic, and economically disadvantaged.

D. D. Hachar will provide staff development that is scientifically research based to develop and retain at 100% highly qualified teachers and staff.

D.D. Hachar will implement effective proactive, safe school practices that will reflect an annual 5% reduction of behavioral referrals on the PEIMS Report.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STAAR Index 1: Student Achievement	60%	65%	70%
STAAR Index 2: Student Progress	32.0%	40.0%	45.0%
STAAR Index 3: Closing Gap	37.0%	40.0%	45.0%
STAAR Index 4: Postsecondary Readiness	25.0%	30.0%	40.0%
Distinction Designated	Science	Science	Science

### Prior Year Highlights

D. D. Hachar will continue with intervention plan that has demonstrated to be successful in the Reading, Mathematics and Science during the day. Students that need additional assistance have extended tutorials.

D. D. Hachar met standards on Index 1 student achievement with 60%, Index 2 student progress with 32% and Index 3 closing performance gap at 37%. We also received the Distinction designation for Academic Achievement in Science.

We will work diligently to maintain and raise the percentage scores in the areas tested so that our students will be successful.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	540		544		544	
Payroll Costs by Function						
Instructional	\$ 2,410,459	70.3%	\$ 2,425,422	70.0%	\$ 2,505,393	73.0%
Leadership	302,264	8.8%	312,371	9.0%	320,430	9.3%
Support Services - Student Based	170,010	5.0%	166,384	4.8%	169,881	4.9%
Support Services - Non-Student Based	168,460	4.9%	170,704	4.9%	180,283	5.3%
Ancillary Services	14,094	0.4%	14,309	0.4%	21,000	0.6%
Total	3,065,287	89.4%	3,089,190	89.1%	3,196,987	93.1%
Non-Payroll Costs by Function						
Instructional	135,447	4.0%	182,584	5.3%	74,434	2.2%
Leadership	2,877	0.1%	2,789	0.1%	3,872	0.1%
Support Services - Student Based	1,877	0.1%	2,234	0.1%	3,740	0.1%
Support Services - Non-Student Based	221,861	6.5%	188,364	5.4%	152,559	4.4%
Ancillary Services	-	0.0%	384	0.0%	1,000	0.0%
Total	362,063	10.6%	376,355	10.9%	235,605	6.9%
Total General Operating Fund	\$ 3,427,350	100.0%	\$ 3,465,545	100.0%	\$ 3,432,592	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.10	1.10	1.10
Teachers	33.89	32.61	32.60
Diagnostician/Supv	0.50	0.50	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.11	0.11	0.06
Asst. Physical Therapists	-	0.10	0.10
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.70	0.35	0.35
ESL/Bilingual Strategists	0.14	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	0.40	0.40	0.40
Teacher Aides	14.00	14.00	14.00
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
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	2.00	2.00
Total	76.58	73.11	73.05

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,196,987	93.1%
Contracted Services	165,107	4.8%
Supplies & Materials	61,018	1.8%
Other Operating Expenses	9,480	0.3%
Total	\$ 3,432,592	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,162,846	63.0%
Gifted & Talented	256	0.0%
Special Education	329,073	9.6%
Bilingual/ESL	122,893	3.6%
State Compensatory	341,692	10.0%
Undistributed	475,832	13.9%
Total	\$ 3,432,592	

## J.C. Martin Elementary School

### Function

J.C. Martin Elementary will provide a standard-based instructional program that will encourage students to continue their education. The instructional program will focus on critical thinking skills.

### Mission

J.C. Martin will strive to be the most progressive elementary school. We will maintain a strong and positive vision of success of all students by providing a challenging and rigorous curriculum through standard-based instruction.

### Campus Objectives

By May 2017, J.C. Martin Elementary will review assessment data on a regular basis to evaluate and adjust instruction for the needs of all students resulting in increased performance from 60% to 73% to meet standards (Index 1).

By May 2017, J.C. Martin Elementary will provide systemic research-based staff development that supports the implementation of standard-based curriculum and instruction that will increase from 70% to 80%.

By May 2017, J. C. Martin will increase daily attendance from 97% to 98%.

### Campus Strategies

By May 2017, J.C. Martin Elementary will review assessment data on a regular basis to evaluate and adjust instruction for the needs of all students resulting in increased performance from 60% to 73% to meet standards (Index 1).

### Campus Strategies (cont.)

J.C. Martin Elementary will provide staff development, based on Needs Assessment, which will deliver relevant instructional strategies for all students to improve student achievement. Implementation on strategies provided, will be monitored regularly by: C-Scope Plus (K-5th), Journeys, Thinking Maps, Educate, Phonemic Awareness/Fluency, Vocabulary Development, Differentiated Instruction, Learning Centers in all Content Areas, Special Ed. Trainings, 5E Model, Forde-Ferrier, English Language Proficiency Standards, Transitional Bilingual Ed. Early Program, ESL Journeys/REACH, State Assessment Updates, Technology Integration, ELA/SLA TEKS, CHAMPS, Region 1 Updates, Rigor and Relevance, Questioning Strategies, Mentoring Minds, STAAR Master, KAMICO, and STAAR Ready.

J. C. Martin Elementary will enforce attendance procedures by establishing a reward and consequence system to encourage daily attendance by: Parent Conferences, Warning Letters, Daily Calls to Parents, Attendance Raffle (those specified by donor ), Class Attendance Banner, Daily "Right on target" display, Music-themed announcement when meeting or surpassing goal, Rewards for all students who acquire perfect attendance.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STAAR Index 1: Student Achievement	73.0%	74.0%	75.0%
STAAR Index 2: Student Progress	46.0%	47.0%	48.0%
STAAR Index 3: Closing Gap	41.0%	42.0%	43.0%
STAAR Index 4: Postsecondary Readiness	12.0%	1.0%	14.0%
Attendance	98.1%	98.1%	98.1%

### Prior Year Highlights

Met Standards on: Student Achievement, Student Progress, and Closing Performance Gaps & Postsecondary Readiness for 2014-2015.

Distinctions Earned: Academic Achievement in Science & Top 25 Percent Closing Performance Gaps.

Met the System Safeguards at all levels, 100% for 2014-2015.

Attendance: 98.1% for 2014-2015

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	591		595		595	
Payroll Costs by Function						
Instructional	\$ 2,745,882	74.2%	\$ 2,795,433	70.2%	\$ 2,848,757	74.0%
Leadership	296,575	8.0%	305,734	7.7%	314,781	8.2%
Support Services - Student Based	179,611	4.9%	185,152	4.6%	189,014	4.9%
Support Services - Non-Student Based	115,419	3.1%	140,301	3.5%	150,338	3.9%
Ancillary Services	15	0.0%	-	0.0%	-	0.0%
Total	3,337,501	90.2%	3,426,620	86.1%	3,502,890	91.0%
Non-Payroll Costs by Function						
Instructional	197,890	5.4%	390,030	9.8%	193,860	5.0%
Leadership	8,108	0.2%	6,425	0.2%	3,500	0.1%
Support Services - Student Based	5,337	0.1%	3,188	0.1%	6,235	0.2%
Support Services - Non-Student Based	149,852	4.1%	131,444	3.3%	144,735	3.8%
Debt / Capital Outlay	-	0.0%	24,141	0.6%	-	0.0%
Total	361,186	9.8%	555,227	13.9%	348,330	9.0%
Total General Operating Fund	\$ 3,698,688	100.0%	\$ 3,981,847	100.0%	\$ 3,851,220	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Teachers	41.60	39.29	37.56
Diagnostician/Supv	0.40	0.40	0.40
Librarian	1.00	1.00	1.00
Occupational Therapists	0.23	0.23	0.23
Asst. Physical Therapists	0.10	0.20	0.10
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.25	0.35	0.35
ESL/Bilingual Strategists	0.14	0.17	0.17
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
Clerks	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
CEI/Computer Lab Manager	2.00	3.00	3.00
Nurse Aides	1.00	1.00	1.00
Teacher Aides	11.10	10.10	10.10
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
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	1.00	1.00	1.00
Total	77.56	75.54	73.71

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,502,890	91.0%
Contracted Services	163,959	4.3%
Supplies & Materials	173,211	4.5%
Other Operating Expenses	11,160	0.3%
Total	\$ 3,851,220	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,338,653	60.7%
Gifted & Talented	120	0.0%
Special Education	463,231	12.0%
Bilingual/ESL	163,464	4.2%
State Compensatory	468,136	12.2%
Undistributed	417,616	10.8%
Total	\$ 3,851,220	



### Function

H. B. Zachry was opened on February 11, 1977. It is composed of PK-3 thru 5th grade. Students are afforded a well-balanced education with an instructional program that provides for the needs of each child through either a bilingual, special education, or regular program.

### Mission

H. B. Zachry Elementary School is committed to provide diversified educational experiences and equal opportunities for all students, faculty, and parents, so that they may be prepared to meet the demands of living in today's complex society.

### Campus Objectives

H. B. Zachry will provide a differentiated curriculum to develop students' knowledge in all areas needed to increase academic achievement by at least 5% - 10%.

H. B. Zachry will increase student academic success by at least 25% in Reading and Math through the use of technology in each classroom.

H. B. Zachry will continue to work towards increasing student attendance from 95% to 98%.

### Campus Strategies

Zachry will increase student performance and academic success through the purchase of materials for all populations in all content areas.

Study Island licenses will be purchased to increase student academic success in Reading, Math, Writing, and Science.

Study Island licenses will be purchased to increase student academic success in Reading, Math, Writing, and Science.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓					

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Attendance	95.50%	98.0%	98.0%
TAPR Reading	68.0%	70.0%	72.0%
TAPR Math	N/A	75.0%	76.0%
Index 1	65.0%	70.0%	75.0%
Index 2	42.0%	50.0%	60.0%
Index 3	34.0%	40.0%	50.0%
Index 4	19.0%	25.0%	40.0%

### Prior Year Highlights

Increased fifth grade scores: Reading from 54% to 68%.

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	657		650		650	
Payroll Costs by Function						
Instructional	\$ 2,799,138	76.1%	\$ 3,092,472	66.8%	\$ 3,173,879	73.8%
Leadership	279,920	7.6%	286,313	6.2%	296,441	6.9%
Support Services - Student Based	179,927	4.9%	200,981	4.3%	207,658	4.8%
Support Services - Non-Student Based	132,299	3.6%	145,185	3.1%	162,864	3.8%
Ancillary Services	14,530	0.4%	9,985	0.2%	19,000	0.4%
Total	3,405,813	92.6%	3,734,936	80.7%	3,859,842	89.8%
Non-Payroll Costs by Function						
Instructional	100,572	2.7%	169,361	3.7%	231,088	5.4%
Leadership	14,172	0.4%	27,961	0.6%	6,138	0.1%
Support Services - Student Based	2,617	0.1%	2,823	0.1%	3,800	0.1%
Support Services - Non-Student Based	155,220	4.2%	248,451	5.4%	198,704	4.6%
Ancillary Services	983	0.0%	973	0.0%	1,000	0.0%
Debt / Capital Outlay	-	0.0%	443,671	9.6%	-	0.0%
Total	273,563	7.4%	893,241	19.3%	440,730	10.2%
Total General Operating Fund	\$ 3,679,376	99.6%	\$ 4,628,177	99.8%	\$ 4,300,572	99.6%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Teachers	35.27	36.34	37.44
Diagnostician/Supv	0.50	0.40	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.23	0.16	0.16
Asst. Physical Therapists	-	0.05	0.05
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.80	0.60	0.60
ESL/Bilingual Strategists	0.15	0.15	0.15
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
Clerks	4.00	4.00	4.00
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	13.00	12.00	12.00
Attendance Officers	0.15	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
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	2.00	1.00	1.00
Total	75.70	75.50	76.70

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,859,842	89.8%
Contracted Services	196,916	4.6%
Supplies & Materials	235,714	5.5%
Other Operating Expenses	8,100	0.2%
Total	\$ 4,300,572	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,611,959	60.7%
Gifted & Talented	192	0.0%
Special Education	494,628	11.5%
Bilingual/ESL	179,969	4.2%
State Compensatory	492,672	11.5%
Undistributed	521,152	12.1%
Total	\$ 4,300,572	

## J.A. Kawas Elementary School

### Function

J. A. Kawas Elementary School will provide dynamic educational opportunities with an instructional focus on rigor and relevance, while creating successful graduates, life-long learners, and future productive citizens in a global society. At J. A. Kawas Elementary, we value school safety, high academic standards, and encouraging students to meet their full potential.

### Mission

J. A. Kawas elementary educators are dedicated to professional development and setting high expectations for all learners. Through teamwork, hard work and dedication, we strive to be at the top, putting our best foot forward every single day. At J. A. Kawas Elementary, we put kids first!

### Campus Objectives

By the year 2017, J. A. Kawas Elementary will grow in the area of Reading from a 79%-82%, in the area of Math from 65%-72%, in the area of Writing from 84%-86%, and in the area of Science from 24%-60%, by providing systemic, research-based programs that support the implementation of C & I.

By the year 2017, J. A. Kawas Elementary will maintain or slightly increase yearly attendance rate at a 98.2%-98.5% by providing a safe and nurturing learning environment that promotes attendance, character building, and high achievement for all learners.

By the year 2017, J. A. Kawas Elementary will increase the number of active parent volunteers (200 hrs+/year) from 12-20 by promoting a climate that engages families in the education of their children & establishing a process that cultivates open/timely communication with all public stakeholders.

### Campus Strategies

Kawas will increase student achievement through the use of strategic plans of action, the intricate analysis of student data and the implementation of campus-based initiatives, including Vertical Alignment Initiative on Rainbow Editing, Quadrant Questioning, TELPAS Plan of Action, etc.

Continue to promote attendance by encouraging students to come to school through communication/feedback with parents during Open House, Report Card Night, etc. In addition, Kawas was continue providing consistent rewards/incentives for students & teachers obtaining the highest attendance rates.

Conduct Parental Involvement Activities that highlight positive image of Kawas including Honor Roll/Perfect Attendance/Student of the Month, Christmas Program, Rallies, Choir Concerts, Sports Activities, Award Ceremonies, Drug Awareness Week, Fire Prevention Week, Week of the Young Child, etc.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓				

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Attendance	98.0%	98.0%	98.0%
STARR Science	24.0%	60.0%	70.0%
STARR Reading	79.0%	82.0%	84.0%
STARR Writing	84.0%	84.0%	85.0%
STARR Math	65.0%	68.0%	70.0%

### Prior Year Highlights

STAAR Distinction Earned in READING.  
STAAR Distinction Earned in 25 percentile Student Progress.  
Playoffs and Undefeated City Champs for 2nd and 3rd Grade

**General Operating Fund Expenditures**

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	590		563		563	
Payroll Costs by Function						
Instructional	\$ 2,796,744	74.9%	\$ 2,846,780	74.8%	\$ 2,784,802	75.8%
Leadership	290,325	7.8%	285,038	7.5%	305,282	8.3%
Support Services - Student Based	225,227	6.0%	211,411	5.6%	231,030	6.3%
Support Services - Non-Student Based	132,976	3.6%	136,284	3.6%	147,093	4.0%
Total	3,445,272	92.2%	3,479,513	91.4%	3,468,207	94.4%
Non-Payroll Costs by Function						
Instructional	117,244	3.1%	106,167	2.8%	38,234	1.0%
Leadership	6,530	0.2%	4,543	0.1%	6,724	0.2%
Support Services - Student Based	789	0.0%	5,649	0.1%	5,145	0.1%
Support Services - Non-Student Based	159,718	4.3%	144,959	3.8%	157,075	4.3%
Debt / Capital Outlay	6,600	0.2%	65,838	1.7%	-	0.0%
Total	290,881	7.8%	327,157	8.6%	207,178	5.6%
Total General Operating Fund	\$ 3,736,154	100.0%	\$ 3,806,670	100.0%	\$ 3,675,385	100.0%

**Campus Staff (All Funds)**

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.05	1.10	1.10
Teachers	35.38	35.41	34.64
Diagnostician/Supv	0.60	0.60	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.20	0.23	0.18
Asst. Physical Therapists	0.20	0.20	0.15
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.35	0.35	0.35
ESL/Bilingual Strategists	0.14	0.14	0.14
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	10.00	12.00	11.00
Attendance Officers	0.15	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	3.00	1.00	1.00
Total	72.67	72.83	70.86

**2016/17 General Operating Budget by Object**

	Budget	%
Payroll	\$ 3,468,207	94.4%
Contracted Services	155,893	4.2%
Supplies & Materials	39,240	1.1%
Other Operating Expenses	12,045	0.3%
Total	\$ 3,675,385	

**2016/17 General Operating Budget by Program**

	Budget	%
Regular Program	\$ 2,433,387	66.2%
Gifted & Talented	248	0.0%
Special Education	268,688	7.3%
Bilingual/ESL	143,137	3.9%
State Compensatory	380,340	10.3%
Undistributed	449,585	12.2%
Total	\$ 3,675,385	

Function

Our campus mission will help promote a culture of student achievement and academic performance leading the campus to grow in all state assessments. Our campus mission will facilitate our reading to grow from an overall 74% to 80%, our math to grow from an overall 62% to 70%, our writing from a 63% to 70%, and our science from 46% to 60%.

Mission

Our mission at Anita Dovalina Elementary is to provide a globally competitive education preparing all students for higher education in a nurturing environment that promotes student engagement, accountability, and collaboration amongst all stakeholders to ensure student achievement.

Campus Objectives

- Strive to become one of LISD's elementary schools top 5 by ensuring all our students are academically fluent in reading, math, writing, and science. Current campus standing for reading across district is below the 5th percentile and our goal is to move into the top 5th percentile.
- Provide rigorous staff development that will guide our teachers to deliver rigorous and relevant instruction to all students. Our teachers and staff will receive 80% of their staff development by October of fall semester.
- Increase parental involvement to ensure the majority of parents are involved in their children's education. Parental involvement application will increase from 70% to 90% of our parent population having application society.

Campus Strategies

- Create a roadmap that will guide all staff members to become efficient in their delivery of instruction in order to guarantee student achievement across reading to grow from an overall 74% to 80%, our math to grow from an overall 62% to 70%, our writing from a 63% to 70%.
- Professionals and para-professionals will be provided with 80% of their staff development that will enrich their knowledge and practices in rigorous and relevant instruction early in the school year (October).
- Increase parental involvement through parent meetings, parent gatherings, and parent classes that will inform parents of campus mission and goals and 90% of our parents fill out volunteer application.

District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

Performance Measures			
	2014/15 Actual	2015/16 Projected	2016/17 Projected
Attendance	97.0%	97.2%	97.6%
STAAR Reading	65.0%	75.0%	80.0%
STAAR Math	62.0%	70.0%	80.0%
Increase Parental Involvement	50.0%	55.0%	60.0%
Technology Upgrades	94.0%	95.0%	97.0%
Library & Media Services	98.0%	98.0%	98.0%

Prior Year Highlights

- Anita Dovalina Elementary has seen an improvement in the Reading STAAR performance.
- Anita Dovalina Elementary parent involvement has made steady increases in participation of parent volunteers on campus.

General Operating Fund Expenditures						
	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	538		519		519	
Payroll Costs by Function						
Instructional	\$ 2,433,163	75.4%	\$ 2,324,809	65.2%	\$ 2,463,760	70.3%
Leadership	267,334	8.3%	282,520	7.9%	291,184	8.3%
Support Services - Student Based	198,265	6.1%	196,167	5.5%	198,388	5.7%
Support Services - Non-Student Based	120,879	3.7%	123,462	3.5%	129,476	3.7%
Total	3,019,642	93.6%	2,926,957	82.0%	3,082,808	88.0%
Non-Payroll Costs by Function						
Instructional	73,509	2.3%	372,070	10.4%	168,402	4.8%
Leadership	4,448	0.1%	5,453	0.2%	5,000	0.1%
Support Services - Student Based	1,962	0.1%	3,109	0.1%	2,477	0.1%
Support Services - Non-Student Based	127,751	4.0%	169,051	4.7%	244,651	7.0%
Debt / Capital Outlay	-	0.0%	91,742	2.6%	-	0.0%
Total	207,669	6.4%	641,425	18.0%	420,530	12.0%
Total General Operating Fund	\$ 3,227,311	100.0%	\$ 3,568,382	100.0%	\$ 3,503,338	100.0%

Campus Staff (All Funds)			
Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.00	1.00	1.00
Teachers	36.54	35.63	33.51
Diagnostician/Supv	0.50	0.50	0.50
Librarian	1.00	1.00	1.00
Occupational Therapists	0.18	0.16	0.21
Asst. Physical Therapists	0.10	0.10	0.09
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.20	0.55	0.60
ESL/Bilingual Strategists	0.17	0.17	0.17
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	0.40	0.40	0.40
Teacher Aides	8.14	5.16	6.16
P/I Liaison	1.00	1.00	1.00
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
Library Clerks	1.00	1.00	1.00
Custodians	4.00	4.00	4.00
Parental Monitors	3.00	3.00	-
Total	69.97	66.47	62.44

2016/17 General Operating Budget by Object		
	Budget	%
Payroll	\$ 3,082,808	88.0%
Contracted Services	251,016	7.2%
Supplies & Materials	163,437	4.7%
Other Operating Expenses	6,077	0.2%
Total	\$ 3,503,338	

2016/17 General Operating Budget by Program		
	Budget	%
Regular Program	\$ 2,132,818	60.9%
Gifted & Talented	72	0.0%
Special Education	333,410	9.5%
Bilingual/ESL	129,606	3.7%
State Compensatory	407,708	11.6%
Undistributed	499,724	14.3%
Total	\$ 3,503,338	

## Function

The mission statement describes the team work that must take place as teachers plan together, disaggregate data and reference research-based instruction for student learning.

## Mission

To foster teamwork, share a common goal, and use research-based practices to deliver rigorous and relevant curriculum for student success.

## Campus Objectives

By June 2017, Ligarde will provide systemic research-based programs that support the implementation of curriculum and instruction in Reading, Math, Science, Writing and Social Studies and to achieve or surpass standards in STAAR from Index 1 64% (2015) to Index 1 66% (2016).

By June 2017, Ligarde will establish a process for instructional intervention for all student support programs specific to student sub-groups implemented to deliver high quality individualized instruction that will improve std achievement. ELL from 59% to 60%/ Sp Ed from 26% to 60% (TAPR 2014-2015).

By June 2017, Ligarde Elementary will provide quality instruction to increase STAAR Index 4 Post Secondary Readiness for all students from 18% to 23% (TAPR 2014-2015).

## Campus Strategies

Participate in research based practices such as those mentioned in the LEAD document and utilize the state adopted curriculum for all content areas as well as follow the scope and sequence of LEAD and TEKS Resource System, use research-based resources, incorporate library and media services etc.

Provide Instructional materials and supplies that support scientific research-based practices and instructional models to meet the needs of all student sub-groups which includes ELL and Special Ed students.

Monitor on-going assessments for PK-5th students to assure gains are being made in STAAR curriculum-based assessments (CBAs), C-PALLS, TPRI/TEJAS LEE, Technology applications 2nd-5th.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
STAAR INDEX 1:Student Achievement	64%	65%	66%
STAAR INDEX 2: Student Progress	44%	45%	46%
STAAR INDEX 3: Closing the Gap	35%	36%	37%
STAAR INDEX 4: Post Secondary Readiness	32%	33%	34%
Attendance	96.50%	98%	98.0%

## Prior Year Highlights

Texas Education Agency Report Card 2015-2016

1. Top 25% Student Progress
2. Increase in identification of Gifted and Talented students from 5% in 2015 to 6.3% in 2016 of the total population (809 Enrollment)
3. Exceeded STAAR 2015 Standards

### General Operating Fund Expenditures

	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	847		809		809	
Payroll Costs by Function						
Instructional	\$ 3,302,548	72.4%	\$ 3,485,129	71.2%	\$ 3,502,338	75.7%
Leadership	367,043	8.0%	377,383	7.7%	392,946	8.5%
Support Services - Student Based	198,050	4.3%	201,858	4.1%	205,302	4.4%
Support Services - Non-Student Based	156,331	3.4%	143,397	2.9%	149,050	3.2%
Ancillary Services	19,175	0.4%	18,594	0.4%	22,000	0.5%
Total	4,043,146	88.6%	4,226,360	86.3%	4,271,636	92.3%
Non-Payroll Costs by Function						
Instructional	267,355	5.9%	404,771	8.3%	189,565	4.1%
Leadership	7,529	0.2%	12,952	0.3%	5,600	0.1%
Support Services - Student Based	2,415	0.1%	3,473	0.1%	3,775	0.1%
Support Services - Non-Student Based	158,632	3.5%	150,009	3.1%	155,135	3.4%
Ancillary Services	945	0.0%	947	0.0%	1,000	0.0%
Debt / Capital Outlay	82,519	1.8%	98,239	2.0%	-	0.0%
Total	519,396	11.4%	670,392	13.7%	355,075	7.7%
Total General Operating Fund	\$ 4,562,542	100.0%	\$ 4,896,752	100.0%	\$ 4,626,711	100.0%

### Campus Staff (All Funds)

Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	2.00	2.00	2.00
Counselor	1.00	1.00	1.00
Teachers	42.27	43.32	43.47
Diagnostician/Supv	0.50	0.60	0.60
Librarian	1.00	1.00	1.00
Occupational Therapists	0.19	0.11	0.18
Asst. Physical Therapists	0.20	0.10	0.15
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.60	0.60	0.70
ESL/Bilingual Strategists	0.15	0.15	0.15
Inst. Spec./Intervention/Lit Coach	2.00	3.00	3.00
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	16.00	16.00	16.00
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
Library Clerks	1.00	1.00	1.00
P/I Liaison	1.00	1.00	1.00
Custodians	5.00	5.00	5.00
Crossing Guards	3.00	2.00	-
Total	86.65	87.68	86.05

### 2016/17 General Operating Budget by Object

	Budget	%
Payroll	\$ 4,271,636	92.3%
Contracted Services	163,411	3.5%
Supplies & Materials	172,544	3.7%
Other Operating Expenses	17,820	0.4%
Capital Outlay	1,300	0.0%
Total	\$ 4,626,711	

### 2016/17 General Operating Budget by Program

	Budget	%
Regular Program	\$ 2,937,391	63.5%
Gifted & Talented	408	0.0%
Special Education	472,432	10.2%
Bilingual/ESL	204,711	4.4%
State Compensatory	544,480	11.8%
Undistributed	467,289	10.1%
Total	\$ 4,626,711	



### Function

At our school, the faculty, staff, and parents work collaboratively in a nurturing environment with a focus on challenging each student to reach their fullest potential. Relevant and creative programs provide all students with optimum opportunities to achieve success.

### Mission

Our goal is to provide a safe environment conducive to learning in order to achieve success. 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 Objectives

T. Sanchez/H. Ochoa will improve student performance in Reading by 5 points by the end of academic year 2016-2017 as measured by STAAR assessments.

T. Sanchez/H. Ochoa will improve student performance in Mathematics by 7 points by the end of academic year 2016-2017 as measured by STAAR assessments.

T. Sanchez/H. Ochoa will improve student performance in Writing by 3 points by the end of academic year 2016-2017 as measured by STAAR assessments.

### Campus Strategies

T. Sanchez/H. Ochoa will build and support teachers' capacity to increase student achievement by providing focused learning opportunities throughout the year.

T. Sanchez/H. Ochoa will continue to implement formative assessment strategies campus wide.

T. Sanchez/H. Ochoa will implement differentiated instruction within the RTI framework to meet the needs of Tier I, II and III students.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓		

### Performance Measures

	2014/15 Actual	2015/16 Projected	2016/17 Projected
Reading	72.0%	75.0%	80.0%
Math	65.0%	73.0%	80.0%
Writing	77.0%	82.0%	85.0%
Science	41.0%	60.0%	70.0%
Index 1	67.0%	72.0%	80.0%
Index 4	18.0%	25.0%	30.0%

### Prior Year Highlights

Formative assessment strategies implementation across content areas/grade levels.

Schoolwide small group intervention.

Significant growth in Reading from 62% to 72% and Writing from 70% to 77%.

Showed Significant Progress and campus moved from Priority to Priority Progress Campus.

General Operating Fund Expenditures						
	2014/15 Actual	% of Total	2015/16 Projected	% of Total	2016/17 Budget	% of Total
Attendance	749		732		732	
Payroll Costs by Function						
Instructional	\$ 3,284,140	73.3%	\$ 3,344,840	74.4%	\$ 3,400,501	78.4%
Leadership	293,263	6.5%	287,134	6.4%	297,984	6.9%
Support Services - Student Based	224,759	5.0%	194,689	4.3%	195,473	4.5%
Support Services - Non-Student Based	171,050	3.8%	172,890	3.8%	182,890	4.2%
Ancillary Services	11,058	0.2%	-	0.0%	-	0.0%
Total	3,984,270	88.9%	3,999,554	89.0%	4,076,848	94.0%
Non-Payroll Costs by Function						
Instructional	279,420	6.2%	293,622	6.5%	105,659	2.4%
Leadership	2,972	0.1%	6,643	0.1%	1,035	0.0%
Support Services - Student Based	16,787	0.4%	20,180	0.4%	19,500	0.4%
Support Services - Non-Student Based	149,187	3.3%	125,640	2.8%	134,832	3.1%
Ancillary Services	1,000	0.0%	-	0.0%	-	0.0%
Debt / Capital Outlay	47,000	1.0%	50,317	1.1%	-	0.0%
Total	496,364	11.1%	496,401	11.0%	261,026	6.0%
Total General Operating Fund	\$ 4,480,634	99.8%	\$ 4,495,955	100.0%	\$ 4,337,874	100.0%

Campus Staff (All Funds)			
Position	2015	2016	2017
Principal	1.00	1.00	1.00
Assistant Principals	1.00	1.00	1.00
Counselor	1.10	1.10	1.10
Teachers	46.39	44.35	42.57
Diagnostician/Supv	0.50	0.50	0.40
Librarian	1.00	1.00	1.00
Occupational Therapists	0.17	0.23	0.18
Nurse	1.00	1.00	1.00
Social Worker	0.10	0.10	0.10
Speech Pathologist	0.70	0.55	0.55
ESL/Bilingual Strategists	0.15	0.15	0.15
Inst. Spec./Intervention/Lit Coach	2.00	2.00	2.00
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	15.50	14.10	14.10
Attendance Officers	0.14	0.20	0.20
Tech. Trainer	0.50	0.50	0.50
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	2.00	1.00	1.00
Total	89.25	84.78	82.85

2016/17 General Operating Budget by Object		
	Budget	%
Payroll	\$ 4,076,848	94.0%
Contracted Services	125,326	2.9%
Supplies & Materials	106,915	2.5%
Other Operating Expenses	28,785	0.7%
Total	\$ 4,337,874	

2016/17 General Operating Budget by Program		
	Budget	%
Regular Program	\$ 2,794,550	64.4%
Gifted & Talented	53,919	1.2%
Special Education	380,402	8.8%
Bilingual/ESL	158,448	3.7%
State Compensatory	498,029	11.5%
Undistributed	452,526	10.4%
Total	\$ 4,337,874	

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## DEPARTMENTAL SECTION TABLE OF CONTENTS

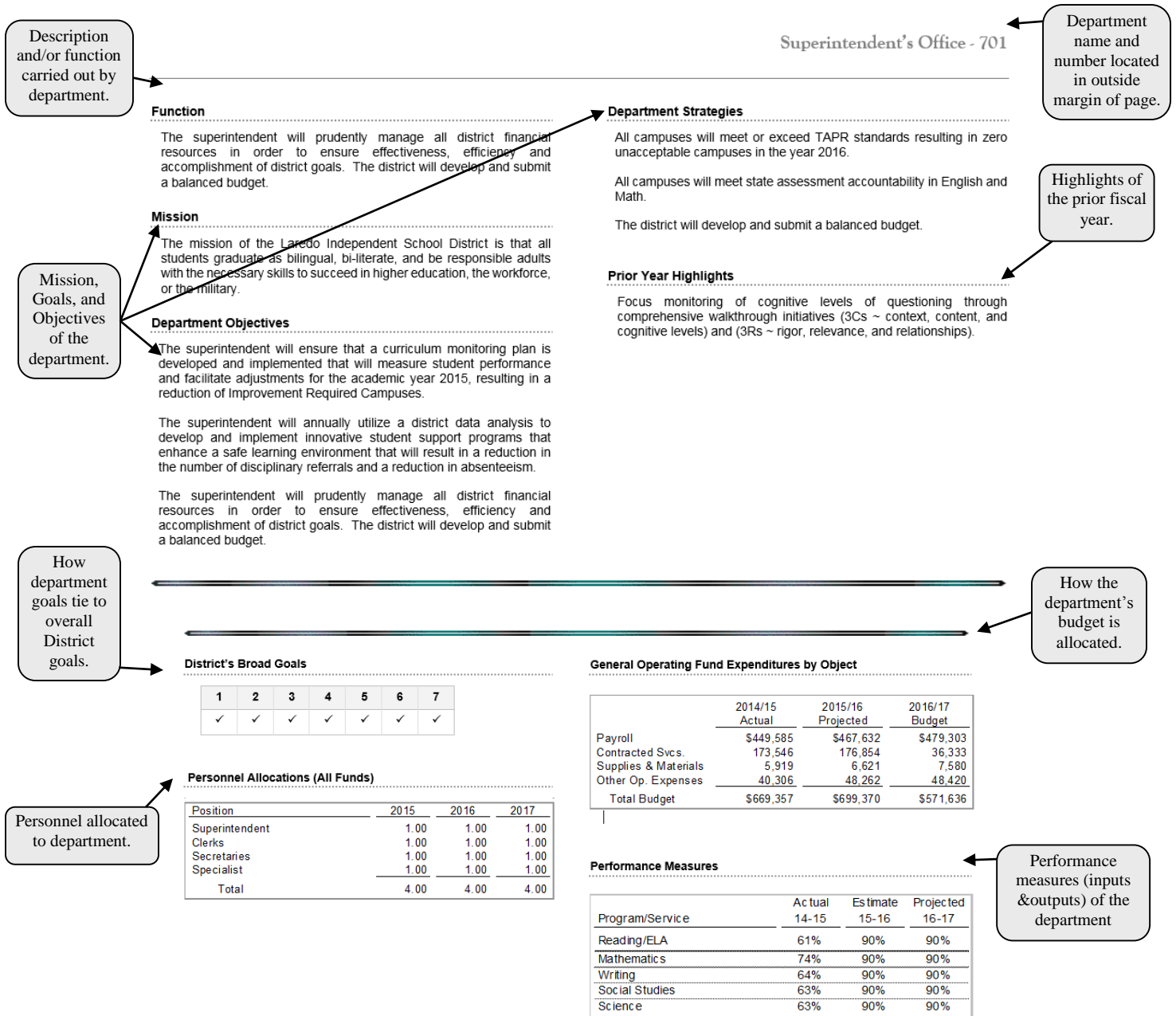
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Overview of Departmental Section .....	221
006 – Pregnancy, Education & Parenting .....	222
701 – Superintendent’s Office .....	223
702 – Board of Trustees .....	224
703 – Tax Office.....	225
726 – Risk Management .....	226
727 – Financial Management.....	227
728 – Human Resources .....	228
729 – Procurement Department .....	229
730 – Office of Communications.....	230
732 – Student Services Department.....	231
733 – Internal Auditor .....	232
734 – Postal Services.....	233
735 – Hearings Officer .....	234
736 – Fixed Assets & Custodial Services .....	235
737 – Textbooks & Records Management.....	236
738 – Performance Arts Center .....	237
802 – Bilingual Education Program.....	238
805 – Fine Arts / U.I.L.....	239
806 – Elementary Physical Education .....	240
808 – English/ Language Arts.....	241
811 – Instructional Technology .....	242
813 – Social Studies Department.....	243
814 – Mathematics Department .....	244
815 – Science Department .....	245
816 – Early Childhood .....	246
817 – Attendance Department .....	247
820 – Innovative Programs.....	248
833 – Dept. of Elementary Education .....	249
834 – Dept. of Secondary Education.....	250
835 – Curriculum & Instruction .....	251
836 – Gifted and Talented.....	252
837 – Staff Development.....	253
838 – Career and Technology Education .....	254
844 – 504 Services / Dyslexia .....	255
846 – Testing & Assessment .....	256
848 – Parental Involvement.....	257
849 – Grants .....	258
873 – Crime Stoppers.....	259
874 – Guidance & Counseling .....	260
876 – Health Services.....	261
877 – Pupil Transportation.....	262
878 – Athletics Department.....	263
879 – Special Education.....	264
881 – Library & Media Services .....	265
882 – Printing & Creative Services .....	266
883 – Instructional Television.....	267
934 – Information Technology .....	268
936 – Division of Operations .....	269
937 – Plant Facilities & Support Services.....	270
938 – LISD Construction Department.....	271
943 – LISD Police Department .....	272
946 – Child Nutrition Program.....	273

## 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 P.E.P Program will assist pregnant teens and parenting teens stay in school. Coordination of home instruction services to help students keep up with their class work(during pre-natal or post-partum);Case management to assist in obtaining programs in the community to assist with medical and financial concerns; Extensive career and technology program coordinated through their home campus to learn a skill and prepare for employment.

## Mission

Through a unique educational approach, the PEP Program fosters confidence, knowledge and self-esteem designed to help the students become responsible and effective parents while completing their high school education and working toward productive careers.

## Department Objectives

The PEP Program will provide pregnant and parenting students with pregnancy related services, services related to childcare services, and academic support in order to ensure that these students receive the required resources to continue their education.

The PEP Program (006) will provide assistance in obtaining available services from government service organizations, including prenatal and postnatal health and nutritional programs to eliminate obstacles to school attendance and increase graduation rates.

The PEP Program (006) will Provide Compensatory Education Home Instruction (CEHI) in the home or hospital bedside for a student due to medical reasons during prenatal or post-partum care.

## Department Strategies

Provide individual counseling, peer counseling and self-help programs designed to improve school attendance, increase graduation rates, and enhance parenting skills.

By providing transportation from home to childcare facility and then on to campus to improve attendance and graduation rates.

Provide assistance in obtaining available services from government service organizations, including prenatal and postnatal health and nutritional programs to eliminate obstacles to school attendance and increase graduation rates.

## Prior Year Highlights

Guided students that were in need of childcare services to receive free or reduced childcare services.

Assisted students in transitioning back to school after receiving home instruction.

MOU with City of Laredo Health Dept. (Nurse Family Partnership), Texas Workforce Commission (SCAN), project HOPES and also hosted PEP Conference.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Liason Officer	1.00	1.00	1.00
Total	1.00	1.00	1.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$83,002	\$83,689	\$83,328
Contracted Svcs.	0	0	75
Supplies & Materials	1,623	774	1,026
Other Op. Expenses	0	0	6,000
Total Budget	\$84,625	\$84,462	\$90,429

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Individual counseling, peer counseling and self-help participation	245	245	245
Parent Education Participation	245	245	245
Provide Transportation	15	15	15

## Function

The superintendent will prudently manage all district financial resources in order to ensure effectiveness, efficiency and accomplishment of district goals. The district will develop and submit a balanced budget.

## 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 Objectives

The superintendent will ensure that a curriculum monitoring plan is developed and implemented that will measure student performance and facilitate adjustments for the academic year 2015, resulting in a reduction of Improvement Required Campuses.

The superintendent will annually utilize a district data analysis to develop and implement innovative student support programs that enhance a safe learning environment that will result in a reduction in the number of disciplinary referrals and a reduction in absenteeism.

The superintendent will prudently manage all district financial resources in order to ensure effectiveness, efficiency and accomplishment of district goals. The district will develop and submit a balanced budget.

## Department Strategies

All campuses will meet or exceed TAPR standards resulting in zero unacceptable campuses in the year 2016.

All campuses will meet state assessment accountability in English and Math.

The district will develop and submit a balanced budget.

## Prior Year Highlights

Focus monitoring of cognitive levels of questioning through comprehensive walkthrough initiatives (3Cs ~ context, content, and cognitive levels) and (3Rs ~ rigor, relevance, and relationships).

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓	✓	✓	✓	✓

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Superintendent	1.00	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	4.00	4.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$449,585	\$467,632	\$479,303
Contracted Svcs.	173,546	176,854	36,333
Supplies & Materials	5,919	6,621	7,580
Other Op. Expenses	40,306	48,262	48,420
Total Budget	\$669,357	\$699,370	\$571,636

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Reading/ELA	61%	90%	90%
Mathematics	74%	90%	90%
Writing	64%	90%	90%
Social Studies	63%	90%	90%
Science	63%	90%	90%

**Function**

The Board of Trustees Department ensures that all board meetings are posted, scheduled and recorded, policies are updated and posted, and grievances are heard on a timely manner.

**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 Objectives**

By the year 2016, Laredo Independent School District shall have created an innovative system of learning that empowers each student to develop and realize their unique talents in a way that meets or exceeds federal, state and local academic mandates.

By the year 2016, Laredo Independent School District shall be recognized for a comprehensive student support system that fosters social and psychological development of all students. This system will promote a safe and secure, drug-free learning environment through innovative safety programs.

By the year 2016, the stewardship of district resources will maintain financial stability and commit to the highest standards of ethical transparency, and integrity in all our business practices related to district achievement, district operations, and instruction.

**Department Strategies**

All campuses will meet or exceed TAPR standards resulting in a reduction of improvement required campuses.

All campuses will meet state assessment accountability in attendance and truancy.

The district will develop and submit a balanced budget.

**Prior Year Highlights**

Focus monitoring of cognitive levels of questioning through comprehensive walkthrough initiatives (3Cs ~ context, content, and cognitive levels) and (3Rs ~ rigor, relevance, and relationships).

**District's Broad Goals**

1	2	3	4	5	6	7
✓				✓		

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Secretaries	1.00	1.00	1.00
Total	1.00	1.00	1.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$22,619	\$17,772	\$53,150
Contracted Svcs.	25,912	27,942	7,840
Supplies & Materials	1,280	946	1,600
Other Op. Expenses	40,912	27,350	631,000
Total Budget	\$90,722	\$74,009	\$693,590

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Reading/ELA	61%	90%	90%
Mathematics	74%	90%	90%
Writing	64%	90%	90%
Social Studies	63%	90%	90%
Science	63%	90%	90%



**Function**

The Tax Office will mail directly to taxpayers an updated tax statement at least six times yearly, along with newspaper notices advising them of the various payment options. Tax Office staff will receive "training" on new legislation affecting property tax collections.

**Mission**

The mission of the Laredo ISD Tax Office is to maximize its resources through the collection of property taxes to be utilized in the funding of the educational needs of the district's students.

**Department Objectives**

The Tax Office will sustain current year tax collections at a rate of at least 96% thus allowing for the district's taxpayers an opportunity to stay current with their obligation.

The Tax Office will ensure that the data files for each property tax account is current and mirrors the data at the Webb County Appraisal District.

The Tax Office will provide staff with the capability to perform their duties and responsibilities.

**Department Strategies**

The Tax Office will utilize direct mail tax statements, local newspaper media and the web based online payment option.

The Tax Office will meet with the Webb County Appraisal District's Chief Appraiser and communicate any variations in data and resolve any issues.

The Tax Office's management will be provided "staff development" sessions at least four times annually, and "cross train" staff to the extent possible in order to ensure uninterrupted customer service.

**Prior Year Highlights**

Electronic payments posted and deposited directly to depository. This puts the funds up to two days earlier and thus available for the district to invest these funds.

Delinquent Tax Roll Analysis is able to monitor delinquent tax accounts and thus allow the Tax Office to react to trends much quicker. By doing this, the Tax Office is able to continue its strong collection efforts.

The "Taxpayer Awareness Program" continues to be very instrumental in notifying the LISD's customers/taxpayers of the various discounts and various payment options.

**District's Broad Goals**

1	2	3	4	5	6	7
				✓		

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Head Cashier	1.00	1.00	1.00
Clerks	4.00	4.00	4.00
Analyst	1.00	1.00	1.00
Managers	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00
Total	9.00	9.00	9.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$442,229	\$446,267	\$476,119
Contracted Svcs.	372,615	422,053	430,706
Supplies & Materials	23,353	25,498	21,900
Other Op. Expenses	19,064	19,523	19,500
Capital Outlay	0	4,193	0
Total Budget	\$857,261	\$917,533	\$948,225

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Property Tax Collections	97.5%	97.9%	98.0%
Split Pmt Option to Pay Taxes	2,907,462	2,876,277	2,900,000
Quarterly Pmt Option to Pay Taxes	351,182	258,490	260,490

## Function

The Safety/Risk/Emergency Management Department's primary responsibility is to ensure a safe learning & working environment to reduce accidents. The department also handles crisis management & emergency preparedness and response to ensure district readiness. The department also manages Indoor Air Quality, Integrated Pest Management, Workers' Comp., Fire Compliance, Asbestos Management, and ADA compliance.

## Mission

The mission of the Safety/Risk/Emergency Management Department is to provide & promote safety, security, and risk mitigation within the district and to provide safer and healthier ways of working. The department also focuses to ensure emergency management prevention and preparedness.

## Department Objectives

Reduce number of accidents from 277 in 2014-15 to 275 in 2015-16, a decrease of 1%. Efficiently manage the department to enhance performance and streamline operations by working in conjunction with other departments.

Prepare and submit all compliance required reports. Remain current in all changes in laws, department guidelines and procedures. Train district site safety officers to inspect and monitor district facilities for compliance with Federal, State and health regulation.

The Risk Management Department will develop, negotiate, and make recommendations on risk programs, policies, and premiums with the district's insurance vendors.

## Department Strategies

Maintain a monitoring system that tracks employee accidents and implement appropriate safety plan.

Stay up to date on all changes and modifications on safety/risk/emergency management so as to ensure that all district site safety officers and district administration follow all necessary compliance regulations.

The department will procure all insurance products on a timely basis, 90 days prior to their expiration date.

## Prior Year Highlights

Work place accidents continue to decrease from 361 (2010-11) to 277 (2014-15) with an overall decrease of 23% in 5 years. Our workers' compensation premium was reduced from 1,109,260 to 823,034 for a savings \$286,226.00.

The Property and Casualty rates decreased from the previous school year.

## District's Broad Goals

1	2	3	4	5	6	7
						✓

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	0.00	1.00
Safety Officers	0.00	0.00	1.00
Nurses	0.00	0.00	1.00
Secretaries	0.00	0.00	1.00
Total	1.00	0.00	4.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$0	\$0	\$278,323
Contracted Svcs.	23,213	41,415	403,000
Supplies & Materials	0	1,085	18,000
Other Op. Expenses	715,680	713,322	820,000
Capital Outlay	0	2,969	12,000
Total Budget	\$738,893	\$758,791	\$1,531,323

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Accident Trends	277	275	270
Workers' Comp. Indemnity	8.00	7.00	7.00
	1.9		
Workers' Comp. Ins. Premium	Million	823,034	823,000
Procurement of Products	90 Days	90 Days	90 Days
Review of accounts	30 Days	30 Days	30 Days
		Attended annual training	Attended annual training
Professional development	vacant		

**Function**

To provide sound fiscal management practice 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.

**Mission**

The Financial Management Department will provide for the continuous improvements of systems of accounting, financial management, and internal controls to assure reliance of financial information and to assist in the financing, management, and evaluation of all programs/projects.

**Department Objectives**

Disseminate financial information to employees, Superintendent, Board of Trustees, administration, and taxpayers in an accurate, timely and efficient manner.

Effectively manage cash flow and investments of the District.

Facilitate and monitor the District's budget process and provide information for decision making to the Superintendent, Board of Trustees, administration, and taxpayers in order to produce a legally and politically acceptable balanced budget that meets GFOA standards.

**Department Strategies**

Process transactions through a centralized financial system and distribute system generated management and department reports. Prepare the CAFR in accordance with the reporting standards and receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.

Invest with the primary objectives which are safety, liquidity, and yield through the administration of the adopted investment program.

Prepare the annual operating budget for the District which provides for the efficient and cost effective operation in accordance with all legal requirements. Prepare the annual budget in accordance with the reporting standards and to receive the GFOA Distinguished Budget Presentation Award.

**Prior Year Highlights**

Received a rating of "Superior Achievement" under Schools FIRST (Financial Integrity Rating System of Texas).

GFOA awarded the District the Certificate of Achievement for Excellence in Financial Reporting.

GFOA awarded the District the Distinguished Budget Presentation Award.

**District's Broad Goals**

1	2	3	4	5	6	7
				✓		

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Chief Financial Officer	1.00	1.00	1.00
Acctg. & Budget Coordinator	1.00	1.00	1.00
Senior Accountants	2.00	2.00	2.00
Accountants	4.00	4.00	4.00
Supervisors	3.00	3.00	3.00
Lead Sr. Accounting Technician	1.00	1.00	1.00
Sr. Accounting Technician	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
Cashier	1.00	1.00	1.00
Clerks	12.00	12.00	11.00
Total	29.00	29.00	28.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$1,440,386	\$1,518,618	\$1,592,875
Contracted Svcs.	135,500	149,266	515,493
Supplies & Materials	37,350	34,125	39,000
Other Op. Expenses	80,338	86,634	107,000
Capital Outlay	23,256	0	0
Total Budget	\$1,716,830	\$1,788,644	\$2,254,368

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Journal Entries Processed	1,707	1,753	1,700
Accounts Payable Checks	14,983	15,513	15,500
Payroll Direct Deposits	38,953	40,338	40,000
Payroll Checks	10,190	9,639	10,000
Cash Receipts Processed	1,999	1,928	2,000
Budget Amendment Processed	349	349	350
Budget Transfers Processed	860	891	850
Average monthly rate of return on investments	0.27%	0.50%	0.55%
Unassigned Fund Balance	62,652,991	66,007,237	66,007,237

**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 Objectives**

The Human Resources Department (728) will improve District and Campus Employee Attendance Rate by 2%.

The Human Resources Department (728) will maintain the percentage at 100% of highly qualified teachers at each campus by reviewing teachers' HQ status and assigning accordingly at time of hire, transfers or reassignment.

The Human Resources Department (728) will improve the quality and level of expected employee performance and will align employee evaluations to upgrade to job descriptions.

**Department Strategies**

Human Resource Department will provide incentives and recognitions to campuses and departments for meeting attendance goals each six weeks

New teacher Orientation Training Sessions

Human Resource Coordinators will collaborate with district department heads to review, rewrite and update job descriptions that identify a rigorous set of expectations for successful job performance.

**Prior Year Highlights**

Completed and disseminated Employee handbook.

**District's Broad Goals**

1	2	3	4	5	6	7
					✓	

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Executive Director	1.00	1.00	1.00
Coordinators	5.00	5.00	5.00
Specialists	1.00	1.00	0.00
Clerks/Receptionists	4.00	4.00	4.00
Secretaries	1.00	1.00	1.00
Technicians	2.00	2.00	2.00
H.R. Officer	4.00	4.00	4.00
Asst. H.R. Officer	4.00	4.00	2.00
Manager	1.00	1.00	1.00
Total	23.00	23.00	20.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$1,165,375	\$1,189,998	\$1,247,209
Contracted Svcs.	28,065	25,566	37,224
Supplies & Materials	17,859	21,199	22,303
Other Op. Expenses	20,703	26,516	30,020
Capital Outlay	600	2,395	0
Total Budget	\$1,232,602	\$1,265,674	\$1,336,756

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Employee attendance rate	N/A	92%	94%
On-line Application	1141	6450	7500
Participates - Mandatory			
Substitute Staff Development	347	415	425

**Function**

The Procurement Department is responsible for purchasing all the necessary goods and services for the District in compliance with local, state and federal procurement laws.

**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 Objectives**

Ensure that all bids, proposals, quotes and other procurement instruments are approved no later than 90 days prior to their award/contract expiration.

Provide an updated Procurement Manual to ensure compliance with procurement laws and standardize department operations.

Implement procedures to establish a web based system for bid/proposal submission.

**Department Strategies**

Procurement staff will meet with contract managers 90 days prior to contract expiration to review renewals/cancellation of agreements.

On a quarterly basis, meet with staff to document improvements to insure updated procedures in Procurement Manual.

Create and implement a timeline with Information Technology Department to develop data entry screens and security firewalls that will allow vendors to electronically submit bids/proposals/qualification statements.

**Prior Year Highlights**

The department continues to monitor a good working list of bids and proposals that will ensure renewal of procurement instruments no later than 90 days prior to their expiration.

Staff has begun working on the new draft of the Procurement Manual.

Staff has worked with IT to set up electronic bids submissions.

**District's Broad Goals**

1	2	3	4	5	6	7
				✓		

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Clerk/Buyer	4.00	4.00	5.00
Technician	1.00	0.00	0.00
Secretaries	1.00	1.00	1.00
Total	7.00	6.00	7.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$299,369	\$361,691	\$365,757
Contracted Svcs.	4,617	4,753	5,803
Supplies & Materials	6,103	5,524	4,365
Other Op. Expenses	7,704	19,011	16,400
Capital Outlay	0	0	0
Total Budget	\$317,793	\$390,979	\$392,325

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Review outstanding list of Bids and RFPs to ensure timely renewal.	124	160	165
Provide updated Procurement Manual to ensure compliance standarize operations	15%	70%	85%

**Function**

We strive to be a full service school district public relations firm specializing in commercial art, 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 special events planning.

**Mission**

The Mission of the Laredo Independent School District Office of Communications, as an educational partner with the City of Laredo and the larger global community, is to develop and foster effective, two-way communication between the school district and its internal and external constituencies.

**Department Objectives**

Awareness campaign to promote attendance, dress code, registration periods, first day of school, STAAR testing, and college readiness tests.

Additional and sustained promotion of information to make LISD families aware of important dates, issues, and concerns.

To keep up with rapidly advancing technology favored by students and to keep stakeholders informed of LISD activities, issues, services, and emergency notifications.

**Department Strategies**

To increase communication strategies via print, video, audio, and Web to reach key stakeholders. To develop, promote, and strengthen business community partnerships to enhance trust and foster support of district wide programs, services, and activities.

Enhance communications between school district and key stakeholders thru social media applications.

Continue to enhance website and access to district's information via social network (Twitter, Facebook, text messaging, etc...) and emergency notification systems. Newsletter for LISD families.

**Prior Year Highlights**

Launched LISD Let's Talk campaign and promoted online enrollment.

Promotion of campaigns such as Coat them with Love campaign and S.O.S school supplies.

Department also acquired valuable giveaways to promote daily student and teacher attendance.

**District's Broad Goals**

1	2	3	4	5	6	7
		✓				

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Communications Officer	1.00	1.00	1.00
Specialist/Comm. Relations	1.00	1.00	1.00
Publication Designer	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	5.00	5.00	5.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$319,941	\$321,586	\$356,093
Contracted Svcs.	19,824	96,642	86,647
Supplies & Materials	9,018	6,075	12,000
Other Op. Expenses	47,046	55,535	52,000
Capital Outlay	4,519	1,308	0
Total Budget	\$400,348	\$481,146	\$506,740

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Printed Material/Publications	2	2	2
Special Events	125	200	200
Commercial/Graphic Artwork	3,500	4,000	4,000
Releases	150	155	155
Open & Student Records Req.	300	300	300
Social Media Audience Reach	100%	100%	100%

**Function**

The mission of the LISD Student Services Department is to provide information guidance and support for students, staff, families and community to overcome the barriers that prevent students from reaching their goals.

**Mission**

The Student Services Team is a multi-department geared to provide direction for the district in Student Safety, Discipline, Guidance and Counseling, Health Services, Athletics, Fine Arts and Attendance Accountability. It provides a caring learning environment for all students to be successful.

**Department Objectives**

Establish procedures within the district that will ensure a safe, nurturing, and positive environment for all administrators, students, teachers and staff.

Monitor student attendance and discipline records constantly to provide the appropriate interventions for students to be academically successful and help improve the district's dropout rate.

Provide guidance and support for everybody in the areas of discipline, attendance, registration and transfer policies and procedures.

**Department Strategies**

Train Administrators on safety practice drills repetitively and expect them to attend monthly safety meetings in order for them to provide training to their campus staff on creating a safe learning environment for their students, faculty and staff.

Implement a well-designed discipline management program in order to provide a safe and positive drug free environment for all. Monitor attendance rates weekly to provide feedback to Campus Administration in order them to improve the necessary interventions for students to be successful.

Provide continuous training, support and information sessions to school administrators on the expectations for registration, transfer, attendance and discipline procedures.

**Prior Year Highlights**

There was a slight increase in the districts attendance rates and we will strive for higher rates this year.

**District's Broad Goals**

1	2	3	4	5	6	7
	✓	✓	✓			

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Specialists	4.00	4.00	4.00
Secretaries	1.00	1.00	1.00
Total	6.00	6.00	6.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$271,487	\$277,523	\$284,625
Contracted Svcs.	13,083	13,921	23,606
Supplies & Materials	9,577	4,755	110,000
Other Op. Expenses	30,322	35,112	18,000
Capital Outlay	0	2,600	0
Total Budget	\$324,469	\$333,912	\$436,231

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Ensure that transfers, enrollments and class size at elementary levels are in compliance	weekly	weekly	weekly
Assist, monitor and ensure that all department implement programs and initiatives successfully	monthly	monthly	monthly
Collaborate and assist other departments to ensure that all campuses are safe	weekly	weekly	daily
Monitor class size attendance to maintain compliance	daily	daily	monthly
Provide support for all campuses in areas of safety, discipline and truancy	daily	daily	As requested
Monitor campus attendance	daily	daily	daily

## Function

A department dedicated to assisting LISD management and all levels of the organization in the effective discharge of their duties. Through our reviews, we will provide analyses, recommendations, counsel and general information concerning district activities. Our department is dedicated to providing quality audit services.

## Mission

The mission of the Internal Audit department is to perform objective reviews of the district's operations and procedures.

## Department Objectives

The Annual Audit Plan will be developed to include the various types of audits among all district departments.

The Internal Auditor will complete any special assignments as assigned by the Board and/or Superintendent.

The Internal Audit Department will ensure compliance with District policies, procedures and any applicable rules and regulations during all reviews.

## Department Strategies

The Internal Auditor will ensure that a Risk Assessment is completed by staff of all areas within the audit universe to identify those areas at low/moderate/high risk.

As assigned, all reviews are performed and presented to the Board, Superintendent and/or appropriate administration.

The Internal Auditor will analyze and review to identify any non-compliance.

## Prior Year Highlights

Assist and support the Finance department with campus trainings to achieve an increase in the awareness of the policies and procedures.

Perform special assignments requested by the Superintendent and/or Board of Trustees.

## District's Broad Goals

1	2	3	4	5	6	7
				✓		

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Internal Auditor	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	2.00	2.00	2.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$131,705	\$140,006	\$143,155
Contracted Svcs.	3,172	2,656	3,606
Supplies & Materials	2,216	2,324	3,600
Other Op. Expenses	788	5	3,000
Total Budget	\$137,882	\$144,991	\$153,361

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Perform audits identified in Annual Audit Plan	TBD	5	5
Review and complete special requested audits and other assigned projects	TBD	5	5
Provide training to district personnel	1	1	1



### Function

The Postal Department is responsible for the timely delivery of internal and external mail to campuses and departments.

### Mission

The Postal Department shall ensure that an efficient delivery of mail pieces is accomplished timely.

### Department Objectives

The Postal Department will evaluate effectiveness of delivery routes by measuring mileage and timing to complete full district services.

The Postal Department will track volume of mail pieces handled on a yearly basis to measure increment in cost to the district.

The Postal Department will cross-train employees to ensure adequate coverage and delivery of services.

### Department Strategies

Spread sheets will be developed to track mileage and route timing.

Expenditure reports by month will be compared to historical expenditures.

Department will designate 2 additional employees to serve as back-up for route coverage.

### Prior Year Highlights

The Postal Services Department (734) will reduce the delivery time by 5%.

### District's Broad Goals

1	2	3	4	5	6	7
						✓

### Personnel Allocations (All Funds)

Position	2015	2016	2017
Postal Clerk	1.00	1.00	1.00
Total	1.00	1.00	1.00

### General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$28,346	\$29,162	\$29,915
Contracted Svcs.	5,327	3,704	6,000
Supplies & Materials	64,578	51,481	65,000
Total Budget	\$98,251	\$84,346	\$100,915

### Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Postal Usage	43,778	46,778	49,978

### Function

The Hearings Department has the responsibility of holding and conducting review and expulsion hearings throughout the school year.

### Mission

To guide all district administrators in the enforcement of local and state policies and regulations regarding disciplining of students, as per TEC Chapter 37, and to ensure that all students receive proper due process and that all discipline documentation is adequately and accurately completed.

### Performance Objectives

The Hearing Department will enforce and apply the rules, process, policies, and procedures as outlined in LISD's Student Code of Conduct through accurate completion of discretionary and mandatory placement packets.

The Hearing Department will train 100% of all Campus Behavior Coordinators and district administrators in managing and disciplining students to maintain a safe, secure, and nurturing school environment.

The Hearing Department will decrease the number of discretionary placements district wide from 40 to 20 by working together with key stakeholders to communicate and implement Student Code of Conduct, Chapter 37 processes and procedures for the 2016-2017 school year.

### Strategies

Assist campus behavior coordinators and administrators with consistency and accuracy of documentation during the Due Process Conference at the campus and district level.

Ensure that campus interventions and discipline techniques are implemented prior to any DAEP/JJAE placement decision.

Train and maintain open lines of communication with campus behavior coordinators and administrators, DAEP, JJAE, district and local law enforcement officials.

### Prior Year Highlights

Provided appropriate discretionary placements to JJAE and support middle and high school campuses in disciplining students.

Special Education discretionary placements to F. S. Lara and JJAE were maintained at a minimum.

All review and expulsion hearings were held in accordance with district and state policy and procedures as per TEC Chapter 37 and LISD SCOC.

### District's Broad Goals

1	2	3	4	5	6	7
	✓					

### Personnel Allocations (All Funds)

Position	2015	2016	2017
Hearings Office Director	0.10	0.10	0.00
Secretaries	1.00	1.00	1.00
Total	1.10	1.10	1.00

### General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$87,150	\$54,003	\$60,675
Contracted Svcs.	2,706	2,605	2,606
Supplies & Materials	593	0	2,000
Other Op. Expenses	0	0	4,000
Total Budget	\$90,449	\$56,608	\$69,281

### Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Maintain accuracy of PEIMS 425 record	1 record at a Middle School was incorrect	100.0%	100.0%
Complete and accurate documentation for all placements and expulsions	7 records were incorrectly coded	100.0%	100.0%

**Function**

The Fixed Assets Department is responsible for making sure that all fixed assets acquired, transferred or disposed are accounted. Fixed Assets is also responsible for the annual physical inventory. Custodial Services serves the students, faculty, administration, taxpayers and stakeholders of the Laredo I. S. D. community by providing quality service and superior cleanliness levels. Our commitment to excellence will result in the advancement of the academic experience provided by L.I.S.D.

**Mission**

The mission of the Fixed Assets Dept. is to provide accountability for the fixed assets of the district. The Custodial Services Dept. strives to effectively serve in a professional manner and to provide a safe, clean comfortable learning and working environment.

**Department Objectives**

The Fixed Assets Department (736) will maintain a yearly physical inventory of total items scanned at 95% or higher for campuses and departments throughout the district.

The Custodial Services Department (736) will increase cleanliness levels at campuses by 5% based on CompuClean inspections from prior year.

The Fixed Assets & Custodial Services Department (736) will increase training and professional development opportunities for supervisors from 2 to 4 times a year in areas of leadership and employee management.

**Department Strategies**

The Fixed Assets staff will execute yearly training on physical inventory processes and procedures for campuses and departments. Department staff will ensure that the transfers and disposals of assets are processed accurately through the workflow process and scheduled to be executed on timely manner.

Custodial Services implemented a cleanliness inspection software called CompuClean. The Custodial Services staff will standardize inspection routines, schedule inspections, and deliver cleanliness reports to campus custodial staff.

Seek and develop training opportunities for supervisory level employees in the areas of leadership and employee management. The intent is to adopt a leadership program for supervisors at Fixed Assets and Custodial Services department.

**Prior Year Highlights**

Fixed Assets Department obtained access to Eduphoria system to determine if laptops are assigned to teachers during inventory. Also, working with HRS system to determine location of teachers if they have moved within district.

Custodial Services finalized implementation of CompuClean cleanliness levels inspection software to evaluate cleanliness at campuses and began inspection routines throughout the district.

Custodial Services has executed the 6th and final year custodial equipment replacement plan.

**District's Broad Goals**

1	2	3	4	5	6	7
						✓

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Coordinator	2.00	2.00	2.00
Clerks	7.00	7.00	7.00
Secretaries	1.00	1.00	1.00
Trainer/Supervisor	3.00	3.00	3.00
Data Specialist	1.00	1.00	1.00
Custodians	16.50	17.50	17.50
Sub. Custodian	19.00	20.00	20.00
Total	50.50	52.50	52.50

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$1,366,370	\$1,374,144	\$1,676,724
Contracted Svcs.	30,719	47,602	63,352
Supplies & Materials	48,698	60,173	61,532
Other Op. Expenses	956	851	4,800
Capital Outlay	234,680	242,724	28,500
Total Budget	\$1,681,423	\$1,725,495	\$1,834,908

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Conduct Annual Inventory	Annual Inventory	Annual Inventory	Annual Inventory
Provide monthly custodial training	Monthly	Monthly	Monthly
Removal of obsolete inventory items from campuses	Average Days 3	Average Days 3	Average Days 3
Implementation of CompuClean and conduct cleanliness audits at campuses.	N/A	81%	85%

**Function**

The function of the Textbook department is to follow the adoption cycle to provide the schools with the latest textbooks and instructional materials state mandated curriculum. The function of the Records Management department is to follow the Texas State Library and Archive Commission retention schedule for all district records.

**Mission**

The mission of the Textbooks department is to provide each teacher and students with the necessary state adopted textbooks so that teachers can teach and students can learn. The mission of the Records department is to identify, collect, preserve, maintain and to make records readily available.

**Department Objectives**

Textbooks / Records Management department (737) will decrease textbook losses by 5% for school year 2016-2017.

Increase training and professional development opportunities for supervisors from 2 to 4 times a year in the areas of leadership and employee management.

Textbooks / Records Management department (737) will destroy records that have met or exceeded retention schedule period on an annual basis.

**Department Strategies**

The Textbooks & Records department staff is seeking the opportunity to upgrade and implement a new inventory software to assist with the allocation of instructional materials per campus and at the textbook warehouse.

Seek and develop training opportunities for supervisory level employees in the areas of leadership and employee management. The intent is to adopt a leadership program for supervisors at the Textbook and Records Management Department.

Yearly review of the Texas State Library & Archives Commission to update process and procedures. Update warehouse records inventory and identify records that have met maturity dates for destruction.

**Prior Year Highlights**

Department Director and staff have attended trainings, presentations and conferences on the newly adopted instructional materials and records management.

Department staff has established a yearly warehouse instructional materials and records inventory system to comply with state and board policies.

The department allows for all employees to participate during staff meetings with their ideas for improvements.

**District's Broad Goals**

1	2	3	4	5	6	7
						✓

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Clerks/Lead	4.00	4.00	4.00
Custodians	0.50	0.50	0.50
Total	4.50	4.50	4.50

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$173,819	\$179,993	\$189,325
Contracted Svcs.	14,800	17,882	24,204
Supplies & Materials	9,488	6,407	8,932
Other Op. Expenses	2,506	718	3,200
Capital Outlay	12,883	2,108	2,000
Total Budget	\$213,496	\$207,107	\$227,661

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
The department staff will deliver all newly adopted instructional materials to the schools by the first day of class	80%	80%	80%
The department will conduct physical inventories to establish benchmarks for instructional materials losses	100%	100%	100%
The department provides campus administration with a summary of their instructional materials inventory	100%	100%	100%
Our department will reduce the local dollar amount use to subsidize loss textbooks costs.	Decreased by 53%	Decreased by 10%	Decreased by 10%
Our department will increase storage space within our warehouse by destroying records which have met the destruction period on a yearly basis.	20%	22%	21%
Our department will insure that all staff members participate in the district required trainings.	100%	Did not attend	100%

**Function**

The Performance Arts Center is composed of one supervisor, one manager and six custodians, which ensure the daily operations of the center. The Performance Arts Center will continue to enhance current daily functions.

**Mission**

The Performance Arts Center mission is to provide the Laredo Independent School District performing arts students with a center to showcase their talents.

**Department Objectives**

The Performance Arts Center will facilitate a community venue to our local and county performance and private organizations.

The Performance Arts Center will facilitate for LISD students to conduct district events.

The Performance Arts Center will continue to plan and monitor all contracts and monetary transactions.

**Department Strategies**

The Performance Arts Center will maximize the utilization of its facilities by a 15 percent increase.

The Performance Arts Center will maximize the utilization of its facilities by a 20 percent increase.

The Performance Arts Center will implement monetary transactions thru Alio for the school year 2017-2018 on a weekly basis.

**Prior Year Highlights**

The Performance Arts Center will continue to assist district and city organizations with scheduling facilities rental contracts.

The Performance Arts Center has been successful in meeting customer needs with the operation of a limited staff.

**District's Broad Goals**

1	2	3	4	5	6	7
		✓				

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Manager	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00
Custodians	6.00	7.00	8.00
Security Guards	3.00	3.00	3.00
Utility Crew	2.00	1.00	0.00
Total	13.00	13.00	13.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$2,414	\$1,305	\$2,334
Contracted Svcs.	1,530	0	0
Capital Outlay	1,380	0	0
Total Budget	\$5,324	\$1,305	\$2,334

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Private Organization Events	250	285	290
LISD Events	225	250	275
Deposits/Transactions	150	175	190

## Function

The Bilingual Education Program is a full time program of instruction that provides limited English proficient students the opportunity to master the state curriculum and learn the English language while at the same time instills self-assurance, confidence and cultural pride. The Bilingual program (Transitional Bilingual Early-Exit Model) builds knowledge and learning of academic subjects in the first language and English. The ESL program provides for intensive instruction in English.

## Mission

The Laredo Independent School District – Bilingual/ESL Department is committed to: 1. addressing the needs of students who are identified as English Language Learners (ELLs); 2. provide equal educational opportunities for all identified students through Bilingual/ESL program.

## Department Objectives

The Bilingual/ESL Department will work to increase the level of English language acquisition for English language learners as measured by the TELPAS assessment: 1) increase the percentage of ELL students progressing one language proficiency level from 53% to 58%.

The Bilingual/ESL Department will work to: 1) increase the percentage of current English language learners, all grades combined, meeting state standards in each of the tested areas as measured by TAPR – Reading from 50% to 55%, Math from 62% to 67%, Writing 56% to 61%, Science 47% to 52%.

The Bilingual/ESL Department will work to promote adult and family literacy to empower parents of ELL students to become active participants in their children's education.

## Department Strategies

The Bilingual/ESL Department will continue to train and implement the ELPS Instructional Tool Kit and sheltered instruction strategies for NEW teachers and teachers in need of assistance, to implement when planning lessons and delivering differentiated instruction for ELL students.

The Bilingual/ESL Department will provide campus personnel with instructional materials, resources, support sessions and professional development opportunities that focus on scientifically research-based practices and instructional models in order to enhance the provision of services for ELL students.

The Bilingual/ESL Department will provide parental awareness sessions and opportunities for parents of ELL students to be develop their listening, speaking, reading and writing skills in English.

## Prior Year Highlights

Increase in percent meeting Level II standard in Reading from 45% to 50%.

Increase in percent meeting Level II standard in Math from 56% to 62%.

Increase on TELPAS both in progress and attainment 47%to53% and 20%to25% respectively.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Secretaries	2.00	2.00	2.00
Total	3.00	3.00	3.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$152,485	\$155,526	\$158,083
Contracted Svcs.	10,122	8,397	13,567
Supplies & Materials	5,153	1,619	5,020
Other Op. Expenses	2,677	3,481	10,000
Total Budget	\$170,436	\$169,022	\$186,670

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
LEP Attendance Rate	96.50	96.70	96.80
Progress - TELPAS	53	58	62
Attained - TELPAS	25	30	35
LEP STAAR Level II Reading	50	55	60
LEP STAAR Level II Math	62	67	72
LEP STAAR Level III Reading	5	8	10
LEP STAAR Level III Math	3	6	8
LEP Dropout Rate(7-12 PBMA)	2	2	2
LEP AYP (Reading)	54	60	65
LEP AYP (Math)	62	67	72

**Function**

To provide all necessary assistance for the continuing improvement of all Fine Arts Program. To include 20 Elem. Music programs, 4 MS Bands, 2 MS Orchestras, 3 MS Mariachi groups, 3 HS Bands, 2 HS Orchestras, 3 HS Mariachi groups, a Special Pops Art program for Assistive Units and all Fine Arts Components at the Vidal M. Trevino School of Fine Arts and Communication.

**Mission**

LISD, knowing the important role creativity plays in the development of the whole child, will continue to expand its scope in all areas of Fine Arts in an attempt to give students an avenue to express their artistic talents in a discipline of their choice. LISD recognizes student development.

**Department Objectives**

To develop the creative and artistic potential of all LISD students through the sequential development of the Fine Arts curriculum and performance activities.

To instill in our students the importance Fine Arts have played in the development of humanity and the connectivity it provide in our daily academic studies as an enrichment part of the curriculum..

To nurture the aspirations of those students who intend to become professionally involved in a field of Fine Arts; while developing understanding and knowledge for those students with no intention to follow a Fine Arts path so they may become Fine Arts appreciators.

**Department Strategies**

Increase the number of students in the Fine Arts Programs throughout the district by 10% for the school year 2016-2017 in the areas of Band, Orchestra, Choir and all UIL events.

Continue to increase by 5% the number of medals earned at Solo & Ensemble at the Region XIV February Contest. Increase by 5% the number of students advancing to the Region clinic and concert per middle school. At UIL Concert and Sight Reading, only a division of II or better is will be acceptable.

Improve the type, quantity and quality of materials purchased at the middle and high school campus level for Visual Fine Arts Programs by increasing the budget allotted to each school program.

**Prior Year Highlights**

The Fine Arts Department has been able to maintain the standards set for Solo & Ensemble with over 300 students medaling in competition. Several of those student have qualified for the State Competition. Several performing student groups, varsity and no-varsity, will continue participating in UIL.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Secretaries	0.00	1.00	1.00
Total	1.00	2.00	2.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$138,562	\$204,478	\$196,288
Contracted Svcs.	3,450	760	25,000
Supplies & Materials	648	2,463	252,450
Other Op. Expenses	6,040	4,883	13,750
Capital Outlay	0	0	716,323
Total Budget	\$148,699	\$212,584	\$1,203,811

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Concert and Sight Reading	HS 3/ MS 4	HS 3/ MS 4	HS 3/ MS 4
Concert and Sight Reading Orchestra	HS 2/ MS 2	HS 2/ MS 2	HS 2/ MS 2
Band Members earning State at Regions	HS 4	HS 1	HS 2/ MS 2

**Function**

The physical education teachers, physical education aides, health teachers, and aquatic teachers will be responsible for delivering instruction for students to gain the appreciation of team, individual sports, and lifetime activities.

**Mission**

The mission of the Physical Education, Health & Aquatic Department is to give every student the opportunity to become physically active and healthy through daily participation in team, individual, and lifetime activities.

**Department Objectives**

To have students achieve a healthy fitness zone (HFZ) through moderate to vigorous activity which will maximize their potential for learning.

To assess students using Texas Physical Fitness Test (Fitnessgram) and demonstrate the percentage of students achieving healthy fitness zone (HFZ).

Students will gain an appreciation for swimming and water safety skills.

**Department Strategies**

The campus/department will provide every student an opportunity to achieve an appreciation of team, individual sports, and lifetime activities through daily participation.

The campus will promote high academic standards through physical education consisting of three Fitnessgram components: Instruction, Student participation/practice, and ongoing assessment (Pre/Post).

The fundamentals of swimming program will provide a two week scheduled session to educate 2nd grade students to learn the principles of swimming and will enable them to acquire lifelong skills.

**Prior Year Highlights**

Elementary games expanded to include 4th grade students.

Swimming program expanded to include secondary and special education students.

Aligned District software program (skyward) with Fitnessgram data entry process for better accountability results.

**District's Broad Goals**

1	2	3	4	5	6	7
			✓			

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Supervisors	1.00	1.00	0.00
Instructors/Teachers	2.00	2.00	3.00
Teacher Aides	0.00	0.00	1.00
Total	3.00	3.00	4.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$127,641	\$137,807	\$231,101
Contracted Svcs.	0	0	4,000
Supplies & Materials	27,719	37,115	74,000
Other Op. Expenses	3,520	4,375	8,000
Capital Outlay	7,072	0	0
Total Budget	\$165,953	\$179,297	\$317,101

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Increase participation for elementary games (4th & 5th) and Middle School(6th).	3000 students	3700 students	4000 students
Increase in Physical Fitness Scores (Fitnessgram) 3rd to 12th grade.	16%	17%	18%
Swimming program for 2nd graders with an addition of secondary students.	1,200 students	1,600 students	1,850 students



**Function**

The ELAR Department establishes collaborative partnerships with all campuses to ensure the implementation of a rigorous curriculum. The department plans and coordinates effective strategies with campus stakeholders that will increase students' academic achievement. Additionally, the department coordinates curricula revisions, content correlations, and develops assessments. Furthermore, the department develops district resources that support and promote teacher effectiveness and student engagement.

**Mission**

The mission of the L.I.S.D Language Arts Department is to promote and enhance high quality reading and writing instruction for all students through the use of research based strategies and curriculum to empower students in becoming independent readers and writers with high critical thinking skills. The ELAR department will support teachers and instructional stake holders to close the achievement gap and accelerate students' reading progress resulting in grade level proficiency and yearly grade level progress.

**Department Objectives**

Build teacher capacity by providing professional development lead by the highest performing ELAR teachers in the district.

Provide campus and classroom support by planning rigorous lessons, modeling effective instructional strategies, participate in co-teaching lessons and engage in reflective debriefing of instruction with classroom teachers and administrators.

Review content standards, TRS instructional units, basal alignment, and student achievement data to develop prescriptive intervention plans to improve student performance. Monitor the consistent implementation of instructional models that include the use of instructional resources and manipulatives.

**Department Strategies**

Complete comparison analysis of CBA data per grading period to determine the academic gains by campuses, grade level, and by teacher.

State assessment and local data drives Tier II interventions.

Facilitate reading and writing academies/camps for students to increase academic achievement.

In 2016 continue to provide a Reading diagnostic tool for all grade levels K-12, to establish district wide baselines to measure students' reading level growth.

In 2016-2017 school year, ensure all Kinder, 1st, and 2nd grade teachers provide reading level data to parents every six weeks.

**Prior Year Highlights**

Provided district wide reading intervention program Istation to all PreK-8th grade students for Tier I, II and tier III. High school students were provided Achieve 3000 to support reading performance. Students can utilize these web based programs from both school and home.

Provided reading and writing workshops to 3rd-12th grade students. Engaging camps allowed students to participate in hands on activities which reflected gains.

Recognized students' reading accomplishments in district Literacy Out Loud (LOL) celebration event. District held two events, one in the fall and one in the spring to celebrate 3rd-12th grade high student performance. Recognitions included: Literary Showcase, Istation Usage, Achieve 3000, Lexia, and Language Live.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Dean	4.00	4.00	4.00
Total	4.00	4.00	4.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$0	\$0	\$0
Contracted Svcs.	700	0	0
Supplies & Materials	3,872	0	0
Other Op. Expenses	6,087	3,577	6,000
Total Budget	\$10,660	\$3,577	\$6,000

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
3rd /4th Grade Reading	66%/59%	70%/64%	75%/70%
5th / 6th Grade Reading	76%/55%	80%/63%	85%/75%
7th / 8th Grade Reading	53%/69%	61%/76%	68%/83%
4th / 7th Grade Writing	67%/55%	75%/63%	80%/70%
9th Grade EOC	47%	60%	63%
10th Grade EOC	45%	60%	63%
11th Grade EOC	14%	60%	63%

**Function**

The Instructional Technology Department provides professional development opportunities and technology integration support to ensure proper implementation of technology throughout the district. To ensure 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**

Laredo ISD's Instructional Technology Department will contribute to preparing future ready learners by providing a relevant and challenging curriculum through and innovative technology program and effective use of technology tools & resources.

**Department Objectives**

Goal 1: Instructional Technology will provide technology resources for educators to deliver instructional content through the use of technology tools, resources and services in order to seamlessly integrate technology to all curricular areas.

Goal 2: Instructional Technology will provide professional development in technology which have been correlated to the SBEC technology standards.

Goal 3: Instructional Technology will collaborate with district departments to integrate technologies that improve effectiveness and efficiency, develop future ready leaders, and will provide technical and instructional support staff.

**Department Strategies**

Goal 1: Teacher accessibility to a variety of technology hardware, software and services available for classroom use evidenced through student to computer ratios and educator device ratios.

Goal 2: Teachers participate in technology professional development opportunities that support student-centered learning and future ready skills. Professional Development is delivered in a variety of formats aligned to higher levels of technology implementation, every teacher attains 12 hrs yearly.

Goal 3: District & Campus Technology Implementation Plans focus on technology integration at all campuses and support across all departments.

**Prior Year Highlights**

Enhance & increased the delivery of professional development provided via online trainings/meetings in addition to face-to-face training; offer online curriculum in technology for professionals & para-professionals to obtain technology professional development.

Actively monitored the use of video conferencing and included updated trainings and resources to increase the usage at the campuses.

Actively monitor the student to computer ratio at both secondary & elementary levels.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Inst. Tech. Coordinator	1.00	1.00	1.00
Specialist Trainers	4.00	4.00	4.00
Secretaries	1.00	1.00	1.00
Technicians	2.00	2.00	2.00
Total	9.00	9.00	9.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$462,352	\$635,413	\$654,219
Contracted Svcs.	170,436	170,930	3,056
Supplies & Materials	33,092	13,814	5,700
Other Op. Expenses	354	118	1,500
Capital Outlay	0	50,255	0
Total Budget	\$666,234	\$870,531	\$664,475

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Teachers will attain a minimum of 12 hours of technology professional development every school year	85%	95%	99%
Provide LISD professionals staff development on technology integration and technology literacy.	19,071	20,000	20,000
Promote the use of distance learning via video conferencing in the classrooms.	1019	950	1000

**Function**

The Social Studies Department plans and coordinates educational strategies with campus administration, master teachers, and teachers. It also coordinates 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 materials and technology and highly qualified teachers that have pedagogical skills and possess knowledge of content.

**Department Objectives**

The Social Studies Department will ensure that district Social Studies scores increase on STAAR/EOC a minimum of 5% for All students, ELL students, and Special Ed. Students. All secondary schools will receive Academic Distinctions for Social Studies.

The Social Studies Department will review the assessed content standards, the TEKS Resource System curriculum documents, and student achievement data to facilitate student learning and improve student performance.

The Social Studies Department will provide teachers with content-specific training and professional development training in research-based strategies to heighten instructional effectiveness.

**Department Strategies**

Align district and campus instructional resources (LEAD Instructional Guide) as per TEKS Resource System Curriculum every six weeks.

Provide all core area teachers with quality training in the use of the TEKS Resource System curriculum documents, district instructional resources, and instructional pacing guide (LEAD).

Review TEKS aligned district assessments and use data to provide needed instructional interventions.

Build district-wide teacher capacity in US History for grades fifth-eleventh and refine instructional best practices every six weeks.

**Prior Year Highlights**

Continued implementation and professional development of the TEKS Resource System curriculum.

Implementation of a study skills class for LJ Christen Middle School - this allows for intervention and acceleration of student learning.

Implementation of LEAD Instructional Guides.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Dean	1.00	1.00	1.00
Total	1.00	1.00	1.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$0	\$1,870	\$3,000
Supplies & Materials	0	560	3,000
Other Op. Expenses	0	0	0
Capital Outlay	0	0	0
Total Budget	\$0	\$2,430	\$6,000

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
8th Grade Social Studies	50%	52%	55%
11th Grade Social Studies	77%	80%	83%

## Function

Through the use of exploration, application and direct instruction, the Laredo I.S.D Math department will prepare students for success in any career path they choose beyond high school by enabling them to become lifelong learners.

## Mission

It is the Math department commitment to provide all Laredo I.S.D. students with a relevant and rigorous mathematics curriculum that will provide them with the tools to be independent analytical thinkers and competent users of mathematics and mathematical applications.

## Department Objectives

The Mathematics Department (814) will increase the performance of all students from 64% to 70%, Special Ed students from 36% to 60%, ELL students from 58% to 62% on the Math STAAR assessment.

The Mathematics Department (814) will improve the total score for closing the performance gap calculation for Index 3 from 35% to 40%.

The Mathematics Department (814) will improve the 4 year graduation rate of All Students, Hispanic, and ECD from 83% to 86 %, and Special Education students from 74% to 80% and ELL Students from 72% to 77% \* All Schools will obtain Academic Distinctions in Math.

## Department Strategies

The math department will provide ongoing training and prescriptive staff development for teachers using campus data on lowest performing TEKS by grade level for all students.

The math department will monitor curriculum (LEAD) implementation and rigor for all grade levels to increase student performance by 10% in each subgroup including ELL, Sped, and GT.

The math department will provide prescriptive intervention strategies for each student to meet state standard at level 2, and meet each index performance by campus by grade level for ELL and Sped. All GT will meet at level 3.

## Prior Year Highlights

Demonstration lessons in Math were provided for teachers in most need of support district wide.

Conducted classroom observations focusing on each of the super eight to ensure students received appropriate instruction targeting the rigor and relevance level to reach all learner needs and higher achievement goals.

Developed district assessments that were 100% aligned to the TRS curriculum for each six weeks period.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Dean	2.00	2.00	3.00
Total	2.00	2.00	3.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$0	\$7,080	\$4,275
Contracted Svcs.	0	0	0
Supplies & Materials	3,049	2,597	3,500
Other Op. Expenses	2,186	0	2,000
Capital Outlay	0	0	0
Total Budget	\$5,234	\$9,677	\$9,775

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
3rd Grade Math-Percent Pass	67%	70%	75%
4th Grade Math-Percent Pass	60%	65%	70%
5th Grade Math-Percent Pass	66%	70%	75%
6th Grade Math-Percent Pass	57%	63%	70%
7th Grade Math-Percent Pass	54%	63%	70%
8th Grade Math-Percent Pass	67%	72%	75%
9th Grade Math-Percent Pass	76%	80%	85%

**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 (L.E.A.D.), benchmark assessments (CBAs) and science fair (INTEL ISEF Affiliated).

**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 Objectives**

The Science Department will ensure that district Science scores increase on STAAR/EOC a minimum of 5% in all areas including ELL, Special Education, and increase Advanced Level performance (Level II-Recommended and Level III) by 5%.

The Science Department will train and sustain the implementation of a system-wide hands on, inquiry based science program via LEAD, TEKS Resource System, STCP, McGraw Hill/Mifflin Harcourt textbook, and other district resources.

The Science Department will provide professional development training integrating appropriate research based science strategies that will improve teacher instruction and student learning.

**Department Strategies**

Provide all core content area teachers with quality training in the curriculum and in the use of the curriculum documents every six weeks/nine weeks as per STCP/LEAD instructional units.

Align all district and campus instructional resources to instruction every six/nine weeks as per STCP/LEAD instructional units.

Provide all core content area teachers with quality training in the curriculum and in the use of the curriculum documents every six weeks/nine weeks as per STCP/LEAD instructional units.

**Prior Year Highlights**

Elementary and Secondary Science have hosted six weeks Science Support Sessions to assist our teachers in preparing for upcoming science lessons.

Preparation via professional development at the teacher/administrative levels for upcoming STAAR and EOC state assessments.

Have been affiliated with the INTEL International Science and Engineering Fair and Broadcom Masters.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Dean	2.00	2.00	2.00
Total	2.00	2.00	2.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	-\$987	\$925	\$0
Contracted Svcs.	38	0	0
Supplies & Materials	14,247	8,332	54,000
Other Op. Expenses	8,305	7,098	2,000
Capital Outlay	560	0	0
Total Budget	\$22,163	\$16,356	\$56,000

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
5th Grade Science Percent Pass TAKS/STAAR	60%	65%	70%
8th Grade Science Percent Pass TAKS/STAAR	49%	60%	65%
EOC Biology Percent Pass STAAR	74%	75%	80%

## Function

The Early Childhood Department works in collaboration with all elementary campuses to plan and implement effective instructional strategies for all early childhood educators. The department coordinates curricula revision, assessment revision and administration, state guideline/TEKS implementation, special programs and events. Moreover, the department coordinates the development and revision of district resources such as LEAD docs, lesson plans, and benchmark assessments.

## Mission

The mission of the Laredo Independent School District Early Childhood program is to provide all students with high quality instruction by using age-appropriate, research-based instructional programs to promote and ensure the cognitive, social, emotional, and physical development of the whole child.

## Department Objectives

By May 2017, the early childhood department (816) will

- 1) provide professional growth development opportunities for all early childhood teachers to enhance instructional practices that will lead to student achievement in both literacy and mathematics.
- 2) monitor the implementation of developmentally appropriate and research based instructional practices in all early childhood classrooms to improve the delivery of instruction that will lead to student success
- 3) support all early childhood teachers with progress monitoring assessments to be able to provide students with data-driven small group instruction.

## Department Strategies

The Early Childhood Department (816) will provide research based PD in the areas of CIRCLE best practices to new and newly assigned PreK3 and PreK4 teachers. In addition, the department will provide all early childhood teachers (PreK/Kinder) will specific trainings pertaining to district LEAD docs.

The Early Childhood Department (816) will support campus administration and early childhood teachers with the implementation of effective instruction through the use of various district implemented resources, including LEAD documents and timelines through classroom observations and modeling.

Provide support in the utilization of the CIRCLE Progress Monitoring and TPRI/Tejas LEE Assessments in the management of student data, analysis of student performance (teacher/campus), and monitoring the implementation of small group data driven instruction to improve student academic achievement.

## Prior Year Highlights

100% of PreK3, PreK4, Kinder teachers were provided with intensive training in the areas of need based on their assessment results, specifically phonological awareness, vocabulary, and cognitive transitions. In addition, all new PreK teachers were provided with the 2 Day CIRCLE training.

100% of PreK/Kinder teachers were provided with LEADs (Learning Educational Alignment Documents), lesson plans, timelines, center expectations, and weekly newsletters for parental involvement to ensure common planning and effective instruction.

Week of the Young Child Proclamation and 4th Annual All Star Kids Day! were a success with over 4,000 students and 350 teachers/teacher assistants involved.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Dean	1.00	1.00	1.00
Total	1.00	1.00	1.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$0	\$249	\$1,000
Contracted Svcs.	0	0	0
Supplies & Materials	4,273	6,199	2,000
Other Op. Expenses	1,658	2,771	3,000
Capital Outlay	0	0	0
Total Budget	\$5,931	\$9,219	\$6,000

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Pre Kinder - CPALLS- Phonological Awareness Composite Kinder - TPRI/Tejas Lee	99%	99%	99%
Pre Kinder - CPALLS - Letter Recognition Kinder - TPRI/Tejas Lee Graphophonemic Awareness	86%	88%	90%
Pre Kinder - CPALLS - Vocabulary Kinder - TPRI/Tejas Lee - Listening Comprehension	64%	66%	68%
Pre Kinder - CPALLS - Mathematics Composite	98%	98%	99%
Pre Kinder 3 - Skills and Concepts Checklist - Letters	80%	82%	84%
Pre Kinder 3 - Skills and Concepts Checklist - Vocabulary	75%	77%	79%

## Function

The Attendance Department under the Executive Director of Student Services is composed of the following staff: (1) At Risk Coordinator, (1) Truancy Clerk and (3) Court Coordinators. The department also collaborates with (25) Campus Based Attendance Officers assigned to twenty Elementary Schools, four Middle Schools, one Alternative School, one Non Traditional High School and four High Schools.

## Mission

The primary mission of the Attendance Department is to enforce the Texas Education Code 25.085 Compulsory School Attendance requirements and to ensure proper accountability and compliance for student PEIMS reporting.

## Department Objectives

The Attendance Department will comply and enforce Texas Compulsory Law 25.085 and work to increase the District Attendance Rate from 95.8% to 96.5% and decrease truancy from 28% to 20%.

The Attendance Department will monitor and ensure 100% completion and accuracy of the registration process of students with Host Letters, Power of Attorney and Grandparents Affidavit, as well as assisting with the Leavers Recovery Program for proper procedure.

It is also the goal of the department to ensure 100% accuracy and proper coding for accountability of all students as required by the Texas Education Agency and the PEIMS reporting system.

## Department Strategies

The Attendance Department will review Skyward student truancy reports on a weekly basis and initiate individual student intervention measures to address truancy barriers keeping student from attending school.

Quarterly review and follow up on all Host Letters, Power of Attorney, Grandfather Affidavit and Leaver Recovery through communication and home visits for address and information verification.

The Attendance Department will work collaboratively with the District PEIMS Coordinator to provide training on proper coding and for the review of documentation to be done every six weeks.

## Prior Year Highlights

Implementation of the district truancy prevention Plan.

Increase in the availability of data review for close monitoring of attendance accounting.

Work closely with Justice of the Peace Courts, court cases filed for truancy were 53 and cases heard were 10. There were 6,656 home visits done and 3,984 warning letters issued.

## District's Broad Goals

1	2	3	4	5	6	7
	✓	✓				

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Juv. Court Coord.	3.00	3.00	3.00
Clerk	1.00	1.00	1.00
Total	4.00	4.00	4.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$151,261	\$162,524	\$170,570
Supplies & Materials	8,999	9,000	9,000
Total Budget	\$160,260	\$171,524	\$179,570

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Maintain and surpass the attendance percentage at 98% for Elementary, 97% for Middle and 96% for High Schools and ensure proper truancy intervention methods are applied for students as outlined by Texas Education Code 25.085.	97.5%	98.0%	98.0%
Ensure students are accounted for and coded properly as leavers or dropouts.	0.0%	0%	0%
Monitor that all proper documentation is on file with each individual truant student and is inputted correctly in the system	1,075	53	300



## 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 schools in continuing to create a college going culture.

## Mission

LISD will equip all students to become successful and productive citizens in our global society.

## Department Objectives

Innovative Programs will provide a P-16 initiative that promotes the academic achievement of students and prepares them for postsecondary education and the workforce. It also assists schools in continuing to create a college going culture.

Innovative Programs will provide academic opportunities through which students will develop specific knowledge, skills, and competencies required for success in post-secondary education and careers.

Promote student awareness of career exploration and planning process and the various educational and training options that are available.

## Department Strategies

Increase career pathway system for at least 25% in all three high schools consisting of career preparation that includes seamless career pathways between high school and higher education.

Promote enhanced career guidance in all three high schools by providing career and college resources to counselors, teachers, students and parents. Workshops and trainings for PSAT/SAT and TSI assessments will be provided to students.

LISD will provide students with opportunities to visit college campuses as well as student internships with local community agencies.

## Prior Year Highlights

Provide information to students and parents on career readiness and higher education.

## District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓				

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Coordinator	0.00	0.00	0.00
Total	0.00	0.00	0.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Supplies & Materials	\$0	\$0	\$4,000
Other Op. Expenses	0	0	0
Total Budget	\$0	\$0	\$4,000

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Provide information to students and parents on career readiness and higher education.	1000	1000	1000



## Function

The Department of Elementary Education is responsible for providing campus principals and their staff with strong systems of support including campus leadership, rigorous instruction, academics, collaborative planning, use of best practices, instructional strategies, and the Super Eight.

## Mission

The Department of Elementary Education will provide and create effective and efficient instructional support systems to all elementary campuses to ensure academic achievement and success for all students.

## Department Objectives

The Elementary Department (833) will increase STAAR reading scores by 5% from 69% to 74% met standard. Increase STAAR science scores by 7% from 58% to 65%. Increase Writing scores by 5% from 69% to 74%. Math scores will meet to exceed state standards at 60%.

The Elementary Department (833) will increase TPRI district End of Year scores by 5% from 65% to 70%.

The Elementary Department (833) will increase the number of district distinctions from 21 to 35.

## Department Strategies

Providing Tier 1 Differentiated Instruction to all students and student groups through strategies, techniques, and resources that include tiered assignments, flexible groupings, anchor activities, scaffolding, frequent monitoring, quality questioning, Thinking Maps, and SIOP model of instruction.

Monitor and support elementary campuses in providing intervention and enrichment for all students to assure success in TPRI.

Accommodating and differentiating the needs of all learners through best practices of the content, process, product, and environment in order for all students to construct meaning from learning.

## Prior Year Highlights

2015 Academic Distinctions earned: Kawas (R), Santo Nino (S), DD Hachar (S), JC Martin (S), Daiches (S), Heights (R), Tarver (S), Alma Pierce (R), and Ryan (S).

2015 Distinctions for student progress, closing the gap, and post-secondary: Kawas (SP), Ligarde (SP), Santo Nino (G/PS), DD Hachar (PS), JC Martin (G), Heights (G), Tarver (PS), Ryan (PS), Alma Pierce (SP, G, PS).

The collaborative partnership with TAMIU in establishing LEC (Literacy Enrichment Centers) in three of our campuses: Santa Maria, Ligarde, and Macdonell.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	2.00	2.00	2.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$165,950	\$169,697	\$173,603
Contracted Svcs.	2,605	3,004	2,606
Supplies & Materials	1,000	1,058	2,000
Other Op. Expenses	2,942	1,509	4,000
Total Budget	\$172,497	\$175,268	\$182,209

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Ensure that all elementary campuses are in compliance with Federal and State Guidelines	100%	100%	100%
Increase attendance rate to 98% district wide	96.1%	96.8%	97.0%
Ensure all elementary campuses meet index requirements set by the state (Index 1 or 2, 3 & 4)	N/A	N/A	100%

## Function

The Department of Secondary Education is responsible for providing campus principals and their staff with strong systems of support including campus leadership, rigorous instruction, academics, collaborative planning, use of best practices, instructional strategies, discipline, staffing, finance, campus improvement planning, intervention planning for focus, Priority, Improvement Required, and PEG schools and the Super Eight.

## Mission

The Department of Secondary Education will provide and create effective and efficient instructional support systems to all secondary campuses including Priority, Improvement Required, and PEG campuses to ensure academic achievement and success for all students served in our district.

## Department Objectives

The Secondary Education Department will increase achievement in the areas of ELA/Reading/Writing, Math, Social Studies, and Science to meet state/federal standards

The Secondary Education Department will implement a staff development plan for Campus principals and administrators to attend 100% of the professional growth opportunities by participating in the monthly Leadership meetings and attending state and national conferences of their choice.

The Secondary Education Department will implement a Chess Program (4 Tournaments) across the district to provide elementary, middle, and high school students opportunities to compete and practice higher order thinking skills through the game of Chess.

## Department Strategies

Secondary Department will provide support system to secondary campuses in the areas of campus leadership, instruction leadership, data disaggregation, curriculum, safety, staff development, assessments, attendance, fiscal accountability, and parent involvement during the monthly leadership mtg.

The Director of Secondary Education will guide, mentor, and provide continuous academic support to secondary campus principals and administrators, as well as assist in T-PESS evaluation documentation during the leadership summit and meetings

To hold 4 USCF Chess Tournaments directed by Laredo Chess Club in rated and unrated categories for elementary, middle and high school divisions

## Prior Year Highlights

Eight Grade Algebra scores reflect 100% passing in the middle schools.

All High School campuses met all state standards.

Three of four middle schools met state standards. ECHS earned distinctions in STAAR.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	2.00	2.00	2.00

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Ensure that all secondary campuses are in compliance with TAPR, NCLB standards, policies and mandates.	100%	100%	100%
Increase attendance rate to 97% district wide.	97.0%	98.0%	98.5%
All secondary campuses will meet STAAR and EOC standards as well as new TAPR accountability standards.	N/A	N/A	100%

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$185,513	\$189,540	\$198,346
Contracted Svcs.	1,200	1,400	30,000
Supplies & Materials	2,149	1,500	2,000
Other Op. Expenses	9,756	15,236	12,000
Total Budget	\$198,618	\$207,676	\$242,346

**Function**

Curriculum and Instruction will provide rigorous learning academic standards and high expectations for all students through a challenging, relevant, curriculum consisting of differentiated instruction, enrichment, college-centered learning, and targeted student expectations in all areas.

**Mission**

Curriculum and Instruction will provide a quality education to all students to create proficient readers, college-ready, socially responsible, and globally minded citizens that are an integral part of the community.

**Department Objectives**

Curriculum and Instruction will increase proficiency at the primary grade levels in order to increase student success.

C&I will increase the implementation of college readiness courses, practices and applications at all grade levels resulting in mentally prepared students provided with the skills, knowledge, and willingness to face challenges that may occur during their transition into post-secondary education.

Curriculum and Instruction will provide students with significant and substantial opportunities to develop skills, knowledge and values to flourish and succeed as responsible global citizens.

**Department Strategies**

C&I will continue to implement cross-training professional development, integrate enrichment periods within the master schedule, emphasize targeted differentiated instruction while utilizing the TEKS Resource System and collaborating with campus faculty and administration to ensure student success.

C&I will work collaboratively with campuses to select teachers that will be trained & assigned to teach a College Prep course at all high schools utilizing the Boost Your Score curriculum and Khan Academy. Elementary schools will implement the Khan Academy using the online app for lower grade levels

C&I will support student growth through its resources, programs and support, including Career & Technical Education, Special Ed, Bilingual Ed, Gifted & Talented, Advanced Academics, RTI, and instruction in ELAR, Math, Science, & Social Studies.

**Prior Year Highlights**

Monthly instructional meetings with campus administration provided opportunities to target goals and expectations at all levels.

LEAD curriculum guides were utilized as an integral part for classroom instruction.

Data driven decisions were made for differentiated instruction, targeted interventions, and scheduled tutorials to increase student achievement.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Executive Director	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	2.00	2.00	2.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$177,954	\$182,729	\$194,189
Contracted Svcs.	150,351	145,788	184,301
Supplies & Materials	26,001	33,470	23,000
Other Op. Expenses	5,394	9,147	18,500
Capital Outlay	0	859	10,000
Total Budget	\$359,700	\$371,994	\$429,990

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Reading / ELA (all students)	61% STAAR	90% STAAR	90% STAAR
Mathematics (all students)	74% STAAR	90% STAAR	90% STAAR
Writing (all students)	64% STAAR	90% STAAR	90% STAAR
Social Studies (all students)	63% STAAR	90% STAAR	90% STAAR
Science (all students)	63% STAAR	90% STAAR	90% STAAR

## Function

The Laredo Independent School District's Advanced Academics/Gifted and Talented Program are aligned to the Texas State Plan for the Education of Gifted/Talented Students.

## Mission

The Laredo Independent School District's Advanced Academics/Gifted and Talented Program is dedicated to providing exemplary educational opportunities that distinguish the unique, social, emotional and intellectual needs of the gifted and talented students.

## Department Objectives

The office of Advanced Academics Department Gifted and Talented Program (836) will uphold with fidelity to be in compliance with the Texas State Plan for the Education of Gifted/Talented Students.

The Office of Advanced Academics Program (836) is committed to the principle of College Board that all students should have an equitable opportunity to participate in the rigorous and academically challenging courses with an instructional tool component in place.

The Office of Advanced Academics Program (836) will increase the number of students passing the AP exams in all core areas by 10%.

## Department Strategies

Assure that assessment instruments and Gifted/Talented identification procedures provide students an opportunity to demonstrate their diverse talents and abilities.

Ensure that assigned Pre-AP/AP teachers are provided with the necessary professional development as well as the resources needed in order to deliver a rigorous curriculum to the level and expectations of College Board.

Initiate, train and monitor the implementation of college readiness standards within Pre-AP/AP courses.

## Prior Year Highlights

The Gifted and Talented Department initiated a Multidiscipline Program that allows all GT students to work together as a group during their school day as well as the entire school year.

Exclusive Staff development for 97 teachers, instructional specialists, tech trainers was provided from Region One at half the cost of non-exclusive groups.

The number of students nominated for testing was increased and included students that scored at a level III in any STAAR assessment, scored above average in the Kinder Proficiency Reading Assessment, and scored developed or above average in the TPRI/TEJAS Lee fluency level.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Coordinator	2.00	2.00	1.00
Total	2.00	2.00	1.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$164,589	\$169,418	\$102,350
Contracted Svcs.	21,855	11,436	219,900
Supplies & Materials	36,475	20,936	37,000
Other Op. Expenses	7,547	13,929	87,100
Capital Outlay	700	0	0
Total Budget	\$231,165	\$215,720	\$446,350

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Ensure that Advanced Academic/GT students are provided a curricula to meet social, emotional and intellectual needs.	100%	100%	100%
Provide professional development to assure compliance with GT Texas State Plan	97%	100%	100%
Ensure program options that include: AP placement, Dual Enrollment, Gifted and Talented, and differentiated instruction.	98%	100%	100%

**Function**

The Staff Development Department coordinates with district program directors and campus principals in planning, organizing, and providing purposeful quality professional development growth opportunities to all district teachers. Professional development is geared towards increasing/improving student achievement and providing support to teachers based on district/campus data.

**Mission**

To promote professional development growth opportunities to district teachers designed to: improve/increase student achievement, improve the quality of teaching and enhance the ability of individuals to improve district wide programs and student support programs.

**Department Objectives**

Provide district teachers with the training and resources needed using scientifically based-research applying student data with a focus on: Effective Reading Routines.

Strengthen teacher capacity through targeted professional development in core academic areas and early childhood pedagogy.

Monitor teacher effectiveness and provide instructional support for targeted assistance programs.

**Department Strategies**

Implement and evaluate the effectiveness of embedding reading fundamentals in daily instructional activities in all grade levels.

Expand High-Quality professional Development targeting the delivery of instruction, mastery learning, differentiated instructional methods and coaching/mentoring.

Evaluate teacher effectiveness and targeted assistance programs based on yearly Texas Academic Performance Reports and PBMAS through Instructional Support Teams.

**Prior Year Highlights**

SMART Conference was held on August 17, 2015 for all elementary teachers and on August 18, 2015 for all secondary teachers. We had over 2,500 staff attend the conference. .

LISD staff development for 2015-2016 focused on the following: Reading Literacy, Student Engagement, Effective Questioning Strategies, Content Training, Rigor and Relevance.

Building Literacy Proficiency across the curriculum, together with journaling was a major focus in the 2015-2016 school year.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
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

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Number of Professional Development Sessions provided to teachers in Reading.	32	35	40
District STAAR Assessment Results in Reading and Math.	61%/74%	65%/74%	68%/74%
District STAAR Assessment Results in Science and Social Studies.	63%/63%	65%/65%	68%/68%
District TAPR and PBMAS for Targeted Assistance Programs (Bilingual Reading and Math).	50%/62%	60%/65%	60%/65%
District TAPR and PBMAS for Targeted Assistance Programs (Bilingual Science and Social Studies).	47%/45%	60%/60%	60%/60%
District TAPR and PBMAS for Targeted Assistance Programs (Special Education Reading and Math).	27%/34%	60%/60%	60%/60%
District TAPR and PBMAS for Targeted Assistance Programs (Special Education Science and Social Studies).	33%/25%	60%/60%	60%/60%

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$48,005	\$50,390	\$51,855
Contracted Svcs.	2,605	2,605	2,606
Supplies & Materials	4,826	5,922	7,000
Other Op. Expenses	0	472	1,000
Total Budget	\$55,437	\$59,390	\$62,461

### Function

LISDs Career & Technical Educational program will provide opportunities for students to integrate academic skills with real work experiences, be responsive to the needs of our community for skilled workers, give students opportunities to pursue higher education, and provide the resources to teachers and students to make this happen.

### Mission

LISD's CTE program objectives are to provide relevance to the core curriculum by allowing students to prepare for the workforce or higher education, to become 21st century learners with marketable skills, and give students real work experiences.

### Department Objectives

CTE will focus on providing opportunities for students to increase enrollment in CTE courses and attainment of CTE certifications.

Increase student participation in CTE related state/local competitions such as Robotics, Skills USA, DECA, HOSA, etc.

To increase opportunities for students to enroll in technical dual enrollment courses by expanding current partnerships with higher education and increase student participation in internships and practicum experiences.

### Department Strategies

CTE will provide funding to support increased opportunities for students to obtain industry recognized certifications.

Student participation will increase by 5 percent in activities and competitions related to CTE such as Skills USA DECA, HOSA, and Robotics.

Add at least two new dual enrollment opportunities for students as well as increase student participation in internships and practicums by at least 5%.

### Prior Year Highlights

The biggest highlights were the increase in numbers of students enrolled in CTE classes. Students dramatically increased the numbers of industry recognized certifications received.

There were increases in the number of students enrolled in technical dual enrollment and increases in technical dual enrollment partnerships.

There were increases in the numbers of students in work-based experiences or internships.

### District's Broad Goals

1	2	3	4	5	6	7
✓	✓	✓		✓		

### Personnel Allocations (All Funds)

Position	2015	2016	2017
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
Tech. Spec./Trainer	1.00	1.00	1.00
Total	4.00	4.00	4.00

### General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$151,511	\$128,442	\$145,534
Contracted Svcs.	2,605	3,445	231,106
Supplies & Materials	3,820	5,340	9,300
Other Op. Expenses	1,335	2,624	29,200
Capital Outlay	0	0	30,000
Total Budget	\$159,272	\$139,851	\$445,140

### Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Increase number of industry certifications by 5%	1978	2076	2179
Increase participation in CTE related competitions	60	90	110
Increase opportunities for student to enroll in technical dual enrollment courses by at least 5%	N/A	155	165

**Function**

The mission of the Section 504/Dyslexia/Rtl department is to: provide an enriched, differentiated, rigorous curriculum that will enable students to develop the knowledge and skills necessary to achieve their educational goals and be productive members of society.

**Mission**

The mission of the Section 504/Dyslexia/Rtl department is to: cultivate a love of learning and seeking of knowledge while nurturing different learning styles.

**Department Objectives**

The Section 504/Dyslexia/Rtl department (844) will meet with 100% fidelity the academic and behavioral needs of all students through an Rtl process with high quality instruction and research-based interventions aligned with individual student needs.

The Section 504/Dyslexia/Rtl department (844) will, during the 2016-2017 school year increase the percent of identified Dyslexic students from 2% to 5%.

The Section 504/Dyslexia/Rtl department (844) will increase by 10% the number of parents attending parent conferences and dyslexia information sessions.

**Department Strategies**

The campus Response to Intervention Committee will meet monthly to enhance data collection, analyze screening, review ongoing progress monitoring data, problem solve and provide differentiated instructional strategies. During the Rtl monthly meetings, the Rtl team monitors academic behavior and evaluation process as well as gathering and analyzing data to determine professional development as indicated by student achievement data.

**Department Strategies (cont.)**

Ensure identification of dyslexia is made by a committee that includes persons knowledgeable about the reading process, dyslexia, dyslexia instruction, the assessments used, and the meaning of the collected data.

Provide opportunities for parents of dyslexic students to participate in school-sponsored dyslexia awareness sessions/ activities and parent conferences.

**Prior Year Highlights**

Refined established Rtl campus teams which meet the academic needs of all students through a problem-solving process with three key elements: high quality instruction, research based interventions aligned with individual student's needs, monitoring of student progress and the use of student data in making decisions for interventions and instructional goals. Aligned district intervention programs for reading and math with the use of LEXIA and Education Galaxy.

All components of DMAC Rtl utilized in addition to Rtl student portfolio to include entry and monitoring of Rtl students into DMAC.

Early identification and testing for Dyslexia in grades K-3 has demonstrated growth in students testing and qualifying for the program. First annual Dyslexia Parent Simulation session for elementary and secondary students. The hiring of two Dyslexia teachers to service the secondary campuses.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Coordinator	1.00	1.00	1.00
Dyslexia Assessor	0.75	1.00	0.00
Secretaries	1.00	0.00	0.00
Total	2.75	2.00	1.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$98,223	\$75,142	\$99,052
Contracted Svcs.	0	0	1,550
Supplies & Materials	1,592	4,246	5,354
Other Op. Expenses	5,071	5,562	7,096
Total Budget	\$104,886	\$84,950	\$113,052

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
3rd / 4th Grade Reading	66%/64%	70%/64%	75%/70%
5th / 6th Grade Reading	76%/55%	80%/63%	85%/70%
4th Grade Writing	67%	75%	80%
7th / 8th Grade Reading	53%/69%	61%/76%	68%/83%
7th Grade Writing	55%	63%	70%
9th EOC	47%	60%	63%
10th EOC	46%	60%	63%
11th EOC	14%	60%	63%



### Function

The Assessment and Evaluation Department is charged with overseeing the entire state assessment program. The department's primary responsibility is to facilitate and support campus administration before, during and after every state assessment that is administered. The department verifies assessment data and provides technical assistance regarding assessment data to district departments and campuses.

### Mission

The mission of the Assessment and Evaluation Department is to oversee the state assessment program and to ensure that all policies and procedures are followed and observed.

### Department Objectives

Ensure an effective and efficient process for the administration of all state assessments.

Minimize the number of testing irregularities being reported by campuses.

Schedule the testing program in compliance with the state and local requirements and directs the distribution of all testing material for district wide testing: directs the assembly and delivery of all testing and answers documents to Pearson in a timely manner.

### Department Strategies

Facilitate and support campuses before, during and after every state assessment.

Ensure the integrity and confidentiality of the state accountability assessment program.

Developed a process to minimize the number of testing irregularities being reported.

### Prior Year Highlights

All state assessments deadlines were met.

The number of staff development provided for all state assessments were increased.

The number of testing irregularities were decreased.

### District's Broad Goals

1	2	3	4	5	6	7
✓						

### Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Specialist	2.00	2.00	2.00
Programmer	1.00	1.00	1.00
Coordinator	0.00	0.00	1.00
Total	5.00	5.00	6.00

### General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$394,483	\$407,118	\$489,049
Contracted Svcs.	2,605	4,237	6,442
Supplies & Materials	14,624	18,198	38,016
Other Op. Expenses	2,288	3,058	6,100
Capital Outlay	1,136	2,940	0
Total Budget	\$415,137	\$435,552	\$539,607

### Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Coordination of the state assessment program	Annual	Annual	Annual
Produce and deliver staff development training and workshops	15	15	15
Reduce the number of testing irregularities	<20	< 20	<18



## Function

The Parent Involvement Department is responsible for promoting a climate that engages families in the education of their children and strengthens the schools' and department's relationship with the community.

## Mission

The Parent Involvement Department is committed to fostering relationships with LISD parents and provide them the support needed to be active participants in the child's educational journey both at home and school. The department is also committed to building partnerships with our community business.

## Department Objectives

The Parent Involvement Department will increase by 5% opportunities for our community stakeholders to become involved and support our schools, thus visibly recognizing the community's stake in the schools and the vital role played by the school within the community.

The Parent Involvement Department will Increase the number of parent/community volunteers in our schools by 10%. Ensure that every volunteer has been cleared by the LISD Human Resources Department through the Texas Department of Public Safety Computerized Criminal History Verification. Also all campuses must meet or exceed recognized status or better on HB5 Community Engagement.

In order to empower parents to become active participants in their children's education. The Parent Involvement Department will increase by 5% the number of parent participation in adult literacy classes, parent trainings, meetings and parenting classes.

## Department Strategies

The Parent Involvement Department (Coordinator and Parent Liaisons) offer our Community stakeholders the opportunity to become involve with our schools and district during our monthly Parent Trainings (District and Campuses), Annual Parent Education Conference, Dining with Dads, Mariachis with Mom, Education FIESTAs, and various campus activities. Invite Parents and community Stakeholders to become part of the Campus Advisory Council.

The Parent Involvement Department will increase the number of parent/community volunteers by hosting Parent Volunteer Awareness Day. The Parent Department will also work with the different campuses and assist them in meeting the requirements for HB5.

The Parent Involvement Department will continue to partner with Laredo Community College to offer ESL and GED classes, at agree school sites. The Parent Department will offer Parent Trainings, meetings, parenting classes and leadership classes.

## Prior Year Highlights

Dining with Dad was event held to increase fatherhood involvement in the schools and their child's education.

Mariachis with Mom was event held to empower mothers the importance of their role in their children's lives.

Education FIESTA (Family Involvement Encourages Students To Achieve) was to educate parents and give them strategies to assist their child with homework and state mandated exams and Pac Meetings.

## District's Broad Goals

1	2	3	4	5	6	7
		✓				

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Coordinator	3.00	4.00	1.00
Parent Liaison	0.00	0.00	1.00
Facilitator	1.00	1.00	0.00
Total	4.00	5.00	2.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$462	\$519	\$1,269
Supplies & Materials	2,839	1,975	2,000
Other Op. Expenses	2,630	4,928	2,000
Total Budget	\$5,932	\$7,421	\$5,269

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Promote a climate that engages families in the education of their children	N/A	Daily	Monthly
Strengthening the schools relationship with the community	N/A	Monthly	Daily
Increase the numbers of parent/community Volunteers in our schools	N/A	Daily	Daily
Ensure that every parent who volunteers in our schools has been cleared by Human Resources	N/A	Daily	Daily

## Function

Grants Department is intended to provide all stakeholders the support and tools necessary to be successful in grant program planning, development, design, implementation, and compliance through logical processes that insure total compliance with Local, State, and Federal Laws. Grants Department provides all necessary support, documented procedures, forms, applications and guidelines to be successful at grant development and administration.

## Mission

Develop and sustain successful programs by actively seeking federal, state, and local funding sources that support rigorous academic standards, provide high-quality instructional pedagogies and personal learning environments that enhance and support district educational goals and objectives.

## Department Objectives

1. Increase the number of applications submitted from 11 to 20 and funding amount requested from \$47,301,185 to \$52,650,000 by actively seeking Federal, State, and Local funding that supports District/Campus Educational and Operational Goals and Objectives.
2. Increase the number of Federal, State, and Local special revenue program awards from 7 to 15 and amount of funding availability from \$29,283,740 to \$35,750,000 that impact District/Campus Educational and Operational Goals and Objectives.
3. Increase the grant funded programs from 7 to 15 by evaluating program performance, activities and strategies, conduct internal/external reviews, and cost/benefit analysis of grant funded program activities and strategies that ensure 100% program reporting and compliance.

## Department Strategies

1. Oversee the research, analysis, planning, development, design, implementation, compliance, reporting, and communication of grant proposals for submission that significantly impacts District/Campus Educational and Operational Goals and Objectives on a weekly basis.
2. Analyze Daily existing operational infrastructure at underlying levels, including research, evaluation, and analysis that identify programs for capital improvement. Develop consistent internal controls over each funding proposal to supplement current Educational/Operational funding levels.
3. Daily compile, maintain, and file all physical and computerized applications, negotiations, amendments, reports, records, and other documents required including accurate and timely compliance reports of all grant funded activities.

## Prior Year Highlights

Submitted 11 applications for a total amount of \$47,301,185.00 in special revenue funding.

Received 7 approved applications for a total amount of \$29,283,740 in special revenue.

Received Department of Justice Body-Worn Camera award and was the only School District Nation-wide to receive this funding.

Moved office to work more closely with the Finance department on special revenue programs, expenditures, and compliance.

## District's Broad Goals

1	2	3	4	5	6	7
				✓		

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Grant Writer/Researcher	1.00	1.00	1.00
Clerk	1.00	1.00	1.00
Total	2.00	2.00	2.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$101,144	\$102,594	\$108,363
Contracted Svcs.	33	2,727	200
Supplies & Materials	2,087	1,939	4,200
Other Op. Expenses	0	0	1,600
Total Budget	\$103,264	\$107,260	\$114,363

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Number of Grant Proposals Submitted	25	11	20
Number of Proposals that were Funded	20	7	15
Amount of special Revenues / resources received by the District	25,936,496	29,283,740	35,750,000

## Function

Laredo ISD Campus Crime Stoppers is made up of nine secondary school club sponsors, and a student board of directors at each school, a district coordinator and a community advisory board of directors. The coordinator and nine club members receive anonymous tips and forward the information to the administrators and/or police department, prepare a crime report and request a reward check for tipster's information that results in a prevention or solving a crime.

## Mission

Laredo ISD Campus Crime Stoppers provides students, employees, parents, and visitors the opportunity to give anonymous information/tips by phone, text, or website about any illegal activities by students or employees and be eligible for a reward for any information that prevents or solves a crime.

## Department Objectives

The Crime Stoppers Department will increase the number of tips by 5%.

The Crime Stoppers Department will increase the number of Public Service Announcements by producing more award winning videos to present at Texas Crime Stoppers Conferences.

The Crime Stoppers Department will increase the number of presentations done at the schools and the community by 5%.

## Department Strategies

Promote the Crime Stoppers Program via public service announcements, posters on campus and presentations to the community.

Promote the Crime Stoppers Program via public service announcements, posters on campus and create award winning videos with the assistance of the crime stoppers students and sponsors.

Through aggressive advertising and conducting numerous presentations at the schools and also at a community level.

## Prior Year Highlights

Laredo ISD Campus Crime Stoppers submitted a Radio PSA and a Television PSA and won two awards on a National Level with Crime Stoppers USA.

Laredo ISD Campus Crime Stoppers submitted several Public Service Announcements for competition for Texas Crime Stoppers. Our department won three awards. Awarded on a Texas level for most Dollar Recovery, Best Radio PSA and Innovative Publicity and most awards won in the state of Texas.

## District's Broad Goals

1	2	3	4	5	6	7
	✓					

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Coordinator	1.00	1.00	1.00
Total	1.00	1.00	1.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$64,432	\$55,001	\$66,781
Supplies & Materials	3,700	268	2,000
Other Op. Expenses	69	3,776	7,000
Total Budget	\$68,200	\$59,046	\$75,781

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Tips Received	182	300	350
Rewards Paid	\$ 2,090	\$ 3,500	\$ 4,000
Drugs Seized	\$ 1,900	\$ 2,500	\$ 3,500

### Function

The Comprehensive Developmental Guidance Program is delivered through four components: guidance curriculum, responsive services, individual planning and system support. The counselors' 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 assists each student to his/her personal-social, academic and career development and is an integral part of the total educational program. It provides a systemic planned approach for helping students acquire basic life skills.

### Department Objectives

The Comprehensive Developmental Guidance Program assists all students to fulfill their academic potential through: (1) development of a positive self image and a sense of responsibility towards acquisition of interpersonal communication, decision making, problem solving, and coping skills.

The Guidance Program will create awareness of the relationship between higher education and career opportunities.

The Guidance Program will implement a drug awareness program for all campuses.

### Department Strategies

Increase the completion rate from 85.4% to 88%.

Increase the attendance rate from 95.8% to 98%.

Maintain the dropout rate below 1%.

Increase the number of students pursuing higher education from 67.1% to 73%.

Increase the number of students taking college exams from 53.8% to 65%.

Curriculum on drug awareness will be implemented at all campuses and evaluate using a Pre and Post assessment.

### Prior Year Highlights

College and career readiness for all students including college campus visits.

Increase the drug awareness program by employing two additional LCDC's and Substance Abuse coordinators.

Character Counts program implemented at all campuses to be in compliance with the state guidance components.

### District's Broad Goals

1	2	3	4	5	6	7
	✓					

### Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Secretaries	1.00	2.00	1.00
Total	2.00	3.00	2.00

### General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$147,447	\$150,825	\$153,929
Contracted Svcs.	47	145	154,300
Supplies & Materials	2,984	2,749	3,200
Other Op. Expenses	4,544	12,104	4,500
Total Budget	\$155,022	\$165,823	\$315,929

### Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Increase Attendance	N/A	98.00%	98.00%
Increase Completion Rate	N/A	88.00%	90.00%
Increase College Ready Graduates - ELA	N/A	65.00%	70.00%
Increase College Ready Graduates - Math	N/A	80.00%	85.00%
Increase SAT/ACT students tested	N/A	65.00%	70.00%
Increase the number of students enrolled in Higher Education	N/A	75.00%	80.00%
Decrease the number of At-Risk Population	N/A	67.00%	65.00%

**Function**

We assist the District to comply with Board policies related to health requirements and services. Each campus is staffed with registered nurse(s) to provide immediate response to students, staff or visitors experiencing health emergencies. Health Services staff provide individualized care to students experiencing chronic alterations to health so that each student's chance for academic success is maximized. The department also works towards developing and maintaining healthy school environment.

**Mission**

Health Services Department fosters an optimal learning environment for students by providing expert, compassionate healthcare and by promoting the development of healthy school communities.

**Department Objectives**

Health Services Department's staffing, protocols, and clinic equipment will meet all standards set forth by the National Association of School Nurses (NASN). Students at all campuses will receive expert nursing care which follows nationally recognized physical assessment and intervention practice.

Health Service Department will conduct a comprehensive influenza (flu) prevention program and school based flu clinic program in each campus. A total of 44% district-wide will get vaccinated against the influenza.

Health Services Department will utilize IT to disseminate health-related information to students, families, and staff. Health Services Department will utilize the District's student data management system, Skyward, to chart student health information in an electronic format.

**Department Strategies**

Department will continue the staffing to RN/LVN/Health assistant model for all secondary schools. Maintain necessary supplies and equipment to support essential functions at the clinic and at office. Nurses are formally trained in the development of individual health plans.

Influenza-like illness will be monitored via electronic surveillance system. Comprehensive publicity campaign for flu vaccine will be conducted. Supplies for flu vaccines for student program will support vaccination of students at all campuses and vaccines will be provided by TCV associated with CLHD

The use of information technology will be expanded to support compliance with board policies. Specific measures include: posting immunization requirements on LISD website, input of immunizations by nurses at campus sites, improving Skyward to support campus based immunization entry.

**Prior Year Highlights**

Flu vaccine program for students was expanded. An increase of 39% district wide received the flu vaccine through the Texas Child of Vaccine program associated with City of Laredo Health Department at no cost to the district.

**District's Broad Goals**

1	2	3	4	5	6	7
			✓			

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Coordinator	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	2.00	2.00	2.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$108,645	\$110,573	\$122,070
Contracted Svcs.	39,757	38,354	28,606
Supplies & Materials	43,516	35,195	49,600
Other Op. Expenses	155	550	3,000
Total Budget	\$192,072	\$184,673	\$203,276

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
The use of information technology will be expanded to support compliance with board policies.	36	36	36
Seasonal Flu vaccine will be provided to students at home campuses	100%	100%	100%
Students participation rate in flu vaccination will be 44% district-wide for 2016-2017	37%	39%	44%
Skyward will support the documentation of state mandate screening	100% input	100% input	100% input
Implementation for documentation for clinical visits.	2 campuses	3 campuses	50% campuses
School nurses will input immunization into skyward	100%	100%	100%

## Function

The Laredo ISD Transportation Department strives to provide and perform safe, efficient, & effective transportation service for all students and employees. The department utilizes its full operational force and resources to support all district and campus initiatives. This collaborative effort promotes educational and operational support in striving to meet all district objectives and goals for our ultimate purpose in our students of Laredo ISD.

## Mission

The Mission of the Laredo ISD Transportation Department is to provide safe & sound transportation service. The department will maximize all available resources in a collaborative, learner-centered, performance-based, & data driven manner for an environment safe & conducive for teaching and learning.

## Department Objectives

The Transportation Department will effectively and efficiently utilize the department Routing Technology System for 70% of Ridership Compliance.

The Transportation Department will decrease Route Delay and Campus Idle Time by 50% in order to intake additional routes and trips.

The Transportation Department will increase Preventive Maintenance and Inspection Schedules by 25%.

## Department Strategies

The Transportation Department will utilize Versatrans RP Report Module in order to effectively have accurate ridership numbers.

The Transportation Department will build routes based on historical ridership data in order to decrease route time, thus improving delays and idle time at campuses.

The Transportation Department will utilize Fleet Vision in order to build a scheduler and notification system both at the campus and department level. In doing so, district fleet will be under proper maintenance, thus saving on costly repairs.

## Prior Year Highlights

The department has aggressively integrated technology into operations, thus resulting in efficient and effective data for accurate forecasts and projections.

The department vehicle replacement plan has shown significant progress with a healthy replacement plan, which has allowed our department in providing excellent service to our students and teachers.

The Transportation Department Evaluation System continues its success in allowing employees to strive in their everyday operations. This system keeps employees motivated with great attitudes and morale.

## District's Broad Goals

1	2	3	4	5	6	7
						✓

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Asst. Director	0.00	0.00	1.00
Clerks	3.00	3.00	3.00
Secretaries	1.00	1.00	1.00
Data Specialists	2.00	2.00	1.00
Technicians	1.00	1.00	1.00
Custodians	1.00	1.00	1.00
Dispatchers	1.00	1.00	1.00
Bus Driver/Bus Washer	54.00	54.00	54.00
Mechanic	5.00	5.00	5.00
Bus Aides/Monitors	36.00	36.00	39.00
Security	1.00	1.00	1.00
Supervisors/Foreman	2.00	2.00	2.00
Sub. Bus Drivers	13.00	13.00	13.00
Sub. Bus Aides	3.00	3.00	2.00
Total	124.00	124.00	126.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$2,943,268	\$3,100,528	\$3,167,083
Contracted Svcs.	133,768	159,490	158,153
Supplies & Materials	653,855	515,487	688,916
Other Op. Expenses	7,648	2,161	7,600
Capital Outlay	631,558	1,031,142	225,000
Total Budget	\$4,370,096	\$4,808,807	\$4,246,752

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Amount of Minor / Major Accidents	12/0	13/0	0/0
Staff Development / Support Trainings	8	9	10
Field Trips	2,389	3,000	3,100
Average Number of Ridership	3,072	3,100	3,200
School Route Buses	77	78	90
Absenteeism	900	1,000	900

## Function

The Department of Athletics is committed to providing athletic programs that allow our student-athletes opportunities to grow and develop sportsmanship, citizenship, and leadership skills through individual and team effort.

## Mission

The mission of the Laredo ISD Department of Athletics is to provide athletic programs that will promote and support educational and athletic opportunities to allow our student-athletes to reach their academic and athletic potential.

## Department Objectives

The Department of Athletics will increase participation numbers by ten percent in all sports.

The Department of Athletics will increase the number of teams advancing to post season play-off by three teams at the end of each school year.

The Department of Athletics will instill academic integrity, social responsibility and competitive athletic excellence.

## Department Strategies

Head Coaches will recruit and retain athletes for their respective sport to foster a positive campus climate.

The Department of Athletics will provide staff development opportunities for coaching staff to enhance leadership skills, coaching competencies and necessary insights to guide student athletes towards academic and athletic excellence.

The Department of Athletics will implement programs to assist in the development of student athletes' leadership skills to prepare them for athletic excellence and successful transition upon graduation.

## Prior Year Highlights

The Athletic Department established the Triple A award recognition to showcase athletes that excel with academic, attendance and successful positive attitudes that lead to personal growth.

The Athletic Department expanded activities offered for middle school athletes to include University Interscholastic League cross country and soccer programs.

The Athletic Department implemented athletic software (RankOne) to streamline departmental process including scheduling facilities, student athlete compliance forms, transportation request, team rosters and game personnel.

## District's Broad Goals

1	2	3	4	5	6	7
			✓			

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	2.00
Secretaries	2.00	2.00	2.00
Bookkeeper/Sr. Acct. Technician	1.00	1.00	1.00
Custodians	1.00	1.00	1.00
Groundskeepers	6.00	6.00	6.00
Total	12.00	12.00	13.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$543,596	\$588,560	\$685,573
Contracted Svcs.	65,800	70,838	74,956
Supplies & Materials	15,964	13,042	21,826
Other Op. Expenses	49,660	46,607	64,100
Capital Outlay	7,100	177,864	1,000
Total Budget	\$682,119	\$896,910	\$847,455

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Monitor all athletic programs to ensure that retention rates are comparable to state retention rates as per sport.	N/A	N/A	60%
Monitor staff development opportunities for coaching staff to strengthen their ability to develop, communicate and implement effective team strategies.	N/A	N/A	4
Monitor the implementation of leadership programs to align with the development of staff and student athlete leadership skills.	N/A	N/A	2



## Function

The mission of Laredo ISD is to 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.

## Mission

Our mission is to identify students who meet the federal and state criteria as a student with disability requiring special education and to provide services that empower them to become active members of society based on their individual strengths and abilities.

## Department Objectives

The department of Special Education will increase the percentage of students passing the state assessments. The percentage increase goals are as follows: Writing from 19.18% to 30%, Social Studies from 20.1% to 30%, Science from 24.6% to 35%, Reading/ELA from 30.6% to 40% and Math from 36.2% to 46%.

The department of Special Education will increase the percentage of special needs students in the general setting. The percentage increase goals will be as follows: (>80%) Ages 12-21 from 39.3% to 45%, (<40%) Ages 6-11 from 23.2% to 35% and (>80%) Ages 6-11 from 46% to 58%.

The department of Special Education will decrease the percentage of special needs students who drop out of school. The percentage decrease goal will be as follows: Annual Dropout Rate Grades 7-12 from 33% to 0%.

## Department Strategies

Regular education and special education teachers will receive training on Co-teaching, implementation of accommodations/modifications and assistive technology in the general setting.

Regular education and special education teachers will utilize supplies, materials, assistive technology software/equipment to meet the different needs of the student.

Special needs students can benefit from the credit recovery program and the flex schedule at the alternative campus.

## Prior Year Highlights

STAAR ALT2 passing rate was at 11.0% giving a rating of L.1. Social Studies SPED Year after Exit as at a L.0 66.0% and SPED Representation was a L.0 at 7.8%.

## District's Broad Goals

1	2	3	4	5	6	7
✓						

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Supervisors	3.00	4.00	4.00
Speech Pathologists	0.10	0.10	0.00
Deaf Ed. Itinerants	0.00	0.00	1.63
Campus Coordinator	5.00	3.00	3.00
Clerks	17.00	17.00	17.00
Secretaries	2.00	2.00	2.00
Bookkeeper Technician	1.00	1.00	1.00
Coordinator	1.00	3.00	3.00
Asst. Tech. Coord.	1.00	1.00	1.00
Social Worker	0.20	0.20	0.20
Asst. Tech. Spec.	1.00	1.00	1.00
Total	32.30	33.30	34.83

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$1,376,287	\$1,541,004	\$1,582,740
Contracted Svcs.	5,090	23,019	65,715
Supplies & Materials	37,815	37,940	36,516
Other Op. Expenses	8,077	1,505	0
Capital Outlay	0	1,696	0
Total Budget	\$1,427,269	\$1,605,163	\$1,684,971

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Increase the percentage of special needs students passing the state assessment.	Math-69.1% Rdg/ELA-65.8% Science-55.7% SS-50.9% Writing-62.7%	Math-3.6% Rdg/ELA-30.6% Science-24.6% SS-20.1% Writing-19.8%	Math-46% Rdg/ELA-40% Science-35% SS-30% Writing-30%
Increase percentage of special needs students in the general education setting.	39%	40%	47%
Decrease the percentage of special needs students who dropout.	Grades 7-12 2.3%	Grades 7-12 1.0%	Grades 7-12 1.0%



**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 an Exemplary 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 Objectives**

The Library & Media Services Department (881) will increase book circulation, patron visits, and online databases usage statistics as compared to 2015-2016 statistics.

The Library & Media Services Dept. (881) will increase the Accelerated Reader goals by 5 points across K3-8th grade. All Elem. & Middle schools are required to meet the following: 75% of all and LEP students are required to meet their goal with a minimum of 75% passing & 100% of G.T. students with 85%.

The Library & Media Services Department (881) will 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 Strategies**

Will continue the process to provide a balanced and current collection to meet an exemplary rating from Texas Library State Standards.

Accelerated Reader will be provided district-wide to promote and monitor reading. LISD will continue to sponsor an annual district-wide Family Reading Night in efforts to promote literacy and family involvement.

Will continue to ensure collaborative planning among librarians and teachers so that library skills and classroom activities are integrated through the library LEAD document when visiting the library. Will ensure the use of the Region One online databases.

**Prior Year Highlights**

The district's average age of the collections is 2002 in years 2012-2015, meeting a Recognized status in the average age of the collection.

Two campuses are Unacceptable, eight campuses are Acceptable, five campuses have reached Recognized status and twelve campuses have reached Exemplary status in regards to number of books per student in 2015-2016. We will continue to weed and build collections until all campuses meet an Exemplary status.

All LISD libraries received monies for the purchase of library books. The total amount was \$202,295 for fiscal year 2013-2014. The total amount of \$206,500.00 was spent for fiscal year 2014-2015. The total amount of \$208,445.00 was spent for fiscal year 2015-2016. For Fiscal year 2016-2017 the Finance Department will allocate \$50,000.00 for Library books from fund 199 regular, pending Board Approval.

**District's Broad Goals**

1	2	3	4	5	6	7
✓						

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
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

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$185,792	\$193,780	\$197,910
Contracted Svcs.	440	660	0
Supplies & Materials	4,412	3,286	2,365
Other Op. Expenses	1,036	4,853	3,635
Total Budget	\$191,680	\$202,579	\$203,910

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
All library collections are weeded out in order to maintain updated collections that meet library state standards	17,343	10,000	6,000
Elementary, Middle and High Librarians follow a flexible schedule	100%	100%	100%
Implementation & participation in the Accelerated Reader Program at all campuses will increase by 5%	980,337	867,616	870,000
The average age of the library collections will meet or exceed an Exemplary status	2002	2002	2003
All LISD libraries use the Alexandria Program to monitor and keep record of the number of books circulated	1,104,280	834,066	1,000,000
All LISD libraries have received adequate funding for the purchase of library books	\$206,500	\$208,445	\$50,000

## 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, certificates, brochures, booklets, newsletters, postcards, pamphlets, bookkeeping forms, banners, posters, testing material, graduation/scholarship/awards night invitations, programs, and admission tickets.

## Mission

The mission of the LISD Printing/Creative Services Dept. is to assist the district campuses and departments in promoting the district's educational programs and initiatives by producing quality printed and commercial materials.

## Department Objectives

Performance Objective 8: The Printing/Creative Services Department (882) will produce quality printed materials for district campuses and departments.

Performance Objective 9: The Printing/Creative Services Department (882) will eliminate the department's need to outsource production and services by utilizing more effective and efficient equipment and machinery.

Performance Objective 10: The Printing/Creative Services Department (882) will utilize state of the art equipment and technology to print publications which showcase individual departments and campuses.

## Department Strategies

1) Printing production of Curriculum Based Assessments for elementary and secondary campuses; 2) Printing production of district forms: bookkeeping forms, duplicate and triplicate forms, invitations, programs, pamphlets, and brochures.

1) Utilization of industrial equipment: offset presses; collators; booklet maker; stapler, paper cutter, and hole punchers; punch and bind machine; 2) Contracted maintenance and repair of printing equipment; 3) Supplies needed for maintenance of equipment.

1) Printing production of district wide banners.

## Prior Year Highlights

Continued to print banners/posters and color copies for campuses and departments at an affordable price.

Printed scholarship and graduation programs for district high schools; continued to print forms in triplicate; and Curriculum Based Assessments for all grade levels and content areas.

Printed middle and high school Academic Planning Guide.

## District's Broad Goals

1	2	3	4	5	6	7
		✓				

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Supervisor	1.00	1.00	1.00
Printer	1.00	1.00	1.00
Total	2.00	2.00	2.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$117,425	\$122,275	\$125,360
Contracted Svcs.	61,290	68,285	92,762
Supplies & Materials	4,293	5,141	27,092
Total Budget	\$183,008	\$195,700	\$245,214

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Digital Copies: Black and White	3,848,645	3,598,054	4,000,000
Offset duplicators	481,790	437,306	600,000
Color Copier	47,107	50,340	55,000

**Function**

ITV produces instructional videos to support the districts 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 superintendents 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 Objectives**

Increase viewership of our district's ITV instructional programming.

Increase the production of educational shows and promotional videos for schools, departments and in the areas of health and wellness as well as student attendance and achievement.

Increase student participation in instructional programming.

**Department Strategies**

Within twelve months, in conjunction with the City of Laredo and Time Warner Cable, continue broadcasting school board meetings LIVE on Cable Channel 18 and extend current evening air time to target parents and other school stakeholders with specific educational programming.

Within twelve months, produce top quality educational programs that are aligned to the district's academic curriculum and Superintendent's goals.

Within twelve months, audition and provide multiple opportunities for students to participate in instructional programming and music videos.

**Prior Year Highlights**

Received numerous gold and silver awards including a Best of Category from the Texas Schools Public Relations Association.

Successfully collaborated with the City of Laredo to continue broadcasting our instructional programming.

Won numerous state awards for the production of instructional programming.

**District's Broad Goals**

1	2	3	4	5	6	7
✓	✓	✓	✓	✓		

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Secretaries	1.00	1.00	1.00
ITV Technicians	6.00	6.00	6.00
Sp. Projects Producer	1.00	1.00	1.00
ITV Technical Director	1.00	1.00	1.00
Total	9.00	9.00	9.00

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$388,417	\$365,302	\$427,235
Contracted Svcs.	7,910	4,103	8,306
Supplies & Materials	10,103	4,942	3,800
Other Op. Expenses	6,959	9,635	12,500
Capital Outlay	9,691	63,510	7,500
Total Budget	\$423,081	\$447,493	\$459,341

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Instructional shows and other district programming	215	200	250
Video and audio dubs	380	410	460
Board workshops, regular and special call meetings, DEIC, Business and Support, C&I Mtgs	62	75	80

## Function

Laredo ISD Technology Services embraces a comprehensive lifecycle management practice which is centered around the evaluation of key performance indexes and District stakeholder input. An understanding for the dynamic needs of the District and its stakeholders presents opportunities to collaboratively implement enhancements to existing systems and technologies, explore new systems which can increase efficiencies, and evaluate the effectiveness of the support services which sustain these systems.

## Mission

Laredo ISD Technology Services strives to be a relevant advocate for the development, management, and adoption of information systems, infrastructure, and support services that contribute to the success of the District. Our mission is driven by a passion for innovation and excellence.

## Department Objectives

The Technology Services Department (934) will provide reliable access to all District resources as follows: a) 99.999% core system, server, and database availability. b.)98% network reliability to the core system c.)2 hour Response- system-wide incidents d.)12 hour Response- standard work orders

The Technology Services Department (934) will plan, develop, and effectively manage a comprehensive equipment replacement schedule which ensures that the District continuously benefits from newer emerging technology. The replacement schedule will be administered on time and 100% within budget.

The Technology Services Department (934) will coordinate 100% timely submission of all required data to the State of Texas. This includes the necessary systems, processes, procedures, and user support necessary to ensure that data is certified to the state with the highest level of integrity.

## Department Strategies

Technology Services will be focused on ensuring that the core District infrastructure operates optimally by evaluating and acting on key performance index data, work order analysis, and stakeholder feedback to implement necessary system enhancements, and improvements to support services as needed.

Technology Services will implement and manage a comprehensive standardized equipment replacement schedule that includes careful analysis, planning, coordination, and consideration of stakeholder input, while maximizing the value of the technology resources provided to the District.

Technology Services will develop, monitor, and manage the processes, training, support, system development, & reporting, that District personnel need to ensure the highest level of integrity when certified to the State of Texas.

## Prior Year Highlights

Continued to build on the Skyward System to roll out Online Registration to families, Rolled out the district student portal.

Successfully Implemented Access Control solution at all Secondary and administrative facilities.

Instituted a District Projector replacement plan which included the replacement of approximately 1500 classroom projectors at all campuses

Completed E-Rate funded Infrastructure upgrades at 5 campuses.

Completed all Technology Related infrastructure system installation and setup at new campuses on time and under budget.

Continued to maintain a 1:1 student computer ratio at all High Schools.

## District's Broad Goals

1	2	3	4	5	6	7
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## Personnel Allocations (All Funds)

Position	2015	2016	2017
Chief Technology Officer	1.00	1.00	1.00
Coordinators	1.00	1.00	2.00
PEIMS Specialist	1.00	1.00	1.00
Specialists	2.00	6.00	6.00
Programs/Systems Analysts	9.00	9.00	9.00
Webmasters/Web Svc. Spec.	1.00	1.00	1.00
Network Administrator	1.00	1.00	0.00
Programmer	1.00	1.00	1.00
Clerk/Telecommunications	1.00	1.00	1.00
Receptionists	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
PC H/S Specialists	19.00	17.00	16.00
Manager	0.00	0.00	1.00
Network PC Technicians	4.00	2.00	2.00
Custodians	1.00	1.00	1.00
Total	44.00	44.00	44.00

## District's Broad Goals

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$2,487,148	\$2,807,349	\$2,902,264
Contracted Svcs.	1,154,851	1,314,123	1,619,099
Supplies & Materials	207,887	48,733	94,516
Other Op. Expenses	6,819	12,920	22,150
Capital Outlay	179,616	340,347	1,237,118
Total Budget	\$4,036,321	\$4,523,472	\$5,875,147

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Total work orders	24,445	14,154	16,500
Total closed work orders	96.0%	96.0%	98.0%
Network uptime reliability	98.0%	98.5%	99.0%

**Function**

Division of Operations is responsible for the processing and completion of incoming work orders submitted by LISD campuses and departments through the district's Internet Maintenance Management Software (IMMS). The Division of Operations is responsible and exists to provide maintenance, repair services and distribute instructional and janitorial supplies to all district facilities.

**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 students, staff, support personnel and the public are provided with a safe and comfortable environment that is conducive to learning.

**Department Objectives**

To increase total number of completed maintenance and repairs work orders by 10% by the end of the school year 2016-2017.

To improve customer service levels by increasing campus and department's site maintenance inspections from once to twice a year.

To increase frequency and scope of trainings tailored to support employees on daily interaction, safety and technical skills customized to specific trades.

**Department Strategies**

Forms to track daily assigned work orders will be developed. Every supervisor will be responsible for monitoring all employees assigned to them. In addition to daily tracking, quarterly reports will be generated and reviewed in detail with department's head.

To organize campus visits to review maintenance needs, outstanding work orders and potential capital projects with the participation of Principals/Department heads and maintenance staff.

Department will work with Safety, HR Department and other industry training entities to improve the service provided to schools.

**Prior Year Highlights**

Our department finished year 2014-2015 with a work completion ratio of 90% (10,324 work orders were completed out of 11,385 that were received).

During school year 2014-2015 Division of Operations was able to support campuses and departments working on 42 special projects in addition to routine work received via our work order system.

**District's Broad Goals**

1	2	3	4	5	6	7
						✓

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Director	1.00	1.00	1.00
Facilities/System/Quadrant Officer	3.00	3.00	3.00
Specialist	2.00	2.00	2.00
Clerks/Secretaries/Receptionists	16.00	17.00	17.00
Coordinator	1.00	1.00	1.00
Manager/Supervisors/Foreman	5.00	5.00	5.00
Repairmen	3.00	3.00	3.00
Electrician/Plumbers	10.00	12.00	12.00
Fenceman/Glazier/Welder	3.00	3.00	3.00
Floor Repairman/Carpenter	9.00	9.00	8.00
Technician	8.00	10.00	11.00
Locksmith	2.00	2.00	2.00
Maintenance/Grounds/Kprs/Crew	33.00	33.00	33.00
Mason/Mechanics	3.00	3.00	3.00
Painter	4.00	4.00	4.00
Custodians	2.00	2.00	2.00
Security Guard	0.00	0.00	1.00
<b>Total</b>	<b>105.00</b>	<b>110.00</b>	<b>111.00</b>

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$3,842,124	\$4,002,111	\$4,499,263
Contracted Svcs.	534,136	775,017	779,055
Supplies & Materials	590,612	695,249	604,523
Other Op. Expenses	6,820	8,252	12,000
Capital Outlay	59,921	179,484	78,500
<b>Total Budget</b>	<b>\$5,033,613</b>	<b>\$5,660,113</b>	<b>\$5,973,341</b>

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Routine Maintenance Work Orders Completed	10,324	9,250	10,620
Special Projects Completed	42	18	22
Janitorial Supplies Orders Processed	795	748	760
Instructional Supplies Orders Processed	1,627	1,800	1,760
Shipping & Receiving Orders Delivered (Purchase Orders)	1,080	1,100	1,120
District's Energy Consumption	57,809,985	57,950,320	58,250,000

## Plant Facilities & Support Services - 937

### Function

The Plant Facilities and Support Services Department oversees the operation of the district by ensuring that the district's students are educated in a safe & nurturing environment by providing proper nutrition, transportations and secured facilities.

### Mission

It is the mission of the Plant Facilities and Support Services Department to implement a supportive system to enhance the educational system and provide an environment that is conducive to learning.

### Department Objectives

The Plant Facilities and Support Services Department (937) will monitor, scope, timelines and ensure completion of projects included on the Capital Improvement Plan for school year 2016- 2017.

The Plant Facilities and Support Services Department (937) will ensure compliance with vehicle replacement plans for buses and white fleet ensuring they are properly funded through the CIP.

The Plant Facilities Department (937) will strengthen communication with all Support Services Departments to reduce grievances by 2% for school year 2016-2017.

### Department Strategies

Specifications will be developed as soon as budget becomes available. In conjunction with the LISD Purchasing Department, ensuring compliance with districts regulations and allocated budget.

Analysis will be performed on a yearly basis to ensure the cost-benefit of replacements is properly justified.

Provide training to staff and improve customer service skills at all departments under the Support Services Division.

### Prior Year Highlights

Capital Improvement Plan has been successfully completed, a total of \$1.5 M were allocated during the current school year addressing district-wide needs to improve facilities and services for all LISD students.

Major construction projects for our school district such as the renovation of Zachry Elementary were approved and completed during the current year.

Energy savings and incentives for approximately \$75,000 were generated during the last year as a result saving initiatives implemented by the Energy Department and campus administration.

### District's Broad Goals

1	2	3	4	5	6	7
						✓

### Personnel Allocations (All Funds)

Position	2015	2016	2017
Executive Director	1.00	1.00	1.00
Technician	1.00	1.00	1.00
Secretaries	1.00	1.00	1.00
Total	3.00	3.00	3.00

### General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$203,445	\$214,131	\$226,097
Supplies & Materials	1,773	2,257	1,950
Other Op. Expenses	2,332	0	7,600
Capital Outlay	0	0	1,450
Total Budget	\$207,550	\$216,388	\$237,097

### Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Work orders completed	10,324	9,250	9,870
Campus Inspections	12	15	60
Filed grievances under Plant Facilities	7	6	4
CIP scope of projects	\$3.95M	\$5.92M	\$3.5M



**Function**

The Construction Department is a specialized program responsible for monitoring, inspecting, and coordinating various aspects of construction including but not limited to logistics, finance, contracts, 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 new state of the art educational and administrative facilities including additions and renovations for L.I.S.D., that, not only provide "a safe and nurturing environment", but that it be conducive for learning and stimulate the student's interest and creativity.

**Department Objectives**

The Construction Department will implement and administer the successful completion of LISD's construction bond programs will construct educational facilities that will support students achievement creating an environmental conducive to student excellent.

The Construction Department will construct and renovate facilities within the approved budget, by adhering to LISD standards, and Texas Education Agency standards for instructional as well as all applicable federal, state, and local building and safety codes.

The Construction Department will satisfy the present and future facilities needs of the District. Optimize all available resources. Create campuses and facilities where the buildings complement each other and where the students, teachers and parents can identify with and be proud of.

**Department Strategies**

The Construction Department will coordinate the formation of committee's that will review the construction project's scope, assignment of Architect/Engineer to projects, final construction plans, feasibility cost estimates, and recommendation to the Board to ensure accountability and best value.

The implementation of a plan of action that enables the Construction Department to prepare feasibility study for all projects that include a reasonable budget, complete assessment, and proper compliance per all applicant codes to provide adequate educational facilities.

LISD's Construction Department will monitor the completion of 100% of its approved construction projects whether it be replacement and (or) renovations while adhering to school district and Texas Education Agency building and safety codes by the year 2016-2017.

**Prior Year Highlights**

(May 2016) Final Completion of District Canopy Work Phase II at MacDonell, Ryan, and Santa Maria Elementary School and Zachry Elementary School Phase II - Parking Lot.

(July - August 2016) Commencement of the ECC's projects (Santo Niño, Kawa and Sanchez Ochoa Elementary Schools); New Instructional Wing at Cigarroa High School; Martin HS Tennis Courts, and Lamar Middle School Final Phase.

(August 2016) Final Completion of Nixon High School Track & Field Complex and Don Jose Gallego Elementary School - Canopy Work CIP 15-16.

**District's Broad Goals**

1	2	3	4	5	6	7
						✓

**Personnel Allocations (All Funds)**

Position	2015	2016	2017
Coordinators/Inspectors/Analysts	2.00	2.00	2.00
Inspector/Plans Examiner	1.00	1.00	1.00
Total	3.00	3.00	3.00

**Performance Measures**

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
New Construction - School Facilities	3	1	N/A
Renovations and Additions to Existing School Facilities	3	1	5
New Athletics Facilities	N/A	2	1
Renovations and Additions to Athletics Facilities	N/A	N/A	2

**General Operating Fund Expenditures by Object**

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$196,697	\$209,251	\$215,391
Supplies & Materials	1,897	1,014	8,000
Other Op. Expenses	0	0	3,000
Capital Outlay	0	3,011	0
Total Budget	\$198,594	\$213,277	\$226,391

## Function

The police department is committed to providing a safe and nurturing environment that is conducive to learning for students and staff.

## Mission

The mission of the Laredo Independent School District Police Department is to provide a safe learning and working environment for all students and staff. We will accomplish our mission by enforcing the laws of the State of Texas, and by working with our stakeholders to protect today's youth.

## Department Objectives

The Police Department (943) will decrease the number of school based arrests and disciplinary infractions throughout the school district. The Police Department will serve as an information sharing link between educators, students, and parents, to promote safe schools.

The Police Department (943) will increase the number of elementary students participating in the D.A.R.E. program by certifying additional police officers to teach the program.

The Police Department (943) will develop and implement crime prevention strategies based on POP (Problem Oriented Policing) and other data-driven approaches.

## Department Strategies

The school based law enforcement primary responsibility is safety, his or her regular duties can and should include service as a teacher of law related topics. Through regular teaching, the SBLE imparts valuable, specialized knowledge to students and staff, builds relationships with students as they come to understand and respect the officer's knowledge and commitment, and improves students' perceptions of law enforcement in general. Indeed, even when an SBLE program's initial focus is on law enforcement, programs often evolve to include formal teaching and counseling as the value of the SBLE as a resource for education and mentoring becomes clear.

The police department will apply for quotas to have additional police officers attend the two week D.A.R.E. officer certification program.

Problem Oriented Policing asserts simply that police practices should be based on scientific evidence about what works best however it does not precisely state how police should address problems, but rather is an approach for determining those matters.

## District's Broad Goals

1	2	3	4	5	6	7
	✓					

## Personnel Allocations (All Funds)

Position	2015	2016	2017
Chief of Police	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00
Sergeant	3.00	3.00	3.00
Secretary/Receptionist	1.00	1.00	2.00
Police Officers	30.00	30.00	31.00
Investigators	1.00	1.00	1.00
Specialist	1.00	1.00	0.00
Dispatcher	2.00	2.00	2.00
Clerks	0.00	0.00	2.00
Security Guards	75.00	75.00	73.00
Total	115.00	115.00	116.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$3,524,137	\$3,767,163	\$3,982,409
Contracted Svcs.	22,957	19,124	18,740
Supplies & Materials	62,785	65,358	61,016
Other Op. Expenses	15,276	17,943	10,000
Capital Outlay	6,017	253,375	0
Total Budget	\$3,631,170	\$4,122,962	\$4,072,165

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Gang Enforcement Teams will circumvent gang activities in the district campuses through information and identifying the source and eliminate further actions by these gangs	55%	60%	65%
Bullying, the Police Department will not permit and will impede any bullying by information and presentations to students; parents and school district personnel at all campus	90%	95%	95%
Criminal Activity within our school district will be monitored by the police department with conjunction by all the city, county, federal and state agencies working together to keep our students safe	85%	90%	95%
K-9 Unit will intercept all drug related activities in the district campuses and any sponsored social events	80%	85%	90%



## Function

Child Nutrition Program provides meals at no charge to all students and at a reasonable cost to adults. Nutrition Education presentation, Nutrition Marketing and Promotion events strengthen the department's mission in empowering students to select and make healthier food choices as well as be pro-active in the selection of breakfast and lunch items that are being considered by taste testing and rating each item. The optimal goal is encourage healthy eating and enhance learning.

## Mission

To enhance the optimal learning, health and wellness of students in Laredo Independent School district by nourishing their minds and bodies through healthy, nutritious, and balanced meals that meet the federal requirements set for the School Breakfast and National School Lunch Programs.

## Department Objectives

The Child Nutrition Program (946) will ensure 100% compliance with the federal and state regulations as well as increase school meals served by 3%.

The Child Nutrition Program (946) will increase breakfast meal participation by 2% through various ways such as Breakfast In the Classroom, Breakfast on the Curb, Grab n' Go Breakfast, or Second Chance Breakfast.

The Child Nutrition Program (946) will increase CNP program revenues through the introduction of the CACFP At-Risk (Supper) Program. This Supper on Site (SOS) Program will make available a complete meal for students during an educational activity after school.

## Department Strategies

Provide students with meals that are approved by students (through menu advisory panels) and that meet the nutritional guidelines of the USDA. Market the program to school administrators and offer different strategies to increase breakfast.

Market the breakfast program to school administrators especially at the middle schools. Offer them different options to serve breakfast depending on campus needs such as breakfast in the classroom, breakfast carts or kiosks, etc.

CNP will provide a more substantial meal (vs.current snack) for afterschool educational activities. The supper meal will meet nutritional guidelines of CACFP program, and curb student's appetite to continue with their after school tasks.

## Prior Year Highlights

Before the start of the 2015-2016 SY, Laredo LISD Child Nutrition Program continued staff development for Cafeteria Managers, Food Service Workers II, Food Service Workers I in the areas of compliance that each student selects fruits and/or vegetables for breakfast. In addition, CNP obtained a grant for five more salad bars for five Elementary campuses through the Let's Move Salad Bars to School Program with the overall goal to make fruit and vegetables available and increase consumption.

## District's Broad Goals

1	2	3	4	5	6	7
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## Personnel Allocations (All Funds)

Position	2015	2016	2017
Director	1.00	1.00	1.00
Supervisors/Coordinators	8.00	8.00	6.00
Dietician/Nutritionist	1.00	1.00	2.00
Clerks/Secretaries	9.00	9.00	9.00
Analyst	0.00	0.00	1.00
PC Support Technician	1.00	1.00	1.00
Bookkeepers/Support/Specialists	3.00	3.00	2.00
Electrician/Technician	1.00	1.00	1.00
Maintenance/Crew	3.00	3.00	3.00
Managers/Asst. Mgrs.	36.00	36.00	36.00
Cooks/Bakers & Helpers	1.00	1.00	1.00
Sanitation/Sub. Helpers	2.00	2.00	2.00
Servers/Substitute Servers	277.00	287.00	287.00
Storeroom Helper	1.00	1.00	1.00
Truck Drivers/Sub Truck Drivers	8.00	8.00	8.00
Trainer	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
Forklift Operators	2.00	2.00	2.00
Total	356.00	366.00	365.00

## General Operating Fund Expenditures by Object

	2014/15 Actual	2015/16 Projected	2016/17 Budget
Payroll	\$7,272,866	\$7,428,339	\$8,151,496
Contracted Svcs.	1,359,562	1,720,443	1,909,328
Supplies & Materials	9,571,085	9,349,008	10,502,969
Other Op. Expenses	23,633	33,625	33,850
Capital Outlay	1,585,218	19,641	235,678
Total Budget	\$19,812,364	\$18,551,056	\$20,833,321

## Performance Measures

Program/Service	Actual 14-15	Estimate 15-16	Projected 16-17
Build Fund Balance to two - three months of operating costs	3,846,338	3,235,000	3,300,000
Maintain current productivity rate	HS 19% /MS 19%	HS 19% /MS 19%	HS 19% /MS 19%
Breakfast participation will continue to be the same or slight increase	HS 34% /MS 39% /ES 73%	HS 36% /MS 41% /ES 75%	HS 36% /MS 41% /ES 75%
Lunch participation will continue the same or slight increase	HS 68% MS 88% ES 96%	HS 77% MS 90% ES 96%	HS 77% MS 90% ES 96%
Cost per meal equivalent will be maintained	\$3.42	\$3.29	\$3.23

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**SUPPLEMENTARY SECTION**  
**TABLE OF CONTENTS**

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TEA Summary of Finances (Release 5.0) Preliminary 2016-2017 Estimate of State Aid Worksheet .....275

Possible Function Groups for Aggregate Per-Student Spending .....281

Minimum Required Expense Analysis of the General Operating Fund for 2016-2017 .....282

Comparison of Peer Districts Operating Costs by Function using Refined Average Daily Attendance (ADA) .....283

Comparison of Peer Districts by 2014-2015 Texas Academic Performance Report .....284

Resolution Levying a Tax Rate.....288

Webb County Appraisal District Affidavit .....289

Webb County Appraisal District Valuation .....290

**TEA SUMMARY OF FINANCES (RELEASE 5.0)**  
**PRELIMINARY 2016-2017 ESTIMATE OF STATE AID WORKSHEET**

This State template is a tool provided by BOSC Inc. and Region 13 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.

A	B	C	D	E	F	G
1	District Name:	LAREDO ISD				
2	County-District No.:	240-901	< (ENTER # WITH DASH, i.e., 001-902)			
3	Run Date:	11/21/2016				
4	Date Prepared:					
5						
6						
7	<b>Template for Estimating Total State Aid - Property of BOSC, Inc.</b>					
8	by Omar Garcia, BOSC, Inc.					
9						
10	This template is designed to calculate revenue based on the school finance provisions enacted by the 84th Session of the Texas Legislature					
11	and is based on my current understanding of those provisions and of previous laws.					
12	MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.					
13						
14						
15	<b>Funding Elements</b>	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>
16	<b>Students</b>	<b>Data Entry</b>		<b>Data Entry</b>		<b>Data Entry</b>
17	Refined ADA (PreK - 12)	22,358.239		22,065.000		22,200.000
18	High School Refined ADA (Grades 9 thru 12 only)	5,393.412		5,543.500		5,200.000
19	Special Education Instructional Arrangement FTEs:					
20	Homebound (Code 01)	3.011		3.347		3.125
21	Hospital Class (Code 02)	2.350		0.217		0.203
22	Speech Therapy (Code 00)	4.169		4.400		4.108
23	Resource Room (Code 41,42)	556.443		581.354		542.837
24	S/C Mild/Mod/Severe (Code 43, 44, & 45)	221.025		190.567		177.941
25	Off Home Campus (Codes 91-98)	0.000		0.000		0.000
26	VAC (Code 08)	0.000		1.510		1.410
27	State Schools (Code 30)	0.000		0.000		0.000
28	Nonpublic Contracts	0.000		0.000		0.000
29	Res Care & Treatment (Code 81-89)	0.811		0.402		0.375
31	Mainstream ADA	81.295		77.700		70.000
32	Career & Technology FTEs	1,157.968		954.200		850.000
33	Advanced Career & Technology FTEs	357.975		0.000		0.000
36	Compensatory Ed Enrollment	24,723.670		25,400.170		25,000.000
37	FTEs of Pregnant Students	8.974		7.400		8.000
39	Bilingual ADA	12,923.351		12,877.300		12,500.000
40	G & T Enrollment	1,117.912		1,103.250		1,110.000
41	Public Ed Grant Student ADA	0.000		0.000		0.000
42	<b>New Instructional Facility Allotment (NIFA) ADA</b>			0.000		0.000
43	<b>Staff</b>	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>
44	# of Full-time Employees (excluding admin & teachers, etc)	1,874.580		1,886.000		1,886.000
45	# of Part-time Employees (excluding administrators)	79.420		78.000		78.000
46		<b>2013 TAX</b>		<b>2014 TAX</b>		<b>2015 TAX</b>
47	<b>Property Values - (Loaded thru 15-16)</b>	<b>YEAR</b>		<b>YEAR</b>		<b>YEAR</b>
48	<b>State Certified Property Value ("T2" value) @ \$25K Exemption</b>			2,027,321,879		2,067,775,950
49	<b>State Certified Property Value ("T8" value) @ \$25K Exemption</b>			2,027,321,879		2,067,775,950
50	State Certified Property Value @ \$15K Exemption (see note in Col Q)	2,129,795,949		2,120,454,829		2,154,891,414
51	State Certified Property Value @ \$15K Exemption (see note in Col Q)	2,129,795,949		2,120,454,829		2,154,891,414

	A	B	C	D	E	F	G
52							
53	<b>Tax Rates and Collections</b>		<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>
54	M&O Adopted Tax Rate		1.0400		1.0400		1.0400
55	M&O Tax Collections @ Adopted M&O Rate		21,390,683		20,729,704		21,554,445
56	<b>M&amp;O Taxes Distributed to TIF Arrangement</b>				0		0
57	M&O Taxes Attributed to Change in Optional Homestead Exemption		0		0		0
58	I&S Adopted Tax Rate		0.3708		0.3555		0.3497
59	I&S Tax Collections		7,537,865		6,991,639		7,168,386
60	<b>Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)</b>		0		0		0
61	<b>Other Data</b>						
62	Transportation Allocation		615,319		615,319		615,319
63	Texas School for the Deaf Students		4.0000		4.0000		4.0000
64	Texas School for the Blind Students		1.0000		1.0000		1.0000
65	Total Tax Levy		29,441,531		28,446,782		29,157,683
66	Charge for Adv Placement Tests (enter as positive or negative #)		(921)		(835)		(835)
67	Charge for Early Child Intervention (enter as positive or negative #)		(23,813)		(21,598)		(21,598)
68	Tuition Paid If Less Than 12 Grades		0		0		0
69	Bond Payment (see Column Q re: QSCB and other Fed. programs)		25,561,372		26,938,263		26,933,113
70	<b>Eligible Debt (as of 9/1/15) for I&amp;S Hold Harmless Purposes</b>				26,938,262		
71	State Aid Reduction for WADA Sold (enter as negative #)		0		0		0
72	Supplemental TIF Payment From TEA		0		0		0
74	Tax Credit for Tax Code, Chapter 313 Value Limitations		0		0		0
75	Other Adjustments for M&O Tax Collections		0		0		0
76	Tuition Allotment (42.106)		0		0		0
79	LPE Current Foundation School Fund Allocation (see Column Q)		0		0		0
80	Foundation School Fund Adjustments to Date (see Column Q)		0		0		0
81	<b>Chapter 41 Data</b>		<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>
82	Q. Chapter 41 District? - if yes, change to Y		N		N		N
83	Q. First-Time Chapter 41 district? (beginning with 2006-07 or later)		N		N		N
84	Enrollment		0		0		0
85	# of Non-Resident Students Who Are Charged Tuition		0		0		0
86	County Appraisal District (CAD) Cost		0		0		0
87	CAD Cost Paid by Partner's, if applicable		0		0		0
88	# of Resident Students Being Educated by Another District						
89	for which the District is Paying Tuition		0		0		0
90	Amount of Tuition Paid per Student		0		0		0
91	Chapter 42 Funding Credit Against Recapture (enter as negative #)		0		0		0
92	Q. Was the least expensive Option chosen? (Level 1)		Y		Y		Y
93	Q. Was the least expensive Option chosen? (\$319,500 level)		Y		Y		Y
94	<b>Effective M&amp;O Tax Rate / Notice Data</b>						<b>2016-17</b>
97	Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)						0.9600
98	2016 Total Taxable Value						0
99	Certified Excess 2015 Debt Collections						0
100	TRE Cents Approved by the District's Voters (enter as .09, .13, etc)						0.0000
101	<b>Data Automatically Loaded</b>		<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>
102	M&O Compressed Rate		0.9219		0.9219		0.9219
103	Highest Grade Taught		12		12		12
104	Square Miles		17		17		17
105	Miles From Nearest HS		0		0		0
106	Unadjusted Cost of Education Index		1.160		1.160		1.160
107	2005-06 M&O Adopted Tax Rate		1.383				
109	2008-09 WADA		32,720.0800				
116	2009-10 Transportation Allotment		277,583				
117	2009-10 New Instructional Facilities Allotment (NIFA)		155,340				
119	<b>2009-10 Adjusted HB 1 Revenue per WADA</b>		<b>4,862.906</b>				
120	2012-13 Total Refined ADA		22,451.888				
121	2011 CPTD "T8" Value		2,168,185,662				
122	2012-13 I&S Tax Collections		4,911,039				
123	2012-13 Bond Payment for EDA		18,746,217				
124	2012-13 Local Share of EDA		1,257,064				
125	2012-13 Local Share Awarded for Bonded Debt		3,879,662				
126	2012-13 IFA Eligible Debt Payments for IFA		14,060,825				
127	2013-14 Total Refined ADA		22,546.383				
128	Chapter 41 Data:						
129	1992-93 M&O Tax Collections		0				
130	1992-93 CED Distribution		0				
131	1992-93 Chapter 36 WADA		0				
132	1991 CPTD Property Value		0				

Included in this report is the summary of finances the district is estimated to generate for the budget year. It is broken down by program intent codes, which include: regular program, special education, career and technology, gifted and talented, bilingual education, compensatory education, high school allotment, 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, Other Programs, Existing Debt Allotment (EDA), and Instructional Facilities Allotment (IFA), equal to the total state aid the district is estimated to receive.

**2016-17 Summary of Finances**  
**LAREDO ISD**  
**240-901**

Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	22,200.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) <a href="#">(Link to Detail Report)</a>	20,620.001
3.	Special Education FTEs <a href="#">(Link to Detail Report)</a>	729.999
4.	Career & Technology FTEs	850.000
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	5,200.000
7.	Weighted ADA (WADA) <a href="#">(Link to Detail Report)</a>	32,181.547
8.	Prior Year Refined ADA	22,065.000
9.	Texas School for the Blind and Visually Impaired ADA	1.000
10.	Texas School for the Deaf ADA	4.000
Staff		
11.	Full-time Staff (not MSS)	1,886.000
12.	Part-time Staff (not MSS)	78.000
Property Values		
13.	2016 (current tax year) Locally Certified Property Value	Not Needed
14.	2015 (prior tax year) State Certified Property Value ("T2" value)	2,067,775,950
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.3829
16.	2016-17 Compressed M&O Tax Rate	0.9219
17.	Average Tax Collection Rate	Not Needed
18.	2016-17 M&O Tax Rate	1.0400
19.	2016-17 M&O Tax Collections <a href="#">(Link to Detail Report)</a>	\$21,554,445
20.	2016-17 I&S Tax Collections	\$7,168,386
21.	2016-17 Total Tax Collections	\$28,722,831
22.	2016-17 Total Tax Levy	\$29,157,683
Funding Components		
23.	Adjusted Allotment <a href="#">(Link to Detail Report)</a>	\$5,609
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,372
25.	Cost of Education Index (CEI)	1.160
26.	Adjusted CEI	1.160
27.	Per Capita Rate	\$388.000

Tier I Allotments		
	Program Intent Codes - Allotments	
28.	11-Regular Program Allotment	\$115,657,586
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$12,771,696
30.	22-Career & Technology Allotment (Spend 58%)	\$6,436,328
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$746,284
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$28,153,142
33.	25-Bilingual Education Allotment (Spend 52%)	\$7,011,250
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$615,319
37.	31-High School Allotment	\$1,430,000
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$172,821,605
39.	Less: Local Fund Assignment	\$20,264,204
40.	State Share of Tier I	\$152,557,401
41.	Per Capita Distribution from the Available School Fund (ASF)	\$8,561,220
Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$152,557,401
43.	Tier II State Aid (Link to Tier II Detail Report)	\$13,752,429
44.	Other Programs (Link to Detail Report)	\$955,933
45.	Less: Total Available School Fund (\$388 * Prior Year ADA)	(\$8,561,220)
46.	Total FSP Operating Fund	\$158,704,543

This section identifies total State aid and details the amounts to be accounted for in each fund and revenue code.

State Aid by Funding Source		
	Fund Code/Object Code - Funding Source	
47.	199/5812 - Foundation School Fund	\$158,704,543
48.	199/5811 - Available School Fund	\$8,561,220
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$7,104,766
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$12,617,850
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1617-Calcs tab)	\$0
53.	<b>TOTAL 2016-17 FSP/ASF STATE AID</b>	<b>\$186,988,378</b>

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.

<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>		
54.	M&O Rev From State (not including Fund 599)	\$167,265,763
55.	M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$20,310,919
56.	M&O Rev From Local Taxes (up to \$.06 above compressed rate; no recapture)	\$1,243,526
57.	M&O Rev From Local Taxes (net of any recapture)	\$0
58.	Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
59.	2016-17 TOTAL STATE/LOCAL M&O REVENUE	\$188,820,208
60.	Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
61.	<b>2016-17 NET TOTAL STATE/LOCAL M&amp;O REVENUE</b>	<b>\$188,820,208</b>

EDA State Aid Report			EDA
Data Elements			
1.	2014-15 I&S Tax Collections		\$7,537,865
2.	2014-15 Local Share of EDA		\$1,234,807
3.	2014-15 Local Share of IFA Awarded for Bonded Debt		\$4,884,216
4.	2014-15 Excess I&S Tax Collections (Line 1 - Line 2 - Line 3)		\$1,418,842
5.	2016-17 Actual Eligible Debt Service Payment		\$26,933,113
6.	2016-17 IFA State/Local Share of IFA Awarded for Bonded Debt		\$17,193,413
7.	2016-17 Total Refined ADA		22,200.000
8.	2015 State Certified Property Value ("T8" value)		\$2,067,775,950
9.	2013 State Certified Property Value ("T8" value)		\$2,129,795,949
Calculations			
10.	2014-15 Rate to Determine Max EDA Limit (Line 2 + Line 4) / (Line 9 / 100) If Line 1 < Line 2, Then Rate = (Line 1 * 100) / Line 9		0.1246
11.	2016-17 Rate Needed for All Eligible Debt ((Line 5 - Line 6) / 35 / Line 7 / 100)		0.1254
12.	2016-17 Allowed Rate (Lesser of Line 10 or Line 11 or \$.29)		0.1246
13.	State/Local Share of EDA (\$35 * Line 7 * Line 12 * 100)		\$9,681,140
14.	Local Share of EDA (Line 12 * (Line 8 / 100))		\$2,576,374
15.	State Share of EDA (Line 13 - Line 14)		\$7,104,766
16.	EDA Entitlement (Line 15 unless I&S taxes are less than Line 14)		\$7,104,766



IFA State Aid Report			IFA Bonds	IFA Lease-Purchase
Data Elements				
1.	Eligible Debt Service Payments		\$17,193,413	\$0
2.	ADA (400 minimum)		22,200.000	22,200.000
3.	2015 State Certified Property Value ("T8" value)		\$2,067,775,950	\$2,067,775,950
4.	Limitation on Assistance		\$17,193,413	\$0
5.	Local Revenue per Penny		\$206,777.60	\$206,777.60
6.	Local Revenue per Penny per ADA		\$9.31	\$9.31
7.	State's Share of \$35 per ADA Yield		\$26	\$26
8.	State's Share Expressed as Percentage		73.39%	73.39%
9.	Maximum State Share of IFA		\$12,617,850	\$0
10.	Local Share of IFA		\$4,575,563	\$0
11.	IFA Entitlement		\$12,617,850	\$0

[Link Back to SOF Report](#)
[Report-SOF1617](#)
**NOTES:**

(1) The Eligible Debt Service Payments/Limitation on Assistance on Lines 1 and 4 are based on data from TEA as of a certain date. For your information, the totals of the limitation amounts are listed below. **To view the individual Limitation Amounts, go back to the 'IFA\_Limitation' tab.**

(2) If Line 16 is less than Line 15, the district has not met its local share requirement. The I&S taxes entered on Row 59 plus the unequalized taxes entered on Row 60 minus the EDA local share must be equal to or greater than Line 14 in order for the district to get the full state share.

**This is the estimated balance of unequalized taxes available for 2016-17:**

**4,597,373**

	Bonds Limitation	Lease-Purchase Limitation
Total	\$17,193,413	\$0

## POSSIBLE FUNCTION GROUPS FOR AGGREGATE PER-STUDENT SPENDING

The following schedule reflects General Operating Fund, Child Nutrition Program Fund, and Debt Service Fund.

2015-2016 ACTUAL BUDGET			2016-2017 PROPOSED BUDGET		
	Aggregate Expenditures	Per Pupil Expenditures		Aggregate Expenditures	Per Pupil Expenditures
<u>INSTRUCTION</u>			<u>INSTRUCTION</u>		
11 Instruction	\$ 119,673,062	\$ 4,945	11 Instruction	\$ 119,881,002	\$ 4,954
12 Instructional Resources and Media Services	4,270,596	176	12 Instructional Resources and Media Services	4,289,702	177
13 Curriculum and Instructional Staff Dev.	737,184	30	13 Curriculum and Instructional Staff Dev.	843,739	35
95 Juvenile Justice Alternative Ed. Prog	275,000	11	95 Juvenile Justice Alternative Ed. Prog	210,000	9
Total	\$ 124,955,842	\$ 5,162	Total	\$ 125,224,443	\$ 5,175
<u>INSTRUCTIONAL SUPPORT</u>			<u>INSTRUCTIONAL SUPPORT</u>		
21 Instructional Administration	\$ 2,981,862	\$ 123	21 Instructional Administration	\$ 3,170,776	\$ 131
23 School Leadership	13,622,021	563	23 School Leadership	13,936,253	576
31 Guidance and Counseling	6,826,860	282	31 Guidance and Counseling	7,039,833	291
32 Social Work Services	1,710,622	71	32 Social Work Services	1,737,783	72
33 Health Services	2,334,411	96	33 Health Services	2,350,625	97
36 Cocurricular Activities	4,151,284	172	36 Cocurricular Activities	3,544,794	146
Total	\$ 31,627,060	\$ 1,307	Total	\$ 31,780,064	\$ 1,313
<u>CENTRAL ADMINISTRATION</u>			<u>CENTRAL ADMINISTRATION</u>		
41 General Administration	\$ 6,878,788	\$ 284	41 General Administration	\$ 7,730,213	\$ 319
Total	\$ 6,878,788	\$ 284	Total	\$ 7,730,213	\$ 319
<u>DISTRICT OPERATIONS</u>			<u>DISTRICT OPERATIONS</u>		
51 Plant Maintenance and Operations	\$ 23,734,837	\$ 981	51 Plant Maintenance and Operations	\$ 24,052,354	\$ 994
52 Security and Monitoring Services	4,727,170	195	52 Security and Monitoring Services	4,363,113	180
53 Data Processing Services	3,943,077	163	53 Data Processing Services	3,968,209	164
34 Pupil Transportation	4,949,560	205	34 Pupil Transportation	4,056,715	168
35 Food Services	19,346,759	799	35 Food Services	20,506,122	847
Total	\$ 56,701,403	\$ 2,343	Total	\$ 56,946,513	\$ 2,353
<u>DEBT SERVICE</u>			<u>DEBT SERVICE</u>		
71 Debt Service	\$ 26,958,264	\$ 1,114	71 Debt Service	\$ 26,953,113	\$ 1,114
Total	\$ 26,958,264	\$ 1,114	Total	\$ 26,953,113	\$ 1,114
<u>OTHER</u>			<u>OTHER</u>		
61 Community Services	\$ 352,040	\$ 15	61 Community Services	\$ 337,536	\$ 14
81 Facilities Acquisitions	1,720,782	71	81 Facilities Acquisitions	191,000	8
Total	\$ 2,072,822	\$ 86	Total	\$ 528,536	\$ 22
TOTAL BUDGET	\$ 249,194,179	\$ 10,296	TOTAL BUDGET	\$ 249,162,882	\$ 10,296

### MINIMUM REQUIRED EXPENSE ANALYSIS OF THE GENERAL OPERATING FUND FOR 2016-2017

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 2016-2017; next to it, is the minimum expenditure requirement. The third section indicates the amount and percent that the District budgeted and the last shows the difference between budgeted and minimum expenditure requirements.

As you can see, the District appropriates in excess of minimum state requirements. The excess appropriations are paid through other sources of revenue such as property tax collections.

State Funds	TEA Template Summary Finance	Minimum Amount Required to Spend		Adopted Budget		Difference Appropriated Over/(Under)	
		Percent	Amount	Amount	Percent	Amount	Percent
Gifted & Talented	\$ 746,284	55%	\$ 410,456	\$ 531,726	71.2%	\$ 121,270	29.5%
Career and Technology	6,436,328	58%	3,733,070	4,388,735	68.2%	655,665	17.6%
Special Education	12,771,696	52%	6,641,282	18,031,167	141.2%	11,389,885	171.5%
Compensatory Education	28,153,142	52%	14,639,634	17,524,231	62.2%	2,884,597	19.7%
Bilingual Education	7,011,250	52%	3,645,850	4,876,862	69.6%	1,231,012	33.8%
	\$ 55,118,700		\$ 29,070,292	\$ 45,352,721		\$ 16,282,429	

**COMPARISON OF PEER DISTRICTS OPERATING COSTS BY FUNCTION  
USING REFINED AVERAGE DAILY ATTENDANCE (ADA)**

	Laredo ISD	Brownsville ISD	Edinburg ISD	McAllen ISD	United ISD
Total Membership	24,915.00	49,314.00	34,002.00	25,108.00	43,422.00

Function	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Instruction (11, 95)	\$106,424,575	54.8%	\$214,526,936	52.3%	\$159,200,501	56.7%	\$108,815,676	55.9%	\$185,828,196	58.9%
Instructional Res Media (12)	\$3,732,825	1.9%	\$6,867,178	1.7%	\$6,585,450	2.4%	\$3,414,806	1.8%	\$5,398,911	1.7%
Curriculum / Staff Develop (13)	\$617,518	0.3%	\$7,176,510	1.8%	\$1,799,109	0.6%	\$3,375,693	1.7%	\$402,663	0.1%
Instructional Leadership (21)	\$2,517,561	1.3%	\$5,773,234	1.4%	\$3,305,961	1.2%	\$2,159,323	1.1%	\$5,448,863	1.7%
School Leadership (23)	\$12,334,564	6.4%	\$24,191,614	5.9%	\$13,283,288	4.7%	\$12,313,925	6.3%	\$20,877,508	6.6%
Guidance Counseling Svcs (31)	\$6,248,472	3.2%	\$15,076,538	3.7%	\$9,382,908	3.3%	\$8,077,619	4.2%	\$12,373,880	3.9%
Social Work Services (32)	\$1,489,543	0.8%	\$1,028,044	0.3%	\$951,011	0.3%	\$1,114,133	0.6%	\$2,493,037	0.8%
Health Services (33)	\$1,755,771	0.9%	\$3,920,190	1.0%	\$3,123,091	1.1%	\$2,920,668	1.5%	\$4,128,571	1.3%
Transportation (34)	\$3,733,624	1.9%	\$13,279,044	3.2%	\$11,505,646	4.1%	\$2,857,897	1.5%	\$14,404,577	4.6%
Food (35)	\$16,998,513	8.8%	\$32,762,714	8.0%	\$21,647,973	7.7%	\$14,101,943	7.2%	\$0	0.0%
Extracurricular (36)	\$4,418,810	2.3%	\$15,531,455	3.8%	\$11,369,377	4.1%	\$6,719,788	3.5%	\$10,069,623	3.2%
General Administration (41, 92)	\$5,682,131	2.9%	\$12,118,461	3.0%	\$5,577,251	2.0%	\$5,687,612	2.9%	\$10,752,113	3.4%
Plant Maint/Operation (51)	\$20,821,854	10.7%	\$46,098,266	11.2%	\$26,256,413	9.4%	\$18,478,635	9.5%	\$33,790,544	10.7%
Security / Monitoring (52)	\$3,445,075	1.8%	\$6,140,056	1.5%	\$4,690,740	1.7%	\$2,332,501	1.2%	\$6,714,568	2.1%
Data Processing Services (53)	\$4,020,018	2.1%	\$5,799,016	1.4%	\$2,061,306	0.7%	\$2,456,503	1.3%	\$2,757,603	0.9%
Total Operating Expenditures	\$194,240,854	100.0%	\$410,289,256	100.0%	\$280,740,025	100.0%	\$194,826,722	100.0%	\$315,440,657	100.0%

*Source: PEIMS Financial Standard Reports / 2014-2015 Financial Actual Report*

## COMPARISON OF PEER DISTRICTS BY 2014-2015 TEXAS ACADEMIC PERFORMANCE REPORT

	Laredo	Brownsville	Eagle Pass	Edgewood	Edinburg	Harlandale
<b>STUDENTS</b>						
Total Students, Enrollment Count	24,915	49,134	15,033	12,059	34,002	15,316
Percent of Students by Programs						
Economically Disadvantaged	97.7%	96.1%	77.3%	98.7%	85.3%	88.2%
Non-Educationally Disadvantaged	2.3%	3.9%	22.7%	1.3%	14.7%	11.8%
At-Risk Students	73.8%	64.9%	64.0%	74.6%	61.2%	68.5%
English Language Learners (ELL)	58.3%	30.7%	34.5%	18.4%	30.2%	16.8%
Special Education Programs	7.7%	10.2%	7.1%	9.5%	6.5%	9.2%
Bilingual Education Programs	58.3%	29.6%	33.1%	18.2%	29.7%	20.4%
Career & Technology Education Programs	20.6%	28.9%	22.0%	16.2%	20.6%	27.6%
Gifted/Talented Programs	6.1%	10.1%	8.4%	6.1%	6.2%	5.5%
Percent of Students by Ethnicity						
African American	0.1%	0.1%	0.1%	1.0%	0.2%	0.4%
Hispanic	99.5%	98.7%	97.5%	98.3%	98.1%	97.3%
White	0.4%	1.0%	0.7%	0.4%	1.0%	2.0%
American Indian	0.0%	0.0%	1.5%	0.0%	0.0%	0.1%
Asian	0.1%	0.2%	0.2%	0.1%	0.6%	0.1%
Pacific Islander	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Two or More Races	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
Attendance Rate, Prior Year	95.8%	96.2%	94.9%	93.9%	95.7%	95.3%
Dropout Rate (Gr 7-8), Prior Year	0.0%	0.0%	0.2%	0.4%	0.0%	0.8%
Dropout Rate (Gr 9-12), Prior Year	2.8%	0.9%	2.1%	3.5%	2.0%	1.9%
Graduates, Prior Year Graduating Class	1,152	2,831	963	549	1,965	842
<b>STAAR - STUDENTS PASSING PHASE-IN</b>						
% Passing by All Students	62%	72%	77%	60%	76%	68%
% Passing by Subject						
Reading	59%	70%	76%	60%	74%	65%
Mathematics	66%	77%	80%	62%	80%	68%
Writing	65%	74%	78%	52%	77%	64%
Science	63%	72%	74%	63%	78%	74%
Social Studies	59%	67%	76%	59%	70%	72%
% Passing by Ethnicity						
African American	72%	85%	100%	57%	84%	71%
Hispanic	62%	72%	77%	60%	76%	68%
White	66%	88%	89%	66%	88%	71%
American Indian	0%	0%	60%	58%	75%	67%
Asian	95%	97%	93%	56%	96%	80%
Pacific Islander	0%	100%	0%	0%	100%	0%
Two or More Races	0%	0%	91%	81%	85%	63%
% Passing by Program						
Special Education	57%	47%	64%	36%	63%	37%
Economically Disadvantaged Students	62%	72%	75%	60%	74%	66%
ELL	49%	55%	57%	56%	59%	60%
<b>COLLEGE ADMISSION TESTS (Prior Yr.)</b>						
SAT/ACT, Percent Tested	53.8%	60.6%	54.8%	55.9%	74.0%	93.0%
SAT/ACT, Percent Above Criterion	5.5%	7.3%	9.3%	1.3%	8.7%	5.2%
SAT Average	1,224	1,262	1,292	1,169	1,365	1,163
ACT Average	17.7	18.0	18.4	16.3	17.7	17.4

McAllen	South San Antonio	United
24,590	9,953	43,297
72.3%	92.5%	76.7%
27.7%	7.5%	23.3%
61.0%	71.9%	64.4%
29.8%	15.2%	40.0%
8.0%	7.4%	7.4%
30.8%	14.4%	43.1%
26.9%	22.5%	32.8%
10.7%	4.7%	12.6%
0.3%	1.3%	0.1%
93.4%	96.8%	98.7%
4.3%	1.5%	0.8%
0.1%	0.1%	0.0%
1.5%	0.1%	0.3%
0.0%	0.1%	0.0%
0.3%	0.1%	0.0%
95.8%	95.0%	95.5%
1.0%	4.4%	0.3%
2.8%	15.6%	1.8%
1,500	500	2,837
77%	66%	77%
78%	67%	75%
82%	72%	87%
73%	65%	72%
77%	65%	79%
78%	63%	78%
80%	62%	91%
77%	66%	76%
88%	70%	88%
64%	41%	80%
94%	100%	97%
100%	75%	100%
91%	0%	100%
45%	28%	47%
73%	65%	74%
57%	51%	55%
74.3%	41.8%	53.9%
18.4%	3.8%	10.2%
1,430	1,261	1,317
18.9	17.9	18.6

	Laredo	Brownsville	Eagle Pass	Edgewood	Edinburg	Harlandale
<b>STAFF</b>						
Count of All Staff	3,555.0	7,442.0	2,078.6	1,644.6	4,797.7	2,192.3
% Teachers	40.5%	43.7%	42.7%	45.2%	47.2%	46.5%
% Professional Support Staff	9.4%	9.2%	5.9%	13.6%	8.9%	10.8%
% Campus Administration	2.3%	2.8%	1.3%	2.3%	1.7%	3.0%
% Central Administration	1.0%	0.1%	0.5%	0.6%	0.3%	1.2%
% Educational Aides	11.3%	10.6%	12.6%	9.0%	7.8%	8.0%
% Auxiliary Staff	35.4%	33.6%	37.0%	29.4%	34.0%	30.5%
% Minority Staff	95.2%	92.9%	97.0%	83.5%	95.5%	80.9%
Average Salary of Staff						
Teachers	\$53,927	\$49,536	\$51,904	\$51,781	\$52,524	\$52,819
Professional Support	\$64,694	\$61,536	\$63,634	\$61,059	\$61,803	\$58,099
Campus Administration Staff	\$76,489	\$65,368	\$75,024	\$73,093	\$79,351	\$71,448
Central Administration Staff	\$87,551	\$121,585	\$94,799	\$101,011	\$114,601	\$82,198
<b>TEACHERS</b>						
Total Teacher Count	1,439.0	3,253.0	1,048.7	743.0	2,788.2	1,347.6
Number of Students per Teacher	17.1	14.8	16.9	15.8	15.1	15.0
Average Years Experience of Teachers	13.7	13.3	13.0	9.9	12.9	10.2
Percent Teachers with Masters Degrees	21.8%	16.3%	18.2%	28.5%	18.7%	30.4%
Percent Teachers with Doctorate Degrees	0.3%	0.4%	0.1%	0.1%	0.1%	0.2%
Teacher Turnover Rate	9.1%	6.4%	8.2%	22.9%	8.8%	13.9%
Percent of Teachers by Ethnicity						
African American	0.5%	0.3%	0.1%	3.3%	0.3%	1.6%
Hispanic	96.1%	88.3%	95.7%	70.5%	93.1%	70.9%
White	2.2%	10.7%	3.7%	24.6%	6.1%	25.5%
American Indian	0.1%	0.1%	0.0%	0.3%	0.0%	0.4%
Asian	1.1%	0.1%	0.0%	0.9%	0.3%	0.2%
Pacific Islander	0.0%	0.4%	0.5%	0.0%	0.0%	0.1%
Two or More Races	0.0%	0.1%	0.0%	0.4%	0.3%	1.3%
Percent of Teachers by Program						
Bilingual/ESL Education	13.0%	2.5%	4.8%	4.4%	14.6%	11.5%
Career & Technology Education	4.4%	4.7%	5.0%	3.3%	4.8%	5.4%
Compensatory Education	1.1%	0.4%	0.3%	8.1%	3.3%	0.0%
Gifted/Talented Education	1.9%	1.1%	3.5%	0.9%	8.3%	1.3%
Regular Education	70.5%	78.7%	79.9%	76.8%	60.0%	69.9%
Special Education	9.2%	12.2%	6.4%	6.5%	8.1%	10.1%
Other	0.0%	0.3%	0.2%	0.0%	0.9%	1.7%

McAllen	South San Antonio	United
3,415.3	1,323.4	4,756.8
48.2%	47.0%	53.9%
11.7%	7.6%	10.0%
2.8%	2.9%	3.1%
0.9%	1.8%	1.7%
11.0%	9.6%	14.6%
25.4%	31.1%	16.7%
87.4%	85.6%	96.4%
\$49,714	\$51,079	\$53,015
\$54,603	\$56,698	\$63,761
\$72,296	\$67,581	\$77,355
\$84,375	\$77,788	\$87,677
1,645.4	784.7	2,562.9
14.9	16.0	16.9
12.4	10.8	12.1
18.6%	33.8%	19.3%
0.2%	0.3%	0.3%
17.5%	14.7%	7.8%
0.4%	1.8%	0.1%
81.4%	75.7%	94.7%
16.9%	21.7%	3.7%
0.2%	0.2%	0.1%
0.9%	0.0%	0.9%
0.1%	0.0%	0.0%
0.2%	0.6%	0.4%
16.5%	13.1%	36.4%
4.8%	5.7%	6.9%
0.8%	2.0%	1.2%
4.8%	9.4%	7.2%
64.2%	58.3%	39.4%
7.2%	9.5%	8.9%
1.8%	2.0%	0.0%



## RESOLUTION LEVYING A TAX RATE



LAREDO INDEPENDENT SCHOOL DISTRICT  
904 Juarez Ave. • Laredo, Texas 78040 • Ph. 956 273-1800  
Tax Office

### A RESOLUTION LEVYING A TAX RATE

FOR THE LAREDO INDEPENDENT SCHOOL DISTRICT

FOR THE TAX YEAR 2016

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 2016 as follows:

\$ 1.0400 for the purpose of maintenance and operation  
\$ 0.3497 for the payment of principal and interest on the debt of this school district.

\$ 1.3897 Total tax rate

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

The Tax Assessor/Collector, Mr. Rodolfo Sanchez, RTA, CSTA, is hereby authorized on this the 25th day of August, 2016, to assess and collect the property taxes of the LAREDO INDEPENDENT SCHOOL DISTRICT.



*Dr. Cecilia May Moreno*  
Dr. Cecilia May Moreno, President  
LISD Board of Trustees

*Jesus Martinez*  
Jesus Martinez, Secretary  
LISD Board of Trustees

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**WEBB COUNTY APPRAISAL DISTRICT AFFIDAVIT**

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**WEBB COUNTY APPRAISAL DISTRICT  
3302 CLARK BOULEVARD  
LAREDO, TEXAS 78043-3346  
PHONE: (956)718-4091 FAX: (956)718-4052**

**CERTIFICATION OF YEAR 2016  
APPRAISAL ROLL  
FOR  
LAREDO INDEPENDENT SCHOOL DISTRICT**

"I, MARTIN VILLARREAL, CHIEF APPRAISER FOR WEBB COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WEBB COUNTY APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY

**LAREDO INDEPENDENT SCHOOL DISTRICT**

AND CONSTITUTES THE APPRAISAL ROLL FOR WEBB COUNTY APPRAISAL DISTRICT PER, PTC, SECTION 26.01."

**YEAR 2016 APPRAISAL ROLL INFORMATION:**

<b>TOTAL APPRAISED VALUE</b>	<b>\$ 3,216,397,765</b>
<b>TOTAL ASSESSED VALUE</b>	<b>\$ 3,214,983,326</b>
<b>TOTAL NET TAXABLE VALUE</b>	<b>\$ 2,143,041,612</b>
<b>NUMBER OF ACCOUNTS</b>	<b>28,263</b>

  
MARTIN VILLARREAL  
CHIEF APPRAISER

**JULY 25, 2016**  
DATE

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**WEBB COUNTY APPRAISAL DISTRICT VALUATION**


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# 2015 ISD Summary Worksheet

## 240/Webb

### 240-901/Laredo ISD

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
A. Single-Family Residences	1,266,677,643	.9272	1,366,132,057	1,266,677,643
B. Multi-Family Residences	185,334,217	.9926	186,715,915	185,334,217
C1. Vacant Lots	37,627,154	N/A	37,627,154	37,627,154
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	1,560	.7303	2,136	1,560
D2. Real Prop Farm & Ranch	13,440	N/A	13,440	13,440
E. Real Prop NonQual Acres	31,210	N/A	31,210	31,210
F1. Commercial Real	690,449,209	.9987	691,347,961	690,449,209
F2. Industrial Real	2,237,870	N/A	2,237,870	2,237,870
G. Oil, Gas, Minerals	11,170	N/A	11,170	11,170
J. Utilities	73,944,210	N/A	73,944,210	73,944,210
L1. Commercial Personal	175,114,466	.9792	178,834,218	175,114,466
L2. Industrial Personal	5,777,330	N/A	5,777,330	5,777,330
M. Other Personal	13,243,233	N/A	13,243,233	13,243,233
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	176,570	N/A	176,570	176,570
S. Special Inventory	8,794,430	N/A	8,794,430	8,794,430
Subtotal	2,459,433,712		2,564,888,904	2,459,433,712
Less Total Deductions	391,657,762		423,547,988	391,657,762
Total Taxable Value	2,067,775,950		2,141,340,916	2,067,775,950 T2

**GLOSSARY SECTION**  
**TABLE OF CONTENTS**

---

Acronyms.....291

Glossary.....293

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## ACRONYMS

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The following is a list of acronyms used throughout this budget document.

ADA .....	Average Daily Attendance	GFOA .....	Government Finance Officers Association
AEIS .....	Academic Excellence Indicator System	GT.....	Gifted & Talented
AG .....	Attorney General	I&S .....	Interest and Sinking
AP .....	Advanced Placement	IDEA .....	Individuals with Disabilities Education Act
ARRA .....	American Recovery and Reinvestment Act	IFA.....	Instructional Facilities Allotment
ARD.....	Admission, Review, Dismissal	ISD.....	Independent School District
ASBO .....	Association of School Business Officials	IT .....	Information Technology Department
CAFR.....	Comprehensive annual financial report	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	LULAC.....	League of United Latin American Citizens
CPR .....	Cardio Pulmonary Resuscitation	M&O .....	Maintenance and Operations
CPTD.....	Certified Property Tax Division	MBIA.....	Municipal Bond Investors Assurance
DDA.....	District Data Analyzer	PEIMS .....	Public Education Information Management System
DTR.....	Districts Enrichment Tax Rate	PFC.....	Public Facilities Corporation
ECC .....	Early Childhood Center	PPFCO.....	Public Property Finance Contractual Obligation
EDA.....	Existing Debt Allotment	QZAB .....	Qualified Zone Academy Bond
EOC .....	End of Course	RFP .....	Requests for Proposals
ESC.....	Education Service Center	ROCIP .....	Rolling Owner Controlled Insurance Program
ESL.....	English as a Second Language	ROTC .....	Reserved Officers Training Core
FASRG .....	Financial Accountability System Resource Guide	SBDC.....	Site Base Decision Committees
FEISTER .....	Financial Excellence Indicator System of Texas	SBDM.....	Site-Based Decision Making
FIRST .....	Financial Indicator Rating System of Texas	SFSF .....	State Fiscal Stabilization Fund
FTE.....	Full Time Equivalent	SHARS .....	School Health and Related Services
FY .....	Fiscal Year	SRO .....	School Resource Officer
GAAP .....	Generally Accepted Accounting Procedures	STAAR .....	State of Texas Assessments of Academic Readiness
GASB .....	Governmental Accounting Standards Board	TAAS.....	Texas Assessment of Academic Skills
GED.....	General Educational Development	TAMIU .....	Texas A&M International University

## Acronyms

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TASB.....Texas Association of School Boards

TEA .....Texas Education Agency

TAKS.....Texas Assessment of Knowledge &  
Skills

TEKS .....Texas Essential Knowledge & Skills

TDA.....Texas Department of Agriculture

TRS.....Teacher Retirement System

U.N.O .....Unless noted otherwise

UIL .....University Interscholastic League

WADA.....Weighted Average Daily Attendance

YTD.....Year-to-Date

## GLOSSARY

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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.

**Agency Fund:** Any funds that a government or government unit holds on behalf of another.

**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.

**Amortization:** The reduction of the value of an asset by prorating its cost over a period of years. Payment of an obligation in a series of installments or transfers.

**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.

**Balanced Budget:** is one in which total financial resources available, including prior year's ending financial resources plus projected resources, are equal to or greater than the budgeted expenditures/expenses.

**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.

**Fiduciary Funds:** Fiduciary funds are used to account for assets held by the state in a trustee capacity, or as an agent for others and that cannot be used to support the state's own programs. There are four types of fiduciary funds: private-purpose, pension (and other employee benefit), and investment trust funds, and agency funds.

**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.

**Governmental Funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**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.

**Major Fund:** Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. [SGAS 34]

**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 its 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.

**State of Texas Assessments of Academic Readiness (STAAR):** Is a series of state-mandated standardized tests used in Texas public primary and secondary schools to assess a student's achievements and knowledge learned in the grade level. It tests curriculum taught from the Texas Essential Knowledge and Skills, which in turn is taught by public schools. The test is developed by Pearson Education every school year, along with the close supervision of the Texas Education Agency.

**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.

**Working Capital:** Current assets minus current liabilities. Working capital measures how much in liquid assets a company has available to build its business.

**Yield:** The rate of annual income returned on an investment, expressed as a percentage.

